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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	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 (0001)	79-1946	6	20,500,430	12,891,523	11.359
Debt Service (0003)	10-113		116,710		
Road & Bridge (0041)	68-5,101		13,572,150	10,912,333	9.615
Bridge Building (0042)	68-1135		91,310		
EMS (0020)	65-6113		5,283,110	2,652,484	2.337
Department of Health (0080)	65-208		731,490	458,735	0.404
Department of Aging (0060)	12-1680		787,190	700,825	0.617
Sheriff (0051)	19-813		5,338,990	4,361,068	3.843
Jail (0052)	19-1901		6,827,630	1,645,336	1.450
Sanitary Landfill (0045)			4,243,400		
Special Parks and Recreation (0072)			40,520		
Special Alcohol (0071)			76,220		
Sewer Districts Maintenance (02xx)					
Special Wind Farm Funds (0078)			34,210		
Street Lighting (0074)			7,010		
Special Liability Deductible (0073)			352,720		
Opioid Settlement (0263)			182,210		
9-1-1 Fund (0066)			713,630		
Self-Insurance (0004)			6,941,150		
Economic Development (0086)			642,080		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Non-Budgeted Funds-C					
Non-Budgeted Funds-D					
Totals		xxxxxx	66,482,160	33,622,304	29.625

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
1,156,518,226
Nov 1, 2025 Total Assessed Valuation

1,156,518,226
- 21,569,843 TIF, NAP
1,134,948,383

Revenue Neutral Rate	28.370
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: Sept. 10, 2025

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 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General (0001)	13,221,719	1,260,600	21,958	14,233	36,597	0
Debt Service (0003)						
Road & Bridge (0041)	10,168,360	969,482	16,888	10,946	28,146	0
Bridge Building (0042)	409,672	39,059	680	441	1,134	0
EMS (0020)	1,833,274	174,790	3,045	1,973	5,075	0
Department of Health (0080	460,109	43,868	764	495	1,274	0
Department of Aging (0060	632,238	60,279	1,050	681	1,750	0
Sheriff (0051)	3,906,279	372,437	6,488	4,205	10,813	0
Jail (0052)	1,882,522	179,485	3,127	2,026	5,211	0
TOTAL	32,514,172	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 0.09534

Recreational Vehicle Factor 0.00166

16/20M Vehicle Factor 0.00108

Commercial Vehicle Factor 0.00277

Watercraft Factor 0.00000

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
EMS Operating (0020)	Special Ambulance	1,399,867	549,300	395,000	12-110d
General Fund (0001)	800 MHz Maint. Upgrade	20,000	20,000	20,000	Resolution
General Fund (0001)	Capital Reserve	987,044	1,600,000	1,600,000	19-120
General Fund (0001)	Debt Service	-	-		Resolution
General Fund (0001)	Election Reserve	30,000	30,000	30,000	19-119
General Fund (0001)	Motor Vehicle		-		Resolution
General Fund (0001)	Self-Insurance	3,348,158	3,350,000	3,067,500	12-1615
Health Administration (0080)	General Fund	60,000	60,000	60,000	Adopted Budget
Health Administration (0080)	Health Dept Reserve	51,335	-	-	19-119
Jail Operating (0052)	Jail Reserve	1,028,260	645,400	404,100	N/A
Landfill Operating (0045)	Landfill Capital Improv.	2,705,969	2,202,480	1,931,200	19-120
Landfill Operating (0045)	Self-Insurance	106,753	80,000	90,700	12-1615
Road & Bridge (0041)	Special Highway Improve	1,203,227	-	-	68-590
Road & Bridge (0041)	Special Road Machinery	1,620,000	1,300,000	1,590,300	68-141(g)
Sales Tax (0002)	800 MHz Maint. Upgrade	-	-	-	Resolution
Sales Tax (0002)	General Fund	-	-	-	12-16,102
Sheriff (0051)	Sheriff Capital Reserve	332,718	430,440	430,440	19-119
Special Alcohol (0071)	Sheriff	-	66,580	76,220	Adopted Budget
Aging - Grants	Self-Insurance	-	-	-	26-1484
Aging Administration	Aging Reserve	5,140	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	136,280	-	-	Operating Transf
Community Corrections Grants	Self-Insurance	100,605	106,740	108,430	12-2615
Fed & State Assistance	Self-Insurance	-	-	-	12-2615
Fed. & State Assistance	Capital Reserve	-	-	-	Resolution
Health Dept Grants	Self-Insurance	75,055	85,540	85,540	12-2615
Jail Reserve	Jail Operating	-	-	-	N/A
Landfill Capital Improv.	Landfill Postclosure	-	600,000	600,000	19-120
MV Operating (0077)	Self-Insurance	108,652	130,000	115,000	12-1615
Oil and Gas Depletion	General Fund	-	462,874	462,874	19-271
Special Ambulance	EMS Operating	-	-	-	N/A
Special Assessments	Debt Service	-	-	-	10-113
Special Park & Rec. (0072)	General Fund	-	35,500	40,520	Adopted Budget
	Total	13,344,063	11,795,854	11,148,824	
	Adjustments*		1,461,654	1,453,364	
	Adjusted Totals	13,344,063	10,334,200	9,695,460	

*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, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2010 General Obligation Bond	May-10	Oct-25	3.2%-4.8%	295,000	25,000	4/1 & 10/1	10/1	1,063	25,000	0	0
Total G.O. Bonds					**25,000**			**1,063**	**25,000**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**25,000**			**1,063**	**25,000**	**0**	**0**

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, 2025	Payments Due 2025	Payments Due 2026
Rescue Squad	Oct-19	120	2.17	486,456	256,356	54,383	54,383
				Totals	**256,356**	**54,383**	**54,383**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General (0001)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	11,880,514	12,836,967	xxxxxxxxxxxxxxxxxx
Delinquent Tax	189,594	300,000	200,000
Motor Vehicle Tax	1,170,319	1,231,766	1,260,600
Recreational Vehicle Tax	20,514	21,456	21,958
16/20M Vehicle Tax	18,161	13,906	14,233
Commercial Vehicle Tax	37,568	35,761	36,597
Watercraft Tax		0	0
Gross Earnings (Intangible) Tax		0	0
4199 - Interest/Penalties	564,550	600,000	575,000
4298 - Recording Fees (ROD)	632,158	600,000	610,000
4301 - Building Permits	350,045	290,000	325,000
4326 - District Court Fee	48,941	48,000	48,000
43XX - Other (Licenses, Fees, Permits)	148,642	203,000	203,000
4405 - Noxious Weed Revenue	290,350	290,000	290,000
4411 - other	34,348	100,000	100,000
44XX - Other (Charges for Service)	37,436	55,000	55,000
4526 - In Lieu of Taxes (IRB)	34,637	30,000	30,000
4907 - Grant - Federal	15,000	20,000	20,000
4603 - MV Residual Revenue	0	0	0
4601 - Transfer in-General	9,350	0	0
r 4601 - Transfer in-General (one time)	0	1,039,000	1,240,000
4606 - Transfer In - Self-Ins ER Cont	60,000	60,000	60,000
45XX - Other (Intergovernmental)	42,911	10,000	10,000
4802 - Interest on Idle Funds	3,593,834	2,025,454	2,750,000
4804 - Rent Rec'd Community Bldg	74,275	35,000	35,000
4806 - Sale of Fixed Assets	24,375	0	0
4808 - Rent Rcvd-Building Proj	36,500	50,000	50,000
48XX - Other (Rental Income)	13,163		50,000
65xx - Capital/other	18	0	0
In Lieu of Taxes (IRB)		0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**19,327,203**	**19,895,310**	**7,984,388**
Resources Available:	**19,327,203**	**19,895,310**	**7,984,388**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	19,327,203	19,895,310	7,984,388
Expenditures:			
General Administration - 001	1,899,690	1,981,810	2,166,230
Appraisal Services - 002	860,050	1,105,590	1,130,900
Facilities Management - 003	777,773	857,750	906,620
Community Development - 004	153,781	454,190	443,860
County Attorney - 006	911,200	1,066,470	1,203,440
County Clerk - 007	217,429	290,860	305,320
Information Technology - 008	955,791	1,145,040	1,186,050
District Court - 009	732,452	828,500	828,500
Economic Development - 010	7,505	0	23,850
Elections - 012	334,731	385,330	348,320
Emergency Management - 013	238,923	270,190	307,300
Emergency Communications/911 - 014	1,063,091	1,538,680	1,642,680
Employee Benefits - 015	7,081,805	7,096,000	7,063,500
Extension Council - 016	360,000	365,000	371,000
Fair Association - 017	19,000	19,000	19,000
CDDO - 018	230,000	240,000	245,000
GIS/Mapping - 019	320,361	427,860	458,900
Historical Societies - 020	38,360	38,360	38,360
Environmental Health - 021	76,145	0	0
Community Corrections - 022	202,993	195,010	176,160
Leadership Butler - 023	15,000	15,000	15,000
Noxious Weeds - 025	562,721	646,730	650,860
Community Development (P&Z) - 027	141,269	0	0
Register of Deeds - 028	232,844	239,670	267,570
Rescue Squad - 029	55,535	72,250	73,850
Soil Conservation - 030	44,440	48,880	47,150
Strategic Communications - 031	278,391	0	0
Treasurer - 032	458,790	492,140	506,010
Youth Programs - 033	30,000	35,000	35,000
Capital Improvements - 035	19,815	20,000	20,000
Other	0	0	0
Tri-CASA (Mid-Kap) - 034	15,000	20,000	20,000
Non-departmental - 000	992,318	0	0
Road & Bridge	0	0	0
Services for the Aged	0	0	0
Soil Conservation	0	0	0
Solid Waste	0	0	0
Tort Liability	0	0	0
Cultural	0	0	0
Other	0	0	0
Subtotal	19,327,203	19,895,310	20,500,430
transfer out			
Comp and Class estimate			0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**19,327,203**	**19,895,310**	**20,500,430**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	19,361,437	19,895,310	20,500,430
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,500,430
		Tax Required	12,516,042
	Delinquent Comp Rate:	3.0%	375,481
		Amount of 2025 Ad Valorem Tax	12,891,523

CPA Summary

Butler County 2026

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Administration - 001			
Salaries and Benefits	818,815	875,180	954,600
Contractual Services	1,022,338	1,054,700	1,159,700
Commodities/Supplies	55,407	48,800	48,800
Capital/Transfers/Other	3,130	3,130	3,130
Total	1,899,690	1,981,810	2,166,230
Appraisal Services - 002			
Salaries and Benefits	749,518	945,220	977,030
Contractual Services	71,053	89,850	83,350
Commodities/Supplies	13,479	25,600	25,600
Capital/Transfers/Other	26,000	44,920	44,920
Total	860,050	1,105,590	1,130,900
Facilities Management - 003			
Salaries and Benefits	473,158	517,160	567,160
Contractual Services	196,285	220,220	221,590
Commodities/Supplies	96,010	108,050	105,550
Capital/Transfers/Other	12,320	12,320	12,320
Total	777,773	857,750	906,620
Community Development - 004			
Salaries and Benefits	122,852	333,980	352,550
Contractual Services	2,278	64,460	41,560
Commodities/Supplies	19,372	31,900	29,900
Capital/Transfers/Other	9,279	23,850	19,850
Total	153,781	454,190	443,860
County Attorney - 006			
Salaries and Benefits	846,183	951,170	1,088,140
Contractual Services	58,028	105,100	105,100
Commodities/Supplies	6,989	10,200	10,200
Capital/Transfers/Other	0	0	0
Total	911,200	1,066,470	1,203,440
County Clerk - 007			
Salaries and Benefits	199,092	217,760	245,420
Contractual Services	14,667	64,500	51,500
Commodities/Supplies	3,670	7,100	6,900
Capital/Transfers/Other	0	1,500	1,500
Total	217,429	290,860	305,320
Information Technology - 008			
Salaries and Benefits	433,914	453,380	491,310
Contractual Services	366,215	522,660	558,740
Commodities/Supplies	19,193	17,000	14,000
Capital/Transfers/Other	136,469	152,000	122,000
Total	955,791	1,145,040	1,186,050
District Court - 009			
Salaries and Benefits	0	0	0
Contractual Services	624,525	752,500	752,500
Commodities/Supplies	107,927	76,000	76,000
Capital/Transfers/Other	0	0	0
Total	732,452	828,500	828,500
Total - Page 6b	**6,508,166**	**7,730,210**	**8,170,920**

Butler County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Economic Development - 010			
Salaries and Benefits	0	0	0
Contractual Services	0	0	19,050
Commodities/Supplies	5,466	0	4,800
Capital/Transfers/Other	2,039	0	0
Total	7,505	0	23,850
Elections - 012			
Salaries and Benefits	125,067	126,500	139,490
Contractual Services	121,052	199,330	149,330
Commodities/Supplies	58,612	26,500	26,500
Capital/Transfers/Other	30,000	33,000	33,000
Total	334,731	385,330	348,320
Emergency Management - 013			
Salaries and Benefits	161,862	175,030	220,580
Contractual Services	38,953	46,510	43,070
Commodities/Supplies	17,358	27,900	22,900
Capital/Transfers/Other	20,750	20,750	20,750
Total	238,923	270,190	307,300
Emergency Communications/911 - 014			
Salaries and Benefits	1,030,546	1,209,060	1,322,160
Contractual Services	22,535	278,070	283,970
Commodities/Supplies	10,010	16,550	16,550
Capital/Transfers/Other	0	35,000	20,000
Total	1,063,091	1,538,680	1,642,680
Employee Benefits - 015			
Salaries and Benefits	3,727,287	3,739,000	3,989,000
Contractual Services	6,360	7,000	7,000
Commodities/Supplies	0	0	0
Capital/Transfers/Other	3,348,158	3,350,000	3,067,500
Total	7,081,805	7,096,000	7,063,500
Extension Council - 016			
Salaries and Benefits			
Contractual Services	360,000	365,000	371,000
Commodities/Supplies			
Capital/Transfers/Other			
Total	360,000	365,000	371,000
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	230,000	240,000	245,000
Commodities/Supplies			
Capital/Transfers/Other			
Total	230,000	240,000	245,000
Total - Page 6c	**9,335,055**	**9,914,200**	**10,020,650**

Butler County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
GIS/Mapping - 019			
Salaries and Benefits	244,625	297,960	321,000
Contractual Services	55,736	121,100	129,100
Commodities/Supplies	9,938	6,800	6,800
Capital/Transfers/Other	10,062	2,000	2,000
Total	320,361	427,860	458,900
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	66,827	0	0
Contractual Services	1,358	0	0
Commodities/Supplies	4,000	0	0
Capital/Transfers/Other	3,960	0	0
Total	76,145	0	0
Community Corrections - 022			
Salaries and Benefits	71,620	85,260	66,210
Contractual Services	128,945	105,950	106,150
Commodities/Supplies	428	1,800	1,800
Capital/Transfers/Other	2,000	2,000	2,000
Total	202,993	195,010	176,160
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	217,757	235,180	237,780
Contractual Services	23,564	26,800	26,380
Commodities/Supplies	297,647	369,750	371,700
Capital/Transfers/Other	23,753	15,000	15,000
Total	562,721	646,730	650,860
Community Development (P&Z) - 027			
Salaries and Benefits	113,836	0	0
Contractual Services	14,801	0	0
Commodities/Supplies	7,621	0	0
Capital/Transfers/Other	5,011	0	0
Total	141,269	0	0
Register of Deeds - 028			
Salaries and Benefits	226,323	231,010	258,910
Contractual Services	4,355	6,360	6,360
Commodities/Supplies	1,946	2,300	2,300
Capital/Transfers/Other	220	0	0
Total	232,844	239,670	267,570
Total - Page 6d	**1,589,693**	**1,562,630**	**1,606,850**

Butler County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Rescue Squad - 029			
Salaries and Benefits	720	650	600
Contractual Services	10,020	17,850	18,100
Commodities/Supplies	11,935	15,950	17,150
Capital/Transfers/Other	32,860	37,800	38,000
Total	55,535	72,250	73,850
Soil Conservation - 030			
Salaries and Benefits			
Contractual Services	44,440	48,880	47,150
Commodities/Supplies			
Capital/Transfers/Other			
Total	44,440	48,880	47,150
Strategic Communications - 031			
Salaries and Benefits	58,663	0	0
Contractual Services	198,951	0	0
Commodities/Supplies	777	0	0
Capital/Transfers/Other	20,000	0	0
Total	278,391	0	0
Treasurer - 032			
Salaries and Benefits	374,469	396,290	410,160
Contractual Services	65,729	75,600	75,600
Commodities/Supplies	7,900	9,500	9,500
Capital/Transfers/Other	10,692	10,750	10,750
Total	458,790	492,140	506,010
Youth Programs - 033			
Salaries and Benefits			
Contractual Services	30,000	35,000	35,000
Commodities/Supplies			
Capital/Transfers/Other			
Total	30,000	35,000	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	20,000	20,000
Commodities/Supplies			
Capital/Transfers/Other			
Total	15,000	20,000	20,000
Non-departmental - 000			
Salaries and Benefits			
Contractual Services			
Commodities/Supplies	2,985		
Capital/Transfers/Other	989,333		0
Total	992,318	0	0
Total - Page6e	**1,894,289**	**688,270**	**702,010**

Butler County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service (0003)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	215,198	167,174	116,714
Receipts:			
Ad Valorem Tax	23	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	7,072	0	0
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax	7		
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessments - Current	26,382	30,000	0
Special Assessments - Delinquent		0	0
Transfer In			
In Lieu of Tax (IRB)			
Rent			
other			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**33,484**	**30,000**	**0**
Resources Available:	**248,682**	**197,174**	**116,714**
Expenditures:			
PBC - Principal			
PBC - Interest			
SA - Principal (6901-035)	25,000	25,000	0
SA - Interest (6902-035)	2,125	1,070	0
Rescue Squad LPA (6901)	54,383	54,390	54,390
Other			
Cash Reserve (2026 column)			62,320
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**81,508**	**80,460**	**116,710**
Unencumbered Cash Balance Dec 31	167,174	116,714	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	85,220	80,460	116,710
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	116,710
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Butler County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge (0041)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	7,722,329	9,872,461	xxxxxxxxxxxxxxxxx
Delinquent Tax	97,632	110,000	110,000
Motor Vehicle Tax	626,965	800,601	969,482
Recreational Vehicle Tax	10,935	13,946	16,888
16/20M Vehicle Tax	8,833	9,039	10,946
Commercial Vehicle Tax	20,460	23,243	28,146
Watercraft Tax		0	0
Special City & County Highway (4521)	1,601,897	1,735,860	1,742,190
County Equalization	0		
In Lieu of Tax (4526)	22,514	14,000	14,000
Charges for Services (44xx)	37,985	85,770	86,000
Other	36,958	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**10,186,508**	**12,664,920**	**2,977,652**
Resources Available:	**10,186,508**	**12,664,920**	**2,977,652**

Butler County 2026

FUND PAGE - ROAD

Adopted Budget Road & Bridge (0041)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	10,186,508	12,664,920	2,977,652
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	2,407,518	2,721,680	3,089,370
Contractual Services	391,701	593,650	617,180
Commodities/Supplies	3,170,073	5,739,100	5,665,600
Capital/Transfers/Other	4,217,216	3,610,490	4,200,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**10,186,508**	**12,664,920**	**13,572,150**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	10,591,090	12,664,920	13,572,150
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,572,150
		Tax Required	10,594,498
	Delinquent Comp Rate:	3.0%	317,835
		Amount of 2025 Ad Valorem Tax	10,912,333

CPA Summary

Butler County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bridge Building (0042)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	518,218	1,110,506	0
Receipts:			
Ad Valorem Tax	1,862,445	397,751	xxxxxxxxxxxxxxxxxx
Delinquent Tax	29,213	35,000	20,000
Motor Vehicle Tax	211,332	193,048	39,059
Recreational Vehicle Tax	3,688	3,363	680
16/20 M Vehicle Tax	2,806	2,180	441
Commercial Vehicle Tax	6,907	5,605	1,134
Watercraft Tax		0	0
In Lieu of Tax	5,430	0	0
Intergovernmental	200,000	0	0
charges for service	0	0	0
other	165		30,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,321,986**	**636,947**	**91,314**
Resources Available:	**2,840,204**	**1,747,453**	**91,314**
Expenditures:			
Salaries and Benefits	96,505	0	0
Contractual Services	245	0	0
Commodities/Supplies	19,656	30,000	0
Capital/Transfers/Other	1,613,292	1,717,453	91,310
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,729,698**	**1,747,453**	**91,310**
Unencumbered Cash Balance Dec 31	1,110,506	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,508,060	903,720	91,310
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	91,310
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **EMS (0020)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	1,789,953	1,779,926	xxxxxxxxxxxxxxxxxx
Delinquent Tax	20,603	20,000	20,000
Motor Vehicle Tax	142,618	185,576	174,790
Recreational Vehicle Tax	2,492	3,233	3,045
16/20 M Vehicle Tax	1,623	2,095	1,973
Commercial Vehicle Tax	4,679	5,388	5,075
Watercraft Tax		0	0
Misc Receipts	3,156	0	
Charges for Service	3,069,767	2,149,952	2,250,000
other	25,950		
Intergovernmental			
other			
Neighborhood Revitalization Rebate			0
Miscellaneous		211,100	253,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,060,841**	**4,357,270**	**2,707,883**
Resources Available:	**5,060,841**	**4,357,270**	**2,707,883**
Expenditures:			
Salaries and Benefits	3,046,160	3,106,370	3,886,100
Contractual Services	216,797	239,950	244,910
Commodities/Supplies	386,843	425,150	471,600
Capital/Transfers/Other	1,411,041	585,800	427,500
Cash Reserve (2026 column)			
Miscellaneous			253,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,060,841**	**4,357,270**	**5,283,110**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	5,165,419	4,357,270	5,283,110
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,283,110
		Tax Required	2,575,227
	Delinquent Comp Rate:	3.0%	77,257
		Amount of 2025 Ad Valorem Tax	2,652,484

CPA Summary

Butler County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Department of Health (0080)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	3	415
Receipts:			
Ad Valorem Tax	444,255	446,720	xxxxxxxxxxxxxxxxxx
Delinquent Tax	6,493	10,000	7,500
Motor Vehicle Tax	39,623	46,024	43,868
Recreational Vehicle Tax	691	802	764
16/20 M Vehicle Tax	599	520	495
Commercial Vehicle Tax	1,290	1,336	1,274
Watercraft Tax		0	0
Charges for Services (44xx)	106,574	95,000	96,000
Intergovernmental (45xx)	38,219	43,900	43,900
transfer in		60,000	60,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous		29,800	31,900
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**637,744**	**734,102**	**285,701**
Resources Available:	**637,744**	**734,105**	**286,116**
Expenditures:			
Salaries and Benefits	208,700	209,190	227,900
Contractual Services	242,364	372,050	300,340
Commodities/Supplies	73,829	76,000	76,800
Capital/Transfers/Other	112,848	76,450	94,550
Cash Reserve (2026 column)			
Miscellaneous			31,900
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**637,741**	**733,690**	**731,490**
Unencumbered Cash Balance Dec 31	3	415	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	738,260	733,690	731,490
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	731,490
		Tax Required	445,374
	Delinquent Comp Rate:	3.0%	13,361
		Amount of 2025 Ad Valorem Tax	458,735

Adopted Budget

Department of Aging (0060)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	17
Receipts:			
Ad Valorem Tax	566,499	613,840	xxxxxxxxxxxxxxxxxx
Delinquent Tax	8,131	11,000	10,000
Motor Vehicle Tax	51,100	58,632	60,279
Recreational Vehicle Tax	891	1,021	1,050
16/20 M Vehicle Tax	738	662	681
Commercial Vehicle Tax	1,666	1,702	1,750
Watercraft Tax		0	0
Fees & Licenses (4300)	6,963	7,000	7,000
Intergovernmental (45xx)	1,683	500	1,000
Other - transfer (4601)	25,000	25,000	25,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**662,671**	**719,357**	**106,760**
Resources Available:	**662,671**	**719,357**	**106,777**
Expenditures:			
Salaries and Benefits	115,174	139,220	149,170
Contractual Services	196,781	203,900	244,500
Commodities/Supplies	5,758	3,500	2,000
Capital/Transfers/Other	344,958	372,720	391,520
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**662,671**	**719,340**	**787,190**
Unencumbered Cash Balance Dec 31	0	17	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	682,950	719,340	787,190
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	787,190
		Tax Required	680,413
	Delinquent Comp Rate:	3.0%	20,412
		Amount of 2025 Ad Valorem Tax	700,825

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Butler County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Sheriff (0051)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	2	0
Receipts:			
Ad Valorem Tax	3,591,792	3,792,606	xxxxxxxxxxxxxxxxxx
Delinquent Tax	50,505	65,000	65,000
Motor Vehicle Tax	334,144	372,336	372,437
Recreational Vehicle Tax	5,830	6,486	6,488
16/20 M Vehicle Tax	4,527	4,204	4,205
Commercial Vehicle Tax	10,916	10,810	10,813
Watercraft Tax		0	0
Civil Process (4404)	34,775	31,000	32,000
Law Enforcement Contracts (4438)	457,327	600,000	600,000
Other Charges for Services (44xx)	4,434	6,000	6,000
Transfer from Special Alcohol	0	0	
In lieu of tax (4526)	11,496	6,896	8,000
Other	53		
Interest on Idle Funds			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,505,799**	**4,895,338**	**1,104,943**
Resources Available:	**4,505,799**	**4,895,340**	**1,104,943**
Expenditures:			
Salaries and Benefits	3,560,441	3,805,070	4,226,140
Contractual Services	198,406	194,130	206,710
Commodities/Supplies	407,959	437,700	447,700
Capital/Transfers/Other	338,991	458,440	458,440
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,505,797**	**4,895,340**	**5,338,990**
Unencumbered Cash Balance Dec 31	2	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,824,590	4,895,340	5,338,990
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,338,990
		Tax Required	4,234,047
	Delinquent Comp Rate:	3.0%	127,021
		Amount of 2025 Ad Valorem Tax	4,361,068

Adopted Budget **Jail (0052)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	236,063	51,837	282,887
Receipts:			
Ad Valorem Tax	2,045,335	1,827,741	xxxxxxxxxxxxxxxxxx
Delinquent Tax	30,059	30,000	30,000
Motor Vehicle Tax	221,344	212,017	179,485
Recreational Vehicle Tax	3,874	3,693	3,127
16/20 M Vehicle Tax	1,808	2,394	2,026
Commercial Vehicle Tax	7,308	6,155	5,211
Watercraft Tax		0	0
Housing Prisoners (4402)	3,733,325	3,850,000	4,029,600
Income - Use of Phone (4428)	224,034	198,000	220,000
Income - Transportation (4432)	130,560	143,000	146,580
Other Charges for Service (44xx)	2,022	5,000	5,000
Transfer In	0	0	0
Other	26,300	5,000	5,000
Neighborhood Revitalization Rebate		0	0
Miscellaneous		336,300	321,300
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**6,425,969**	**6,619,300**	**4,947,329**
Resources Available:	**6,662,032**	**6,671,137**	**5,230,216**
Expenditures:			
Salaries and Benefits	3,440,301	3,598,130	3,957,860
Contractual Services	1,425,018	1,383,420	1,443,070
Commodities/Supplies	662,077	681,300	701,300
Capital/Transfers/Other	1,082,799	725,400	404,100
Cash Reserve (2026 column)			
Miscellaneous			321,300
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**6,610,195**	**6,388,250**	**6,827,630**
Unencumbered Cash Balance Dec 31	51,837	282,887	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	6,610,195	6,388,250	6,827,630
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,827,630
		Tax Required	1,597,414
	Delinquent Comp Rate:	3.0%	47,922
		Amount of 2025 Ad Valorem Tax	1,645,336

CPA Summary

Butler County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitary Landfill (0045)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	363,938	0	0
Receipts:			
Taxes	0	0	0
Licenses, Fees & Permits (4300)	42,155	50,000	50,000
Charges for Services (4400)	4,323,867	3,800,000	3,800,000
Intergovernmental	0	0	0
Other Revenue	0	0	0
Rental Income (4800)	13,742	14,500	14,500
Miscellaneous		185,400	219,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,379,764**	**4,049,900**	**4,083,500**
Resources Available:	**4,743,702**	**4,049,900**	**4,083,500**
Expenditures:			
Salaries and Benefits	949,823	1,041,870	1,055,710
Contractual Services	752,529	453,750	497,040
Commodities/Supplies	149,571	439,500	441,750
Capital/Transfers/Other	2,891,779	2,114,780	2,029,900
Cash Reserve (2026 column)			
Miscellaneous			219,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,743,702**	**4,049,900**	**4,243,400**
Unencumbered Cash Balance Dec 31	0	0	-159,900
2024/2025/2026 Budget Authority Amount:	4,870,800	4,421,120	4,243,400

See Tab E

Adopted Budget

Special Parks and Recreation (0072)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	27,506	32,020	36,020
Receipts:			
Intergovernmental	4,514	4,000	4,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,514**	**4,000**	**4,500**
Resources Available:	**32,020**	**36,020**	**40,520**
Expenditures:			
Capital/Transfers/Other	0	0	40,520
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**40,520**
Unencumbered Cash Balance Dec 31	32,020	36,020	0
2024/2025/2026 Budget Authority Amount:	31,470	35,500	40,520

CPA Summary

Butler County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol (0071)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	52,089	60,726	68,226
Receipts:			
Intergovernmental	8,637	7,500	8,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**8,637**	**7,500**	**8,000**
Resources Available:	**60,726**	**68,226**	**76,226**
Expenditures:			
Capital/Transfers/Other	0	0	76,220
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**76,220**
Unencumbered Cash Balance Dec 31	60,726	68,226	6
2024/2025/2026 Budget Authority Amount:	57,370	66,580	76,220

Adopted Budget **Sewer Districts Maintenance (02xx)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Contractual Services			
Commodities/Supplies			
Capital/Transfers/Other			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	702,250		0

CPA Summary

Butler County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Wind Farm Funds (0078)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**34,215**	**34,215**	**34,215**
Expenditures:			
Contractual services	0	0	34,210
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**34,210**
Unencumbered Cash Balance Dec 31	34,215	34,215	5
2024/2025/2026 Budget Authority Amount:	34,220	34,210	34,210

Adopted Budget

Street Lighting (0074)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,645	4,714	4,814
Receipts:			
Taxes	1,654	1,800	1,800
Delinquent Taxes	418	400	400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,072**	**2,200**	**2,200**
Resources Available:	**6,717**	**6,914**	**7,014**
Expenditures:			
Contractual Services	2,003	2,100	2,200
Cash Reserve (2026 column)			4,810
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,003**	**2,100**	**7,010**
Unencumbered Cash Balance Dec 31	4,714	4,814	4
2024/2025/2026 Budget Authority Amount:	6,570	6,940	7,010

CPA Summary

Butler County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Liability Deductible (0073)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	325,115	322,727	312,727
Receipts:			
Transfers		0	
Other	3,000	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,000**	**40,000**	**40,000**
Resources Available:	**328,115**	**362,727**	**352,727**
Expenditures:			
Contractual Services	0	50,000	50,000
Commodities/Supplies	1,253		
Capital/Transfers/Other	4,135		
Cash Reserve (2026 column)			302,720
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,388**	**50,000**	**352,720**
Unencumbered Cash Balance Dec 31	322,727	312,727	7
2024/2025/2026 Budget Authority Amount:	251,820	365,110	352,720

Adopted Budget

Opioid Settlement (0263)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	122,766	252,063	141,103
Receipts:			
Grant	129,297	39,040	41,110
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**129,297**	**39,040**	**41,110**
Resources Available:	**252,063**	**291,103**	**182,213**
Expenditures:			
Salaries and Benefits	0	150,000	70,000
Contractual Services			
Commidities/Supplies			
Capital/Transfers/Other			
Cash Reserve (2026 column)			112,210
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**150,000**	**182,210**
Unencumbered Cash Balance Dec 31	252,063	141,103	3
2024/2025/2026 Budget Authority Amount:	208,090	342,760	182,210

CPA Summary

Butler County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **9-1-1 Fund (0066)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	564,750	400,443	413,633
Receipts:			
911 Tax	271,761	310,000	300,000
Other	26,243		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**298,004**	**310,000**	**300,000**
Resources Available:	**862,754**	**710,443**	**713,633**
Expenditures:			
Contractual Services	462,311	294,810	294,810
Commodities/Supplies	0	2,000	2,000
Capital/Transfers/Other	0	0	15,240
Cash Reserve (2026 column)			401,580
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**462,311**	**296,810**	**713,630**
Unencumbered Cash Balance Dec 31	400,443	413,633	3
2024/2025/2026 Budget Authority Amount:	859,940	872,700	713,630

Adopted Budget

Self-Insurance (0004)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,711,275	2,932,508	2,745,158
Receipts:			
Self-Ins EE Contribution (4380)	699,249	850,000	700,000
Self-Ins Retiree Contribution (4381)	81,444	60,000	70,000
Transfer In - Self-Ins ER Cont (4606)	3,601,498	3,500,000	3,230,000
Self-Ins EE Contribution - Dental (4380-010)	40,887	39,000	40,000
Self-Ins Retiree Contribution - Dental (4381-0	4,152	3,500	3,500
Transfer In - Self-Ins ER Cont - Dental (4606-	167,414	160,000	152,500
Other (4300)	9,993	0	0
Intergovernmental			
Interest on Idle Funds			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,604,637**	**4,612,500**	**4,196,000**
Resources Available:	**6,315,912**	**7,545,008**	**6,941,158**
Expenditures:			
Self-Ins Medical Claims (6290)	1,355,832	2,700,000	2,500,000
Self-Ins Pharmacy Claims (6291)	559,345	600,000	550,000
Self-Ins Wellness Program (6292)	110,688	125,000	125,000
Self-Ins Broker (6293)	46,238	46,350	46,350
Self-Ins HDHP ER Contribution (6294)	105,015	85,000	110,000
Self-Ins Telemedicine (6295)	22,581	8,500	25,000
Self-Ins Medical TPA (6296)	298,579	250,000	300,000
Self-Ins Pharmacy TPA (6297)	60,190	40,000	40,000
Self-Ins Stop Loss Insurance (6299)	592,618	700,000	487,780
Self-Ins Dental Claims (6288)	191,990	200,000	200,000
Contractual Agreements Dental (6289)	15,162	15,000	16,000
Contractual Agreements (6214)	25,166	30,000	30,000
		0	
Cash Reserve (2026 column)		0	2,511,020
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,383,404**	**4,799,850**	**6,941,150**
Unencumbered Cash Balance Dec 31	2,932,508	2,745,158	8
2024/2025/2026 Budget Authority Amount:	7,002,800	6,251,270	6,941,150

CPA Summary

Butler County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Economic Development (0086)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	361,100	482,086	562,086
Receipts:			
Intergovernmental	128,950	80,000	80,000
Miscellaneous			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**128,950**	**80,000**	**80,000**
Resources Available:	**490,050**	**562,086**	**642,086**
Expenditures:			
Salaries and Benefits			
Contractual Services	7,964	0	642,080
Commidities/Supplies			
Capital/Transfers/Other			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**7,964**	**0**	**642,080**
Unencumbered Cash Balance Dec 31	482,086	562,086	6
2024/2025/2026 Budget Authority Amount:	365,190	611,100	642,080

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Intergovernmental			
Miscellaneous			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries and Benefits			
Contractual Services			
Commidities/Supplies			
Capital/Transfers/Other			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

Butler County										2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
57 800Mhz maintenance and upgr		0085 Capital Improvements		1707 Capital Projects		0262 Child Support Enforcement		0290 Clerks - Technology		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,099,302	Cash Balance Jan 1	15,900,606	Cash Balance Jan 1	70,769	Cash Balance Jan 1	243,548	Cash Balance Jan 1	85,381	17,399,606
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Charges for service	17,711	Charges for service		Charges for service		Charges for service	59,879	Charges for service	21,296	
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		Intergovernmental		
Misc.		Misc.	37,316	Misc.		Misc.		Misc.		
Transfers	20,000	Transfers	1,246,094	Transfers		Transfers		Transfers		
Total Receipts	37,711	Total Receipts	1,283,410	Total Receipts	0	Total Receipts	59,879	Total Receipts	21,296	1,402,296
Resources Available:	1,137,013	Resources Available:	17,184,016	Resources Available:	70,769	Resources Available:	303,427	Resources Available:	106,677	18,801,902
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal services		Personal services		Personal services		Personal services		Personal services		
Contractual services		Contractual services	141,487	Contractual services		Contractual services	37,843	Contractual services	15,762	
Commodities		Commodities		Commodities		Commodities	1,880	Commodities		
Capital outlay		Capital outlay	1,318,888	Capital outlay		Capital outlay		Capital outlay		
Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		
Transfers		Transfers		Transfers		Transfers		Transfers		
Total Expenditures	0	Total Expenditures	1,460,375	Total Expenditures	0	Total Expenditures	39,723	Total Expenditures	15,762	1,515,860
Cash Balance Dec 31	1,137,013	Cash Balance Dec 31	15,723,641	Cash Balance Dec 31	70,769	Cash Balance Dec 31	263,704	Cash Balance Dec 31	90,915	**17,286,042**
										17,286,042

**Note: These two block figures should agree.

CPA Summary

Butler County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
3-0247, 1603 Community Correct		0079 Conceal/Carry Permits		090 County Attorney Diversion Fe		255 Court Services Diversion Fee		11xx Department on Aging - Grants		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	367,842	Cash Balance Jan 1	10,269	Cash Balance Jan 1	356,360	Cash Balance Jan 1	3,404	Cash Balance Jan 1	125,365	863,240
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Charges for service		Charges for service		Charges for service		Charges for service		Charges for service	68,912	
Lincenses, permits and fe	19,378	Lincenses, permits and fees		Lincenses, permits and fe	51,909	Lincenses, permits and fe	2,100	Lincenses, permits and fees		
County office fees		County office fees	6,335	County office fees		County office fees		County office fees		
Intergovernmental	1,062,313	Intergovernmental		Intergovernmental		Intergovernmental		Intergovernmental	781,660	
Misc.		Misc.		Misc.	28,325	Misc.		Misc.		
Transfers		Transfers		Transfers		Transfers		Transfers		
Total Receipts	1,081,691	Total Receipts	6,335	Total Receipts	80,234	Total Receipts	2,100	Total Receipts	850,572	2,020,932
Resources Available:	1,449,533	Resources Available:	16,604	Resources Available:	436,594	Resources Available:	5,504	Resources Available:	975,937	2,884,172
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal services	860,020	Personal services		Personal services		Personal services		Personal services	401,339	
Contractual services	100,784	Contractual services		Contractual services	825	Contractual services		Contractual services	190,775	
Commodities	6,388	Commodities		Commodities	24,753	Commodities	185	Commodities	176,564	
Capital outlay	27,495	Capital outlay	6,702	Capital outlay	47,284	Capital outlay		Capital outlay		
Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		
Transfers	256,367	Transfers		Transfers	-2,100	Transfers		Transfers		
Total Expenditures	1,251,054	Total Expenditures	6,702	Total Expenditures	70,762	Total Expenditures	185	Total Expenditures	768,678	2,097,381
Cash Balance Dec 31	198,479	Cash Balance Dec 31	9,902	Cash Balance Dec 31	365,832	Cash Balance Dec 31	5,319	Cash Balance Dec 31	207,259	**786,791**
										786,791

**Note: These two block figures should agree.

CPA Summary

Butler County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name: 0062 Dept. of Aging Reserve		(2) Fund Name: 093 Sheriff Drug Asset and Seizu		(3) Fund Name: 0088 Election Reserve Fund		(4) Fund Name: 0105 Federal and State Assistance		(5) Fund Name: 12xx Health Department - Grants		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	227,560	Cash Balance Jan 1	16,418	Cash Balance Jan 1	250,690	Cash Balance Jan 1	512,574	Cash Balance Jan 1	20,809	1,028,051
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Charges for service		Charges for service		Charges for service		Charges for service	8,270	Charges for service	13,842	
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	13,761	Intergovernmental	678,765	
Misc.	209,044	Misc.	6,823	Misc.		Misc.	36,133	Misc.		
Transfers	5,140	Transfers		Transfers	30,000	Transfers	138,562	Transfers		
Total Receipts	214,184	Total Receipts	6,823	Total Receipts	30,000	Total Receipts	196,726	Total Receipts	692,607	1,140,340
Resources Available:	441,744	Resources Available:	23,241	Resources Available:	280,690	Resources Available:	709,300	Resources Available:	713,416	2,168,391
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal services		Personal services		Personal services		Personal services	58,044	Personal services	679,689	
Contractual services	127,803	Contractual services		Contractual services		Contractual services	67,152	Contractual services	36,009	
Commodities		Commodities		Commodities		Commodities	15,455	Commodities	34,813	
Capital outlay	183,382	Capital outlay		Capital outlay		Capital outlay	3,500	Capital outlay	6,516	
Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		
Transfers	25,000	Transfers		Transfers		Transfers	18,567	Transfers	75,056	
Total Expenditures	336,185	Total Expenditures	0	Total Expenditures	0	Total Expenditures	162,718	Total Expenditures	832,083	1,330,986
Cash Balance Dec 31	105,559	Cash Balance Dec 31	23,241	Cash Balance Dec 31	280,690	Cash Balance Dec 31	546,582	Cash Balance Dec 31	-118,667	**837,405**
									See Tab B	**837,405**

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County

Butler County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
0082 Health Department Reserve		0056 Jail Reserve		0094 Juvenile Justice EMP Fees		046 Landfill Capital Improvemen		0040 Landfill Post Closure		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	454,447	Cash Balance Jan 1	991,327	Cash Balance Jan 1	106,297	Cash Balance Jan 1	2,929,538	Cash Balance Jan 1	3,241,011	7,722,620
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 fe	44,302	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.	625	Misc.		Misc.	34,962	Misc.	176,703	
Transfers	51,335	Transfers	1,028,260	Transfers		Transfers	2,705,969	Transfers		
Total Receipts	51,335	Total Receipts	1,028,885	Total Receipts	44,302	Total Receipts	2,740,931	Total Receipts	176,703	4,042,156
Resources Available:	505,782	Resources Available:	2,020,212	Resources Available:	150,599	Resources Available:	5,670,469	Resources Available:	3,417,714	11,764,776
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal services		Personal services		Personal services		Personal services		Personal services		
Contractual services	13,358	Contractual services	23,040	Contractual services	33,550	Contractual services		Contractual services		
Commodities		Commodities		Commodities	377	Commodities		Commodities		
Capital outlay	78,518	Capital outlay	765,000	Capital outlay	361	Capital outlay	940,763	Capital outlay		
Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		
Transfers		Transfers		Transfers		Transfers		Transfers		
Total Expenditures	91,876	Total Expenditures	788,040	Total Expenditures	34,288	Total Expenditures	940,763	Total Expenditures	0	1,854,967
Cash Balance Dec 31	413,906	Cash Balance Dec 31	1,232,172	Cash Balance Dec 31	116,311	Cash Balance Dec 31	4,729,706	Cash Balance Dec 31	3,417,714	**9,909,809**
										9,909,809

**Note: These two block figures should agree.

CPA Summary

Butler County

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
0077 Motor Vehicle Operating		1 Prosecutor's Training and Assist		288 Register of Deeds - Technolog		0087 Sheriff Capital Reserves		0021 Special Ambulance		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	749	Cash Balance Jan 1	20,792	Cash Balance Jan 1	664,795	Cash Balance Jan 1	463,109	Cash Balance Jan 1	507,198	1,656,643
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Charges for service		Charges for service		Charges for service		Charges for service		Charges for service		
Lincenses, permits and fe	708,291	Lincenses, permits and fe	5,519	Lincenses, permits and fe	85,182	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.		Misc.	32,745	Misc.	88,899	Misc.	74,038	
Transfers		Transfers		Transfers		Transfers	332,718	Transfers	1,399,867	
Total Receipts	708,291	Total Receipts	5,519	Total Receipts	117,927	Total Receipts	421,617	Total Receipts	1,473,905	2,727,259
Resources Available:	709,040	Resources Available:	26,311	Resources Available:	782,722	Resources Available:	884,726	Resources Available:	1,981,103	4,383,902
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal services	552,995	Personal services		Personal services		Personal services		Personal services		
Contractual services	43,169	Contractual services	5,964	Contractual services	221,689	Contractual services		Contractual services		
Commodities	3,499	Commodities		Commodities	8,358	Commodities	30,837	Commodities	9,222	
Capital outlay		Capital outlay		Capital outlay	18,772	Capital outlay	700,459	Capital outlay	142,029	
Miscellaneous		Miscellaneous	2,717	Miscellaneous		Miscellaneous		Miscellaneous		
Transfers	108,652	Transfers		Transfers		Transfers		Transfers		
Total Expenditures	708,315	Total Expenditures	8,681	Total Expenditures	248,819	Total Expenditures	731,296	Total Expenditures	151,251	1,848,362
Cash Balance Dec 31	725	Cash Balance Dec 31	17,630	Cash Balance Dec 31	533,903	Cash Balance Dec 31	153,430	Cash Balance Dec 31	1,829,852	**2,535,540**
										2,535,540

**Note: These two block figures should agree.

CPA Summary

Butler County

NON-BUDGETED FUNDS (F)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-F

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
043 Special Highway Improveme		0053 So. Reserve Officers		0044 Special Road Machinery		0291 Treasury - Technology				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,169,650	Cash Balance Jan 1	10,056	Cash Balance Jan 1	1,118,748	Cash Balance Jan 1	415	Cash Balance Jan 1		6,298,869
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 fe	21,296	Lincenses, permits and fees		
County office fees		County office fees		County office fees		County office fees		County office fees		
Intergovernmental	227,384	Intergovernmental		Intergovernmental		Intergovernmental		Intergovernmental		
Misc.		Misc.		Misc.		Misc.		Misc.		
Transfers	1,203,227	Transfers		Transfers	1,620,000	Transfers		Transfers		
Total Receipts	1,430,611	Total Receipts	0	Total Receipts	1,620,000	Total Receipts	21,296	Total Receipts	0	3,071,907
Resources Available:	6,600,261	Resources Available:	10,056	Resources Available:	2,738,748	Resources Available:	21,711	Resources Available:	0	9,370,776
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal services		Personal services		Personal services		Personal services		Personal services		
Contractual services		Contractual services		Contractual services		Contractual services	21,711	Contractual services		
Commodities		Commodities	2,560	Commodities		Commodities		Commodities		
Capital outlay	99,489	Capital outlay		Capital outlay	746,738	Capital outlay		Capital outlay		
Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		
Transfers		Transfers		Transfers		Transfers		Transfers		
Total Expenditures	99,489	Total Expenditures	2,560	Total Expenditures	746,738	Total Expenditures	21,711	Total Expenditures	0	870,498
Cash Balance Dec 31	6,500,772	Cash Balance Dec 31	7,496	Cash Balance Dec 31	1,992,010	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**8,500,278**
										8,500,278

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County

Butler County 2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Butler County
will meet on August 26, 2025 at 6 pm 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General (0001)	19,327,203	11.954	19,895,310	12.150	20,500,430	12,891,523	11.359
Debt Service (0003)	81,508		80,460		116,710		
Road & Bridge (0041)	10,186,508	7.770	12,664,920	9.344	13,572,150	10,912,333	9.615
Bridge Building (0042)	1,729,698	1.874	1,747,453	0.377	91,310		
EMS (0020)	5,060,841	1.801	4,357,270	1.685	5,283,110	2,652,484	2.337
Department of Health (008(	637,741	0.447	733,690	0.423	731,490	458,735	0.404
Department of Aging (0060	662,671	0.570	719,340	0.581	787,190	700,825	0.617
Sheriff (0051)	4,505,797	3.614	4,895,340	3.590	5,338,990	4,361,068	3.843
Jail (0052)	6,610,195	2.058	6,388,250	1.730	6,827,630	1,645,336	1.450
Sanitary Landfill (0045)	4,743,702		4,049,900		4,243,400		
Special Parks and Recreatio					40,520		
Special Alcohol (0071)					76,220		
Sewer Districts Maintenanc							
Special Wind Farm Funds (					34,210		
Street Lighting (0074)	2,003		2,100		7,010		
Special Liability Deductible	5,388		50,000		352,720		
Opioid Settlement (0263)			150,000		182,210		
9-1-1 Fund (0066)	462,311		296,810		713,630		
Self-Insurance (0004)	3,383,404		4,799,850		6,941,150		
Economic Development (00	7,964				642,080		
Non-Budgeted Funds-A	1,515,860						
Non-Budgeted Funds-B	2,097,381						
Non-Budgeted Funds-C	1,330,986						
Non-Budgeted Funds-D	1,854,967						
Non-Budgeted Funds-E	1,848,362						
Non-Budgeted Funds-F	870,498						
Totals	64,206,128	30.088	60,830,693	29.880	66,482,160	33,622,304	29.625
						Revenue Neutral Rate **	*28.370*
Less: Transfers	13,344,063		10,334,200		9,695,460		
Net Expenditure	50,862,065		50,496,493		56,786,700		
Total Tax Levied	31,262,933		32,514,172		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,039,165,370		1,088,251,628		1,134,948,383		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	75,000	50,000	25,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	351,392	304,387	256,356
Total	426,392	354,387	281,356

*Tax rates are expressed in mills

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

Ryan Adkison
Finance Director

Expected print dimensions of advertisement:
Width: 4.94 in., Height: 7.25 in.

Newspaper page size: Width: 10.00 in., Height: 21.06 in.
Publisher may wrap or break notice between pages.

Published in the Butler County Times-Gazette
Jul 19, 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Butler County

will meet on August 26, 2025 at 6 pm 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General (0001)	19,327,203	11.954	19,895,310	12.150	20,573,060	12,966,332	11.425
Debt Service (0003)	81,508		80,460		116,710		
Road & Bridge (0041)	10,186,508	7.770	12,664,920	9.344	13,717,150	11,061,683	9.746
Bridge Building (0042)	1,729,698	1.874	1,747,453	0.377	91,310		
EMS (0020)	5,060,841	1.801	4,357,270	1.685	5,217,110	2,687,504	2.368
Department of Health (00	637,741	0.447	733,690	0.423	731,490	458,735	0.404
Department of Aging (006	662,671	0.570	719,340	0.581	787,190	700,825	0.617
Sheriff (0051)	4,505,797	3.614	4,895,340	3.590	5,338,990	4,361,068	3.843
Jail (0052)	6,610,195	2.058	6,388,250	1.730	6,827,630	1,645,336	1.450
Sanitary Landfill (0045)	4,743,702		4,049,900		4,243,400		
Special Parks and Recreat					40,520		
Special Alcohol (0071)					76,220		
Sewer Districts Maintenar							
Special Wind Farm Funds					34,210		
Street Lighting (0074)	2,003		2,100		7,010		
Special Liability Deductib	5,388		50,000		352,720		
Opioid Settlement (0263)			150,000		182,210		
9-1-1 Fund (0066)	462,311		296,810		713,630		
Self-Insurance (0004)	3,383,404		4,799,850		6,941,150		
Economic Development ((	7,964				642,080		
Non-Budgeted Funds-A	1,515,860						
Non-Budgeted Funds-B	2,097,381						
Non-Budgeted Funds-C	1,330,986						
Non-Budgeted Funds-D	1,854,967						
Non-Budgeted Funds-E	1,848,362						
Non-Budgeted Funds-F	870,498						
Totals	64,206,128	30.088	60,830,693	29.880	66,633,790	33,881,483	29.853
						Revenue Neutral Rate **	*28.370*
Less: Transfers	13,344,063		10,334,200		9,695,460		
Net Expenditure	50,862,065		50,496,493		56,938,330		
Total Tax Levied	31,262,933		32,514,172		xxxxxxxxxxxxxxxxxx		

Expected print dimensions of advertisement:
Width: 4.94 in., Height: 7.25 in.

Newspaper page size: Width: 10.00 in., Height: 21.06 in.
Publisher may wrap or break notice between pages.

Total Tax Levied	[illegible]	[illegible]	[illegible]
Assessed Valuation	1,039,165,370	1,088,251,628	1,134,948,383

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	75,000	50,000	25,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	351,392	304,387	256,356
Total	426,392	354,387	281,356

*Tax rates are expressed in mills

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

Ryan Adkison
Finance Director

######

Resolution No. 25-33

A RESOLUTION OF THE County OF Butler County, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Butler was calculated as 28.370 mills by the Butler County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 26, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The County of Butler shall levy a property tax rate exceeding the Revenue Neutral Rate of 28.370 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 26 day of August, 2025 and SIGNED by the Governing Body.

Attested:
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 09/26/2025

Resolution No. 25-33

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

Certified: