Butler County 2025 State of Kansas
County

CERTIFICATE

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
Butler County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	19,895,310	13,221,719	12.150
Debt Service	10-113		80,460		
Road & Bridge	68-5,101		12,664,920	10,168,360	9.344
Bridge Building	68-1135		903,720	409,672	0.377
Emergency Medical Service	65-6113		4,357,270	1,833,274	1.685
Department of Health	65-208		733,690	460,109	0.423
Department of Aging	12-1680		719,340	632,238	0.581
Sheriff	19-813		4,895,340	3,906,279	3.590
Jail	19-1901		6,388,250	1,882,522	1.730
Sanitary Landfill (0045)			4,421,120		
Special Parks and Recreation (0072)			35,500		
Special Alcohol (0071)			66,580		
Sewer Districts Maintenance (02xx)					
Special Wind Farm Funds (0078)			34,210		
Street Lighting (0074)			6,940		
Special Liability Deductible (0073)			365,110		
Opioid Settlement (0263)			342,760		
9-1-1 Fund (0066)			872,700		
Self-Insurance (0004)			6,251,270		
Economic Development (0086)			611,100		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Non-Budgeted Funds-C					
Non-Budgeted Funds-D					
Totals		xxxxxx	63,645,590	32,514,172	29.880

Budget Hearing Notice	
Budget Hearing Notice 2	
Combined Rate and Budget Hearing	
Combined Rate and Budget Hearing 2	
RNR Hearing Notice	
Neighborhood Revitalization	

County Clerk's Use Only
1,097,000,657 - 8,749,029 TIF = 1,088,251,628
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 28.626

Assisted by:

Address:

Email:

Attest: Aug. 20 2024

Tatum Stafford
County Clerk

COUNTY CLERK SEAL BUTLER COUNTY, KANSAS

Governing Body

CPA Summary

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	12,422,134	1,231,766	21,456	13,906	35,761	0
Debt Service						
Road & Bridge	8,073,916	800,601	13,946	9,039	23,243	0
Bridge Building	1,946,858	193,048	3,363	2,180	5,605	0
Emergency Medical Servi	1,871,500	185,576	3,233	2,095	5,388	0
Department of Health	464,140	46,024	802	520	1,336	0
Department of Aging	591,296	58,632	1,021	662	1,702	0
Sheriff	3,754,938	372,336	6,486	4,204	10,810	0
Jail	2,138,152	212,017	3,693	2,394	6,155	0
TOTAL	31,262,933	3,100,000	54,000	35,000	90,000	0

County Treas Motor Vehicle Estimate 3,100,000

County Treas Recreational Vehicle Estimate 54,000

County Treas 16/20M Vehicle Estimate 35,000

County Treas Commercial Vehicle Tax Estimate 90,000

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.09916

Recreational Vehicle Factor 0.00173

16/20M Vehicle Factor 0.00112

Commercial Vehicle Factor 0.00288

Watercraft Factor 0.00000

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
EMS Operating	Special Ambulance	486,259	395,000	549,300	12-110d
General Fund	800 MHz Maint. Upgrade	20,000	20,000	20,000	Resolution
General Fund	Capital Reserve	1,522,202	1,600,000	1,600,000	19-120
General Fund	Debt Service	-	-	-	Resolution
General Fund	Election Reserve	30,000	30,000	30,000	19-119
General Fund	Motor Vehicle	-	-	-	Resolution
General Fund	Self-Insurance	3,555,651	3,460,000	3,350,000	12-1615
Health Administration	General Fund	55,800	60,000	60,000	Adopted Budge
Health Administration	Health Dept Reserve	6,651	-	-	19-119
Jail Operating	Jail Reserve	1,281,479	420,000	645,400	N/A
Landfill Operating	Landfill Capital Improv.	1,224,604	138,680	185,400	19-120
Landfill Operating	Self-Insurance	77,548	109,300	80,000	12-1615
Road & Bridge	Special Highway Improvement	1,250,000	-	-	68-590
Road & Bridge	Special Road Machinery	656,677	-	-	68-141(g)
Sales Tax	800 MHz Maint. Upgrade	-	-	-	Resolution
Sales Tax	General Fund	-	-	-	12-16,102
Sheriff	Sheriff Capital Reserve	465,704	430,440	415,000	19-119
Special Alcohol	Sheriff	-	57,370	66,580	Adopted Budge
Aging - Grants	Self-Insurance	-	-	-	26-1484
Aging Administration	Aging Reserve	17,635	16,000	16,000	Resolution
Aging Reserve	Aging Administration	25,000	25,000	25,000	N/A
Bond Reserve Fund	Debt Service	-	-	-	10-113
Community Corrections	Fed. & State Assistance	-	-	-	Operating Trans
Community Corrections Grants	Self-Insurance	95,780	106,740	106,740	12-2615
Fed & State Assistance	Self-Insurance	-	-	-	12-2615
Fed. & State Assistance	Capital Reserve	-	-	-	Resolution
Health Dept Grants	Self-Insurance	77,451	81,690	81,690	12-2615
Jail Reserve	Jail Operating	-	-	-	N/A
JJSA - EMP Fees	Fed. & State Assistance	2,875	14,650	14,650	Operating Trans
Landfill Capital Improv.	Landfill Postclosure	-	300,000	600,000	19-120
MV Operating (0077)	Self-Insurance	125,098	150,110	130,000	12-1615
Oil and Gas Depletion	General Fund	-	462,874	462,874	19-271
ROD Tech Fund	General Fund	-	-	-	Resolution
Special Ambulance	EMS Operating	-	-	-	N/A
Special Assessments	Debt Service	-	-	-	10-113
Special Park & Rec.	General Fund	-	31,470	35,500	Adopted Budge
	Total	10,976,415	7,909,324	8,474,134	
	Adjustments*		1,188,534	1,472,454	
	Adjusted Totals	10,976,415	6,720,790	7,001,680	

*Note: Adjustments are required only if the transfer is being made in and/or from a non-budgeted fund.

Butler County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2010 General Obligation Bon	May-10	Oct-25	3.2%-4.8%	295,000	50,000	4/1 & 10/1	10/1	2,125	25,000	1,063	25,000
Total G.O. Bonds					**50,000**			**2,125**	**25,000**	**1,063**	**25,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**50,000**			**2,125**	**25,000**	**1,063**	**25,000**

Butler County

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2024	Payments Due 2024	Payments Due 2025
Rescue Squad	Oct-19	120	2.17	486,456	304,387	54,383	54,383
				Totals	**304,387**	**54,383**	**54,383**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

State of Kansas
County

Butler County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	25,801
Receipts:			
Ad Valorem Tax	12,042,706	12,060,650	xxxxxxxxxxxxxxxx
Delinquent Tax	224,183	350,000	300,000
Motor Vehicle Tax	1,461,523	1,299,903	1,231,766
Recreational Vehicle Tax	26,646	23,213	21,456
16/20M Vehicle Tax	18,623	19,498	13,906
Commercial Vehicle Tax	47,630	41,782	35,761
Watercraft Tax		0	0
Gross Earnings (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
4199 - Interest/Penalties	525,696	700,000	600,000
4298 - Recording Fees (ROD)	590,058	600,000	600,000
4301 - Building Permits	307,138	290,000	290,000
4326 - District Court Fee	48,193	46,000	48,000
43XX - Other (Licenses, Fees, Permits)	131,998	205,000	203,000
4405 - Noxious Weed Revenue	283,114	300,000	290,000
4411 - other	103,681	100,000	100,000
44XX - Other (Charges for Service)	52,897	55,000	55,000
4526 - In Lieu of Taxes (IRB)	31,195	30,000	30,000
4907 - Grant - Federal	71,500	20,000	20,000
4603 - MV Residual Revenue	0	0	0
4601 - Transfer in-General	0	0	0
4601 - Transfer in-General (one time)	0	800,000	1,039,000
4606 - Transfer In - Self-Ins ER Cont	55,800	60,000	60,000
45XX - Other (Intergovernmental)	15,350	10,000	10,000
4802 - Interest on Idle Funds	3,093,752	2,000,000	2,000,000
4804 - Rent Rec'd Community Bldg	35,750	35,000	35,000
4806 - Sale of Fixed Assets	0	0	0
4808 - Rent Rcvd-Building Proj	39,000	48,000	50,000
48XX - Other (Rental Income)			
		0	
65xx - Capital/other	7,401		
		0	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**19,213,834**	**19,094,046**	**7,032,889**
Resources Available:	**19,213,834**	**19,094,046**	**7,058,690**

Butler County 2025

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	19,213,834	19,094,046	7,058,690
Expenditures:			
General Administration - 001	1,872,118	1,846,180	1,985,450
Appraisal Services - 002	958,088	1,110,770	1,105,590
Facilities Management - 003	753,144	834,990	857,750
Building Inspection - 004	153,609	163,790	454,990
County Attorney - 006	902,011	1,029,880	1,066,470
County Clerk - 007	206,534	256,320	290,860
Information Technology - 008	817,199	1,058,150	1,145,040
District Court - 009	721,836	781,330	828,500
Economic Development - 010	9,657	29,800	0
Elections - 012	260,646	382,470	385,330
Emergency Management - 013	216,111	259,760	270,190
Emergency Communications/911 - 014	994,012	1,132,070	1,538,680
Employee Benefits - 015	6,620,519	6,894,015	7,096,000
Extension Council - 016	354,510	360,000	365,000
Fair Association - 017	19,000	19,000	19,000
CDDO - 018	210,000	220,000	240,000
GIS/Mapping - 019	274,533	315,080	427,860
Historical Societies - 020	38,360	38,360	38,360
Environmental Health - 021	72,885	82,270	0
Community Corrections - 022	158,137	195,250	195,010
Leadership Butler - 023	15,000	15,000	15,000
Noxious Weeds - 025	528,384	638,460	646,730
Community Development (P&Z) - 027	168,756	185,500	0
Register of Deeds - 028	222,012	233,270	239,670
Rescue Squad - 029	39,007	64,350	72,250
Soil Conservation - 030	44,440	48,880	44,440
Strategic Communications - 031	284,287	346,790	0
Treasurer - 032	449,795	461,510	492,140
Youth Programs - 033	30,000	30,000	35,000
Capital Improvements - 035	19,815	20,000	20,000
Other	0	0	0
Tri-CASA (Mid-Kap) - 034	15,000	15,000	20,000
Non-departmental - 000	1,784,429	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	19,213,834	19,068,245	19,895,310
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**19,213,834**	**19,068,245**	**19,895,310**
Unencumbered Cash Balance Dec 31	0	25,801	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	20,422,490	19,068,245	19,895,310
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,895,310
		Tax Required	12,836,620
	Delinquent Comp Rate:	3.0%	385,099
		Amount of 2024 Ad Valorem Tax	13,221,719

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Administration - 001			
Salaries and Benefits	775,066	828,970	875,180
Contractual Services	1,043,538	966,780	1,058,340
Commodities/Supplies	50,384	47,300	48,800
Capital/Transfers/Other	3,130	3,130	3,130
Total	1,872,118	1,846,180	1,985,450
Appraisal Services - 002			
Salaries and Benefits	831,716	948,600	945,220
Contractual Services	69,979	89,570	89,850
Commodities/Supplies	20,103	25,600	25,600
Capital/Transfers/Other	36,290	47,000	44,920
Total	958,088	1,110,770	1,105,590
Facilities Management - 003			
Salaries and Benefits	454,089	481,010	517,160
Contractual Services	190,431	235,010	220,220
Commodities/Supplies	96,304	106,650	108,050
Capital/Transfers/Other	12,320	12,320	12,320
Total	753,144	834,990	857,750
Building Inspection - 004			
Salaries and Benefits	129,134	129,990	333,980
Contractual Services	1,392	8,720	64,460
Commodities/Supplies	14,183	14,200	32,700
Capital/Transfers/Other	8,900	10,880	23,850
Total	153,609	163,790	454,990
County Attorney - 006			
Salaries and Benefits	818,309	914,580	951,170
Contractual Services	67,851	105,100	105,100
Commodities/Supplies	7,831	10,200	10,200
Capital/Transfers/Other	8,020	0	0
Total	902,011	1,029,880	1,066,470
County Clerk - 007			
Salaries and Benefits	184,587	213,220	217,760
Contractual Services	18,813	34,500	64,500
Commodities/Supplies	3,134	7,100	7,100
Capital/Transfers/Other	0	1,500	1,500
Total	206,534	256,320	290,860
Information Technology - 008			
Salaries and Benefits	386,413	424,720	453,380
Contractual Services	308,091	464,930	522,660
Commodities/Supplies	10,329	16,500	17,000
Capital/Transfers/Other	112,366	152,000	152,000
Total	817,199	1,058,150	1,145,040
District Court - 009			
Salaries and Benefits	0	0	0
Contractual Services	647,860	707,830	752,500
Commodities/Supplies	73,976	73,500	76,000
Capital/Transfers/Other	0	0	0
Total	721,836	781,330	828,500
Total - Page 6b	**6,384,539**	**7,081,410**	**7,734,650**

Butler County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Economic Development - 010			
Salaries and Benefits	0	0	0
Contractual Services	0	0	0
Commodities/Supplies	6,753	25,000	0
Capital/Transfers/Other	2,904	4,800	0
Total	9,657	29,800	0
Elections - 012			
Salaries and Benefits	76,982	123,640	126,500
Contractual Services	130,708	199,330	199,330
Commodities/Supplies	22,956	26,500	26,500
Capital/Transfers/Other	30,000	33,000	33,000
Total	260,646	382,470	385,330
Emergency Management - 013			
Salaries and Benefits	151,482	164,600	175,030
Contractual Services	35,200	46,510	46,510
Commodities/Supplies	8,679	27,900	27,900
Capital/Transfers/Other	20,750	20,750	20,750
Total	216,111	259,760	270,190
Emergency Communications/911 - 014			
Salaries and Benefits	962,398	1,098,610	1,209,060
Contractual Services	22,247	23,160	278,070
Commodities/Supplies	9,367	10,300	16,550
Capital/Transfers/Other	0	0	35,000
Total	994,012	1,132,070	1,538,680
Employee Benefits - 015			
Salaries and Benefits	3,452,813	3,429,015	3,739,000
Contractual Services	8,209	5,000	7,000
Commodities/Supplies	0	0	0
Capital/Transfers/Other	3,159,497	3,460,000	3,350,000
Total	6,620,519	6,894,015	7,096,000
Extension Council - 016			
Salaries and Benefits			
Contractual Services	354,510	360,000	365,000
Commodities/Supplies			
Capital/Transfers/Other			
Total	354,510	360,000	365,000
Fair Association - 017			
Salaries and Benefits			
Contractual Services	19,000	19,000	19,000
Commodities/Supplies			
Capital/Transfers/Other			
Total	19,000	19,000	19,000
CDDO - 018			
Salaries and Benefits			
Contractual Services	210,000	220,000	240,000
Commodities/Supplies			
Capital/Transfers/Other			
Total	210,000	220,000	240,000
Total - Page 6c	**8,684,455**	**9,297,115**	**9,914,200**

Butler County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
GIS/Mapping - 019			
Salaries and Benefits	209,425	248,280	297,960
Contractual Services	41,366	48,000	121,100
Commodities/Supplies	6,422	6,800	6,800
Capital/Transfers/Other	17,320	12,000	2,000
Total	274,533	315,080	427,860
Historical Societies - 020			
Salaries and Benefits			
Contractual Services	38,360	38,360	38,360
Commodities/Supplies			
Capital/Transfers/Other			
Total	38,360	38,360	38,360
Environmental Health - 021			
Salaries and Benefits	64,984	62,160	0
Contractual Services	1,604	9,300	0
Commodities/Supplies	2,337	5,350	0
Capital/Transfers/Other	3,960	5,460	0
Total	72,885	82,270	0
Community Corrections - 022			
Salaries and Benefits	73,799	82,150	85,260
Contractual Services	78,523	109,100	105,950
Commodities/Supplies	432	2,000	1,800
Capital/Transfers/Other	5,383	2,000	2,000
Total	158,137	195,250	195,010
Leadership Butler - 023			
Salaries and Benefits			
Contractual Services	15,000	15,000	15,000
Commodities/Supplies			
Capital/Transfers/Other			
Total	15,000	15,000	15,000
Noxious Weeds - 025			
Salaries and Benefits	224,417	241,820	235,180
Contractual Services	28,559	23,740	26,800
Commodities/Supplies	251,711	358,400	369,750
Capital/Transfers/Other	23,697	14,500	15,000
Total	528,384	638,460	646,730
Community Development (P&Z) - 027			
Salaries and Benefits	147,706	154,320	0
Contractual Services	12,474	19,490	0
Commodities/Supplies	3,586	6,200	0
Capital/Transfers/Other	4,990	5,490	0
Total	168,756	185,500	0
Register of Deeds - 028			
Salaries and Benefits	216,106	226,590	231,010
Contractual Services	3,772	4,380	6,360
Commodities/Supplies	2,134	2,300	2,300
Capital/Transfers/Other	0	0	0
Total	222,012	233,270	239,670
Total - Page 6d	**1,478,067**	**1,703,190**	**1,562,630**

Butler County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Rescue Squad - 029			
Salaries and Benefits	540	550	650
Contractual Services	3,940	12,950	17,850
Commodities/Supplies	8,303	13,850	15,950
Capital/Transfers/Other	26,224	37,000	37,800
Total	39,007	64,350	72,250
Soil Conservation - 030			
Salaries and Benefits			
Contractual Services	44,440	48,880	44,440
Commodities/Supplies			
Capital/Transfers/Other			
Total	44,440	48,880	44,440
Strategic Communications - 031			
Salaries and Benefits	56,206	59,630	0
Contractual Services	207,087	244,910	0
Commodities/Supplies	994	7,250	0
Capital/Transfers/Other	20,000	35,000	0
Total	284,287	346,790	0
Treasurer - 032			
Salaries and Benefits	358,337	370,660	396,290
Contractual Services	75,341	70,600	75,600
Commodities/Supplies	5,832	9,500	9,500
Capital/Transfers/Other	10,285	10,750	10,750
Total	449,795	461,510	492,140
Youth Programs - 033			
Salaries and Benefits			
Contractual Services	30,000	30,000	35,000
Commodities/Supplies			
Capital/Transfers/Other			
Total	30,000	30,000	35,000
Capital Improvements - 035			
Salaries and Benefits			
Contractual Services	19,815	20,000	20,000
Commodities/Supplies			
Capital/Transfers/Other			
Total	19,815	20,000	20,000
Other			
Contractual			
Total	0	0	0
Tri-CASA (Mid-Kap) - 034			
Salaries and Benefits			
Contractual Services	15,000	15,000	20,000
Commodities/Supplies			
Capital/Transfers/Other			
Total	15,000	15,000	20,000
Non-departmental - 000			
Salaries and Benefits			
Contractual Services			
Commodities/Supplies			
Capital/Transfers/Other	1,784,429	0	0
Total	1,784,429	0	0
Total - Page6e	**2,666,773**	**986,530**	**683,830**

State of Kansas
County

Butler County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	225,233	215,197	170,677
Receipts:			
Ad Valorem Tax	-47	0	xxxxxxxxxxxxxxxx
Delinquent Tax	12,344	5,000	0
Motor Vehicle Tax	29,215		
Recreational Vehicle Tax	529		
16/20M Vehicle Tax	2,692		
Commercial Vehicle Tax	831		
Watercraft Tax			
Special Assessments - Current	26,968	30,000	30,000
Special Assessments - Delinquent	0	2,000	0
Transfer In			
In Lieu of Tax (IRB)			
Rent			
other			
In Lieu of Tax (IRB)	3		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**72,535**	**37,000**	**30,000**
Resources Available:	**297,768**	**252,197**	**200,677**
Expenditures:			
PBC - Principal		0	
PBC - Interest		0	
SA - Principal	25,000	25,000	25,000
SA - Interest	3,188	2,130	1,070
Rescue Squad LPA	54,383	54,390	54,390
Other			
Cash Basis Reserve (2025 column)			
Miscellaneous			0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**82,571**	**81,520**	**80,460**
Unencumbered Cash Balance Dec 31	215,197	170,677	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	82,580	85,220	80,460
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	80,460
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Butler County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	2	37
Receipts:			
Ad Valorem Tax	6,551,150	7,838,965	xxxxxxxxxxxxxxxx
Delinquent Tax	106,819	160,000	110,000
Motor Vehicle Tax	688,355	694,054	800,601
Recreational Vehicle Tax	12,520	12,394	13,946
16/20M Vehicle Tax	7,747	10,411	9,039
Commercial Vehicle Tax	22,778	22,309	23,243
Watercraft Tax		0	0
Special City & County Highway (4521)	1,579,716	1,750,000	1,735,860
County Equalization			
In Lieu of Tax (4526)	16,997	12,000	14,000
Charges for Services (44xx)	64,265	90,992	86,000
Other	168		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,050,515**	**10,591,125**	**2,792,689**
Resources Available:	**9,050,515**	**10,591,127**	**2,792,726**

Butler County 2025

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	9,050,515	10,591,127	2,792,726
Expenditures from detail page:			
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	0	0	0
Salaries and Benefits	2,290,469	2,504,210	2,721,680
Contractual Services	309,889	257,880	593,650
Commodities/Supplies	3,196,358	4,464,000	5,739,100
Capital/Transfers/Other	3,260,987	3,365,000	3,610,490
PY Cancelled Encumbrance	-7,190		
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**9,050,513**	**10,591,090**	**12,664,920**
Unencumbered Cash Balance Dec 31	2	37	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	9,320,010	10,591,090	12,664,920
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,664,920
		Tax Required	9,872,194
	Delinquent Comp Rate:	3.0%	296,166
		Amount of 2024 Ad Valorem Tax	10,168,360

CPA Summary

Butler County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bridge Building**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	326,446	599,111	236,784
Receipts:			
Ad Valorem Tax	2,212,107	1,890,204	xxxxxxxxxxxxxxxx
Delinquent Tax	31,152	35,000	35,000
Motor Vehicle Tax	211,883	201,435	193,048
Recreational Vehicle Tax	3,854	3,597	3,363
16/20 M Vehicle Tax	1,800	3,022	2,180
Commercial Vehicle Tax	7,044	6,475	5,605
Watercraft Tax		0	0
In Lieu of Tax	5,739	4,000	0
Intergovernmental			
charges for service		2,000	0
other	1,053		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			30,000
Does miscellaneous exceed 10% of Total I			
Total Receipts	**2,474,632**	**2,145,733**	**269,196**
Resources Available:	**2,801,078**	**2,744,844**	**505,980**
Expenditures:			
Salaries and Benefits	91,052	95,610	
Contractual Services	0	2,000	
Commodities/Supplies	7,362	32,500	
Capital/Transfers/Other	2,103,553	2,377,950	873,720
Cash Forward (2025 column)			
Miscellaneous			30,000
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**2,201,967**	**2,508,060**	**903,720**
Unencumbered Cash Balance Dec 31	599,111	236,784	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,468,000	2,508,060	903,720
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	903,720
		Tax Required	397,740
	Delinquent Comp Rate:	3.0%	11,932
		Amount of 2024 Ad Valorem Tax	409,672

Adopted Budget **Emergency Medical Services**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	1,168	0
Receipts:			
Ad Valorem Tax	1,499,181	1,817,039	xxxxxxxxxxxxxxxx
Delinquent Tax	20,030	25,000	20,000
Motor Vehicle Tax	126,080	158,807	185,576
Recreational Vehicle Tax	2,293	2,836	3,233
16/20 M Vehicle Tax	1,375	2,382	2,095
Commercial Vehicle Tax	4,174	5,104	5,388
Watercraft Tax		0	0
Misc Receipts	103	0	0
Charges for Service	2,553,457	2,000,000	2,150,000
other	15,390		
Intergovernmental			
transfer in	0		
Neighborhood Revitalization Rebate		0	0
Miscellaneous		153,124	211,100
Does miscellaneous exceed 10% of Total I			
Total Receipts	**4,222,083**	**4,164,292**	**2,577,392**
Resources Available:	**4,222,083**	**4,165,460**	**2,577,392**
Expenditures:			
Salaries and Benefits	2,983,585	2,946,990	3,106,370
Contractual Services	191,912	224,420	239,950
Commodities/Supplies	351,424	410,250	425,150
Capital/Transfers/Other	693,994	583,800	374,700
Cash Forward (2025 column)			
Miscellaneous			211,100
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**4,220,915**	**4,165,460**	**4,357,270**
Unencumbered Cash Balance Dec 31	1,168	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	4,284,420	4,165,460	4,357,270
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,357,270
		Tax Required	1,779,878
	Delinquent Comp Rate:	3.0%	53,396
		Amount of 2024 Ad Valorem Tax	1,833,274

CPA Summary

Butler County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Department of Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	1	0
Receipts:			
Ad Valorem Tax	413,069	450,634	xxxxxxxxxxxxxxxx
Delinquent Tax	7,510	12,000	10,000
Motor Vehicle Tax	47,733	43,718	46,024
Recreational Vehicle Tax	868	781	802
16/20 M Vehicle Tax	624	656	520
Commercial Vehicle Tax	1,574	1,405	1,336
Watercraft Tax		0	0
Charges for Services (44xx)	85,620	95,000	95,000
Intergovernmental (45xx)	31,531	43,900	43,900
transfer in		60,000	60,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous		29,800	29,400
Does miscellaneous exceed 10% of Total I			
Total Receipts	**588,529**	**737,894**	**286,982**
Resources Available:	**588,529**	**737,895**	**286,982**
Expenditures:			
Salaries and Benefits	189,174	231,175	209,190
Contractual Services	269,376	345,740	372,050
Commodities/Supplies	67,527	64,730	76,000
Capital/Transfers/Other	62,451	96,250	47,050
Cash Forward (2025 column)			
Miscellaneous			29,400
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**588,528**	**737,895**	**733,690**
Unencumbered Cash Balance Dec 31	1	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	702,520	738,260	733,690
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	733,690
		Tax Required	446,708
	Delinquent Comp Rate:	3.0%	13,401
		Amount of 2024 Ad Valorem Tax	460,109

Adopted Budget

Department of Aging	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	533,548	574,089	xxxxxxxxxxxxxxxx
Delinquent Tax	9,200	13,000	11,000
Motor Vehicle Tax	58,410	56,566	58,632
Recreational Vehicle Tax	1,062	1,010	1,021
16/20 M Vehicle Tax	735	848	662
Commercial Vehicle Tax	1,928	1,818	1,702
Watercraft Tax		0	0
Fees & Licenses (4300)	4,850	10,000	7,000
Intergovernmental (45xx)	1,398	500	500
Other - transfer (4601)	25,000	25,000	25,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**636,131**	**682,831**	**105,517**
Resources Available:	**636,131**	**682,831**	**105,517**
Expenditures:			
Salaries and Benefits	108,469	126,870	139,220
Contractual Services	187,991	193,541	203,900
Commodities/Supplies	4,048	3,500	3,500
Capital/Transfers/Other	335,623	358,920	372,720
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**636,131**	**682,831**	**719,340**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	643,190	682,950	719,340
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	719,340
		Tax Required	613,823
	Delinquent Comp Rate:	3.0%	18,415
		Amount of 2024 Ad Valorem Tax	632,238

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Butler County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Sheriff**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	4	0
Receipts:			
Ad Valorem Tax	3,495,693	3,645,669	xxxxxxxxxxxxxxxx
Delinquent Tax	55,055	85,000	65,000
Motor Vehicle Tax	353,503	370,392	372,336
Recreational Vehicle Tax	6,429	6,614	6,486
16/20 M Vehicle Tax	4,035	5,556	4,204
Commercial Vehicle Tax	11,694	11,905	10,810
Watercraft Tax		0	0
Civil Process (4404)	28,544	33,000	31,000
Law Enforcement Contracts (4438)	490,836	650,690	600,000
Other Charges for Services (44xx)	3,260	6,000	6,000
Transfer from Special Alcohol	0	0	0
In lieu of tax	9,070	7,000	7,000
Other	223		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**4,458,342**	**4,821,826**	**1,102,836**
Resources Available:	**4,458,342**	**4,821,830**	**1,102,836**
Expenditures:			
Salaries and Benefits	3,457,441	3,719,560	3,805,070
Contractual Services	137,150	206,130	194,130
Commodities/Supplies	390,574	437,700	437,700
Capital/Transfers/Other	473,173	458,440	458,440
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**4,458,338**	**4,821,830**	**4,895,340**
Unencumbered Cash Balance Dec 31	4	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	4,689,720	4,824,590	4,895,340
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,895,340
		Tax Required	3,792,504
	Delinquent Comp Rate:	3.0%	113,775
		Amount of 2024 Ad Valorem Tax	3,906,279

Adopted Budget **Jail**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	116	236,376	0
Receipts:			
Ad Valorem Tax	2,343,400	2,075,932	xxxxxxxxxxxxxxxx
Delinquent Tax	28,492	40,000	30,000
Motor Vehicle Tax	148,590	248,281	212,017
Recreational Vehicle Tax	2,702	4,434	3,693
16/20 M Vehicle Tax	2,299	3,724	2,394
Commercial Vehicle Tax	4,881	7,980	6,155
Watercraft Tax		0	0
Housing Prisoners (4402)	3,840,636	3,300,000	3,650,000
Income - Use of Phone (4428)	190,087	150,000	180,000
Income - Transportation (4432)	131,717	130,000	130,000
Other Charges for Service (44xx)	12,077	5,000	5,000
Transfer In	0	0	0
Other	20,485	5,000	5,000
Neighborhood Revitalization Rebate		0	0
Miscellaneous		0	336,300
Does miscellaneous exceed 10% of Total I			
Total Receipts	**6,725,366**	**5,970,351**	**4,560,559**
Resources Available:	**6,725,482**	**6,206,727**	**4,560,559**
Expenditures:			
Salaries and Benefits	3,246,470	3,556,607	3,598,130
Contractual Services	1,258,034	1,243,420	1,383,420
Commodities/Supplies	651,142	681,300	681,300
Capital/Transfers/Other	1,333,460	725,400	389,100
Cash Forward (2025 column)			
Miscellaneous		0	336,300
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**6,489,106**	**6,206,727**	**6,388,250**
Unencumbered Cash Balance Dec 31	236,376	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	6,489,420	6,211,840	6,388,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,388,250
		Tax Required	1,827,691
	Delinquent Comp Rate:	3.0%	54,831
		Amount of 2024 Ad Valorem Tax	1,882,522

CPA Summary

Butler County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitary Landfill (0045)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	164,385	363,928	371,228
Receipts:			
Taxes	1	0	0
Licenses, Fees & Permits (4300)	50,767	40,000	50,000
Charges for Services (4400)	3,642,339	3,100,000	3,800,000
Intergovernmental		0	0
Other Revenue		0	0
Rental Income (4800)	14,500	14,500	14,500
Miscellaneous		161,800	185,400
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,707,607**	**3,316,300**	**4,049,900**
Resources Available:	**3,871,992**	**3,680,228**	**4,421,128**
Expenditures:			
Salaries and Benefits	868,593	967,400	1,041,870
Contractual Services	467,182	373,150	453,750
Commodities/Supplies	620,759	400,500	439,500
Capital/Transfers/Other	1,551,530	1,567,950	2,300,600
Cash Forward (2025 column)			
Miscellaneous			185,400
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,508,064**	**3,309,000**	**4,421,120**
Unencumbered Cash Balance Dec 31	363,928	371,228	8
2023/2024/2025 Budget Authority Amount	3,508,200	3,309,000	4,421,120

Adopted Budget **Special Parks and Recreation (0072)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	23,472	27,506	31,506
Receipts:			
Intergovernmental	4,034	4,000	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,034**	**4,000**	**4,000**
Resources Available:	**27,506**	**31,506**	**35,506**
Expenditures:			
Capital/Transfers/Other	0	0	35,500
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**35,500**
Unencumbered Cash Balance Dec 31	27,506	31,506	6
2023/2024/2025 Budget Authority Amount	31,610	31,470	35,500

CPA Summary

Butler County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol (0071)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	44,374	52,089	59,089
Receipts:			
Intergovernmental	7,715	7,000	7,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,715**	**7,000**	**7,500**
Resources Available:	**52,089**	**59,089**	**66,589**
Expenditures:			
Capital/Transfers/Other	0	0	66,580
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**66,580**
Unencumbered Cash Balance Dec 31	52,089	59,089	9
2023/2024/2025 Budget Authority Amoun	47,990	57,370	66,580

Adopted Budget **Sewer Districts Maintenance (02xx)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Taxes (special assessments)			
Licenses, Fees & Permits			
Grants and other			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Contractual Services			
Commodities/Supplies			
Capital/Transfers/Other			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	599,280	702,250	0

CPA Summary

Butler County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Wind Farm Funds (0078)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	34,215	34,215	34,215
Receipts:			
Charges for Service	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**34,215**	**34,215**	**34,215**
Expenditures:			
Contractual services	0	0	34,210
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**34,210**
Unencumbered Cash Balance Dec 31	34,215	34,215	5
2023/2024/2025 Budget Authority Amount	39,350	34,220	34,210

Adopted Budget

Street Lighting (0074)	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,270	4,645	4,745
Receipts:			
Taxes	1,706	1,900	1,800
Delinquent Taxes	630	300	400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,336**	**2,200**	**2,200**
Resources Available:	**6,606**	**6,845**	**6,945**
Expenditures:			
Contractual Services	1,961	2,100	2,100
Cash Forward (2025 column)			4,840
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,961**	**2,100**	**6,940**
Unencumbered Cash Balance Dec 31	4,645	4,745	5
2023/2024/2025 Budget Authority Amount	6,540	6,570	6,940

CPA Summary

Butler County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Liability Deductible (0073)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	201,821	325,115	325,115
Receipts:			
Transfers	122,978	0	
Other	37,338	50,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**160,316**	**50,000**	**40,000**
Resources Available:	**362,137**	**375,115**	**365,115**
Expenditures:			
Contractual Services	35,236	50,000	50,000
Commodities/Supplies	1,411		
Capital/Transfers/Other	375		
Cash Forward (2025 column)			315,110
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**37,022**	**50,000**	**365,110**
Unencumbered Cash Balance Dec 31	325,115	325,115	5
2023/2024/2025 Budget Authority Amount	271,020	251,820	365,110

Adopted Budget

Opioid Settlement (0263)	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	12,529	122,766	222,766
Receipts:			
Grant	115,618	100,000	120,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**115,618**	**100,000**	**120,000**
Resources Available:	**128,146**	**222,766**	**342,766**
Expenditures:			
Salaries and Benefits	0	0	342,760
Contractual Services	0		
Commidities/Supplies	5,380		
Capital/Transfers/Other	0		
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,380**	**0**	**342,760**
Unencumbered Cash Balance Dec 31	122,766	222,766	6
2023/2024/2025 Budget Authority Amount	0	208,090	342,760

See Tab A

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Butler County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **9-1-1 Fund (0066)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	551,997	564,750	562,700
Receipts:			
911 Tax	262,362	310,000	310,000
Other	26,812		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**289,174**	**310,000**	**310,000**
Resources Available:	**841,171**	**874,750**	**872,700**
Expenditures:			
Contractual Services	271,441	294,810	294,810
Commodities/Supplies	0	2,000	2,000
Capital/Transfers/Other	4,980	15,240	15,240
Cash Forward (2025 column)			560,650
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**276,421**	**312,050**	**872,700**
Unencumbered Cash Balance Dec 31	564,750	562,700	0
2023/2024/2025 Budget Authority Amoun	312,050	859,940	872,700

Adopted Budget

Self-Insurance (0004)	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,550,165	1,711,274	1,675,774
Receipts:			
Self-Ins EE Contribution (4380)	762,487	900,000	850,000
Self-Ins Retiree Contribution (4381)	60,985	85,000	60,000
Transfer In - Self-Ins ER Cont (4606)	3,399,359	3,650,000	3,500,000
Self-Ins EE Contribution - Dental (4380-01	38,457	40,000	39,000
Self-Ins Retiree Contribution - Dental (438	3,290	4,000	3,500
Transfer In - Self-Ins ER Cont - Dental (46	156,293	165,000	160,000
Other		2,500	0
Intergovernmental	5,734		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,426,605**	**4,846,500**	**4,612,500**
Resources Available:	**5,976,770**	**6,557,774**	**6,288,274**
Expenditures:			
Self-Ins Medical Claims (6290)	2,305,849	2,700,000	2,700,000
Self-Ins Pharmacy Claims (6291)	638,186	500,000	600,000
Self-Ins Wellness Program (6292)	113,916	125,000	125,000
Self-Ins Broker (6293)	45,000	45,000	46,350
Self-Ins HDHP ER Contribution (6294)	77,452	75,000	85,000
Self-Ins Telemedicine (6295)	7,791	10,000	8,500
Self-Ins Medical TPA (6296)	222,276	275,000	250,000
Self-Ins Pharmacy TPA (6297)	34,943	170,000	40,000
Self-Ins Stop Loss Insurance (6299)	583,628	750,000	700,000
Self-Ins Dental Claims (6288)	201,015	200,000	200,000
Contractual Agreements Dental (6289)	14,697	14,000	15,000
Contractual Agreements (6214)	20,743	18,000	30,000
		0	0
Cash Forward (2025 column)			1,451,420
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,265,496**	**4,882,000**	**6,251,270**
Unencumbered Cash Balance Dec 31	1,711,274	1,675,774	37,004
2023/2024/2025 Budget Authority Amoun	6,560,070	7,002,800	6,251,270

CPA Summary

Butler County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Economic Development (0086)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	228,568	361,100	486,100
Receipts:			
Intergovernmental			
Miscellaneous	138,950	125,000	125,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**138,950**	**125,000**	**125,000**
Resources Available:	**367,518**	**486,100**	**611,100**
Expenditures:			
Salaries and Benefits			
Contractual Services	6,418	0	611,100
Commidities/Supplies			
Capital/Transfers/Other			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,418**	**0**	**611,100**
Unencumbered Cash Balance Dec 31	361,100	486,100	0
2023/2024/2025 Budget Authority Amount	328,370	365,190	611,100

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Intergovernmental			
Miscellaneous			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries and Benefits			
Contractual Services			
Commidities/Supplies			
Capital/Transfers/Other			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	328,370	0	0

CPA Summary

Butler County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: 00Mhz maintenance and u		(2) Fund Name: 0085 Capital Improvement		(3) Fund Name: 1707 Capital Projects		(4) Fund Name: 2 Child Support Enforcen		(5) Fund Name: 0290 Clerks - Technology		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,071,702	Cash Balance Jan 1	15,113,495	Cash Balance Jan 1	70,769	Cash Balance Jan 1	230,405	Cash Balance Jan 1	84,073	16,570,444
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Charges for service	7,600	Charges for service		Charges for service		Charges for service		Charges for service		
Lincenses, permits and fees		Lincenses, permits and fees		Lincenses, permits and fees		Lincenses, permits and	56,959	Lincenses, permits and	20,841	
County office fees		County office fees		County office fees		County office fees		County office fees		
Intergovernmental		Intergovernmental		Intergovernmental		Intergovernmental		Intergovernmental		
Misc.		Misc.	7,500	Misc.		Misc.		Misc.		
Transfers	20,000	Transfers	1,763,232	Transfers		Transfers		Transfers		
Total Receipts	27,600	Total Receipts	1,770,732	Total Receipts	0	Total Receipts	56,959	Total Receipts	20,841	1,876,132
Resources Available:	1,099,302	Resources Available:	16,884,227	Resources Available:	70,769	Resources Available:	287,364	Resources Available:	104,914	18,446,576
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal services		Personal services		Personal services		Personal services		Personal services		
Contractual services		Contractual services	187,678	Contractual services		Contractual services	42,170	Contractual services	15,302	
Commodities		Commodities	29,924	Commodities		Commodities	1,646	Commodities	4,231	
Capital outlay		Capital outlay	1,113,925	Capital outlay		Capital outlay		Capital outlay		
Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		
Transfers		Transfers		Transfers		Transfers		Transfers		
Total Expenditures	0	Total Expenditures	1,331,527	Total Expenditures	0	Total Expenditures	43,816	Total Expenditures	19,533	1,394,876
Cash Balance Dec 31	1,099,302	Cash Balance Dec 31	15,552,700	Cash Balance Dec 31	70,769	Cash Balance Dec 31	243,548	Cash Balance Dec 31	85,381	**17,051,700** **
										17,051,700 **

**Note: These two block figures should agree.

CPA Summary

Butler County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
247, 1603 Community Cor		079 Conceal/Carry Permit		County Attorney Diversion		Court Services Diversion		x Department on Aging - Gr		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	213,079	Cash Balance Jan 1	8,272	Cash Balance Jan 1	278,029	Cash Balance Jan 1	3,769	Cash Balance Jan 1	114,198	617,347
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Charges for service		Charges for service		Charges for service		Charges for service		Charges for service	69,277	
Lincenses, permits and	19,977	Lincenses, permits and fees		Lincenses, permits and	70,615	Lincenses, permits and	1,163	Lincenses, permits and fees		
County office fees		County office fees	4,096	County office fees		County office fees		County office fees		
Intergovernmental	1,569,453	Intergovernmental		Intergovernmental		Intergovernmental		Intergovernmental	651,209	
Misc.		Misc.		Misc.	35,467	Misc.		Misc.		
Transfers		Transfers		Transfers		Transfers		Transfers		
Total Receipts	1,589,430	Total Receipts	4,096	Total Receipts	106,082	Total Receipts	1,163	Total Receipts	720,486	2,421,257
Resources Available:	1,802,509	Resources Available:	12,368	Resources Available:	384,111	Resources Available:	4,932	Resources Available:	834,684	3,038,604
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal services	804,639	Personal services		Personal services		Personal services		Personal services	385,972	
Contractual services	496,016	Contractual services		Contractual services	6,975	Contractual services	11	Contractual services	171,315	
Commodities	6,492	Commodities		Commodities	20,776	Commodities	1,517	Commodities	152,065	
Capital outlay		Capital outlay	2,099	Capital outlay		Capital outlay		Capital outlay		
Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		
Transfers	127,520	Transfers		Transfers		Transfers		Transfers		
Total Expenditures	1,434,667	Total Expenditures	2,099	Total Expenditures	27,751	Total Expenditures	1,528	Total Expenditures	709,352	2,175,397
Cash Balance Dec 31	367,842	Cash Balance Dec 31	10,269	Cash Balance Dec 31	356,360	Cash Balance Dec 31	3,404	Cash Balance Dec 31	125,332	**863,207** **
										863,207 **

**Note: These two block figures should agree.

CPA Summary

Butler County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name: 062 Dept. of Aging Reserv		(2) Fund Name: Sheriff Drug Asset and Se		(3) Fund Name: 088 Election Reserve Fun		(4) Fund Name: 5 Federal and State Assista		(5) Fund Name: xx Health Department - Gra		
Unencumbered Cash Balance Jan 1	268,717	Unencumbered Cash Balance Jan 1	16,418	Unencumbered Cash Balance Jan 1	220,690	Unencumbered Cash Balance Jan 1	444,716	Unencumbered Cash Balance Jan 1	88,335	Total 1,038,876
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Charges for service		Charges for service		Charges for service		Charges for service	6,215	Charges for service	15,895	
Lincenses, permits and fees		Lincenses, permits and fees		Lincenses, permits and fees		Lincenses, permits and fees		Lincenses, permits and fees		
County office fees		County office fees		County office fees		County office fees		County office fees		
Intergovernmental		Intergovernmental		Intergovernmental		Intergovernmental	98,153	Intergovernmental	677,359	
Misc.		Misc.		Misc.		Misc.	55,527	Misc.		
Transfers	17,635	Transfers		Transfers	30,000	Transfers	16,500	Transfers		
Total Receipts	17,635	Total Receipts	0	Total Receipts	30,000	Total Receipts	176,395	Total Receipts	693,254	917,284
Resources Available:	286,352	Resources Available:	16,418	Resources Available:	250,690	Resources Available:	621,111	Resources Available:	781,589	1,956,160
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal services		Personal services		Personal services		Personal services	52,796	Personal services	604,856	
Contractual services	33,792	Contractual services		Contractual services		Contractual services	19,742	Contractual services	43,629	
Commodities		Commodities		Commodities		Commodities	21,962	Commodities	31,844	
Capital outlay		Capital outlay		Capital outlay		Capital outlay	9,625	Capital outlay	2,374	
Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		
Transfers	25,000	Transfers		Transfers		Transfers	4,412	Transfers	78,077	
Total Expenditures	58,792	Total Expenditures	0	Total Expenditures	0	Total Expenditures	108,537	Total Expenditures	760,780	928,109
Cash Balance Dec 31	227,560	Cash Balance Dec 31	16,418	Cash Balance Dec 31	250,690	Cash Balance Dec 31	512,574	Cash Balance Dec 31	20,809	**1,028,051** **
										1,028,051 **

**Note: These two block figures should agree.

CPA Summary

Butler County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
2 Health Department Rese		0056 Jail Reserve		94 Juvenile Justice EMP F		Landfill Capital Improver		0040 Landfill Post Closure		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	458,254	Cash Balance Jan 1	281,644	Cash Balance Jan 1	88,278	Cash Balance Jan 1	3,613,072	Cash Balance Jan 1	3,080,016	7,521,264
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Charges for service		Charges for service		Charges for service		Charges for service		Charges for service		
Lincenses, permits and fees		Lincenses, permits and fees		Lincenses, permits and	53,799	Lincenses, permits and fees		Lincenses, permits and fees		
County office fees		County office fees		County office fees		County office fees		County office fees		
Intergovernmental		Intergovernmental		Intergovernmental		Intergovernmental		Intergovernmental		
Misc.		Misc.	-4,000	Misc.		Misc.	86,050	Misc.	160,995	
Transfers	6,651	Transfers	1,281,479	Transfers		Transfers	1,224,604	Transfers		
Total Receipts	6,651	Total Receipts	1,277,479	Total Receipts	53,799	Total Receipts	1,310,654	Total Receipts	160,995	2,809,578
Resources Available:	464,905	Resources Available:	1,559,123	Resources Available:	142,077	Resources Available:	4,923,726	Resources Available:	3,241,011	10,330,842
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal services		Personal services		Personal services		Personal services		Personal services		
Contractual services	10,458	Contractual services	7,700	Contractual services	35,316	Contractual services		Contractual services		
Commodities		Commodities		Commodities	412	Commodities		Commodities		
Capital outlay	0	Capital outlay	560,096	Capital outlay	52	Capital outlay	1,994,298	Capital outlay		
Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		
Transfers		Transfers		Transfers		Transfers		Transfers		
Total Expenditures	10,458	Total Expenditures	567,796	Total Expenditures	35,780	Total Expenditures	1,994,298	Total Expenditures	0	2,608,332
Cash Balance Dec 31	454,447	Cash Balance Dec 31	991,327	Cash Balance Dec 31	106,297	Cash Balance Dec 31	2,929,428	Cash Balance Dec 31	3,241,011	**7,722,510** **
										7,722,510 **

**Note: These two block figures should agree.

CPA Summary

Butler County

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-E

(1) Fund Name: 77 Motor Vehicle Operati		(2) Fund Name: osecutor's Training and As		(3) Fund Name: Register of Deeds - Techn		(4) Fund Name: 087 Sheriff Capital Reserv		(5) Fund Name: 0021 Special Ambulance		
Unencumbered Cash Balance Jan 1	3,006	Unencumbered Cash Balance Jan 1	17,582	Unencumbered Cash Balance Jan 1	679,002	Unencumbered Cash Balance Jan 1	321,300	Unencumbered Cash Balance Jan 1	144,189	Total 1,165,079
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Charges for service		Charges for service		Charges for service		Charges for service		Charges for service		
Lincenses, permits and	704,000	Lincenses, permits and	7,662	Lincenses, permits and	83,364	Lincenses, permits and fees		Lincenses, permits and fees		
County office fees		County office fees		County office fees		County office fees		County office fees		
Intergovernmental		Intergovernmental		Intergovernmental		Intergovernmental		Intergovernmental		
Misc.	5,281	Misc.		Misc.	32,543	Misc.	130,422	Misc.		
Transfers	6,000	Transfers		Transfers		Transfers	465,704	Transfers	811,259	
Total Receipts	715,281	Total Receipts	7,662	Total Receipts	115,907	Total Receipts	596,126	Total Receipts	811,259	2,246,235
Resources Available:	718,287	Resources Available:	25,244	Resources Available:	794,909	Resources Available:	917,426	Resources Available:	955,448	3,411,314
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal services	561,604	Personal services		Personal services		Personal services		Personal services		
Contractual services	26,882	Contractual services		Contractual services	126,449	Contractual services		Contractual services		
Commodities	3,954	Commodities		Commodities	3,412	Commodities	2,121	Commodities		
Capital outlay		Capital outlay		Capital outlay	253	Capital outlay	452,196	Capital outlay	448,250	
Miscellaneous		Miscellaneous	4,452	Miscellaneous		Miscellaneous		Miscellaneous		
Transfers	125,098	Transfers		Transfers		Transfers		Transfers		
Total Expenditures	717,538	Total Expenditures	4,452	Total Expenditures	130,114	Total Expenditures	454,317	Total Expenditures	448,250	1,754,671
Cash Balance Dec 31	749	Cash Balance Dec 31	20,792	Cash Balance Dec 31	664,795	Cash Balance Dec 31	463,109	Cash Balance Dec 31	507,198	**1,656,643** **
										1,656,643 **

**Note: These two block figures should agree.

CPA Summary

Butler County

NON-BUDGETED FUNDS (F)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-F

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
3 Special Highway Improver		0053 So. Reserve Officers		044 Special Road Machine		291 Treasury - Technolog				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,345,997	Cash Balance Jan 1	11,045	Cash Balance Jan 1	462,058	Cash Balance Jan 1	2,094	Cash Balance Jan 1		3,821,194
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Charges for service		Charges for service		Charges for service		Charges for service		Charges for service		
Lincenses, permits and fees		Lincenses, permits and fees		Lincenses, permits and fees		Lincenses, permits and	20,841	Lincenses, permits and fees		
County office fees		County office fees		County office fees		County office fees		County office fees		
Intergovernmental	320,015	Intergovernmental		Intergovernmental		Intergovernmental		Intergovernmental		
Misc.	56,377	Misc.		Misc.	13	Misc.		Misc.		
Transfers	1,250,000	Transfers		Transfers	656,677	Transfers		Transfers		
Total Receipts	1,626,392	Total Receipts	0	Total Receipts	656,690	Total Receipts	20,841	Total Receipts	0	2,303,923
Resources Available:	4,972,389	Resources Available:	11,045	Resources Available:	1,118,748	Resources Available:	22,935	Resources Available:	0	6,125,117
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal services	-156,032	Personal services		Personal services		Personal services		Personal services		
Contractual services	771	Contractual services		Contractual services		Contractual services	21,320	Contractual services		
Commodities		Commodities	989	Commodities		Commodities	1,200	Commodities		
Capital outlay	-42,000	Capital outlay		Capital outlay		Capital outlay		Capital outlay		
Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		
Transfers		Transfers		Transfers		Transfers		Transfers		
Total Expenditures	-197,261	Total Expenditures	989	Total Expenditures	0	Total Expenditures	22,520	Total Expenditures	0	-173,752
Cash Balance Dec 31	5,169,650	Cash Balance Dec 31	10,056	Cash Balance Dec 31	1,118,748	Cash Balance Dec 31	415	Cash Balance Dec 31	0	**6,298,869** **
										6,298,869 **

**Note: These two block figures should agree.

CPA Summary

Butler County

NON-BUDGETED FUNDS (F)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-F

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
3 Special Highway Improver		0053 So. Reserve Officers		044 Special Road Machine		291 Treasury - Technolog				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,345,997	Cash Balance Jan 1	11,045	Cash Balance Jan 1	462,058	Cash Balance Jan 1	2,094	Cash Balance Jan 1		3,821,194
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Charges for service		Charges for service		Charges for service		Charges for service		Charges for service		
Lincenses, permits and fees		Lincenses, permits and fees		Lincenses, permits and fees		Lincenses, permits and	20,841	Lincenses, permits and fees		
County office fees		County office fees		County office fees		County office fees		County office fees		
Intergovernmental	320,015	Intergovernmental		Intergovernmental		Intergovernmental		Intergovernmental		
Misc.	56,377	Misc.		Misc.	13	Misc.		Misc.		
Transfers	1,250,000	Transfers		Transfers	656,677	Transfers		Transfers		
Total Receipts	1,626,392	Total Receipts	0	Total Receipts	656,690	Total Receipts	20,841	Total Receipts	0	2,303,923
Resources Available:	4,972,389	Resources Available:	11,045	Resources Available:	1,118,748	Resources Available:	22,935	Resources Available:	0	6,125,117
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal services	-156,032	Personal services		Personal services		Personal services		Personal services		
Contractual services	771	Contractual services		Contractual services		Contractual services	21,320	Contractual services		
Commodities		Commodities	989	Commodities		Commodities	1,200	Commodities		
Capital outlay	-42,000	Capital outlay		Capital outlay		Capital outlay		Capital outlay		
Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		
Transfers		Transfers		Transfers		Transfers		Transfers		
Total Expenditures	-197,261	Total Expenditures	989	Total Expenditures	0	Total Expenditures	22,520	Total Expenditures	0	-173,752
Cash Balance Dec 31	5,169,650	Cash Balance Dec 31	10,056	Cash Balance Dec 31	1,118,748	Cash Balance Dec 31	415	Cash Balance Dec 31	0	**6,298,869** **
										6,298,869 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Butler County

will meet on August 20, 2024 at 9 am at 205 W. Central, El Dorado, KS (Historic Courthouse) for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at www.bucoks.com and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	19,213,834	13.273	19,068,245	11.954	19,895,310	13,221,719	12.159
Debt Service	82,571		81,520		80,460		
Road & Bridge	9,050,513	7.232	10,591,090	7.770	12,664,920	10,168,360	9.351
Bridge Building	2,201,967	2.442	2,508,060	1.874	903,720	409,672	0.377
Emergency Medical Servi	4,220,915	1.655	4,165,460	1.801	4,357,270	1,833,274	1.686
Department of Health	588,528	0.456	737,895	0.447	733,690	460,109	0.423
Department of Aging	636,131	0.589	682,831	0.570	719,340	632,238	0.581
Sheriff	4,458,338	3.859	4,821,830	3.614	4,895,340	3,906,279	3.592
Jail	6,489,106	2.587	6,206,727	2.058	6,388,250	1,882,522	1.731
Sanitary Landfill (0045)	3,508,064		3,309,000		4,421,120		
Special Parks and Recreat					35,500		
Special Alcohol (0071)					66,580		
Sewer Districts Maintenar							
Special Wind Farm Funds					34,210		
Street Lighting (0074)	1,961		2,100		6,940		
Special Liability Deductib	37,022		50,000		365,110		
Opioid Settlement (0263)	5,380				342,760		
9-1-1 Fund (0066)	276,421		312,050		872,700		
Self-Insurance (0004)	4,265,496		4,882,000		6,251,270		
Economic Development (	6,418				611,100		
Non-Budgeted Funds-A	1,394,876						
Non-Budgeted Funds-B	2,175,397						
Non-Budgeted Funds-C	928,109						
Non-Budgeted Funds-D	2,608,332						
Non-Budgeted Funds-E	1,754,671						
Non-Budgeted Funds-F	(173,752)						
Totals	62,149,379	32.093	57,418,808	30.088	63,645,590	32,514,172	29.900
						*Revenue Neutral Rate ** *	*28.626*
Less: Transfers	10,976,415		6,720,790		7,001,680		
Net Expenditure	51,172,964		50,698,018		56,643,910		
Total Tax Levied	29,946,011		31,262,933		xxxxxxxxxxxxxxxxx		
Assessed Valuation	924,924,274		1,039,165,370		1,087,382,933		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	111,000	75,000	50,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	397,393	351,392	304,387
Total	508,393	426,392	354,387

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Ryan Adkison

Finance Director

Published in the Butler County Times-Gazette
Jul 27, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

County 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Butler County

will meet on August 20, 2024 at 9 am at 205 W. Central, El Dorado, KS (Historic Courthouse) for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate. Detailed budget information is available at www.bucoks.com and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	19,213,834	13.273	19,068,245	11.954	19,895,310	13,221,719	12.159
Debt Service	82,571		81,520		80,460		
Road & Bridge	9,050,513	7.232	10,591,090	7.770	12,664,920	10,168,360	9.351
Bridge Building	2,201,967	2.442	2,508,060	1.874	903,720	409,672	0.377
Emergency Medical Servi	4,220,915	1.655	4,165,460	1.801	4,357,270	1,833,274	1.686
Department of Health	588,528	0.456	737,895	0.447	733,690	460,109	0.423
Department of Aging	636,131	0.589	682,831	0.570	719,340	632,238	0.581
Sheriff	4,458,338	3.859	4,821,830	3.614	4,895,340	3,906,279	3.592
Jail	6,489,106	2.587	6,206,727	2.058	6,388,250	1,882,522	1.731
Sanitary Landfill (0045)	3,508,064		3,309,000		4,421,120		
Special Parks and Recreat					35,500		
Special Alcohol (0071)					66,580		
Sewer Districts Maintenar							
Special Wind Farm Funds					34,210		
Street Lighting (0074)	1,961		2,100		6,940		
Special Liability Deductib	37,022		50,000		365,110		
Opioid Settlement (0263)	5,380				342,760		
9-1-1 Fund (0066)	276,421		312,050		872,700		
Self-Insurance (0004)	4,265,496		4,882,000		6,251,270		
Economic Development ((	6,418				611,100		
Non-Budgeted Funds-A	1,394,876						
Non-Budgeted Funds-B	2,175,397						
Non-Budgeted Funds-C	928,109						
Non-Budgeted Funds-D	2,608,332						
Non-Budgeted Funds-E	1,754,671						
Non-Budgeted Funds-F	(173,752)						
Totals	62,149,379	32.093	57,418,808	30.088	63,645,590	32,514,172	29.900
						Revenue Neutral Rate **	*28.626*
Less: Transfers	10,976,415		6,720,790		7,001,680		
Net Expenditure	51,172,964		50,698,018		56,643,910		
Total Tax Levied	29,946,011		31,262,933		xxxxxxxxxxxxxxxxx		
Assessed Valuation	924,924,274		1,039,165,370		1,087,382,933		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	111,000	75,000	50,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	397,393	351,392	304,387
Total	508,393	426,392	354,387

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Ryan Adkison
Finance Director

2513030

Resolution No. 24-36

A RESOLUTION OF BUTLER COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Butler County was calculated as 28.626 mills by the Butler County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Butler County will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 20 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Butler County, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF BUTLER COUNTY, KANSAS:

Butler County shall levy a property tax rate exceeding the Revenue Neutral Rate of 28.626 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 20 day of August, 2024

Daniel J. Woydziak, Chairman, Board of County Commissioners

ATTEST:

Tatum Stafford, County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Roll Call Vote

A Roll Call Vote of the Butler County KS Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 20, 2024

Resolution No. 24-36

Governing Body Member	Yes	No	No Vote
Marc Murphy	X		
Darren Jackson	X		
Dan Woydziak	X		
Kelly Herzet	X		
Jeff Masterson	X		
TOTAL			

Certified: Katrina Ostrom

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

State of Kansas
County Special District

Butler County

2025

CERTIFICATE (2)

Table of Contents:			2025 Adopted Budget					
					County Clerk's Use Only			
Special District/Fund	K.S.A.	Page No.	Expenditures	Amount of 2024 Ad Valorem Tax	Nov. 1 Final Assessed Valuation	Final Tax Rate*	Revenue Neutral Rate	Does budget require a resoluiton to exceed RNR?
Fire District #1 Andover	19-3622		605,120	552,243	43,548,383 ✓	12.682 ✓	10.898	YES
Fire District #2 Augusta	19-3622		413,190	364,290	79,754,861 ✓	4.568 ✓	4.357	YES
Fire District #3 Rose Hill	19-3622		1,092,010	1,001,078	113,384,038 ✓	8.830 ✓	7.745	YES
Fire District #4 Cassoday	19-3622		71,730	67,681	10,390,304 ✓	6.514 ✓	5.325	YES
Fire District #5 Rosalia/Chelse	19-3622		91,380	80,906	17,530,465 ✓	4.616 ✓	4.312	YES
Fire District #6 Latham	19-3622		80,520	73,830	7,913,854 ✓	9.330 ✓	9.289	YES
Fire District #7 Benton	19-3622		282,592	253,114	55,454,730 ✓	4.565 ✓	4.171	YES
Fire District #8 Douglass	19-3622		211,290	179,775	28,306,640 ✓	6.351 ✓	6.156	YES
Fire District #9 Leon	19-3622		115,370	100,198	16,739,477 ✓	5.986 ✓	5.538	YES
Fire District #11 (Towanda)	19-3622		221,000	227,630	50,043,736 ✓	4.549 ✓	0.000	YES
Fire District #12 (N. Fairview	19-3622		38,370	39,521	8,781,901 ✓	4.501 ✓	0.000	YES
Fire District #7 Benton (debt)	19-3622		6,544	0				NO
			0	0				NO
			0	0				NO
Sewer Dist #09 (Rosalia - 0206)			118,010	0				NO
Sewer Dist #10 (Fox Lake - 0208)			61,810	0				NO
Sewer Dist #12 (Dennett Tracks - 0212)			183,400	0				NO
Sewer Dist #15 (Prospect - 0214)			227,790	0				NO
Sewer Dist #16 (Wildlife Estates - 0216)			33,830	0				NO
Sewer Dist #17 (Beaumont - 0218)			97,890	0				NO
Sewer Dist #19 (Northridge - 0220)			43,470	0				NO
			0	0				NO

Attest: Aug. 20 2025

County Clerk

COUNTY CLERK SEAL BUTLER COUNTY, KANSAS

Governing Body

Page No.

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Butler County

Special District Name: Fire District #1 Andover

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	7,656	1,751	1,742
Ad Valorem Tax	393,161	460,680	xxxxxxxxxxxx
Delinquent Tax	10,203	13,000	12,000
Motor Vehicle Tax	47,972	40,000	40,000
Recreational Vehicle Tax	1,313	950	950
16/20M Vehicle Tax	818	680	680
Commercial Vehicle Tax	2,474	2,000	2,000
Watercraft Tax			0
Miscellaneous			11,590
Interest on Idle Funds			
Total Receipts	**455,941**	**517,310**	**67,220**
Resources Available:	**463,597**	**519,062**	**68,962**
Expenditures:			
Contractual Services	461,846	517,320	593,530
Miscellaneous	0	0	11,590
Cash Reserve (2025 column)			
Total Expenditures	**461,846**	**517,320**	**605,120**
Unencumbered Cash Balance, Dec 31	1,751	1,742	xxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	605,120
		Tax Required	536,158
	Delinquency Computation % Rate	3.000%	16,085
		Amount of 2024 Ad Valorem Tax	552,243

CPA summary

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	474,500	40000	950	680	2000	0
Total	474,500	40,000	950	680	2,000	0

County Treas MVT Estimate	40,000				
County Treas RVT Estimate		950			
County Treas 16/20M Estimate			680		
County Treas Commercial Vehicle Tax Estimate				2,000	
County Treas Watercraft Tax Estimate					0
MVT Factor	0.08430				
RVT Factor		0.00200			
16/20M Factor			0.00143		
Commercial Vehicle Factor				0.00421	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Butler County
Special District Name: Fire District #2 Augusta

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	8,053	9,569	0
Ad Valorem Tax	327,905	337,180	xxxxxxxxxxxxx
Delinquent Tax	5,667	8,000	6,500
Motor Vehicle Tax	40,807	31,000	31,000
Recreational Vehicle Tax	1,151	900	900
16/20M Vehicle Tax	995	850	850
Commercial Vehicle Tax	1,708	950	950
Watercraft Tax			0
In Lieu of Taxes			
Miscelaneous	0	0	19,310
Interest on Idle Funds			
Total Receipts	**378,233**	**378,880**	**59,510**
Resources Available:	**386,286**	**388,448**	**59,510**
Expenditures:			
Utilities	23,113	22,000	25,000
Contractual Agreements	338,604	341,880	353,880
Building Rental	15,000	15,000	15,000
Miscelaneous	0	9,568	19,310
Cash Reserve (2025 column)			
Total Expenditures	**376,717**	**388,448**	**413,190**
Unencumbered Cash Balance, Dec 31	9,569	0	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	413,190
		Tax Required	353,680
	Delinquency Computation % Rate	0.03	10,610
		Amount of 2024 Ad Valorem Tax	364,290

CPA Summary

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	347,295	31000	900	850	950	0
Total	347,295	31,000	900	850	950	0

County Treas MVT Estimate	31,000				
County Treas RVT Estimate		900			
County Treas 16/20M Estimate			850		
County Treas Commercial Vehicle Tax Estimate				950	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.08926				
RVT Factor		0.00259			
16/20M Factor			0.00245		
Commercial Vehicle Factor				0.00274	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Butler County
Special District Name: Fire District #3 Rose Hill

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	13,478	10,485	0
Ad Valorem Tax	653,866	851,598	xxxxxxxxxxxxx
Delinquent Tax	12,249	13,000	13,000
Motor Vehicle Tax	82,554	57,915	66,000
Recreational Vehicle Tax	1,847	1,141	1,300
16/20M Vehicle Tax	616	526	600
Commercial Vehicle Tax	1,257	790	900
Watercraft Tax			0
In Lieu of Taxes			
Miscellaneous		33,400	38,290
Interest on Idle Funds			
Total Receipts	**752,389**	**958,370**	**120,090**
Resources Available:	**765,867**	**968,855**	**120,090**
Expenditures:			
Contractual Services	755,382	924,970	1,053,720
Debt Service	0	0	0
Miscellaneous		33,400	38,290
Other		10,485	
Cash Reserve (2025 column)			
Total Expenditures	**755,382**	**968,855**	**1,092,010**
Unencumbered Cash Balance, Dec 31	10,485	0	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	1,092,010
		Tax Required	971,920
	Delinquency Computation % Rate	0.03	29,158
		Amount of 2024 Ad Valorem Tax	1,001,078

CPA Summary

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	851,598	66000	1300	600	900	0
Total	851,598	66,000	1,300	600	900	0

County Treas MVT Estimate	66,000				
County Treas RVT Estimate		1,300			
County Treas 16/20M Estimate			600		
County Treas Commercial Vehicle Tax Estimate				900	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.07750				
RVT Factor		0.00153			
16/20M Factor			0.00070		
Commercial Vehicle Factor				0.00106	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Butler County
Special District Name: Fire District #4 Cassoday

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	658	146	0
Ad Valorem Tax	46,935	55,290	xxxxxxxxxxxxx
Delinquent Tax	1,054	500	500
Motor Vehicle Tax	3,436	2,500	2,500
Recreational Vehicle Tax	76	50	50
16/20M Vehicle Tax	306	240	240
Commercial Vehicle Tax	108	100	100
Watercraft Tax			0
In Lieu of Taxes			
Miscellaneous		2,320	2,630
Interest on Idle Funds			
Total Receipts	**51,915**	**61,000**	**6,020**
Resources Available:	**52,573**	**61,146**	**6,020**
Expenditures:			
Contractual Services	52,427	58,680	69,100
Miscellaneous		2,320	2,630
Other		146	
Cash Reserve (2025 column)			
Total Expenditures	**52,427**	**61,146**	**71,730**
Unencumbered Cash Balance, Dec 31	146	0	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	71,730
		Tax Required	65,710
	Delinquency Computation % Rate	0.03	1,971
		Amount of 2024 Ad Valorem Tax	67,681

CPA Summary

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	62,380	2500	50	240	100	0
Total	62,380	2,500	50	240	100	0

County Treas MVT Estimate	2,500				
County Treas RVT Estimate		50			
County Treas 16/20M Estimate			240		
County Treas Commercial Vehicle Tax Estimate				100	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.04008				
RVT Factor		0.00080			
16/20M Factor			0.00385		
Commercial Vehicle Factor				0.00160	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Butler County

Special District Name: Fire District #5 Rosalia/Chelse

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	1,587	330	0
Ad Valorem Tax	71,789	73,350	xxxxxxxxxxxxx
Delinquent Tax	1,109	2,000	1,000
Motor Vehicle Tax	8,238	6,800	6,800
Recreational Vehicle Tax	173	140	140
16/20M Vehicle Tax	287	410	410
Commercial Vehicle Tax	422	300	300
Watercraft Tax			0
In Lieu of Taxes			
Miscellaneous		3,750	4,180
Interest on Idle Funds			
Total Receipts	**82,018**	**86,750**	**12,830**
Resources Available:	**83,605**	**87,079**	**12,830**
Expenditures:			
Contractual Services	83,275	83,000	87,200
Miscellaneous		3,750	4,180
Other		329	
Cash Reserve (2025 column)			
Total Expenditures	**83,275**	**87,079**	**91,380**
Unencumbered Cash Balance, Dec 31	330	0	xxxxxxxxxxxxx

Non-Appropriated Balance		
Total Expenditures and Non-Appropriated Balance		91,380
Tax Required		78,550
Delinquency Computation % Rate	0.03	2,356
Amount of 2024 Ad Valorem Tax		80,906

CPA Summary

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	73,350	6800	140	410	300	0
Total	73,350	6,800	140	410	300	0

County Treas MVT Estimate	6,800					
County Treas RVT Estimate		140				
County Treas 16/20M Estimate			410			
County Treas Commercial Vehicle Tax Estimate				300		
County Treas Watercraft Tax Estimate					0	

MVT Factor	0.09271					
RVT Factor		0.00191				
16/20M Factor			0.00559			
Commercial Vehicle Factor				0.00409		
Watercraft Factor					0.00000	

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Butler County
Special District Name: Fire District #6 Latham

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	452	153	0
Ad Valorem Tax	67,312	71,310	xxxxxxxxxxxxx
Delinquent Tax	815	1,800	1,300
Motor Vehicle Tax	3,500	3,000	3,000
Recreational Vehicle Tax	86	70	70
16/20M Vehicle Tax	796	800	800
Commercial Vehicle Tax	34	20	20
Watercraft Tax		0	0
		0	
In Lieu of Taxes			
Miscellaneous		3,290	3,650
Interest on Idle Funds			
Total Receipts	**72,543**	**80,290**	**8,840**
Resources Available:	**72,995**	**80,443**	**8,840**
Expenditures:			
Contractual Services	72,842	77,000	76,870
Miscellaneous	0	3,290	3,650
Other		153	
Cash Reserve (2025 column)			
Total Expenditures	**72,842**	**80,443**	**80,520**
Unencumbered Cash Balance, Dec 31	153	0	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	80,520
		Tax Required	71,680
	Delinquency Computation % Rate	0.03	2,150
		Amount of 2024 Ad Valorem Tax	73,830

CPA Summary

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	71,310	3000	70	800	20	0
Total	71,310	3,000	70	800	20	0

County Treas MVT Estimate 3,000
County Treas RVT Estimate 70
County Treas 16/20M Estimate 800
County Treas Commercial Vehicle Tax Estimate 20
County Treas Watercraft Tax Estimate 0

MVT Factor 0.04207
RVT Factor 0.00098
16/20M Factor 0.01122
Commercial Vehicle Factor 0.00028
Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Butler County

Special District Name: Fire District #7 Benton

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	4,197	1,037	0
Ad Valorem Tax	203,794	193,069	xxxxxxxxxxxxx
Delinquent Tax	4,247	7,000	5,000
Motor Vehicle Tax	25,202	16,249	19,000
Recreational Vehicle Tax	560	342	400
16/20M Vehicle Tax	350	0	0
Commercial Vehicle Tax	481	428	500
Watercraft Tax		0	0
		0	
In Lieu of Taxes	254		
Miscellaneous		10,790	11,950
Interest on Idle Funds			
Total Receipts	**234,888**	**227,878**	**36,850**
Resources Available:	**239,085**	**228,915**	**36,850**
Expenditures:			
Contractual Services	238,048	221,290	232,400
Printipal	0	0	30,000
Interest	0	0	8,242
Miscellaneous		7,625	11,950
Cash Reserve (2025 column)			
Total Expenditures	**238,048**	**228,915**	**282,592**
Unencumbered Cash Balance, Dec 31	1,037	0	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	282,592
		Tax Required	245,742
	Delinquency Computation % Rate	0.03	7,372
		Amount of 2024 Ad Valorem Tax	253,114

CPA Summary

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	193,069	19000	400	0	500	0
Total	193,069	19,000	400	0	500	0

County Treas MVT Estimate	19,000					
County Treas RVT Estimate		400				
County Treas 16/20M Estimate			0			
County Treas Commercial Vehicle Tax Estimate				500		
County Treas Watercraft Tax Estimate					0	
MVT Factor	0.09841					
RVT Factor		0.00207				
16/20M Factor			0.00000			
Commercial Vehicle Factor				0.00259		
Watercraft Factor					0.00000	

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Butler County

Special District Name: Fire District #7 Benton (debt)

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	3,961	2,709	523
Ad Valorem Tax	34,501	31,398	xxxxxxxxxxxxx
Delinquent Tax	697	1,300	1,000
Motor Vehicle Tax	3,421	2,751	2,751
Recreational Vehicle Tax	76	58	58
16/20M Vehicle Tax	54	0	0
Commercial Vehicle Tax	65	72	72
Watercraft Tax		0	0
In Lieu of Taxes	43		
Miscellaneous		1,620	2,140
Interest on Idle Funds			
Total Receipts	**38,857**	**37,199**	**6,021**
Resources Available:	**42,818**	**39,908**	**6,544**
Expenditures:			
Principal	1	25,000	0
Interest	40,108	9,175	0
Miscellaneous		1,620	6,544
Cash Reserve (2025 column)		3,590	
Total Expenditures	**40,109**	**39,385**	**6,544**
Unencumbered Cash Balance, Dec 31	2,709	523	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	6,544
		Tax Required	0
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	31,398	2751	58	0	72	0
Total	31,398	2,751	58	0	72	0

County Treas MVT Estimate	2,751				
County Treas RVT Estimate		58			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				72	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.08762				
RVT Factor		0.00185			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00229	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Butler County
Special District Name: Fire District #8 Douglass

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	2,979	6,121	6,121
Ad Valorem Tax	157,621	169,030	xxxxxxxxxxxxx
Delinquent Tax	2,788	5,000	3,000
Motor Vehicle Tax	20,850	17,000	17,000
Recreational Vehicle Tax	580	450	450
16/20M Vehicle Tax	554	600	600
Commercial Vehicle Tax	438	290	290
Watercraft Tax		0	0
		0	
In Lieu of Taxes			
Miscellaneous		8,200	9,290
Interest on Idle Funds			
Total Receipts	**182,831**	**200,570**	**30,630**
Resources Available:	**185,810**	**206,691**	**36,751**
Expenditures:			
Contractual Services	179,689	192,370	202,000
Miscellaneous		8,200	9,290
Cash Reserve (2025 column)			
Total Expenditures	**179,689**	**200,570**	**211,290**
Unencumbered Cash Balance, Dec 31	6,121	6,121	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	211,290
		Tax Required	174,539
		Delinquency Computation % Rate 0.03	5,236
		Amount of 2024 Ad Valorem Tax	179,775

CPA Summary

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	169,030	17000	450	600	290	0
Total	169,030	17,000	450	600	290	0

County Treas MVT Estimate	17,000				
County Treas RVT Estimate		450			
County Treas 16/20M Estimate			600		
County Treas Commercial Vehicle Tax Estimate				290	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.10057				
RVT Factor		0.00266			
16/20M Factor			0.00355		
Commercial Vehicle Factor				0.00172	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Butler County

Special District Name: Fire District #9 Leon

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	2,011	3,062	(0)
Ad Valorem Tax	84,468	89,968	xxxxxxxxxxxxx
Delinquent Tax	3,162	3,000	3,000
Motor Vehicle Tax	10,093	8,200	8,200
Recreational Vehicle Tax	273	600	600
16/20M Vehicle Tax	587	600	600
Commercial Vehicle Tax	782	620	620
Watercraft Tax		0	0
		0	
In Lieu of Taxes			
Miscellaneous		4,160	5,070
Interest on Idle Funds			
Total Receipts	**99,365**	**107,148**	**18,090**
Resources Available:	**101,376**	**110,210**	**18,090**
Expenditures:			
Contractual Services	98,314	105,000	110,300
Miscellaneous		4,160	5,070
Other		1,050	
Cash Reserve (2025 column)			
Total Expenditures	**98,314**	**110,210**	**115,370**
Unencumbered Cash Balance, Dec 31	3,062	(0)	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	115,370
		Tax Required	97,280
	Delinquency Computation % Rate	0.03	2,918
		Amount of 2024 Ad Valorem Tax	100,198

CPA Summary

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	89,968	8200	600	600	620	0
Total	89,968	8,200	600	600	620	0

County Treas MVT Estimate	8,200				
County Treas RVT Estimate		600			
County Treas 16/20M Estimate			600		
County Treas Commercial Vehicle Tax Estimate				620	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.09114				
RVT Factor		0.00667			
16/20M Factor			0.00667		
Commercial Vehicle Factor				0.00689	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Butler County

Special District Name: Fire District #11 (Towanda)

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1		0	0
Ad Valorem Tax			xxxxxxxxxxxxx
Delinquent Tax			0
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Contractual Services			221,000
Miscellaneous			
Cash Reserve (2025 column)			
Total Expenditures	**0**	**0**	**221,000**
Unencumbered Cash Balance, Dec 31	0	0	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	221,000
		Tax Required	221,000
	Delinquency Computation % Rate	0.03	6,630
		Amount of 2024 Ad Valorem Tax	227,630

CPA Summary

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	0					
Total	0	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Butler County

Special District Name Fire District #12 (N. Fairview Township)

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1		0	0
Ad Valorem Tax			xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Contractual Services			38,370
Cash Reserve (2025 column)			
Total Expenditures	**0**	**0**	**38,370**
Unencumbered Cash Balance, Dec 31	0	0	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	38,370
		Tax Required	38,370
	Delinquency Computation % Rate	0.03	1,151
		Amount of 2024 Ad Valorem Tax	39,521

CPA Summary

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	0					
Total	0	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

Published in the Butler County Times-Gazette
Jul 27, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The Butler County Board of Commissioners, acting as the governing body of
Butler County Fire Districts and Butler County Sewer Districts
will meet on August 20, 2024 during the regularly scheduled meeting which begins at 9:00 a.m. in the Butler County Courthouse 205 W. Central Ave., El Dorado, KS, for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax Revenue Neutral Rates. Detailed budget information Is available at the Butler County Administrative office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	Prior Year Actual 2023		Current Yr Estimate 2024		Proposed Budget Year 2025				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	July 1, 2024 Estimated Valuation	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***
Fire District #1 Andover	461,846	11.620	517,320	11.876	605,120	552,243	43,544,738	12.682	10.898
Fire District #2 Augusta	376,717	4.916	388,448	4.601	413,190	364,290	79,728,637	4.569	4.357
Fire District #3 Rose Hill	755,382	8.098	968,855	8.090	1,092,010	1,001,078	113,266,131	8.838	7.745
Fire District #4 Cassoday	52,427	5.584	61,146	5.592	71,730	67,681	10,384,048	6.518	5.325
Fire District #5 Rosalia/Chelse	83,275	4.994	87,079	4.588	91,380	80,906	17,524,962	4.617	4.312
Fire District #6 Latham	72,842	10.386	80,443	9.053	80,520	73,830	7,908,454	9.336	9.289
Fire District #7 Benton	238,048	5.215	228,915	4.274	282,592	253,114	55,450,889	4.565	4.171
Fire District #8 Douglass	179,689	7.099	200,570	6.422	211,290	179,775	28,288,566	6.355	6.156
Fire District #9 Leon	98,314	6.097	110,210	5.748	115,370	100,198	16,735,130	5.987	5.538
Fire District #11 (Towanda)	0	n/a	0	n/a	221,000	227,630	50,586,695	4.500	n/a
Fire District #12 (N. Fairview Townsh	0	n/a	0	n/a	38,370	39,521	8,781,901	4.500	n/a
Fire District #7 Benton (debt)	40,109		39,385		6,544	0			
0	0		0		0	0			
0	0		0		0	0			
Sewer Dist #09 (Rosalia - 0206)	3,075		7,390		118,010	0			
Sewer Dist #10 (Fox Lake - 0208)	9,833		3,600		61,810	0			
Sewer Dist #12 (Dennett Tracks - 021	15,713		20,000		183,400	0			
Sewer Dist #15 (Prospect - 0214)	54,247		71,000		227,790	0			
Sewer Dist #16 (Wildlife Estates - 02	12,379		11,690		33,830	0			
Sewer Dist #17 (Beaumont - 0218)	1,896		7,190		97,890	0			
Sewer Dist #19 (Northridge - 0220)	14,315		15,000		43,470	0			
0	0		0		0	0			

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Ryan Adkison
Assistant CountyAdministrator/Finance Director

Page No.

2513050

Resolution No. 24-37

A RESOLUTION OF BUTLER COUNTY, KANSAS FIRE DISTRICT 1,2,3,4,5,6,7,8,9,11 and 12 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Fire Districts 1,2,3,4,5,6,7,8,9, 11 and 12 in Butler County, Kansas was calculated as follows by the County Clerk:

Fire District	**Revenue Neutral Rate**
Fire District #1 Andover	10.898
Fire District #2 Augusta	4.357
Fire District #3 Rose Hill	7.745
Fire District #4 Cassoday	5.325
Fire District #5 Rosalia/Chelse	4.312
Fire District #6 Latham	9.289
Fire District #7 Benton	4.171
Fire District #8 Douglass	6.156
Fire District #9 Leon	5.538
Fire District #11 (Towanda)	n/a
Fire District #12 (N. Fairview Township)	n/a

; and

WHEREAS, the budget proposed by the Governing body of Fire Districts 1,2,3,4,5,6,7,8,9, 11 and 12 in Butler County, Kansas will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing body of Fire Districts 1,2,3,4,5,6,7,8,9, 11 and 12 in Butler County, Kansas held a hearing on August, 20 allowing all interested taxpayers an opportunity to be heard at the hearing; and

WHEREAS, the Governing body of Fire Districts 1,2,3,4,5,6,7,8,9, 11 and 12 in Butler County, Kansas having heard testimony, has determined that it is in the best interests of Fire Districts 1,2,3,4,5,6,7,8,9, 11 and 12 in Butler County, Kansas to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF FIRE DISTRICTS 1,2,3,4,5,6,8 AND 9 IN BUTLER COUNTY, KANSAS:

Fire Districts 1,2,3,4,5,6,7,8,9, 11 and 12 in Butler County, Kansas shall levy a property tax rate exceeding their respective Revenue Neutral Rate.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing body of Fire Districts 1,2,3,4,5,6,7,8,9, 11 and 12 in Butler County, Kansas

ADOPTED this 20 day of August, 2024

Daniel J. Woydziak, Chairman, governing body of Fire District 1,2,3,4,5,6,7,8,9, 11 and 12 in Butler County, Kansas

ATTEST:

Tatum Stafford, County Clerk

COUNTY CLERK SEAL BUTLER COUNTY, KANSAS

Roll Call Vote

A Roll Call Vote of the Butler County KS Commission as the governing body of Fire Districts 1,2,3,4,5,6,7,8,9, 11 and 12 of Butler County KS To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 20, 2024

Resolution No. 24-37

Governing Body Member	Yes	No	No Vote
Marc Murphy	X		
Darren Jackson	X		
Dan Woydziak	X		
Kelly Herzet	X		
Jeff Masterson	X		
TOTAL			

Certified: Tatum Stalcup

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS