NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET Fiscal Year July 1, 2020 - June 30, 2021 County Name: BUTLER COUNTY County Number: 12

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 3/10/2020 Meeting Time: 09:05 AM Meeting Location: Supervisor's Boardroom, Butler

County Courthouse

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-gov-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget"amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)

County Telephone Number (319) 267-2670

butlercoiowa.org

	butlercoiowa.org (319) 267-2670							
SOURCES			Budget 2020/2021			AVG Annual % CHG		
Less: Credits to Taxpayers								
Var	Taxes Levied on Property	1	7,474,080	6,304,711	6,341,377	8.56		
Net Current Property Taxes		2	0	0	0			
Delinquent Property Tax Revenue	Less: Credits to Taxpayers	3	458,000	0	0			
Penalties, Interest & Costs on Taxes	Net Current Property Taxes	4	7,016,080	6,304,711	6,341,377			
Other County Taxes/TIF Tax Revenues	Delinquent Property Tax Revenue	5	650	2,312	405			
Intergovernmental	Penalties, Interest & Costs on Taxes	6	33,700	34,200	33,610			
Licenses & Permits	Other County Taxes/TIF Tax Revenues	7	1,585,296	1,445,580	1,495,399	2.96		
Charges for Service	Intergovernmental	8	5,726,688	6,538,904	6,556,521			
Use of Money & Property	Licenses & Permits	9	47,000	60,528	40,685			
Miscellaneous	Charges for Service	10	527,414	506,056	472,250			
Subtotal Revenues	Use of Money & Property	11	309,566	293,149	565,448			
Other Financing Sources: 0	Miscellaneous	12	616,069	870,005	536,228			
General Long-Term Debt Proceeds	Subtotal Revenues	13	15,862,463	16,055,445	16,041,923			
Operating Transfers In	Other Financing Sources:							
Proceeds of Fixed Asset Sales	General Long-Term Debt Proceeds	14	0	2,733,250	0			
Total Revenues & Other Sources 17 19,407,218 21,986,997 20,387,910	Operating Transfers In	15	3,544,755	3,198,302	4,345,678			
EXPENDITURES & OTHER FINANCING USES Operating: Public Safety and Legal Services 18	Proceeds of Fixed Asset Sales	16	0	0	309			
PINANCING USES	Total Revenues & Other Sources	17	19,407,218	21,986,997	20,387,910			
Public Safety and Legal Services								
Physical Health and Social Services 19	Operating:							
Mental Health, ID & DD	Public Safety and Legal Services	18	2,746,709	2,604,566	2,306,820	9.12		
County Environment and Education 21	Physical Health and Social Services	19	1,457,041	1,432,512	1,291,170	6.23		
Roads & Transportation 22 6,715,000 5,855,941 6,521,991	Mental Health, ID & DD	20	436,170	696,512	690,907	-20.55		
Government Services to Residents 23 662,685 632,023 523,529 17.	County Environment and Education	21	1,770,343	1,759,112	2,760,163	-19.91		
Administration 24 2,456,484 2,087,938 1,714,770 19 Nonprogram Current 25 2,500 2,500 15,451 -59 Debt Service 26 1,012,180 651,410 587,615 3 Capital Projects 27 2,485,000 2,025,668 1,618,378 2: Subtotal Expenditures 28 19,744,112 17,748,182 18,030,794 Other Financing Uses: Operating Transfers Out 29 3,544,755 3,198,302 4,345,678 Refunded Debt/Payments to Escrow 30 0 0 0 0 0 0 Total Expenditures & Other Uses 31 23,288,867 20,946,484 22,376,472 Excess of Revenues & Other Uses 32 -3,881,649 1,040,513 -1,988,562 Beginning Fund Balance - July 1, 33 8,477,411 7,436,898 9,425,460 Increase (Decrease) in Reserves (GAAP Budgeting) 35 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Roads & Transportation	22	6,715,000	5,855,941	6,521,991	1.47		
Nonprogram Current	Government Services to Residents	23	662,685	632,023	523,529	12.51		
Debt Service	Administration	24	2,456,484	2,087,938	1,714,770	19.69		
Capital Projects 27	Nonprogram Current	25	2,500	2,500	15,451	-59.78		
Subtotal Expenditures 28 19,744,112 17,748,182 18,030,794	Debt Service	26	1,012,180	651,410	587,615	31.24		
Other Financing Uses: 29 3,544,755 3,198,302 4,345,678 Refunded Debt/Payments to Escrow 30 0 0 0 0 0 0 0 0	Capital Projects	27		2,025,668		23.91		
Operating Transfers Out 29 3,544,755 3,198,302 4,345,678	•	28	19,744,112	17,748,182	18,030,794			
Refunded Debt/Payments to Escrow 30 0 0 0 0 Total Expenditures & Other Uses 31 23,288,867 20,946,484 22,376,472 Excess of Revenues & Other Sources 0 0 0 Total Expenditures & Other Uses 31 23,288,867 20,946,484 22,376,472 Excess of Revenues & Other Uses 32 -3,881,649 1,040,513 -1,988,562 Beginning Fund Balance - July 1, 33 8,477,411 7,436,898 9,425,460 Increase (Decrease) in Reserves (GAAP Budgeting) 34 0 0 0 Fund Balance - Nonspendable 35 0 0 0 0 Fund Balance - Restricted 36 0 0 4,920,712 Fund Balance - Committed 37 0 0 0 Fund Balance - Assigned 38 0 0 0 Fund Balance - Unassigned 39 4,595,762 8,477,411 2,516,186 Total Ending Fund Balance - June 30, 40 4,595,762 8,477,411 7,436,898 Proposed property taxation by type: Proposed tax rates per \$1,000 taxable valuation: Countywide Levies*: 2,303,585 Special District Levies*: 0 TIF Tax Revenues: 0 10 0 O								
Total Expenditures & Other Uses 31 23,288,867 20,946,484 22,376,472 Excess of Revenues & Other Sources	1 0							
Excess of Revenues & Other Sources 2				-				
over (under) Expenditures & Other Uses 32 -3,881,649 1,040,513 -1,988,562 Beginning Fund Balance - July 1, 33 8,477,411 7,436,898 9,425,460 Increase (Decrease) in Reserves (GAAP Budgeting) 34 0 0 0 Fund Balance - Nonspendable 35 0 0 0 Fund Balance - Restricted 36 0 0 4,920,712 Fund Balance - Sasigned 38 0 0 0 Fund Balance - Unassigned 39 4,595,762 8,477,411 2,516,186 Total Ending Fund Balance - June 30, 40 4,595,762 8,477,411 7,436,898 Proposed property taxation by type: Proposed tax rates per \$1,000 taxable valuation: Countywide Levies*: 5,170,495 Rural Only Levies*: 2,303,585 Special District Levies*: 0 Urban Areas: 5,86 Rural Areas: 9,61		31	23,288,867	20,946,484	22,376,472			
Beginning Fund Balance - July 1, 33 8,477,411 7,436,898 9,425,460 Increase (Decrease) in Reserves (GAAP Budgeting) 34 0 0 0 0 Fund Balance - Nonspendable 35 0 0 0 0 Fund Balance - Restricted 36 0 0 0 4,920,712 Fund Balance - Committed 37 0 0 0 Fund Balance - Assigned 38 0 0 0 0 Fund Balance - Unassigned 39 4,595,762 8,477,411 2,516,186 Total Ending Fund Balance - June 30, 40 4,595,762 8,477,411 7,436,898 Proposed property taxation by type: Proposed tax rates per \$1,000 taxable valuation: Countywide Levies*: 5,170,495 Rural Only Levies*: 5,866 Rural Areas: 9,61								
Increase (Decrease) in Reserves (GAAP Budgeting) 34								
Budgeting State State		33	8,477,411	7,436,898	9,425,460			
Fund Balance - Restricted 36 0 0 4,920,712 Fund Balance - Committed 37 0 0 0 0 Fund Balance - Assigned 38 0 0 0 0 Fund Balance - Unassigned 39 4,595,762 8,477,411 2,516,186 Total Ending Fund Balance - June 30, 40 4,595,762 8,477,411 7,436,898 Proposed property taxation by type: Countywide Levies*: 5,170,495 Rural Only Levies*: 2,303,585 Special District Levies*: 5,866 Rural Areas: 9,61	Budgeting)							
Fund Balance - Committed 37 0 0 0 0 0 Fund Balance - Assigned 38 0 0 0 0 0 Fund Balance - Unassigned 39 4,595,762 8,477,411 2,516,186 Total Ending Fund Balance - June 30, 40 4,595,762 8,477,411 7,436,898 Proposed property taxation by type: Countywide Levies*: 5,170,495 Rural Only Levies*: 2,303,585 Poecial District Levies*: 0 Urban Areas: 5.86 Rural Areas: 9,61	-							
Fund Balance - Assigned 38 0 0 0 0 0 Fund Balance - Unassigned 39 4,595,762 8,477,411 2,516,186 Total Ending Fund Balance - June 30, 40 4,595,762 8,477,411 7,436,898 Proposed property taxation by type: Proposed tax rates per \$1,000 taxable valuation: Countywide Levies*: 5,170,495 Rural Only Levies*: 2,303,585 Special District Levies*: 6,866 Rural Areas: 9,61								
Fund Balance - Unassigned 39 4,595,762 8,477,411 2,516,186 Total Ending Fund Balance - June 30, 40 4,595,762 8,477,411 7,436,898 Proposed property taxation by type: Proposed tax rates per \$1,000 taxable valuation: Countywide Levies*: 5,170,495 Rural Only Levies*: 2,303,585 Special District Levies*: 6 Urban Areas: 9,61								
Total Ending Fund Balance - June 30,	Ü			-				
Proposed property taxation by type: Countywide Levies*: 5,170,495 Rural Only Levies*: 2,303,585 Special District Levies*: 0 THE Tax Revenues: Proposed tax rates per \$1,000 taxable valuation: Urban Areas: 5.86 Rural Areas: 9,61	•							
Countywide Levies*: 5,170,495 Rural Only Levies*: 2,303,585 Special District Levies*: 5.86 Rural Areas: 9,61	-	40						
5,170,495 Rural Only Levies*: 2,303,585 Urban Areas: 5.86 Special District Levies*: 0 THE Tax Revenues: 9,61	Proposed property taxation by type:		Proposed tax	rates per \$1,000	taxable valuation	1:		
2,303,585 5.86 Special District Levies*: 0 Rural Areas: 9.61	5,1	70,495						
Special District Levies*: 0 Rural Areas: 9.61	2,3	Urban Areas:	Urban Areas: 5.86703					
TIF Tax Revenues:		0	Rural Areas:			9.61703		
570,000 Any special district tax rates not included.	**							
Utility Replacement Excise Tax:		70,000						
519,481 Explanation of any significant items in the budget:	5	_						

Explanation of any significant items in the budget:

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate: