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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	19,068,245	12,422,134	11.954
Debt Service	10-113		85,220		
Road & Bridge	68-5,101		10,591,090	8,073,916	7.770
Bridge Building	68-1135		2,508,060	1,946,858	1.874
Emergency Medical Services	65-6113		4,165,460	1,871,500	1.801
Department of Health	65-208		738,260	464,140	0.447
Department of Aging	12-1680		682,950	591,296	0.570
Sheriff	19-813		4,824,590	3,754,938	3.614
Jail	19-1901		6,211,840	2,138,152	2.058
Sanitary Landfill (0045)			3,309,000		
Special Parks and Recreation (0072)			31,470		
Special Alcohol (0071)			57,370		
Sewer Districts Maintenance (02xx)			702,250		
Special Wind Farm Funds (0078)			34,220		
Street Lighting (0074)			6,570		
Special Liability Deductible (0073)			251,820		
Opioid Settlement (0263)			208,090		
9-1-1 Fund (0066)			859,940		
Self-Insurance (0004)			7,002,800		
Economic Development (0086)			365,190		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Non-Budgeted Funds-C					
Non-Budgeted Funds-D					
Totals		xxxxxx	61,704,435	31,262,933	30.088
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
1,044,072,212 − 4,906,842 = 1,039,165,370
Nov 1, 2023 Total Assessed Valuation

TIF

Revenue Neutral Rate: 28.798

Assisted by:

Address:

Email:

Attest: Aug 29, 2023

County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Governing Body

CPA Summary

Butler County 2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	12,384,814	1,273,799	22,746	19,107	40,945	0
Debt Service						
Road & Bridge	6,748,097	694,054	12,394	10,411	22,309	0
Bridge Building	2,278,845	234,383	4,185	3,516	7,534	0
Emergency Medical Service	1,544,033	158,807	2,836	2,382	5,104	0
Department of Health	425,054	43,718	781	656	1,405	0
Department of Aging	549,978	56,566	1,010	848	1,818	0
Sheriff	3,601,218	370,392	6,614	5,556	11,905	0
Jail	2,413,973	248,281	4,434	3,724	7,980	0
TOTAL	29,946,011	3,080,000	55,000	46,200	99,000	0

County Treas Motor Vehicle Estimate 3,080,000

County Treas Recreational Vehicle Estimate 55,000

County Treas 16/20M Vehicle Estimate 46,200

County Treas Commercial Vehicle Tax Estimate 99,000

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.10285

Recreational Vehicle Factor 0.00184

16/20M Vehicle Factor 0.00154

Commercial Vehicle Factor 0.00331

Watercraft Factor 0.00000

Butler County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2010 General Obligation Bond	May-10	Oct-25	3.2%-4.8%	295,000	75,000	4/1 & 10/1	10/1	3,188	25,000	2,125	25,000
Total G.O. Bonds					**75,000**			**3,188**	**25,000**	**2,125**	**25,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**75,000**			**3,188**	**25,000**	**2,125**	**25,000**

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
EMS Operating (00220)	Special Ambulance	25,938	395,000	395,000	12-110d
General Fund	800 MHz Maint. Upgrade	20,000	20,000	20,000	Resolution
General Fund	Capital Reserve	11,174,441	1,500,000	1,600,000	19-120
General Fund	Debt Service	-	-	-	Resolution
General Fund	Election Reserve	60,000	30,000	30,000	19-119
General Fund	Motor Vehicle	28,000	-	-	Resolution
General Fund	Self-Insurance	3,174,937	3,435,000	3,460,000	12-1615
Health Administration	General Fund	57,728	21,610	60,000	Adopted Budget
Health Administration	Health Dept Reserve	47,780	40,700	-	19-119
Jail Operating	Jail Reserve	48,453	420,000	420,000	N/A
Landfill Operating	Landfill Capital Improv.	1,447,313	153,700	138,680	19-120
Landfill Operating	Self-Insurance	65,066	63,730	109,300	12-1615
Road & Bridge	Special Highway Improvement	700,000	-	-	68-590
Road & Bridge	Special Road Machinery	490,498	-	-	68-141(g)
Sales Tax	800 MHz Maint. Upgrade	-	-	-	Resolution
Sales Tax	General Fund	-	-	-	12-16,102
Sheriff	Sheriff Capital Reserve	203,188	430,440	430,440	19-119
Special Alcohol	Sheriff	54,953	47,990	57,370	Adopted Budget
Aging - Grants	Self-Insurance	-	-	-	26-1484
Aging Administration	Aging Reserve	50,373	3,750	16,000	Resolution
Aging Reserve	Aging Administration	-	-		N/A
Bond Reserve Fund	Debt Service	-	-	-	10-113
Community Corrections	Fed. & State Assistance	-	-	-	Operating Transf
Community Corrections Grants	Self-Insurance	9,329	16,080	106,740	12-2615
Fed & State Assistance	Self-Insurance	-	-	-	12-2615
Fed. & State Assistance	Capital Reserve	-	-	-	Resolution
Health Dept Grants	Self-Insurance	80,335	35,000	81,690	12-2615
Jail Reserve	Jail Operating	-	-	-	N/A
JJSA - EMP Fees	Fed. & State Assistance	2,997	-	14,650	Operating Transf
Landfill Capital Improv.	Landfill Postclosure	-	300,000	300,000	19-120
MV Operating (0077)	Self-Insurance	144,661	143,020	150,110	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	-	31,610	31,470	Adopted Budget
	Total	17,885,989	7,550,504	7,884,324	
	Adjustments*		992,334	1,163,534	
	Adjusted Totals	17,885,989	6,558,170	6,720,790	

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

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, 2023	Payments Due 2023	Payments Due 2024
Rescue Squad	Oct-19	120	2.17	486,456	351,392	54,383	54,383
				Totals	**351,392**	**54,383**	**54,383**

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

Butler County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	20,002	2,324
Receipts:			
Ad Valorem Tax	12,564,359	12,024,416	xxxxxxxxxxxxxxxxxx
Delinquent Tax	323,412	400,000	350,000
Motor Vehicle Tax	1,148,321	1,299,903	1,273,799
Recreational Vehicle Tax	20,765	23,213	22,746
16/20M Vehicle Tax	18,628	19,498	19,107
Commercial Vehicle Tax	37,358	41,782	40,945
Watercraft Tax		0	0
Gross Earnings (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
4199 - Interest/Penalties	570,112	800,000	700,000
4298 - Recording Fees (ROD)	674,783	800,000	600,000
4301 - Building Permits	294,053	250,000	290,000
4320/4326 - District Court Fee	58,239	65,000	61,000
43XX - Other (Licenses, Fees, Permits)	133,973	196,000	190,000
4405 - Noxious Weed Revenue	248,389	375,000	300,000
4411 - other	53,554	100,000	100,000
44XX - Other (Charges for Service)	44,795	65,000	55,000
4526 - In Lieu of Taxes (IRB)	28,111	27,000	30,000
4907 - Grant - Federal	70,000	25,000	20,000
4603 - MV Residual Revenue	0	20,000	0
4601 - Transfer in-General	0	0	0
4601 - Transfer in-General (one time)	10,000,000	750,000	800,000
4606 - Transfer In - Self-Ins ER Cont	57,728	60,000	60,000
45XX - Other (Intergovernmental)	25,676	10,000	10,000
4802 - Interest on Idle Funds	722,802	1,500,000	2,000,000
4804 - Rent Rec'd Community Bldg	34,100	35,000	35,000
4806 - Sale of Fixed Assets	43,100	0	0
4808 - Rent Rcvd-Building Proj	39,000	48,000	48,000
48XX - Other (Rental Income)		0	
		0	
65xx - Capital/other	206		
		0	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**27,211,464**	**18,934,812**	**7,005,597**
Resources Available:	**27,211,464**	**18,954,814**	**7,007,921**

Butler County 2024

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	27,211,464	18,954,814	7,007,921
Expenditures:			
General Administration - 001	1,592,654	1,616,260	1,846,180
Appraisal Services - 002	849,986	1,083,160	1,110,770
Facilities Management - 003	716,396	791,200	834,990
Building Inspection - 004	118,705	134,490	163,790
County Attorney - 006	816,497	1,006,510	1,029,880
County Clerk - 007	201,138	264,270	256,320
Information Technology - 008	621,774	1,000,360	1,058,150
District Court - 009	659,736	722,640	781,330
Economic Development - 010	23,434	29,800	29,800
Elections - 012	248,159	294,460	382,470
Emergency Management - 013	207,859	248,830	259,760
Emergency Communications/911 - 014	916,063	1,082,780	1,132,070
Employee Benefits - 015	6,286,668	7,019,440	6,894,015
Extension Council - 016	354,510	354,510	360,000
Fair Association - 017	15,993	19,000	19,000
CDDO - 018	210,000	210,000	220,000
GIS/Mapping - 019	240,622	274,610	315,080
Historical Societies - 020	38,360	38,360	38,360
Environmental Health - 021	5,801	59,420	82,270
Community Corrections - 022	238,914	190,430	195,250
Leadership Butler - 023	15,000	15,000	15,000
Noxious Weeds - 025	592,136	631,420	638,460
Community Development (P&Z) - 027	166,372	180,690	185,500
Register of Deeds - 028	201,643	223,610	233,270
Rescue Squad - 029	48,760	60,150	64,350
Soil Conservation - 030	40,400	44,440	48,880
Strategic Communications - 031	298,572	328,310	346,790
Treasurer - 032	380,254	438,340	461,510
Youth Programs - 033	30,000	30,000	30,000
Capital Improvements - 035	20,927	20,000	20,000
Other	0	0	0
Tri-CASA (Mid-Kap) - 034	10,000	10,000	15,000
Non-departmental - 000	11,024,129	530,000	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	27,191,462	18,952,490	19,068,245
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**27,191,462**	**18,952,490**	**19,068,245**
Unencumbered Cash Balance Dec 31	20,002	2,324	xxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	27,616,360	18,422,490	19,068,245
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	19,068,245
		Tax Required	12,060,324
	Delinquent Comp Rate:	3.0%	361,810
		Amount of 2023 Ad Valorem Tax	12,422,134

CPA Summary

Butler County 2024

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Administration - 001			
Salaries and Benefits	643,498	696,240	828,970
Contractual Services	891,333	866,190	966,780
Commodities/Supplies	54,693	45,700	47,300
Capital/Transfers/Other	3,130	8,130	3,130
Total	1,592,654	1,616,260	1,846,180
Appraisal Services - 002			
Salaries and Benefits	766,835	921,220	948,600
Contractual Services	62,532	95,050	89,570
Commodities/Supplies	18,819	23,100	25,600
Capital/Transfers/Other	1,800	43,790	47,000
Total	849,986	1,083,160	1,110,770
Facilities Management - 003			
Salaries and Benefits	400,326	455,080	481,010
Contractual Services	207,964	228,300	235,010
Commodities/Supplies	95,786	95,500	106,650
Capital/Transfers/Other	12,320	12,320	12,320
Total	716,396	791,200	834,990
Building Inspection - 004			
Salaries and Benefits	93,470	103,690	129,990
Contractual Services	4,046	8,220	8,720
Commodities/Supplies	12,289	11,700	14,200
Capital/Transfers/Other	8,900	10,880	10,880
Total	118,705	134,490	163,790
County Attorney - 006			
Salaries and Benefits	700,508	891,210	914,580
Contractual Services	83,696	105,100	105,100
Commodities/Supplies	24,273	10,200	10,200
Capital/Transfers/Other	8,020	0	0
Total	816,497	1,006,510	1,029,880
County Clerk - 007			
Salaries and Benefits	180,729	231,170	213,220
Contractual Services	8,210	24,500	34,500
Commodities/Supplies	6,656	7,100	7,100
Capital/Transfers/Other	5,543	1,500	1,500
Total	201,138	264,270	256,320
Information Technology - 008			
Salaries and Benefits	371,891	435,830	424,720
Contractual Services	284,497	426,030	464,930
Commodities/Supplies	(57,093)	16,500	16,500
Capital/Transfers/Other	22,479	122,000	152,000
Total	621,774	1,000,360	1,058,150
District Court - 009			
Salaries and Benefits	0	0	0
Contractual Services	598,447	641,200	707,830
Commodities/Supplies	61,289	81,440	73,500
Capital/Transfers/Other	0	0	0
Total	659,736	722,640	781,330
Total - Page 6b	**5,576,886**	**6,618,890**	**7,081,410**

Butler County 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Economic Development - 010			
Salaries and Benefits	0	0	0
Contractual Services	0	0	0
Commodities/Supplies	20,556	25,000	25,000
Capital/Transfers/Other	2,878	4,800	4,800
Total	23,434	29,800	29,800
Elections - 012			
Salaries and Benefits	53,509	60,020	123,640
Contractual Services	104,077	184,440	199,330
Commodities/Supplies	24,283	17,000	26,500
Capital/Transfers/Other	66,290	33,000	33,000
Total	248,159	294,460	382,470
Emergency Management - 013			
Salaries and Benefits	141,479	157,280	164,600
Contractual Services	33,551	46,900	46,510
Commodities/Supplies	12,079	23,900	27,900
Capital/Transfers/Other	20,750	20,750	20,750
Total	207,859	248,830	259,760
Emergency Communications/911 - 014			
Salaries and Benefits	886,700	1,049,820	1,098,610
Contractual Services	24,482	25,660	23,160
Commodities/Supplies	4,881	7,300	10,300
Capital/Transfers/Other	0	0	0
Total	916,063	1,082,780	1,132,070
Employee Benefits - 015			
Salaries and Benefits	3,106,444	3,579,440	3,429,015
Contractual Services	5,287	5,000	5,000
Commodities/Supplies			
Capital/Transfers/Other	3,174,937	3,435,000	3,460,000
Total	6,286,668	7,019,440	6,894,015
Extension Council - 016			
Salaries and Benefits			
Contractual Services	354,510	354,510	360,000
Commodities/Supplies			
Capital/Transfers/Other			
Total	354,510	354,510	360,000
Fair Association - 017			
Salaries and Benefits			
Contractual Services	15,993	19,000	19,000
Commodities/Supplies			
Capital/Transfers/Other			
Total	15,993	19,000	19,000
CDDO - 018			
Salaries and Benefits			
Contractual Services	210,000	210,000	220,000
Commodities/Supplies			
Capital/Transfers/Other			
Total	210,000	210,000	220,000
Total - Page 6c	**8,262,686**	**9,258,820**	**9,297,115**

Butler County 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
GIS/Mapping - 019			
Salaries and Benefits	193,967	217,890	248,280
Contractual Services	25,566	28,100	48,000
Commodities/Supplies	3,769	7,300	6,800
Capital/Transfers/Other	17,320	21,320	12,000
Total	240,622	274,610	315,080
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	0	39,310	62,160
Contractual Services	1,043	9,300	9,300
Commodities/Supplies	798	5,350	5,350
Capital/Transfers/Other	3,960	5,460	5,460
Total	5,801	59,420	82,270
Community Corrections - 022			
Salaries and Benefits	84,180	77,330	82,150
Contractual Services	151,365	106,700	109,100
Commodities/Supplies	1,369	4,400	2,000
Capital/Transfers/Other	2,000	2,000	2,000
Total	238,914	190,430	195,250
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	202,155	226,070	241,820
Contractual Services	32,766	20,750	23,740
Commodities/Supplies	334,005	356,100	358,400
Capital/Transfers/Other	23,210	28,500	14,500
Total	592,136	631,420	638,460
Community Development (P&Z) - 027			
Salaries and Benefits	149,098	151,300	154,320
Contractual Services	9,285	17,700	19,490
Commodities/Supplies	2,999	6,200	6,200
Capital/Transfers/Other	4,990	5,490	5,490
Total	166,372	180,690	185,500
Register of Deeds - 028			
Salaries and Benefits	196,622	216,980	226,590
Contractual Services	3,416	4,330	4,380
Commodities/Supplies	1,605	2,300	2,300
Capital/Transfers/Other	0	0	0
Total	201,643	223,610	233,270
Total - Page 6d	**1,498,848**	**1,613,540**	**1,703,190**

Butler County 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Rescue Squad - 029			
Salaries and Benefits	540	500	550
Contractual Services	3,260	10,250	12,950
Commodities/Supplies	15,449	12,900	13,850
Capital/Transfers/Other	29,511	36,500	37,000
Total	48,760	60,150	64,350
Soil Conservation - 030			
Salaries and Benefits			
Contractual Services	40,400	44,440	48,880
Commodities/Supplies			
Capital/Transfers/Other			
Total	40,400	44,440	48,880
Strategic Communications - 031			
Salaries and Benefits	51,716	57,180	59,630
Contractual Services	225,969	228,880	244,910
Commodities/Supplies	887	7,250	7,250
Capital/Transfers/Other	20,000	35,000	35,000
Total	298,572	328,310	346,790
Treasurer - 032			
Salaries and Benefits	321,645	361,490	370,660
Contractual Services	43,935	56,600	70,600
Commodities/Supplies	4,973	9,500	9,500
Capital/Transfers/Other	9,701	10,750	10,750
Total	380,254	438,340	461,510
Youth Programs - 033			
Salaries and Benefits			
Contractual Services	30,000	30,000	30,000
Commodities/Supplies			
Capital/Transfers/Other			
Total	30,000	30,000	30,000
Capital Improvements - 035			
Salaries and Benefits			
Contractual Services	20,927	20,000	20,000
Commodities/Supplies			
Capital/Transfers/Other			
Total	20,927	20,000	20,000
Other			
Contractual			
Total	0	0	0
Tri-CASA (Mid-Kap) - 034			
Salaries and Benefits			
Contractual Services	10,000	10,000	15,000
Commodities/Supplies			
Capital/Transfers/Other			
Total	10,000	10,000	15,000
Non-departmental - 000			
Salaries and Benefits			
Contractual Services			
Commodities/Supplies			
Capital/Transfers/Other	11,024,129	530,000	0
Total	11,024,129	530,000	0
Total - Page6e	**11,853,042**	**1,461,240**	**986,530**

Butler County 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			

Butler County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	62,660	225,233	249,653
Receipts:			
Ad Valorem Tax	-749	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	41,586	10,000	5,000
Motor Vehicle Tax	163,588	60,000	
Recreational Vehicle Tax	2,951	0	
16/20M Vehicle Tax	2,923	2,000	
Commercial Vehicle Tax	5,395	0	
Watercraft Tax		0	
Special Assessments - Current	38,474	30,000	30,000
Special Assessments - Delinquent	3,518	5,000	2,000
Transfer In			
In Lieu of Tax (IRB)			
Rent			
other			
In Lieu of Tax (IRB)	26		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			3,700
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**257,712**	**107,000**	**40,700**
Resources Available:	**320,372**	**332,233**	**290,353**
Expenditures:			
PBC - Principal		0	
PBC - Interest		0	
SA - Principal	36,000	25,000	25,000
SA - Interest	4,756	3,190	2,130
Rescue Squad LPA	54,383	54,390	54,390
Other			
Cash Basis Reserve (2024 column)			
Miscellaneous			3,700
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**95,139**	**82,580**	**85,220**
Unencumbered Cash Balance Dec 31	225,233	249,653	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	97,530	82,580	85,220
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	85,220
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

Butler County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	67,582	0	177
Receipts:			
Ad Valorem Tax	6,078,253	6,551,727	xxxxxxxxxxxxxxxxx
Delinquent Tax	139,802	170,000	160,000
Motor Vehicle Tax	470,461	632,853	694,054
Recreational Vehicle Tax	8,484	11,301	12,394
16/20M Vehicle Tax	8,252	9,493	10,411
Commercial Vehicle Tax	15,523	20,342	22,309
Watercraft Tax		0	0
Special City & County Highway (4521)	1,598,597	1,796,480	1,750,000
County Equalization			
In Lieu of Tax (4526)	13,687	12,000	12,000
Charges for Services (44xx)	65,320	115,991	90,992
Other	73		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**8,398,452**	**9,320,187**	**2,752,160**
Resources Available:	**8,466,034**	**9,320,187**	**2,752,337**

Butler County 2024

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	8,466,034	9,320,187	2,752,337
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	2,123,287	2,386,110	2,504,210
Contractual Services	218,704	253,300	257,880
Commodities/Supplies	2,830,380	3,832,600	4,464,000
Capital/Transfers/Other	3,293,663	2,848,000	3,365,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**8,466,034**	**9,320,010**	**10,591,090**
Unencumbered Cash Balance Dec 31	0	177	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	8,508,760	9,320,010	10,591,090
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,591,090
		Tax Required	7,838,753
	Delinquent Comp Rate:	3.0%	235,163
		Amount of 2023 Ad Valorem Tax	8,073,916

CPA Summary

Butler County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bridge Building**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	101,209	326,229	326,289
Receipts:			
Ad Valorem Tax	1,934,631	2,212,531	xxxxxxxxxxxxxxxxx
Delinquent Tax	33,384	35,000	35,000
Motor Vehicle Tax	109,296	201,435	234,383
Recreational Vehicle Tax	1,971	3,597	4,185
16/20 M Vehicle Tax	1,828	3,022	3,516
Commercial Vehicle Tax	3,611	6,475	7,534
Watercraft Tax		0	0
In Lieu of Tax	4,356	4,000	6,000
Intergovernmental			
charges for service		2,000	1,000
other	481		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,089,558**	**2,468,060**	**291,618**
Resources Available:	**2,190,767**	**2,794,289**	**617,907**
Expenditures:			
Salaries and Benefits	84,425	91,960	95,610
Contractual Services		2,000	2,000
Commodities/Supplies	17,309	32,500	32,500
Capital/Transfers/Other	1,762,804	1,943,500	2,222,500
Cash Forward (2024 column)		398,040	155,450
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,864,538**	**2,468,000**	**2,508,060**
Unencumbered Cash Balance Dec 31	326,229	326,289	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	2,306,120	2,468,000	2,508,060
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,508,060
		Tax Required	1,890,153
	Delinquent Comp Rate:	3.0%	56,705
		Amount of 2023 Ad Valorem Tax	1,946,858

Adopted Budget **Emergency Medical Services**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	41
Receipts:			
Ad Valorem Tax	1,117,845	1,499,102	xxxxxxxxxxxxxxxxx
Delinquent Tax	22,776	25,000	25,000
Motor Vehicle Tax	83,523	116,394	158,807
Recreational Vehicle Tax	1,506	2,078	2,836
16/20 M Vehicle Tax	1,402	1,746	2,382
Commercial Vehicle Tax	2,759	3,741	5,104
Watercraft Tax		0	0
Misc Receipts	103		0
Charges for Service	1,620,736	2,100,000	2,000,000
other	15,843		
Intergovernmental			
transfer in	220,000		
Neighborhood Revitalization Rebate		0	0
Miscellaneous		136,400	154,300
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,086,493**	**3,884,461**	**2,348,429**
Resources Available:	**3,086,493**	**3,884,461**	**2,348,470**
Expenditures:			
Salaries and Benefits	2,526,015	2,728,970	2,946,990
Contractual Services	187,748	209,700	224,420
Commodities/Supplies	339,845	379,100	410,250
Capital/Transfers/Other	32,885	430,250	429,500
Cash Forward (2024 column)			
Miscellaneous		136,400	154,300
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,086,493**	**3,884,420**	**4,165,460**
Unencumbered Cash Balance Dec 31	0	41	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	3,672,740	3,884,420	4,165,460
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,165,460
		Tax Required	1,816,990
	Delinquent Comp Rate:	3.0%	54,510
		Amount of 2023 Ad Valorem Tax	1,871,500

CPA Summary

Butler County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Department of Health**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	76,469	368	379
Receipts:			
Ad Valorem Tax	411,977	412,685	xxxxxxxxxxxxxxxxx
Delinquent Tax	10,859	12,000	12,000
Motor Vehicle Tax	37,832	42,880	43,718
Recreational Vehicle Tax	682	766	781
16/20 M Vehicle Tax	632	643	656
Commercial Vehicle Tax	1,250	1,378	1,405
Watercraft Tax		0	0
Charges for Services (44xx)	99,613	94,500	95,000
Intergovernmental (45xx)	33,182	96,979	43,900
transfer in			60,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous		40,700	29,800
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**596,027**	**702,531**	**287,260**
Resources Available:	**672,496**	**702,899**	**287,639**
Expenditures:			
Salaries and Benefits	171,987	221,620	231,540
Contractual Services	332,556	359,610	345,740
Commodities/Supplies	57,069	54,230	64,730
Capital/Transfers/Other	110,516	26,360	66,450
Cash Forward (2024 column)			
Miscellaneous		40,700	29,800
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**672,128**	**702,520**	**738,260**
Unencumbered Cash Balance Dec 31	368	379	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	690,190	702,520	738,260
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	738,260
		Tax Required	450,621
	Delinquent Comp Rate:	3.0%	13,519
		Amount of 2023 Ad Valorem Tax	464,140

Adopted Budget

Department of Aging	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,149	119	134
Receipts:			
Ad Valorem Tax	507,185	533,974	xxxxxxxxxxxxxxxxx
Delinquent Tax	12,856	12,500	13,000
Motor Vehicle Tax	44,605	52,799	56,566
Recreational Vehicle Tax	804	943	1,010
16/20 M Vehicle Tax	747	792	848
Commercial Vehicle Tax	1,474	1,697	1,818
Watercraft Tax		0	0
Fees & Licenses (4300)	2,975	15,000	10,000
Intergovernmental (45xx)	1,149	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 Rec			
Total Receipts	**596,795**	**643,205**	**108,742**
Resources Available:	**602,944**	**643,324**	**108,876**
Expenditures:			
Salaries and Benefits	101,359	120,900	126,870
Contractual Services	148,359	190,130	193,660
Commodities/Supplies	1,656	4,000	3,500
Capital/Transfers/Other	351,451	328,160	358,920
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**602,825**	**643,190**	**682,950**
Unencumbered Cash Balance Dec 31	119	134	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	604,420	643,190	682,950
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	682,950
		Tax Required	574,074
	Delinquent Comp Rate:	3.0%	17,222
		Amount of 2023 Ad Valorem Tax	591,296

CPA Summary

Butler County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Sheriff**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	2,767	2,862
Receipts:			
Ad Valorem Tax	3,114,641	3,496,423	xxxxxxxxxxxxxxxxx
Delinquent Tax	71,482	85,000	85,000
Motor Vehicle Tax	244,901	324,293	370,392
Recreational Vehicle Tax	4,417	5,791	6,614
16/20 M Vehicle Tax	4,074	4,864	5,556
Commercial Vehicle Tax	8,092	10,424	11,905
Watercraft Tax		0	0
Civil Process (4404)	30,384	35,000	33,000
Law Enforcement Contracts (4438)	529,450	661,030	650,690
Other Charges for Services (44xx)	5,125	16,000	6,000
Transfer from Special Alcohol	0	47,990	0
In lieu of tax	7,013	3,000	7,000
Other	1,391		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,020,970**	**4,689,815**	**1,176,157**
Resources Available:	**4,020,970**	**4,692,582**	**1,179,019**
Expenditures:			
Salaries and Benefits	3,066,269	3,667,230	3,722,320
Contractual Services	150,773	162,350	206,130
Commodities/Supplies	454,785	407,700	437,700
Capital/Transfers/Other	346,376	452,440	458,440
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,018,203**	**4,689,720**	**4,824,590**
Unencumbered Cash Balance Dec 31	2,767	2,862	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	4,272,350	4,689,720	4,824,590
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,824,590
		Tax Required	3,645,571
	Delinquent Comp Rate:	3.0%	109,367
		Amount of 2023 Ad Valorem Tax	3,754,938

Adopted Budget **Jail**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	116	1,582	1,645
Receipts:			
Ad Valorem Tax	1,243,206	2,343,726	xxxxxxxxxxxxxxxxx
Delinquent Tax	38,676	40,000	40,000
Motor Vehicle Tax	139,528	129,443	248,281
Recreational Vehicle Tax	2,517	2,311	4,434
16/20 M Vehicle Tax	2,344	1,942	3,724
Commercial Vehicle Tax	4,609	4,161	7,980
Watercraft Tax		0	0
Housing Prisoners (4402)	2,583,023	2,920,000	3,300,000
Income - Use of Phone (4428)	120,576	95,000	150,000
Income - Transportation (4432)	109,693	120,000	130,000
Other Charges for Service (44xx)	4,292	5,000	5,000
Transfer In	545,836	0	0
Other	2,822	2,500	5,000
Neighborhood Revitalization Rebate		0	0
Miscellaneous		225,400	239,900
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,797,122**	**5,889,483**	**4,134,319**
Resources Available:	**4,797,238**	**5,891,065**	**4,135,964**
Expenditures:			
Salaries and Benefits	2,888,785	3,450,670	3,561,720
Contractual Services	1,105,015	1,042,050	1,243,420
Commodities/Supplies	699,809	671,300	681,300
Capital/Transfers/Other	102,047	500,000	485,500
Cash Forward (2024 column)			
Miscellaneous		225,400	239,900
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,795,656**	**5,889,420**	**6,211,840**
Unencumbered Cash Balance Dec 31	1,582	1,645	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	5,464,160	5,889,420	6,211,840
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,211,840
		Tax Required	2,075,876
	Delinquent Comp Rate:	3.0%	62,276
		Amount of 2023 Ad Valorem Tax	2,138,152

CPA Summary

Butler County

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitary Landfill (0045)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024	
Unencumbered Cash Balance Jan 1	32,671	161,557	0	
Receipts:				
Taxes	3	0	0	
Licenses, Fees & Permits (4300)	44,019	40,000	40,000	
Charges for Services (4400)	3,178,048	2,938,443	3,100,000	
Intergovernmental		0	0	
Other Revenue		0	0	
Rental Income (4800)	14,319	14,500	14,500	
Miscellaneous		153,700	161,800	4565
Does miscellaneous exceed 10% of Total Rec				
Total Receipts	**3,236,389**	**3,146,643**	**3,316,300**	
Resources Available:	**3,269,060**	**3,308,200**	**3,316,300**	
Expenditures:				
Salaries and Benefits	775,317	911,900	967,400	
Contractual Services	322,237	372,500	373,150	
Commodities/Supplies	430,710	418,500	400,500	
Capital/Transfers/Other	1,579,239	1,451,600	1,406,150	
Cash Forward (2024 column)				
Miscellaneous		153,700	161,800	6707
Does miscellaneous exceed 10% of Total Exp				
Total Expenditures	**3,107,503**	**3,308,200**	**3,309,000**	
Unencumbered Cash Balance Dec 31	161,557	0	7,300	
2022/2023/2024 Budget Authority Amount:	3,116,130	3,308,200	3,309,000	

Adopted Budget

Special Parks and Recreation (0072)	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	19,614	23,472	27,472
Receipts:			
Intergovernmental	3,858	4,000	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,858**	**4,000**	**4,000**
Resources Available:	**23,472**	**27,472**	**31,472**
Expenditures:			
Capital/Transfers/Other	0	0	31,470
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**31,470**
Unencumbered Cash Balance Dec 31	23,472	27,472	2
2022/2023/2024 Budget Authority Amount:	21,470	31,610	31,470

CPA Summary

Butler County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol (0071)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	36,992	44,374	50,374
Receipts:			
Intergovernmental	7,382	6,000	7,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,382**	**6,000**	**7,000**
Resources Available:	**44,374**	**50,374**	**57,374**
Expenditures:			
Capital/Transfers/Other	0	0	57,370
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**57,370**
Unencumbered Cash Balance Dec 31	44,374	50,374	4
2022/2023/2024 Budget Authority Amount:	34,060	47,990	57,370

Adopted Budget

Sewer Districts Maintenance (02xx)	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	490,594	637,457	552,130
Receipts:			
Taxes (special assessments)	143,917	142,770	150,120
Licenses, Fees & Permits	3,728		
Grants and other	177,603		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**325,248**	**142,770**	**150,120**
Resources Available:	**815,842**	**780,227**	**702,250**
Expenditures:			
Contractual Services	160,373	114,770	123,070
Commodities/Supplies	15,221	12,800	12,800
Capital/Transfers/Other	2,791	100,527	566,380
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**178,385**	**228,097**	**702,250**
Unencumbered Cash Balance Dec 31	637,457	552,130	0
2022/2023/2024 Budget Authority Amount:	499,480	599,280	702,250

CPA Summary

Butler County

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Wind Farm Funds (0078)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	39,352	34,215	34,215
Receipts:			
Charges for Service	0	0	5
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**5**
Resources Available:	**39,352**	**34,215**	**34,220**
Expenditures:			
Contractual services	5,137	0	34,220
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,137**	**0**	**34,220**
Unencumbered Cash Balance Dec 31	34,215	34,215	0
2022/2023/2024 Budget Authority Amount:	48,870	39,350	34,220

Adopted Budget

Street Lighting (0074)	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,141	4,270	4,370
Receipts:			
Taxes	1,785	1,900	1,900
Delinquent Taxes	314	300	300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,099**	**2,200**	**2,200**
Resources Available:	**6,240**	**6,470**	**6,570**
Expenditures:			
Contractual Services	1,970	2,100	2,100
Cash Forward (2024 column)			4,470
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,970**	**2,100**	**6,570**
Unencumbered Cash Balance Dec 31	4,270	4,370	0
2022/2023/2024 Budget Authority Amount:	6,140	6,540	6,570

CPA Summary

Butler County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Liability Deductible (0073)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	221,025	201,821	201,821
Receipts:			
Transfer from General	0		
Dilenquent Tax	0		
Other	0	50,000	50,000
Interest on Idle Funds	0		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**50,000**	**50,000**
Resources Available:	**221,025**	**251,821**	**251,821**
Expenditures:			
Contractual Services	17,497	50,000	50,000
Commodities/Supplies	1,357		
Capital/Transfers/Other	350		
Cash Forward (2024 column)			201,820
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**19,204**	**50,000**	**251,820**
Unencumbered Cash Balance Dec 31	201,821	201,821	1
2022/2023/2024 Budget Authority Amount:	411,160	271,020	251,820

Adopted Budget

Opioid Settlement (0263)	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		12,529	108,099
Receipts:			
Grant	12,529	95,570	100,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**12,529**	**95,570**	**100,000**
Resources Available:	**12,529**	**108,099**	**208,099**
Expenditures:			
Salaries and Benefits			208,090
Contractual Services		0	
Commidities/Supplies			
Capital/Transfers/Other			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**208,090**
Unencumbered Cash Balance Dec 31	12,529	108,099	9
2022/2023/2024 Budget Authority Amount:	79,970	0	208,090

CPA Summary

Butler County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **9-1-1 Fund (0066)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	574,223	551,997	549,947
Receipts:			
911 Tax	280,099	310,000	310,000
Other	7,834		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**287,933**	**310,000**	**310,000**
Resources Available:	**862,156**	**861,997**	**859,947**
Expenditures:			
Contractual Services	282,581	294,810	294,810
Commodities/Supplies		2,000	2,000
Capital/Transfers/Other	27,578	15,240	15,240
Cash Forward (2024 column)			547,890
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**310,159**	**312,050**	**859,940**
Unencumbered Cash Balance Dec 31	551,997	549,947	7
2022/2023/2024 Budget Authority Amount:	312,050	312,050	859,940

Adopted Budget

Self-Insurance (0004)	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,614,895	1,375,833	2,156,303
Receipts:			
Self-Ins EE Contribution	851,672	900,000	900,000
Self-Ins Retiree Contribution	77,697	80,000	85,000
Transfer In - Self-Ins ER Cont	3,442,228	3,750,000	3,650,000
Self-Ins EE Contribution - Dental	40,126	40,000	40,000
Self-Ins Retiree Contribution - Dental	4,008	3,200	4,000
Transfer In - Self-Ins ER Cont - Dental	164,834	165,270	165,000
Other		5,000	2,500
Intergovernmental	841		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,581,406**	**4,943,470**	**4,846,500**
Resources Available:	**6,196,301**	**6,319,303**	**7,002,803**
Expenditures:			
Self-Ins Medical Claims (6290)	2,861,302	2,000,000	2,700,000
Self-Ins Pharmacy Claims (6291)	357,970	500,000	500,000
Self-Ins Wellness Program (6292)	72,794	125,000	125,000
Self-Ins Broker (6293)	41,250	45,000	45,000
Self-Ins HDHP ER Contribution (6294)	69,969	70,000	75,000
Self-Ins Telemedicine (6295)	9,601	9,000	10,000
Self-Ins Medical TPA (6296)	232,795	275,000	275,000
Self-Ins Pharmacy TPA (6297)	176,004	160,000	170,000
Self-Ins Stop Loss Insurance (6299)	768,234	750,000	750,000
Self-Ins Dental Claims (6288)	195,923	200,000	200,000
Contractual Agreements Dental (6289)	17,283	13,000	14,000
Contractual Agreements (6214)	17,343	16,000	18,000
		0	0
Cash Forward (2024 column)		0	2,120,800
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,820,468**	**4,163,000**	**7,002,800**
Unencumbered Cash Balance Dec 31	1,375,833	2,156,303	3
2022/2023/2024 Budget Authority Amount:	6,911,930	6,560,070	7,002,800

CPA Summary

Butler County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Economic Development (0086)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		120,197	240,197
Receipts:			
Intergovernmental			
Miscellaneous	123,134	120,000	125,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**123,134**	**120,000**	**125,000**
Resources Available:	**123,134**	**240,197**	**365,197**
Expenditures:			
Salaries and Benefits			
Contractual Services	2,937	0	365,190
Commidities/Supplies			
Capital/Transfers/Other			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,937**	**0**	**365,190**
Unencumbered Cash Balance Dec 31	120,197	240,197	7
2022/2023/2024 Budget Authority Amount:	5,000	328,370	365,190

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	374,610	0	0

CPA Summary

Butler County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name: 800Mhz maintenance and up		(2) Fund Name: 0085 Capital Improvements		(3) Fund Name: 1707 Capital Projects		(4) Fund Name: 62 Child Support Enforcem		(5) Fund Name: 0290 Clerks - Technology		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,037,302	Cash Balance Jan 1	5,518,939	Cash Balance Jan 1	70,769	Cash Balance Jan 1	207,816	Cash Balance Jan 1	75,461	6,910,287
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Charges for service	14,400	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	61,118	Lincenses, permits and fe	23,552	
County office fees		County office fees		County office fees		County office fees		County office fees		
Intergovernmental		Intergovernmental		Intergovernmental		Intergovernmental		Intergovernmental		
Misc.		Misc.	7,115	Misc.		Misc.		Misc.		
Transfers	20,000	Transfers	10,714,441	Transfers		Transfers		Transfers		
Total Receipts	34,400	Total Receipts	10,721,556	Total Receipts	0	Total Receipts	61,118	Total Receipts	23,552	10,840,626
Resources Available:	1,071,702	Resources Available:	16,240,495	Resources Available:	70,769	Resources Available:	268,934	Resources Available:	99,013	17,750,913
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal services		Personal services		Personal services		Personal services		Personal services		
Contractual services		Contractual services	152,798	Contractual services		Contractual services	38,529	Contractual services	14,940	
Commodities		Commodities		Commodities		Commodities		Commodities		
Capital outlay		Capital outlay	974,202	Capital outlay		Capital outlay		Capital outlay		
Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		
Transfers		Transfers		Transfers		Transfers		Transfers		
Total Expenditures	0	Total Expenditures	1,127,000	Total Expenditures	0	Total Expenditures	38,529	Total Expenditures	14,940	1,180,469
Cash Balance Dec 31	1,071,702	Cash Balance Dec 31	15,113,495	Cash Balance Dec 31	70,769	Cash Balance Dec 31	230,405	Cash Balance Dec 31	84,073	**16,570,444** **
										16,570,444 **

**Note: These two block figures should agree.

CPA Summary

Page No.

Butler County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name: 0247, 1603 Community Corr		(2) Fund Name: 0079 Conceal/Carry Permits		(3) Fund Name: County Attorney Diversion		(4) Fund Name: 5 Court Services Diversion F		(5) Fund Name: xx Department on Aging - Gra		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	82,301	Cash Balance Jan 1	6,992	Cash Balance Jan 1	184,775	Cash Balance Jan 1	4,409	Cash Balance Jan 1	135,434	413,911
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Charges for service		Charges for service		Charges for service		Charges for service		Charges for service	56,203	
Lincenses, permits and fe	20,663	Lincenses, permits and fees		Lincenses, permits and fe	63,891	Lincenses, permits and fe	180	Lincenses, permits and fees		
County office fees		County office fees	4,258	County office fees		County office fees		County office fees		
Intergovernmental	1,220,847	Intergovernmental		Intergovernmental		Intergovernmental		Intergovernmental	521,518	
Misc.		Misc.		Misc.	36,550	Misc.		Misc.		
Transfers		Transfers		Transfers		Transfers		Transfers		
Total Receipts	1,241,510	Total Receipts	4,258	Total Receipts	100,441	Total Receipts	180	Total Receipts	577,721	1,924,110
Resources Available:	1,323,811	Resources Available:	11,250	Resources Available:	285,216	Resources Available:	4,589	Resources Available:	713,155	2,338,021
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal services	734,265	Personal services		Personal services		Personal services		Personal services	344,831	
Contractual services	239,921	Contractual services		Contractual services	839	Contractual services		Contractual services	127,105	
Commodities	2,616	Commodities		Commodities	6,348	Commodities	820	Commodities	127,021	
Capital outlay		Capital outlay	2,978	Capital outlay		Capital outlay		Capital outlay		
Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		
Transfers	133,930	Transfers		Transfers		Transfers		Transfers		
Total Expenditures	1,110,732	Total Expenditures	2,978	Total Expenditures	7,187	Total Expenditures	820	Total Expenditures	598,957	1,720,674
Cash Balance Dec 31	213,079	Cash Balance Dec 31	8,272	Cash Balance Dec 31	278,029	Cash Balance Dec 31	3,769	Cash Balance Dec 31	114,198	**617,347** **
										617,347 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County

Butler County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-C

(1) Fund Name: 0062 Dept. of Aging Reserv		(2) Fund Name: 8 Sheriff Drug Asset and Sei		(3) Fund Name: 0088 Election Reserve Fund		(4) Fund Name: 05 Federal and State Assista		(5) Fund Name: 2xx Health Department - Gran		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	315,638	Cash Balance Jan 1	12,345	Cash Balance Jan 1	190,690	Cash Balance Jan 1	372,847	Cash Balance Jan 1	-692	890,828
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Charges for service		Charges for service		Charges for service		Charges for service	7,719	Charges for service	16,288	
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	65,712	Intergovernmental	882,850	
Misc.		Misc.	5,000	Misc.		Misc.	117,984	Misc.		
Transfers	50,373	Transfers		Transfers	30,000	Transfers	15,323	Transfers		
Total Receipts	50,373	Total Receipts	5,000	Total Receipts	30,000	Total Receipts	206,738	Total Receipts	899,138	1,191,249
Resources Available:	366,011	Resources Available:	17,345	Resources Available:	220,690	Resources Available:	579,585	Resources Available:	898,446	2,082,077
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal services		Personal services		Personal services		Personal services	72,139	Personal services	597,535	
Contractual services		Contractual services		Contractual services		Contractual services	30,390	Contractual services	54,231	
Commodities		Commodities		Commodities		Commodities	31,616	Commodities	62,773	
Capital outlay	72,294	Capital outlay	927	Capital outlay		Capital outlay		Capital outlay	15,236	
Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		
Transfers	25,000	Transfers		Transfers		Transfers	724	Transfers	80,336	
Total Expenditures	97,294	Total Expenditures	927	Total Expenditures	0	Total Expenditures	134,869	Total Expenditures	810,111	1,043,201
Cash Balance Dec 31	268,717	Cash Balance Dec 31	16,418	Cash Balance Dec 31	220,690	Cash Balance Dec 31	444,716	Cash Balance Dec 31	88,335	**1,038,876** **
										1,038,876 **

**Note: These two block figures should agree.

CPA Summary

Page No.

Butler County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-D

(1) Fund Name: 82 Health Department Reser		(2) Fund Name: 0056 Jail Reserve		(3) Fund Name: 094 Juvenile Justice EMP Fe		(4) Fund Name: 6 Landfill Capital Improvem		(5) Fund Name: 0040 Landfill Post Closure		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	428,111	Cash Balance Jan 1	289,191	Cash Balance Jan 1	69,432	Cash Balance Jan 1	2,370,070	Cash Balance Jan 1	3,034,991	6,191,795
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	55,964	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.		Misc.	4,300	Misc.	45,025	
Transfers	47,780	Transfers	48,453	Transfers		Transfers	1,447,313	Transfers		
Total Receipts	47,780	Total Receipts	48,453	Total Receipts	55,964	Total Receipts	1,451,613	Total Receipts	45,025	1,648,835
Resources Available:	475,891	Resources Available:	337,644	Resources Available:	125,396	Resources Available:	3,821,683	Resources Available:	3,080,016	7,840,630
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal services		Personal services		Personal services		Personal services		Personal services		
Contractual services	1,145	Contractual services		Contractual services	36,663	Contractual services		Contractual services		
Commodities		Commodities		Commodities	318	Commodities		Commodities		
Capital outlay	16,492	Capital outlay	56,000	Capital outlay	137	Capital outlay	208,611	Capital outlay		
Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		
Transfers		Transfers		Transfers		Transfers		Transfers		
Total Expenditures	17,637	Total Expenditures	56,000	Total Expenditures	37,118	Total Expenditures	208,611	Total Expenditures	0	319,366
Cash Balance Dec 31	458,254	Cash Balance Dec 31	281,644	Cash Balance Dec 31	88,278	Cash Balance Dec 31	3,613,072	Cash Balance Dec 31	3,080,016	**7,521,264** **
										7,521,264 **

**Note: These two block figures should agree.

CPA Summary

Butler County

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-E

(1) Fund Name: 077 Motor Vehicle Operatin		(2) Fund Name: rosecutor's Training and As		(3) Fund Name: Register of Deeds - Techno		(4) Fund Name: 087 Sheriff Capital Reserve		(5) Fund Name: 0021 Special Ambulance		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,164	Cash Balance Jan 1	13,385	Cash Balance Jan 1	601,826	Cash Balance Jan 1	225,183	Cash Balance Jan 1	427,754	1,270,312
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Charges for service		Charges for service		Charges for service		Charges for service		Charges for service	4,566	
Lincenses, permits and fe	692,108	Lincenses, permits and fe	7,355	Lincenses, permits and fe	94,206	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.	9,706	Misc.	235,004	Misc.		
Transfers	28,000	Transfers		Transfers		Transfers	303,188	Transfers	25,938	
Total Receipts	720,108	Total Receipts	7,355	Total Receipts	103,912	Total Receipts	538,192	Total Receipts	30,504	1,400,071
Resources Available:	722,272	Resources Available:	20,740	Resources Available:	705,738	Resources Available:	763,375	Resources Available:	458,258	2,670,383
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal services	544,757	Personal services		Personal services		Personal services		Personal services		
Contractual services	26,000	Contractual services		Contractual services	23,574	Contractual services	55,194	Contractual services		
Commodities	3,848	Commodities		Commodities	27	Commodities	19,419	Commodities	135	
Capital outlay		Capital outlay		Capital outlay	3,135	Capital outlay	367,462	Capital outlay	313,934	
Miscellaneous		Miscellaneous	3,160	Miscellaneous		Miscellaneous		Miscellaneous		
Transfers	144,661	Transfers		Transfers		Transfers		Transfers		
Total Expenditures	719,266	Total Expenditures	3,160	Total Expenditures	26,736	Total Expenditures	442,075	Total Expenditures	314,069	1,505,306
Cash Balance Dec 31	3,006	Cash Balance Dec 31	17,580	Cash Balance Dec 31	679,002	Cash Balance Dec 31	321,300	Cash Balance Dec 31	144,189	**1,165,077** **
										1,165,077 **

**Note: These two block figures should agree.

CPA Summary

Butler County

NON-BUDGETED FUNDS (F)

(Only the actual budget year for 2022 is reported)

2024

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 Machiner		0291 Treasury - Technology				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,188,348	Cash Balance Jan 1	9,345	Cash Balance Jan 1	546,916	Cash Balance Jan 1	11,244	Cash Balance Jan 1		2,755,853
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	23,552	Lincenses, permits and fees		
County office fees		County office fees		County office fees		County office fees		County office fees		
Intergovernmental	433,969	Intergovernmental		Intergovernmental		Intergovernmental		Intergovernmental		
Misc.	130,990	Misc.	1,700	Misc.	115,348	Misc.		Misc.		
Transfers	700,000	Transfers		Transfers	490,498	Transfers		Transfers		
Total Receipts	1,264,959	Total Receipts	1,700	Total Receipts	605,846	Total Receipts	23,552	Total Receipts	0	1,896,057
Resources Available:	3,453,307	Resources Available:	11,045	Resources Available:	1,152,762	Resources Available:	34,796	Resources Available:	0	4,651,910
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal services		Personal services		Personal services		Personal services		Personal services		
Contractual services		Contractual services		Contractual services		Contractual services	32,177	Contractual services		
Commodities		Commodities		Commodities		Commodities	525	Commodities		
Capital outlay	107,310	Capital outlay		Capital outlay	690,704	Capital outlay		Capital outlay		
Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous		
Transfers		Transfers		Transfers		Transfers		Transfers		
Total Expenditures	107,310	Total Expenditures	0	Total Expenditures	690,704	Total Expenditures	32,702	Total Expenditures	0	830,716
Cash Balance Dec 31	3,345,997	Cash Balance Dec 31	11,045	Cash Balance Dec 31	462,058	Cash Balance Dec 31	2,094	Cash Balance Dec 31	0	**3,821,194** **
										3,821,194 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County

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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	27,191,462	15.233	18,952,490	13.273	19,068,245	12,422,134	12.119
Debt Service	95,139		82,580		85,220		
Road & Bridge	8,466,034	7.416	9,320,010	7.232	10,591,090	8,073,916	7.877
Bridge Building	1,864,538	2.361	2,468,000	2.442	2,508,060	1,946,858	1.899
Emergency Medical Service	3,086,493	1.364	3,884,420	1.655	4,165,460	1,871,500	1.826
Department of Health	672,128	0.502	702,520	0.456	738,260	464,140	0.453
Department of Aging	602,825	0.619	643,190	0.589	682,950	591,296	0.577
Sheriff	4,018,203	3.800	4,689,720	3.859	4,824,590	3,754,938	3.663
Jail	4,795,656	1.517	5,889,420	2.587	6,211,840	2,138,152	2.086
Sanitary Landfill (0045)	3,107,503		3,308,200		3,309,000		
Special Parks and Recreatio					31,470		
Special Alcohol (0071)					57,370		
Sewer Districts Maintenanc	178,385		228,097		702,250		
Special Wind Farm Funds (	5,137				34,220		
Street Lighting (0074)	1,970		2,100		6,570		
Special Liability Deductible	19,204		50,000		251,820		
Opioid Settlement (0263)					208,090		
9-1-1 Fund (0066)	310,159		312,050		859,940		
Self-Insurance (0004)	4,820,468		4,163,000		7,002,800		
Economic Development (00	2,937				365,190		
Non-Budgeted Funds-A	1,180,469						
Non-Budgeted Funds-B	1,720,674						
Non-Budgeted Funds-C	1,043,201						
Non-Budgeted Funds-D	319,366						
Non-Budgeted Funds-E	1,505,306						
Non-Budgeted Funds-F	830,716						
Totals	63,501,951	32.812	54,695,797	32.093	61,704,435	31,262,933	30.500
						Revenue Neutral Rate **	*28.798*
Less: Transfers	17,885,989		6,558,170		6,720,790		
Net Expenditure	45,615,962		48,137,627		54,983,645		
Total Tax Levied	27,755,651		29,946,011		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	848,351,216		924,924,274		1,025,010,273		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	142,000	111,000	75,000
Revenue Bonds	2,070,000	0	0
Other	0	0	0
Lease Pur. Princ.	442,410	397,393	351,392
Total	2,654,410	508,393	426,392

*Tax rates are expressed in mills

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

Ryan Adkison
Finance Director

State of Kansas
County

Butler County

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*	*Revenue Neutral Rate***	July 1, 2023 Estimated Valuation
Fire District #1 Andover	383,942	11.071	467,390	11.620	536,470	474,500	11.878	*10.018*	39,946,736
Fire District #2 Augusta	334,658	4.891	378,880	4.916	395,480	347,295	4.602	*4.433*	75,457,997
Fire District #3 Rose Hill	781,014	8.199	865,360	8.098	969,848	877,146	8.093	*7.023*	108,386,274
Fire District #4 Cassoday	46,445	5.594	52,585	5.584	67,590	64,251	6.500	*4.835*	9,883,948
Fire District #5 Rosalia/Chelse	75,266	5.233	83,830	4.994	86,750	75,550	4.574	*4.486*	16,516,497
Fire District #6 Latham	65,836	10.386	74,345	10.386	80,290	73,449	9.052	*8.398*	8,113,859
Fire District #7 Benton	252,345	5.177	282,210	5.215	271,465	231,201	4.294	*4.545*	53,839,215
Fire District #8 Douglass	165,078	7.109	180,030	7.099	200,570	174,101	6.422	*5.997*	27,108,861
Fire District #9 Leon	83,658	5.825	98,450	6.097	109,160	92,667	5.758	*5.519*	16,093,029

*Tax rates are expressed in mills

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

Ryan Adkison
Finance Director

Page No.

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NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING2024

The governing body of

Butler County

will meet on August 22, 2023 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	27,191,462	15.233	18,952,490	13.273	19,226,110	12,584,735	12.278
Debt Service	95,139		82,580		85,220		
Road & Bridge	8,466,034	7.416	9,320,010	7.232	10,763,270	8,251,261	8.050
Bridge Building	1,864,538	2.361	2,468,000	2.442	2,508,950	1,947,774	1.900
Emergency Medical Service	3,086,493	1.364	3,884,420	1.655	4,193,010	1,899,876	1.854
Department of Health	672,128	0.502	702,520	0.456	733,820	459,566	0.448
Department of Aging	602,825	0.619	643,190	0.589	684,090	592,470	0.578
Sheriff	4,018,203	3.800	4,689,720	3.859	4,857,870	3,789,217	3.697
Jail	4,795,656	1.517	5,889,420	2.587	6,242,850	2,170,093	2.117
Sanitary Landfill (0045)	3,107,503		3,308,200		3,316,300		
Special Parks and Recreatio					31,470		
Special Alcohol (0071)					57,370		
Sewer Districts Maintenanc	178,385		228,097		702,250		
Special Wind Farm Funds (	5,137				34,220		
Street Lighting (0074)	1,970		2,100		6,570		
Special Liability Deductible	19,204		50,000		251,820		
Opioid Settlement (0263)					208,090		
9-1-1 Fund (0066)	310,159		312,050		859,940		
Self-Insurance (0004)	4,820,468		4,163,000		7,002,800		
Economic Development (00	2,937				365,190		
Non-Budgeted Funds-A	1,180,469						
Non-Budgeted Funds-B	1,720,674						
Non-Budgeted Funds-C	1,043,201						
Non-Budgeted Funds-D	319,366						
Non-Budgeted Funds-E	1,505,306						
Non-Budgeted Funds-F	830,716						
Totals	63,501,951	32.812	54,695,797	32.093	62,131,210	31,694,992	30.922
						*Revenue Neutral Rate ** *	*28.798*
Less: Transfers	17,885,989		6,558,170		6,720,790		
Net Expenditure	45,615,962		48,137,627		55,410,420		
Total Tax Levied	27,755,651		29,946,011		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	848,351,216		924,924,274		1,025,010,273		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	142,000	111,000	75,000
Revenue Bonds	2,070,000	0	0
Other	0	0	0
Lease Pur. Princ.	442,410	397,393	351,392
Total	2,654,410	508,393	426,392

*Tax rates are expressed in mills

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

Ryan Adkison
Finance Director

Page No.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*	*Revenue Neutral*	July 1, 2023 Estimated
Fire District #1 Andover	383,942	11.071	467,390	11.620	536,470	474,500	11.878	*10.018*	39,946,736
Fire District #2 Augusta	334,658	4.891	378,880	4.916	415,800	368,225	4.880	*4.433*	75,457,997
Fire District #3 Rose Hill	781,014	8.199	865,360	8.098	959,100	877,898	8.100	*7.023*	108,386,274
Fire District #4 Cassoday	46,445	5.594	52,585	5.584	58,890	55,290	5.594	*4.835*	9,883,948
Fire District #5 Rosalia/Chelse	75,266	5.233	83,830	4.994	86,750	75,550	4.574	*4.486*	16,516,497
Fire District #6 Latham	65,836	10.386	74,345	10.386	90,800	84,275	10.387	*8.398*	8,113,859
Fire District #7 Benton	252,345	5.177	282,210	5.215	318,625	279,776	5.197	*4.545*	53,839,215
Fire District #8 Douglass	165,078	7.109	180,030	7.099	221,530	192,617	7.105	*5.997*	27,108,861
Fire District #9 Leon	83,658	5.825	98,450	6.097	109,940	96,560	6.000	*5.519*	16,093,029

*Tax rates are expressed in mills

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

Ryan Adkison

Resolution No. 23-31

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 28.798 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 22 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 28.798 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 22 day of August, 2023

Kelly Herzet, Chairman, Board of County Commissioners

ATTEST:

Tatum Stafford, County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

The following Butler County residents came before the Board to speak:

- Roger Kornfeld – 16737 NW 110th St, Whitewater
- Matthew Black - 15622 SW Hunter Rd, Augusta
- Doyle High – 1017 N Elm St, Douglass
- Carl Crowdis – 20330 SW Richland Rd, Rose Hill
- Colette Green – 759 NE 177, El Dorado
- Woody Hess – 436 N Arthur St, El Dorado
- Deborah Levieux- 301 E 1st St, Douglass
- Mark Chairs – 12175 SW Valleyview Rd, Andover
- Tracey Flores – 2610 N Fieldstone St, Andover
- Alex Karkins – 11598 SW Tawakoni Rd, Augusta
- Kevin Lowmaster – 1293 SE Satchell Creek Rd, Rosalia
- Orlin Phelps – 11002 Hwy 77, Augusta
- Jim Tiede – 8236 SW Hillcreek Rd, Augusta
- Larry Yarbrough - 7505 SW Haverhill Rd, El Dorado
- Bill Kuhns – 15205 SW 60th St, Andover
- Steve Fellers - 2034 Chelsea Dr, El Dorado

(02:06:15)
RECESS
Commission Chair Herzet recessed the meeting at 11:06 a.m. for 9 minutes.

(02:06:26)
RECONVENED
Commission Chair Herzet reconvened the meeting at 11:15 a.m. and continued the Public Hearing.

- Kent and Nioma Cook – 209 S Emporia St, El Dorado
- Susan Salmans – 10896 SW 43rd Terr, Towanda
- Charles Hannah – 1510 N Socony St, Augusta

Commission Chair Herzet closed the Public Hearing for RNR exceedance at 11:32 a.m.

Commissioner Masterson motioned to approve the Resolution No. 23-31 allowing Butler County to exceed the Revenue Neutral Rate. (Roll call vote necessary called by County Administrator) Commissioner Woydziak seconded.

ROLL CALL VOTE

Governing Body Member	Yes	No	No Vote
Commissioner Masterson	*X*		
Commissioner Murphy	*X*		
Commissioner Herzet	*X*		
Commissioner Jackson	*X*		
Commissioner Woydziak	*X*		
Total	**5**		