

# Legals

## CITY OF CLARKSVILLE • TAX LEVY PUBLIC HEARING 3.25.2025

### CITY OF CLARKSVILLE CITY COUNCIL SPECIAL MEETING

March 25, 2025

The Clarksville City Council met in special session on March 25, 2025, in the City Hall, Clarksville, Iowa, at 6:00 pm. with Mayor Jerald Heuer presiding and Council Members, Jennifer Kielman (by phone), Jessi Reints, Ruth Saulsbury, and Roger Doty. Taran Sherburne was absent. Also in attendance were Molly Bohlen, City Clerk and Chief Mackey.

Motion Saulsbury, Reints to approve the Agenda for March 25, 2025. Ayes: Kielman, Saulsbury, Reints, Doty. Nays: None. Absent: Sherburne.

Mayor opened Public Hearing for Proposed Property Tax Levy for FY 2025-2026 at 6:00 pm.

Motion Doty, Reints to open Pub-

lic Hearing for Proposed Tax Levy for FY 2025-2026. Ayes: Kielman, Saulsbury, Reints, Doty. Nays: None. Absent: Sherburne.

No written or verbal comments received.

Motion Reints, Sherburne to close Public Hearing for Proposed Property Tax Levy for FY 2025-2026. Ayes: Kielman, Saulsbury, Reints, Doty. Nays: None. Absent: Sherburne.

Mayor declares Public Hearing Closed.

Motion Doty, Reints to adjourn the City Council Special Meeting at 6:02 p.m. Ayes: Kielman, Saulsbury, Reints, Doty. Nays: None. Absent: Sherburne.

Jerald Heuer, Mayor

Attest: Molly Bohlen, City Clerk

*Published in the Butler County Star Tribune on April 3, 2025*

## CITY OF ALLISON • SPECIAL MEETING 3.24.2025

### CITY OF ALLISON SPECIAL COUNCIL MEETING MONDAY, MARCH 24TH, 2025

Public Hearing:

Mayor Henrichs opened the public hearing at 5:15 P.M. for the consideration of the maximum property tax dollar levy as posted in the Butler County Tribune Journal and asked for a roll call. Council members present: Bangasser, Galey, Henning, Heuer, and Stirling. Also present were Trent Stirling, Coby Bangasser, Chris Graser, Joe Conlon, Deb McWhirter, Zeb Stanbrough, and Mark Anderson. The mayor then said that this was the time and place for the public hearing regarding consideration of the maximum property tax dollar levy being considered for the budget established for FY 2026.

The mayor asked for any comments for or against the proposed

maximum property tax levy as printed in The Tribune Journal, and posted on the City's website, and the City's Facebook page or if any comments were received prior to the meeting. No comments were received from the audience and Alexis stated that none were received prior to the meeting. Motion by Stirling with a second by Henning to close the public hearing. Ayes: All. Nays: None. Motion carried.

Adjournment:  
Motion by Bangasser with a second by Heuer to adjourn at 5:18 p.m. Ayes: All. Nays: None. Motion carried.

Scot Henrichs - Mayor  
Attest: Alexis Wiegmann – City Clerk

*Published in the Butler County Star Tribune on April 3, 2025*

## NORTH BUTLER CSD • HAZARD MITIGATION PLAN

### NOTICE OF PUBLIC HEARING NORTH BUTLER COMMUNITY SCHOOL DISTRICT

HAZARD MITIGATION PLAN  
Date of Public Hearing: April 14, 2025

Time of Public Hearing: 6:05 p.m.  
Location of Public Hearing: Media

Room, Greene, IA

The Board of Directors will conduct a public hearing at the above noted time and place for the purpose of the hazard mitigation plan.

*Published in the Butler County Star Tribune on April 3, 2025*

## NORTH BUTLER CSD • SCHOOL CALENDAR HEARING

### NOTICE OF PUBLIC HEARING NORTH BUTLER COMMUNITY SCHOOL DISTRICT

SCHOOL CALENDAR  
Date of Public Hearing: April 14, 2025

Time of Public Hearing: 6:05 p.m.  
Location of Public Hearing: Media

Room, Greene, IA

The Board of Directors will conduct a public hearing at the above noted time and place for the purpose of the 2025-26 school calendar.

*Published in the Butler County Star Tribune on April 3, 2025*

## CLARKSVILLE CSD • WORKSHOP 3.25.2025

### CLARKSVILLE COMMUNITY SCHOOL BOARD OF EDUCATION

Board Workshop  
March 25, 2025

A board workshop was called to order by Board President Justin Clark at 6:30 p.m. in the West gym. Members present were; Tim Backer, Phil Barnett, Justin Clark, Brandon Kampman and Shelley Maier, other present were Business Manager/Board Secretary Shelley Bartlett, Superintendent Bryan Boysen, Kristi Hannemann and several visitors. Summary of the night's discussion:

The Board held an open forum for the public to ask questions or give comments regarding the possibility

of switching to a 4 day school week calendar. Summary of a few items discussed include: the school day would be extended by 25 minutes per day, maintaining the minimum of 1080 hours per year; Help with teacher/staff retention and recruitment; Professional development can be more focused on the educational needs of each student; Sports will continue as current; 3 day weekend help refresh and recharge both the students and staff; Staff pay would stay the same as 5 days.

Moved by Barnett, seconded by Maiers, to adjourn at 7:31 p.m. Carried unanimously.

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## CLARKSVILLE CSD • MINUTES 3.24.2025

### CLARKSVILLE COMMUNITY SCHOOL BOARD OF EDUCATION

Regular Meeting  
March 24, 2025

The regular board meeting was called to order by President Justin Clark at 5:00 p.m. in the high school library. Board members present were Tim Backer, Phil Barnett, Justin Clark, Brandon Kampman and Shelley Maiers; others present were Superintendent Mark Olmstead, Business Manager/Board Secretary Shelley Bartlett, Principal Kristi Hannemann, Heather Foster and Bob Bartlett.

Moved by Backer, seconded by

Maiers, to approve the agenda. Carried unanimously.

Moved by Barnett, seconded by Backer, to approve the minutes from February 12, February 13 and February 24, 2025 meetings. Carried unanimously.

Moved by Barnett, seconded by Kampman, to approve February 2025 financial reports and March 2025 monthly bills. Carried unanimously.

Moved by Maiers, seconded by Backer, to approve the following resignations: MacKenzie Poock, nurse; Cole Negen, junior high baseball; the following terminations: Carolyn White, substitute;

Stephanie Harre, associate; the following recommendations: Dan Clark, co-ed golf @ \$2,198 (7%, step 0); Aiden Morrison, assistant baseball @ \$2,826 (9%, step 0) & junior high baseball @ \$1,884 (6%, step 0) pending licensure; volunteers: Kori Wedeking, softball. Carried unanimously.

Moved by Backer, seconded by Barnett, to set hazard mitigation hearing for April 21, 2025 at 6:05 p.m. in the Greene Media Center. Carried unanimously.

Moved by Maiers, seconded by Backer, to approve the sharing agreements with North Butler CSD for shared Superintendent, Busi-

ness Manager, HR Director. Carried unanimously.

Moved by Barnett, seconded by Kampman, to approve the 2025-26 IACP Coop purchasing program for school food service. Carried unanimously.

Moved by Kampman, seconded by Maiers, to approve the fundraisers for horticulture class. Carried unanimously.

Moved by Barnett, seconded by Maiers, to approve the following out-of-state field trips: University of Wisconsin at Platteville to visit the cadaver lab. Carried unanimously.

Moved by Kampman, seconded by Backer, to approve gym floor

quotes from Hillyard for \$6,000. Carried unanimously.

Moved by Backer, seconded by Maiers, to approve air conditioning quotes from Wedeking Custom Comfort for \$30,242.23 & LE-HVAC for \$6,185.00 for fiscal year 2025 and Doug's Heating & Cooling for \$24,654.75 & LEHVAC for \$5,950.00 for fiscal year 2026. Carried unanimously.

Moved by Barnett, seconded by Backer, to approve the door quotes from Clarksville Lumber for fiscal year 2025 for \$31,554.40 & \$10,753.87 from Polk's Lock; for fiscal 2026 \$18,688.80 Clarksville Lumber and \$10,103.32 Polk's

Lock. Carried unanimously.

Moved by Kampman, seconded by Maiers, to approved the 2025-26 high school class additions/changes. Carried unanimously.

Moved by Kampman, seconded by Maiers, to adjourn at 6:06 p.m. Carried unanimously.

Next regular board meeting is scheduled for April 21, 2025 at 5:30 p.m.

*Published in the Butler County Star Tribune on April 3, 2025*

## NORTH BUTLER CSD • PROPERTY TAX LEVY

		NOTICE OF PUBLIC HEARING-PROPOSED PROPERTY TAX LEVY		Proposed NORTH BUTLER Property Tax Levy Fiscal Year July 1, 2025 - June 30, 2026	
Location of Public Hearing: North Butler High School - Media Center 201 N 5th St, Greene, IA		Date of Public Hearing: 4/14/2025		Time of Public Hearing: 06:00 PM	
Location of Notice on School Website: www.northbutler.org					

At the public hearing any resident or taxpayer may present oral or written objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed budget.

	Current Year	Final Property Tax Dollar Levy FY 2025	Budget Year	Effective Property Tax Dollar Levy (No change in Property Tax Dollars Levied) FY 2026	Budget Year	Proposed Property Tax Dollar Levy FY 2026
General Fund Levy	1	2,740,160		2,740,160		2,397,484
Instructional Support Levy	2	296,098		296,098		298,171
Management	3	321,277		321,277		296,857
Amana Library	4	0		0		0
Voted Physical Plant and Equipment	5	204,435		204,435		0
Regular Physical Plant and Equipment	6	100,692		100,692		104,795
Reorganization Equalization	7	0		0		0
Public Education/Recreation (Playground)	8	0		0		0
Debt Service	9	0		0		0
Grand Total	10	3,662,662		3,662,662		3,097,307

	Current Year	Final Property Tax Rate FY 2025	Budget Year	Effective Property Tax Rate (No change in Property Tax Dollars Levied) FY 2026	Budget Year	Proposed Property Tax Rate FY 2026
Grand Total Levy Rate		12.00374		11.53369		9.75340

Property Tax Comparison	Current Year	Property Taxes	Proposed	Property Taxes	Percent Change
Residential property with an Actual/Assessed Value of \$100,000/\$110,000		556		509	-8.45
Commercial property with an Actual/Assessed Value of \$300,000/\$330,000		2,455		2,274	-7.37

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:

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## CITY OF CLARKSVILLE • PROPOSED BUDGET

### NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2025 - June 30, 2026

City of: CLARKSVILLE

The City Council will conduct a public hearing on the proposed Budget at: Clarksville City Hall 115 W Superior St. Clarksville, IA Meeting Date: 4/14/2025 Meeting Time: 06:00 PM

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 City Clerk and County Auditor.

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

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.				
The estimated Total tax levy rate per \$1000 valuation on regular property		14.26592		
The estimated tax levy rate per \$1000 valuation on Agricultural property is		3.00295		
At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.				
Phone Number (319) 278-4531		City Clerk/Finance Officer's NAME Molly Bohlen		
		Budget FY 2026	Re-estimated FY 2025	Actual FY 2024
Revenues & Other Financing Sources				
Taxes Levied on Property	1	517,025	521,447	573,981
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	517,025	521,447	573,981
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	107,269	110,364	124,002
Licenses & Permits	7	10,750	11,043	11,974
Use of Money and Property	8	4,100	5,100	11,308
Intergovernmental	9	203,140	281,320	222,747
Charges for Fees & Service	10	568,060	599,560	532,674
Special Assessments	11	0	0	0
Miscellaneous	12	11,200	5,450	24,501
Other Financing Sources	13	0	0	0
Transfers In	14	225,155	301,795	241,713
Total Revenues and Other Sources	15	1,646,699	1,836,079	1,742,900
Expenditures & Other Financing Uses				
Public Safety	16	285,484	227,214	156,585
Public Works	17	217,823	178,478	161,292
Health and Social Services	18	8,300	8,300	7,900
Culture and Recreation	19	251,449	220,942	215,534
Community and Economic Development	20	5,050	45,050	3,008
General Government	21	183,376	175,837	154,464
Debt Service	22	198,964	200,378	224,109
Capital Projects	23	0	49,045	281,574
Total Government Activities Expenditures	24	1,150,446	1,105,244	1,204,466
Business Type / Enterprises	25	439,939	482,319	408,270
Total ALL Expenditures	26	1,590,385	1,587,563	1,612,736
Transfers Out	27	225,155	301,795	241,713
Total ALL Expenditures/Transfers Out	28	1,815,540	1,889,358	1,854,449
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-168,841	-53,279	-111,549
Beginning Fund Balance July 1	30	1,422,994	1,476,273	1,587,822
Ending Fund Balance June 30	31	1,254,153	1,422,994	1,476,273

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## CLARKSVILLE CSD • MARCH 2025 CLAIMS

### CLARKSVILLE COMMUNITY SCHOOL MARCH 2025 VENDOR REPORT

Vendor, Description, Amount  
Adventureland Resort, Tickets ..... 630.00  
Ahlers & Cooney PC, Legal..... 376.50  
Airgas USA, LLC, Supplies..... 553.02  
Amazon - Visa Paid, Supplies..... 1,709.22  
Anderson Erickson Dairy Co, Dairy ..... 1,531.78  
Arctic Refrigeration LC, Repairs..... 612.97  
BR Sports Ltd, Skates ..... 982.00  
Butler-Bremer Communications, Telephone..... 269.95  
CenturyLink, Telephone ..... 76.67

City Of Clarksville, Water/Sewer ... 276.27  
Clarksville CSD - General, Payroll ..... 9,771.06  
Column Software PBC, Publications ..... 116.33  
Culver-Hahn Electric Supply, Supplies ..... 311.82  
DeBondt, Tyler, Official..... 140.00  
Decorah High School, Entry Fee..... 120.00  
Doug's Heating & Cooling, Supplies ..... 38.45  
Ecolab Pest Elimination Svcs, Pest Control ..... 95.93  
Egan Supply Co, Repairs ..... 1,609.86  
EMS Detergent Services, Detergent ..... 248.90  
Farmers Win Coop, Diesel ..... 3,605.94

Fenneman Fab, Repairs ..... 430.02  
Foster, Charlie, Supplies ..... 21.96  
Grout Museum District, Prom ..... 987.00  
Hanwalt & Son Lumber, LLC, Supplies ..... 625.00  
Hawkeye Community College, Scholarship ..... 750.00  
Herrf Jones Inc., Supplies ..... 1,044.50  
Huisman Automotive, Repairs ..... 1,815.36  
IASBO, Registration ..... 245.00  
Iowa Communications Network, Internet ..... 150.60  
Iowa HS Speech Assoc., Registration ..... 52.00  
JMC Computer Svc. Inc., Annual Maintenance ..... 6,539.72  
Lambert, Ethan, Official ..... 200.00  
Luther College, Registration.....

..... 468.00  
Mark's Plumbing Parts, Supplies .. 176.43  
Martin Bros, Food/Supplies..... 7,345.58  
Mason City Community Schools, Entry Fee ..... 120.00  
Menards, Supplies ..... 55.29  
Miller, John, Official ..... 140.00  
NAPA Auto Parts, Supplies ..... 216.92  
North Butler CSD, Entry Fee..... 40.00  
One Source, Background Checks. .... 44.50  
Park Planet, Supplies ..... 340.00  
Parson, Patricia, Official..... 95.00  
Parsons, Chris, Official..... 95.00  
Plank Road Publishing, Supplies .. 55.35  
Push Pedal Pull, Weight Equip-

ment..... 1,864.00  
Quill Corporation, Supplies.. 330.72  
Rapids, Supplies..... 37.20  
Rogue Fitness, Weight Equipment ..... 1,981.46  
Samaritan's Purse, Donation..... 500.00  
Schofield, Daniel, Official... 140.00  
School Bus Sales, Repairs/Parts .. 340.03  
Shellee Bartlett, Business Manager, DC Trip ..... 580.00  
Symmetry Energy Solutions LLC, Natural Gas ..... 3,929.18  
Time Clock Plus LLC, Time Clock. .... 11,778.32  
U.S. Cellular, Cell Phone.... 138.45  
Value InspirED Products & Service, Ag Furniture ..... 6,215.00  
Vernier Science Education, Supplies ..... 589.61

VISA, Supplies..... 2,407.73  
Waste Management, Waste Removal ..... 503.46  
Waverly-Shell Rock Schools, Entry Fee..... 120.00  
Willis, Jesse, Official ..... 140.00  
Wilson Restaurant Supply, Inc., Oven/Tilt Skillet..... 69,313.75  
Wix Water Works, Softner Salt..... 92.00  
Report Total: ..... \$146,130.81  
Approved by Board of Education 3/24/25 Board President  
3/24/25 Board Secretary  
*Published in the Butler County Star Tribune on April 3, 2025*



CITY OF CLARKSVILLE • FULL BUDGET ADOPTION PUBLIC HEARING

CITY OF CLARKSVILLE CITY COUNCIL SPECIAL MEETING

March 25, 2025  
The Clarksville City Council met in special session on March 25, 2025, in the City Hall, Clarksville, Iowa, at 6:30 pm. with Mayor Jerald Heuer presiding and Council Members, Jennifer Kielman (by phone), Jessi Reints, Ruth Saulsbury, and Roger Doty. Taran Sherburne was absent. Also in attendance were Molly Bohlen, City Clerk and Chief Mackey.  
Motion Reints, Doty to approve the Agenda for March 25, 2025. Ayes: Kielman, Saulsbury, Reints, Doty. Nays: None. Absent: Sherburne.  
Motion Reints, Doty to approve the Agenda for March 25, 2025. Ayes: Kielman, Saulsbury, Reints, Doty. Nays: None. Absent: Sherburne.  
Motion Reints, Doty to approve

setting Public Hearing for Proposed Budget Adoption FY 2025-2026 for April 14<sup>th</sup> at 6:00 pm. Ayes: Kielman, Saulsbury, Reints, Doty. Nays: None. Absent: Sherburne.  
Motion Reints, Saulsbury to approve Resolution 25-6 Employee Wages for FY 2025-2026. RCV/ Ayes: Kielman, Saulsbury, Reints, Doty. Nays: None. Absent: Sherburne.  
Motion Doty, Reints to adjourn the City Council Special Meeting at 6:34 p.m. Ayes: Kielman, Saulsbury, Reints. Doty. Nays: None. Absent: Sherburne.  
Jerald Heuer, Mayor  
Attest: Molly Bohlen, City Clerk  
Published in the Butler County Star Tribune on April 3, 2025

BUTLER CO BOS • MINUTES 3.18.2025

MINUTES AND PROCEEDINGS OF A REGULAR MEETING OF THE BUTLER COUNTY BOARD OF SUPERVISORS HELD ON MARCH 18, 2025.  
Meeting called to order at 9:01 A.M. by Chairman Pro Tem Greg Barnett with member Wayne Dralle present. Chairman Rusty Eddy was absent. Moved by Dralle second by Barnett to approve the agenda. All ayes. Motion carried.  
Minutes of the previous meeting were read. Motioned by Dralle, second by Barnett to approve the minutes as read. All ayes. Motion carried.  
No public comment was received.

Board reviewed Access Systems Agreement. Leslie Groen, Auditor, explained that Conservation has been placed on the network, and this is a new lease agreement that will be managed through IT. Motion by Dralle, second by Barnett to approve the agreement. All ayes. Motion carried.  
During the Engineer's update John Riherd, Engineer, stated that bridge projects are coming up soon and there is internal interest in the open position in Shell Rock. Riherd explained a few items from the ISAC Conference regarding bonding and possible legislation to split Secondary Roads out with their own

levy. He also shared that he was successful in his application for the National Association of County Engineers (NACE) and will be the representative for the State of Iowa.  
Board completed the second-tier canvass results of March 4, 2025, North Butler PPEL Special Election. The results of the North Butler PPEL Special Election was that public measure 'CS' did not pass.  
Motioned by Dralle, second by Barnett to approve claims. All ayes. Motion carried.  
Board acknowledged receipt of Manure Management Plan Short Form Annual Updates for Christensen Farms & Feedlots Inc.

Motioned by Barnett, second by Dralle to adjourn the regular meeting at 9:16 A.M. to March 25, 2025 at 9:00 A.M. All ayes. Motion carried.  
The above and foregoing is a true and correct copy of the minutes and proceedings of a regular adjourned meeting of the Board of Supervisors of Butler County, Iowa on March 18, 2025.  
Attest: Leslie Groen, Butler County Auditor  
Rusty Eddy, Chairman of the Board of Supervisors  
Published in the Butler County Star Tribune on April 3, 2025

CITY OF ALLISON • PROPOSED BUDGET

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET  
Fiscal Year July 1, 2025 - June 30, 2026

City of: ALLISON

The City Council will conduct a public hearing on the proposed Budget at: Allison City Hall Council Chambers, 502 Locust Street, Allison, Iowa 50602  
Meeting Date: 4/14/2025 Meeting Time: 05:15 PM  
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 City Clerk and County Auditor.  
City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-budget-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.				
The estimated Total tax levy rate per \$1000 valuation on regular property		18.25554		
The estimated tax levy rate per \$1000 valuation on Agricultural property is		3.00375		
At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.				
Phone Number (319) 346-7630		City Clerk/Finance Officer's NAME Alexis Wiegmann		
		Budget FY 2026	Re-estimated FY 2025	Actual FY 2024
Revenues & Other Financing Sources				
Taxes Levied on Property	1	591,910	552,016	547,123
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	591,910	552,016	547,123
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	219
Other City Taxes	6	115,295	97,000	102,128
Licenses & Permits	7	20,225	17,225	14,142
Use of Money and Property	8	79,600	58,825	73,208
Intergovernmental	9	180,900	344,418	322,592
Charges for Fees & Service	10	855,070	712,470	829,182
Special Assessments	11	0	0	0
Miscellaneous	12	155,850	167,860	162,607
Other Financing Sources	13	385,000	4,000,000	1,767,630
Transfers In	14	468,128	380,501	317,351
Total Revenues and Other Sources	15	2,851,978	6,330,315	4,136,182
Expenditures & Other Financing Uses				
Public Safety	16	134,075	319,190	141,327
Public Works	17	197,136	169,954	194,075
Health and Social Services	18	7,100	3,500	2,182
Culture and Recreation	19	346,215	316,828	376,560
Community and Economic Development	20	14,500	18,200	7,123
General Government	21	198,174	179,356	162,672
Debt Service	22	355,608	175,032	423,332
Capital Projects	23	421,000	4,324,485	2,175,873
Total Government Activities Expenditures	24	1,673,808	5,506,545	3,483,144
Business Type / Enterprises	25	644,535	560,750	766,436
Total ALL Expenditures	26	2,318,343	6,067,295	4,249,580
Transfers Out	27	468,128	380,501	317,351
Total ALL Expenditures/Transfers Out	28	2,786,471	6,447,796	4,566,931
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	65,507	-117,481	-430,749
Beginning Fund Balance July 1	30	2,766,123	2,883,604	3,314,353
Ending Fund Balance June 30	31	2,831,630	2,766,123	2,883,604

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NORTH BUTLER CSD • SCHOOL BUDGET SUMMARY

NOTICE OF PUBLIC HEARING  
Proposed NORTH BUTLER School Budget Summary  
Fiscal Year 2025 - 2026

Location of Public Hearing: North Butler High School Media Center 201 N 5th St, Greene, IA			Date of Hearing: 04/14/2025	Time of Hearing: 06:05 PM	
The Board of Directors will conduct a public hearing on the proposed 25/26 school budget at the above noted location and time. At the 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 the revenues and expenditures on file with the district secretary. A copy of the details will be furnished upon request.					
		Budget 2026	Re-est. 2025	Actual 2024	Avg % 24-26
Taxes Levied on Property	1	3,097,307	3,662,662	3,526,507	% -6.3
Utility Replacement Excise Tax	2	32,780	42,458	29,133	% 6.1
Income Surtaxes	3	40,048	34,196	42,873	% -3.4
Tuition/Transportation Received	4	495,856	491,072	477,193	
Earnings on Investments	5	38,945	42,195	70,491	
Nutrition Program Sales	6	184,500	184,500	189,547	
Student Activities and Sales	7	125,000	110,500	113,766	
Other Revenues from Local Sources	8	188,348	636,389	247,406	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	4,000,124	3,816,350	3,797,496	
Instructional Support State Aid	11	10,693	0	0	
Other State Sources	12	919,350	249,594	1,009,753	
Two Tier Assessment Limitation Replacement	13	65,587	65,587	56,654	
Title I Grants	14	83,589	76,500	26,700	
IDEA and Other Federal Sources	15	403,500	512,961	504,994	
Total Revenues	16	9,685,627	9,924,964	10,092,513	
General Long-Term Debt Proceeds	17	0	0	0	
Transfers In	18	426,090	325,735	424,850	
Proceeds of Fixed Asset Dispositions	19	0	0	0	
Special Items/Upward Adjustments	20	0	0	2,939	
Total Revenues & Other Sources	21	10,111,717	10,250,699	10,520,302	
Beginning Fund Balance	22	2,641,142	3,673,066	5,023,891	
Total Resources	23	12,752,859	13,923,765	15,544,193	
*Instructional	24	6,925,500	5,833,206	5,460,174	% 12.6
Student Support Services	25	284,000	280,555	261,201	
Instructional Staff Support Services	26	652,500	670,500	569,585	
General Administration	27	359,500	322,198	366,327	
School Administration	28	415,000	394,751	378,610	
Business & Central Administration	29	151,000	142,919	131,438	
Plant Operation and Maintenance	30	816,500	759,748	749,931	
Student Transportation	31	794,083	818,257	1,006,668	
*Total Support Services (lines 25-31)	31A	3,472,583	3,388,928	3,463,760	% 0.1
*Noninstructional Programs	32	438,000	437,850	425,247	% 1.5
Facilities Acquisition and Construction	33	250,000	740,000	1,416,982	
Debt Service (Principal, interest, fiscal charges)	34	418,890	318,535	413,272	
AEA Support - Direct to AEA	35	208,022	228,349	266,842	
*Total Other Expenditures (lines 33-35)	35A	876,912	1,286,884	2,097,096	% -35.3
Total Expenditures	36	11,712,995	10,946,868	11,446,277	
Transfers Out	37	426,090	325,735	424,850	
Other Uses	38	0	10,020	0	
Total Expenditures, Transfers Out & Other Uses	39	12,139,085	11,282,623	11,871,127	
Ending Fund Balance	40	613,774	2,641,142	3,673,066	
Total Requirements	41	12,752,859	13,923,765	15,544,193	
Proposed Property Tax Rate (per \$1,000 taxable valuation)		9.75340			

Published in the Butler County Star Tribune on April 3, 2025





BUTLER CO • PROPOSED BUDGET

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET  
Fiscal Year July 1, 2025 - June 30, 2026  
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: 4/15/2025    Meeting Time: 09:00 AM    Meeting Location: Butler County Courthouse, Basement EOC  
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-budget-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)  
www.butlercounty.iowa.gov

County Telephone Number  
(319) 346-6547

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	9,347,618	8,107,282	7,748,145	9.84
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	9,347,618	8,107,282	7,748,145	
Delinquent Property Tax Revenue	5	350	550	2,637	
Penalties, Interest & Costs on Taxes	6	20,600	20,700	41,167	
Other County Taxes/TIF Tax Revenues	7	3,737,905	3,459,602	2,794,990	15.64
Intergovernmental	8	7,755,530	6,685,186	7,867,081	
Licenses & Permits	9	65,450	64,138	71,559	
Charges for Service	10	638,089	566,823	573,633	
Use of Money & Property	11	191,662	214,493	575,103	
Miscellaneous	12	656,840	397,776	596,217	
Subtotal Revenues	13	22,414,044	19,516,550	20,270,532	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	5,154,056	3,335,105	4,591,417	
Proceeds of Fixed Asset Sales	16	0	1,074	67,014	
Total Revenues & Other Sources	17	27,568,100	22,852,729	24,928,963	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,741,114	3,144,886	2,748,047	16.68
Physical Health and Social Services	19	1,700,675	1,631,259	1,398,077	10.29
County Environment and Education	21	3,044,352	2,984,376	2,082,590	20.91
Roads & Transportation	22	7,939,400	7,305,200	7,201,631	5.00
Government Services to Residents	23	1,012,915	1,021,024	711,381	19.33
Administration	24	2,662,022	2,560,608	2,195,422	10.12
Nonprogram Current	25	2,500	2,500	0	
Debt Service	26	1,353,858	1,477,613	1,460,963	-3.74
Capital Projects	27	4,543,000	365,000	3,510,979	13.75
Subtotal Expenditures	28	25,999,836	20,492,466	21,309,090	
Other Financing Uses:					
Operating Transfers Out	29	5,154,056	3,335,105	4,591,417	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	31,153,892	23,827,571	25,900,507	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
Beginning Fund Balance - July 1,	33	10,164,129	11,138,971	12,110,515	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	5,394,690	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,183,647	10,164,129	11,138,971	
Total Ending Fund Balance - June 30,	40	6,578,337	10,164,129	11,138,971	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:					
Rural Only Levies*:	6,641,032				
Special District Levies*:	2,706,586	Urban Areas: 6.47397			
	0	Rural Areas: 10.21738			
TIF Tax Revenues:	2,435,983	Any special district tax rates not included.			
Utility Replacement Excise Tax:	621,592				
Explanation of any significant items in the budget or additional virtual meeting information: New EMS Levy, new General Relief Director position and increased expenses, increased Courthouse maintenance, salary increases and property insurance increases.					
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