

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
County Name: BENTON COUNTY County Number: 06

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

Meeting Date: 4/18/2023 Meeting Time: 09:30 AM Meeting Location: Benton County Service Center Supervisor's Conference Room 811 D Ave. Vinton, IA 52349

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.bentoncountya.gov

County Telephone Number
(319) 472-2365

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	15,045,026	14,712,582	12,647,466	9.07
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	1,049,182	965,703	0	
Net Current Property Taxes	4	13,995,844	13,746,879	12,647,466	
Delinquent Property Tax Revenue	5	5,812	3,937	8,989	
Penalties, Interest & Costs on Taxes	6	95,210	98,171	100,933	
Other County Taxes/TIF Tax Revenues	7	1,479,223	1,467,572	1,967,458	-13.29
Intergovernmental	8	9,364,878	11,241,246	13,806,468	
Licenses & Permits	9	51,100	54,400	83,288	
Charges for Service	10	859,250	849,400	946,709	
Use of Money & Property	11	80,737	76,143	97,787	
Miscellaneous	12	771,283	618,135	1,062,896	
Subtotal Revenues	13	26,703,337	28,155,883	30,721,994	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	5,201,017	
Operating Transfers In	15	3,935,930	3,754,745	4,106,750	
Proceeds of Fixed Asset Sales	16	32,000	42,800	108,509	
Total Revenues & Other Sources	17	30,671,267	31,953,428	40,138,270	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	9,132,569	7,627,060	6,038,174	22.98
Physical Health and Social Services	19	1,510,387	1,427,648	1,069,114	18.86
Mental Health, ID & DD	20	0	0	1,368,607	
County Environment and Education	21	2,409,149	2,660,572	3,988,924	-22.29
Roads & Transportation	22	10,804,576	9,857,796	8,494,856	12.78
Government Services to Residents	23	1,241,852	1,134,720	931,156	15.48
Administration	24	5,998,021	2,670,923	2,236,866	63.75
Nonprogram Current	25	160,485	155,484	123,284	14.09
Debt Service	26	811,850	812,575	0	
Capital Projects	27	6,568,513	3,507,500	228,152	436.56
Subtotal Expenditures	28	38,637,402	29,854,278	24,479,133	
Other Financing Uses:					
Operating Transfers Out	29	3,935,930	3,754,745	4,106,750	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	42,573,332	33,609,023	28,585,883	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-11,902,065	-1,655,595	11,552,387	
Beginning Fund Balance - July 1,	33	23,798,517	25,454,112	13,901,725	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	8,722,687	9,366,886	20,367,527	
Fund Balance - Committed	37	892,463	628,000	1,030,985	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	2,281,302	13,803,631	4,055,600	
Total Ending Fund Balance - June 30,	40	11,896,452	23,798,517	25,454,112	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	10,705,848	Urban Areas:	6.24773
Rural Only Levies*:	4,339,178	Rural Areas:	10.19773
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	0		
Utility Replacement Excise Tax:	260,501		

Explanation of any significant items in the budget or additional virtual meeting information:

The county has some increased spending for upcoming capital projects including the Emergency Communications Tower/Radio Project. Some of the larger fund balances are due to pass-through funding and grants. You can also view the public hearing at <https://www.youtube.com/bentoncountyiowa>

NOTICE OF PUBLIC HEARING-PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2023 - June 30, 2024

County Name: BENTON COUNTY County Number: 06

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

Meeting Date: 3/7/2023 Meeting Time: 09:30 AM Meeting Location: Benton County Service Center Conference Room 811 D Ave. Vinton, IA 52349

Contact Person: Hayley Rippel Contact Phone Number: (319) 472-2365

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

County Website (if available)
www.bentoncountyiowa.gov

County Telephone Number
 (319) 472-2365

		Current Year Certified Property Tax FY 2022/2023	Budget Year Effective Property Tax FY 2023/2024	Budget Year Proposed Maximum Property Tax FY 2023/2024	Proposed Percentage Change
Taxable Valuations-General Services	1	1,702,692,096	1,738,613,004	1,738,613,004	
Requested Tax Dollars-General Basic	2	5,959,422		6,085,145	
Requested Tax Dollars-General Supplemental	3	3,900,000		3,982,276	
Requested Tax Dollars-General Services Total	4	9,859,422	9,859,422	10,067,421	2.11
Estimated Tax Rate-General Services	5	5.79049	5.67085	5.79049	
Taxable Valuations-Rural Services	6	1,086,480,689	1,120,571,108	1,120,571,108	
Requested Tax Dollars-Rural Basic	7	4,291,599		4,426,256	
Requested Tax Dollars-Rural Supplemental	8				
Requested Tax Dollars-Rural Services Total	9	4,291,599	4,291,599	4,426,256	3.14
Estimated Tax Rate-Rural Services	10	3.95000	3.82983	3.95000	

Explanation of increases in the budget:

Rising costs due to inflation and regular operational expenses.

If applicable, the above notice is also available online at:

www.bentoncountyiowa.gov

The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions.

Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing.

Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

BUDGET SUMMARY

		General	Special Revenue	TOTALS Budget 2023/2024 Capital Projects	Debt Service	Permanent	TOTALS Budget 2023/2024	TOTALS Re-Est 2022/2023	TOTALS Actual 2021/2022
	Taxes Levied on Property	1 9,906,691	4,339,178		799,157		15,045,026	14,712,582	12,647,466
	Less: Uncollected Delinquent Taxes - Levy Year	2 0	0		0		0	0	0
	Less: Credits to Taxpayers	3 720,817	267,696		60,669		1,049,182	965,703	0
	Net Current Property Taxes	4 9,185,874	4,071,482		738,488		13,995,844	13,746,879	12,647,466
	Delinquent Property Tax Revenue	5 3,168	860		1,784		5,812	3,937	8,989
	Penalties, Interest & Costs on Taxes	6 95,210					95,210	98,171	100,933
	Other County Taxes/TIF Tax Revenues	7 173,367	1,291,379	0	14,477	0	1,479,223	1,467,572	1,967,458
	Intergovernmental	8 2,509,203	6,791,055	0	64,620	0	9,364,878	11,241,246	13,806,468
	Licenses & Permits	9 12,100	39,000	0	0	0	51,100	54,400	83,288
	Charges for Service	10 849,250	10,000	0	0	0	859,250	849,400	946,709
	Use of Money & Property	11 65,500	237	0	0	15,000	80,737	76,143	97,787
	Miscellaneous	12 232,783	538,500	0	0	0	771,283	618,135	1,062,896
	Subtotal Revenues	13 13,126,455	12,742,513	0	819,369	15,000	26,703,337	28,155,883	30,721,994
	Other Financing Sources:								
	General Long-Term Debt Proceeds	14 0	0	0	0	0	0	0	5,201,017
	Operating Transfers In	15 930	3,635,000	300,000	0	0	3,935,930	3,754,745	4,106,750
	Proceeds of Fixed Asset Sales	16 2,000	30,000	0	0	0	32,000	42,800	108,509
	Total Revenues & Other Sources	17 13,129,385	16,407,513	300,000	819,369	15,000	30,671,267	31,953,428	40,138,270
	EXPENDITURES & OTHER FINANCING USES								
	Operating:								
	Public Safety and Legal Services	18 8,694,569	438,000			0	9,132,569	7,627,060	6,038,174
	Physical Health and Social Services	19 1,505,387	5,000			0	1,510,387	1,427,648	1,069,114
	Mental Health, ID & DD	20 0	0			0	0	0	1,368,607
	County Environment and Education	21 1,423,198	945,951			40,000	2,409,149	2,660,572	3,988,924
	Roads & Transportation	22 0	10,804,576			0	10,804,576	9,857,796	8,494,856
	Government Services to Residents	23 1,226,252	15,600			0	1,241,852	1,134,720	931,156
	Administration	24 5,726,621	271,400			0	5,998,021	2,670,923	2,236,866
	Nonprogram Current	25 160,485	0			0	160,485	155,484	123,284
	Debt Service	26 0	0		811,850	0	811,850	812,575	0
	Capital Projects	27 0	2,390,000	4,178,513		0	6,568,513	3,507,500	228,152
	Subtotal Expenditures	28 18,736,512	14,870,527	4,178,513	811,850	40,000	38,637,402	29,854,278	24,479,133
	Other Financing Uses:								
	Operating Transfers Out	29 570,000	3,365,930			0	3,935,930	3,754,745	4,106,750
	Refunded Debt/Payments to Escrow	30 0	0			0	0	0	0
	Total Expenditures & Other Uses	31 19,306,512	18,236,457	4,178,513	811,850	40,000	42,573,332	33,609,023	28,585,883
	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -6,177,127	-1,828,944	-3,878,513	7,519	-25,000	-11,902,065	-1,655,595	11,552,387
	Beginning Fund Balance - July 1, 2023	33 10,824,209	8,078,567	3,887,878	29,576	978,287	23,798,517	25,454,112	13,901,725
	Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0	0	0	0	0	0
	Fund Balance - Nonspendable	35 0	0	0	0	0	0	0	0
	Fund Balance - Restricted	36 1,743,780	5,979,160	9,365	37,095	953,287	8,722,687	9,366,886	20,367,527
	Fund Balance - Committed	37 622,000	270,463	0	0	0	892,463	628,000	1,030,985
	Fund Balance - Assigned	38 0	0	0	0	0	0	0	0
	Fund Balance - Unassigned	39 2,281,302	0	0	0	0	2,281,302	13,803,631	4,055,600
	Total Ending Fund Balance - June 30,	40 4,647,082	6,249,623	9,365	37,095	953,287	11,896,452	23,798,517	25,454,112

Proposed tax rate per \$1,000 valuation for County purposes: 6.24773 urban areas; 10.19773 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2023 - June 30, 2024

County Number: 06 County Name: BENTON COUNTY Date Adopted: 4/18/2023

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis
CASH

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		1,738,613,004		1,710,855,386	
General Basic	2	6,085,145		3.50000		5,987,994
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	6,085,145				5,987,994
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	3,982,276		2.29049		3,918,697
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	137,540				135,346
Debt Service (from Form 703 col. I Countywide total)	9	811,850	1,775,542,377	0.45724	1,747,784,759	799,157
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	10,879,271		6.24773		10,705,848
B. All Rural Services Only Levies:	13		1,120,571,108		1,098,526,118	
Rural Services Basic	14	4,426,256		3.95000		4,339,178
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	4,426,256		3.95000		4,339,178
Subtotal Countywide/All Rural Services (A + B)	21	15,305,527		10.19773		15,045,026
C. Special District Levies:						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	15,305,527				15,045,026

Elected Official		Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney		136,441.27		
Auditor		95,574.23	1	The Gazette
Recorder		90,385.5	2	Vinton Eagle
Treasurer		90,385.5	3	Cedar Valley Times
Sheriff		132,320.7	4	
Supervisors		51,664.61	5	
Supervisor Vice Chair, if different			6	
Supervisor Chair, if different		56,664.61		

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

(Board Chairperson) (Date) (County Auditor) (Date)

COUNTY AUDITOR'S CERTIFICATION
By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor Signature of Certification) (Date)

TOWNSHIP EMERGENCY SERVICES LEVIES

TOWNSHIP NAME	RECORD KEY	UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
	1			0		0
	2			0		0
	3			0		0
	4			0		0
	5			0		0
	6			0		0
	7			0		0
	8			0		0
	9			0		0
	10			0		0
	11			0		0
	12			0		0
	13			0		0
	14			0		0
	15			0		0
	16			0		0
	17			0		0
	18			0		0
	19			0		0
	20			0		0
	21			0		0
	22			0		0
	23			0		0
	24			0		0
	25			0		0
	26			0		0
	27			0		0
	28			0		0
	29			0		0
	30	0	0	0	0	0

REVENUES DETAIL

County Name: BENTON COUNTY

County No: 06

	GENERAL FUND					SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022		
TAXED LEVIED ON PROPERTY	1	5,987,994	3,918,697		4,339,178	0	0	799,157		15,045,026	14,712,582	12,647,466			
Less: Uncoll: Del. Taxes Levy Year	2									0					
Less: Credits to Taxpayers	3	432,229	288,588		267,696			60,669		1,049,182	965,703				
1000 Net Current Property Taxes	4	5,555,765	3,630,109		4,071,482	0		738,488		13,995,844	13,746,879	12,647,466			
1010 Delinq. Property Tax Revenue	5	1,294	1,874		860			1,784		5,812	3,937	8,989			
11XX Penalties, Int. & Costs on Taxes	6	95,210								95,210	98,171	100,933			
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	6,727	5,510		4,301			1,784		18,322	16,158	11,907			
13XX Voter Approved Local Option Taxes	8					1,200,000				1,200,000	1,200,000	1,699,246			
14XX Gambling Taxes	9								0						
15XX TIF Tax Revenues	10											1,200			
16XX Utility Tax Replacement Excise Taxes	11	97,151	63,579		87,078	0		12,693		260,501	251,014	254,504			
17XX Taxes Collected for Other Governments	11B	400								400	400	601			
Subtotal	12	104,278	69,089	0	91,379	0	1,200,000	14,477	0	1,479,223	1,467,572	1,967,458			
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13					5,065,548				5,065,548	4,900,684	5,483,183			
21XX State Replacements Against Levied Taxes	14	435,718	291,212		269,418			61,144		1,057,492	965,703	810,737			
22XX Other State Tax Replacements	15	41,492	25,124		13,221			3,476		83,313	110,901	104,932			
23XX, 24XX State/Federal Pass-Thru Revenues	16	218,000	250,000			750,000	5,000			1,223,000	3,437,620	5,793,603			
25XX Contributions from Other Intergovernmental Units	17	724,157	15,000	447,000		3,000	22,000			1,211,157	1,079,691	845,776			
26XX, 27XX State Grants and Entitlements	18	61,500				650,368	12,500			724,368	746,647	768,237			
28XX Federal Grants and Entitlements	19									0					
29XX Payments in Lieu of Taxes	20									0					
Subtotal (lines 13 - 20)	21	1,480,867	331,336	697,000	282,639	6,468,916	39,500	64,620	0	9,364,878	11,241,246	13,806,468			
3XXX Licenses & Permits	22	12,100				39,000				51,100	54,400	83,288			
4XXX, 5XXX Charges for Service	23	849,250			4,000		6,000			859,250	849,400	946,709			
6XXX Use of Money & Property	24	65,500							15,000	80,737	76,143	97,787			
8XXX Miscellaneous	25	232,783				435,500	103,000			771,283	618,135	1,062,896			
Total Revenues	26	8,397,047	4,032,408	697,000	4,450,360	6,943,416	1,348,737	819,369	15,000	26,703,337	28,155,883	30,721,994			
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27					270,000				570,000	393,992	257,075			
9020 From Rural Services Basic	28					3,100,000				3,100,000	3,100,753	3,089,675			
90xx From Other Budgetary Funds	29	930				265,000				265,930	260,000	760,000			
Subtotal (lines 27 - 29)	30	930	0	0	0	3,635,000	0	300,000	0	3,935,930	3,754,745	4,106,750			
91XX Proceeds/Gen Long-Term Debt	31									0		5,201,017			
92XX Proceeds/Gen Capital Asset Sales	32	2,000				30,000				32,000	42,800	108,509			
Total Revenues and Other Sources	33	8,399,977	4,032,408	697,000	4,450,360	10,608,416	1,348,737	819,369	15,000	30,671,267	31,953,428	40,138,270			
Beginning Fund Balance - July 1, NaN	34	5,156,562	2,065,364	3,602,283	1,113,716	5,624,356	1,340,495	29,576	978,287	23,798,517	25,454,112	13,901,725			
Total Resources	35	13,556,539	6,097,772	4,299,283	5,564,076	16,232,772	2,689,232	4,187,878	993,287	54,469,784	57,407,540	54,039,995			
Loss on Nonreplaced Credits Against Levied Taxes	36	3,489	2,624		1,722	0	0	475	0	8,310	0	810,737			

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
 County Name: BENTON COUNTY
 County No: 06

	GENERAL FUND					SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022				
LAW ENFORCEMENT PROGRAM															
1000 - Uniformed Patrol Services	1,225,285	452,012							1,707,297	1,617,795	1,330,705				
1010 - Investigations	264,317	106,731							371,048	220,800	152,086				
1020 - Unified Law Enforcement								0							
1030 - Contract Law Enforcement								0							
1040 - Law Enforcement Communications	691,460	370,096						1,061,556	855,050	803,814					
1050 - Adult Correctional Services	1,234,500	454,250						1,688,750	1,384,962	1,013,456					
1060 - Administration	733,348	223,700						957,048	824,895	730,694					
Subtotal	4,148,910	1,606,789	0	0	0	0	0	5,785,699	4,903,502	4,030,755					
LEGAL SERVICES PROGRAM															
1100 - Criminal Prosecution	629,910	214,162						919,072	856,575	705,345					
1110 - Medical Examiner	87,200							87,200	100,485	81,430					
1120 - Child Support Recovery								0							
Subtotal	717,110	214,162	0	0	0	0	0	1,006,272	957,060	786,775					
EMERGENCY SERVICES															
1200 - Ambulance Services															
1210 - Emergency Management		134,198	1,500,000					1,634,198	1,117,651	884,332					
1220 - Fire Protection & Rescue Services	10,000			10,000				343,000	348,000	43,010					
1230 - E911 Service Board								0							
Subtotal	10,000	134,198	1,500,000	10,000	0	0	0	1,977,198	1,465,651	927,342					
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM															
1400 - Physical Operations		1,500						1,500	1,500	1,200					
1410 - Research & Other Assistance		10,700						10,700	8,200	7,293					
1420 - Bailiff Services		285,000						285,000	235,047	238,251					
Subtotal	0	297,200	0	0	0	0	0	297,200	244,747	246,744					
COURT PROCEEDINGS PROGRAM															
1500 - Juries & Witnesses		29,500						29,500	27,000	29,943					
1510 - (Reserved)															
1520 - Detention Services		10,100						10,100	10,100						
1530 - Court Costs								0							
1540 - Service of Civil Papers		3,000						3,000	3,000	1,999					
Subtotal	0	42,600	0	0	0	0	0	42,600	40,100	31,942					
JUVENILE JUSTICE ADMINISTRATION PROGRAM															
1600 - Juvenile Victim Restitution								0							
1610 - Juvenile Representation Services		8,600						8,600	8,500	4,189					
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		15,000						15,000	7,500	10,427					
Subtotal	0	23,600	0	0	0	0	0	23,600	16,000	14,616					
Total - Public Safety & Legal Services	4,876,020	2,318,549	1,500,000	10,000	0	0	0	9,132,569	7,627,060	6,038,174					

SERVICE AREA 3
PHYSICAL HEALTH & SOCIAL SERVICES
 County Name: BENTON COUNTY
 County No: 06

		GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS	
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022		
PHYSICAL HEALTH SERVICES PROGRAM														
1	3000 - Personal & Family Health Services	37,420								37,420	37,000	36,287	1	
2	3010 - Communicable Disease Prevention & Control Services	56,220								56,220	56,000	54,427	2	
3	3020 - Environmental Health	186,485	45,480							231,965	212,790	175,392	3	
4	3040 - Health Administration									0			4	
5	3050 - Support of Hospitals									0			5	
6	Subtotal	280,125	45,480	0	0	0	0	0	0	325,605	305,790	266,106	6	
SERVICES TO POOR PROGRAM														
7	3100 - Administration	64,592	4,093							68,685	70,945	64,609	7	
8	3110 - General Welfare Services	13,200						5,000		18,200	18,200	12,048	8	
9	3120 - Care in County Care Facility									0			9	
10	Subtotal	77,792	4,093	0	0	0	0	5,000	0	86,885	89,145	76,657	10	
SERVICES TO MILITARY VETERANS PROGRAM														
11	3200 - Administration	69,720	9,869							79,589	76,160	60,474	11	
12	3210 - General Services to Veterans	49,000								49,000	44,000	7,204	12	
13	Subtotal	118,720	9,869	0	0	0	0	0	0	128,589	120,160	67,678	13	
CHILDREN'S & FAMILY SERVICES PROGRAM														
14	3300 - Youth Guidance		35,800							35,800	30,800	25,423	14	
15	3310 - Family Protective Services									0			15	
16	3320 - Services for Disabled Children									0			16	
17	Subtotal	0	35,800	0	0	0	0	0	0	35,800	30,800	25,423	17	
SERVICES TO OTHER ADULTS PROGRAM														
18	3400 - Services to the Elderly	802,656	105,352							908,008	854,053	623,187	18	
19	3410 - Other Social Services									0			19	
20	3420 - Social Services Business Operations									0			20	
21	Subtotal	802,656	105,352	0	0	0	0	0	0	908,008	854,053	623,187	21	
CHEMICAL DEPENDENCY PROGRAM														
22	3500 - Treatment Services		16,500							16,500	18,500	7,103	22	
23	3510 - Preventive Services		9,000							9,000	9,200	2,960	23	
24	3520 - Opioid Litigation Settlement									0			24	
25	Subtotal	0	25,500	0	0	0	0	0	0	25,500	27,700	10,063	25	
26	TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	1,279,293	226,094	0	0	0	0	5,000	0	1,510,387	1,427,648	1,069,114	26	

		TOTALS	
			Actual 2021/2022
SERVICES TO PERSONS WITH:			
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS			
400X - Information & Education Services	1		
402X - Coordination Services	2		125,367
403X- Personal & Environ. Sprt	3		
404X- Treatment Services	4		
405X- Vocational & Day Services	5		
406X- Lic/ Cert. Living Arrangements	6		
407X - Inst/Hospital & Commit Services	7		1,589
Subtotal	8		126,956
42XX - INTELLECTUAL DISABILITY			
420X - Information & Education Services	9		
422X - Coordination Services	10		51,691
423X- Personal & Environ. Sprt	11		
424X- Treatment Services	12		
425X- Vocational & Day Services	13		
426X- Lic/ Cert. Living Arrangements	14		
427X - Inst/Hospital & Commit Services	15		
Subtotal	16		51,691
43XX - OTHER DEVELOPMENTAL DISABILITIES			
430X - Information & Education Services	17		
432X - Coordination Services	18		54,364
433X- Personal & Environ. Sprt	19		
434X- Treatment Services	20		
435X- Vocational & Day Services	21		
436X- Lic/ Cert. Living Arrangements	22		
437X - Inst/Hospital & Commit Services	23		
Subtotal	24		54,364
44XX - GENERAL ADMINISTRATION			
4411 - Direct Administration	25		41,421
4412 - Purchased Administration	26		
4413 - Distrib to Regional Fiscal Agent	27		1,094,175
Subtotal	28		1,135,596
45XX - COUNTY PRVD CASE MGMT			
Subtotal	29		
46XX - COUNTY PRVD SERVICES			
Subtotal	30		
47XX - BRAIN INJURY			
470X - Information & Education Services	31		
472X - Coordination Services	32		
473X- Personal & Environ. Sprt	33		
474X- Treatment Services	34		
475X- Vocational & Day Services	35		
476X- Lic/ Cert. Living Arrangements	36		
477X - Inst/Hospital & Commit Services	37		
Subtotal	38		0
Total - Mental Health, ID & DD	39		1,368,607

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 County Name: BENTON COUNTY
 County No: 06

	GENERAL FUND					SPECIAL REVENUE FUNDS							TOTALS	
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
ENVIRONMENTAL QUALITY PROGRAM														
6000 - Natural Resources Conservation									0	104,000	2,050,327	1		
6010 - Weed Eradication				106,375					106,375	103,602	120,275	2		
6020 - Solid Waste Disposal	7,500			310,000					317,500	317,400	293,270	3		
6030 - Environmental Restoration									0			4		
Subtotal	7,500	0	0	416,375	0	0	0	0	423,875	525,002	2,463,872	5		
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	136,967	34,900							185,367	162,014	116,144	6		
6110 - Maintenance & Operations	780,486	188,722					13,500	40,000	1,121,708	1,227,038	727,277	7		
6120 - Recreation & Environmental Educ.	125,246	61,326							186,572	170,949	139,296	8		
Subtotal	1,042,699	284,948	0	0	0	0	126,000	40,000	1,493,647	1,560,001	982,717	9		
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter				2,500					2,500	2,500	1,230	10		
6210 - Animal Bounties & State Apiarist Expenses	150								150	150		11		
Subtotal	150	0	0	2,500	0	0	0	0	2,650	2,650	1,230	12		
COUNTY DEVELOPMENT PROGRAM														
6300 - Land Use & Building Controls	17,551			179,276					196,827	171,169	164,552	13		
6310 - Housing Rehabilitation & Develop.									0	0		14		
6320 - Community Economic Development	24,500						76,000		100,500	90,500	90,500	15		
Subtotal	42,051	0	0	179,276	0	0	76,000	0	297,327	261,669	255,052	16		
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries				70,800										
6410 - Historic Preservation	12,100		10,000						145,800	145,800	135,186	17		
6420 - Fair & 4-H Clubs	23,750								22,100	21,700	7,117	18		
6430 - Faingrounds									23,750	143,750	143,750	19		
6440 - Memorial Halls									0	0		20		
6450 - Other Educational Services									0	0		21		
Subtotal	35,850	0	10,000	70,800	0	0	75,000	0	191,650	311,250	286,053	23		
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
6500 - Property														
6510 - Buildings									0			24		
6520 - Equipment									0			25		
6530 - Public Facilities									0			26		
Subtotal	0	0	0	0	0	0	0	0	0	0	0	27		
Total - County Environment and Education	1,128,250	284,948	10,000	668,951	0	0	277,000	40,000	2,409,149	2,660,572	3,988,924	29		

SERVICE AREA 7
ROADS & TRANSPORTATION
 County Name: BENTON COUNTY
 County No: 06

		GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS	
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM															
1	7000 - Administration						236,550			236,550	237,025	157,558	1		
2	7010 - Engineering						494,010			494,010	458,665	345,699	2		
3	Subtotal	0	0	0	0	0	730,560	0	0	730,560	695,690	503,257	3		
ROADWAY MAINTENANCE PROGRAM															
4	7100 - Bridges & Culverts						183,600			183,600	170,500	103,899	4		
5	7110 - Roads						5,102,900			5,102,900	4,751,350	4,124,135	5		
6	7120 - Snow & Ice Control						514,000			514,000	476,000	357,752	6		
7	7130 - Traffic Controls						316,500			316,500	306,100	231,095	7		
8	7140 - Road Clearing				498,416		196,600			695,016	665,906	487,073	8		
9	Subtotal	0	0	0	498,416	0	6,313,600	0	0	6,812,016	6,369,856	5,303,954	9		
GENERAL ROADWAY EXPENDITURES PROGRAM															
10	7200 - New Equipment						1,080,000			1,080,000	800,000	768,454	10		
11	7210 - Equipment Operations						1,800,000			1,800,000	1,655,150	1,560,730	11		
12	7220 - Tools, Materials & Supplies						254,500			254,500	230,500	273,187	12		
13	7230 - Real Estate & Buildings						127,500			127,500	106,600	85,274	13		
14	Subtotal	0	0	0	0	0	3,262,000	0	0	3,262,000	2,792,250	2,687,645	14		
MASS TRANSIT PROGRAM															
15	7300 - Air Transportation									0			15		
16	7310 - Ground Transportation									0			16		
17	Subtotal	0	0	0	0	0	0	0	0	0	0	0	17		
18	Total - Roads & Transportation	0	0	0	498,416	0	10,306,160	0	0	10,804,576	9,857,796	8,494,856	18		

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 County Name: BENTON COUNTY
 County No: 06

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022				
REPRESENTATION SERVICES PROGRAM															
8000 - Elections Administration		307,530							307,530	317,275	235,084	1			
8010 - Local Elections		51,300							51,300	14,480	38,500	2			
8020 - Township Officials				7,600					7,600	7,600	5,796	3			
Subtotal	0	358,830	0	7,600	0	0	0	0	366,430	339,355	279,380	4			
STATE ADMINISTRATIVE SERVICES															
8100 - Motor Vehicle Registrations & Licensing	262,052	101,949							364,001	326,575	300,895	5			
8101 - Driver Licenses Services	112,505	62,768							175,273	160,552	87,091	6			
8110 - Recording of Public Documents	227,105	101,043					8,000		336,148	308,238	263,790	7			
Subtotal	601,662	265,760	0	0	0	0	8,000	0	875,422	795,365	651,776	8			
Total - Government Services to Residents	601,662	624,590	0	7,600	0	0	8,000	0	1,241,852	1,134,720	931,156	9			

SERVICE AREA 9
ADMINISTRATION
 County Name: BENTON COUNTY
 County No: 06

	GENERAL FUND					SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
POLICY & ADMINISTRATION PROGRAM														
9000 - General County Management	334,652	116,016	1,250,000				100,000		1,800,668	413,264	438,366	1		
9010 - Administrative Management Services	269,901	77,060							346,961	333,643	287,194	2		
9020 - Treasury Management Services	198,863	73,044							271,907	249,352	224,304	3		
9030 - Other Policy & Administration	96,000								96,000	96,000	83,225	4		
9040 - Reimbursable MHDS Direct Expenses			447,000						447,000	566,592		5		
Subtotal	899,416	266,120	1,697,000	0	0	0	100,000	0	2,962,536	1,658,851	1,033,089	6		
CENTRAL SERVICES PROGRAM														
9100 - General Services	393,257	153,628	1,000,000				50,000		1,596,885	462,422	308,182	7		
9110 - Information Tech Services	610,804	72,746					95,000		778,550	104,700	397,782	8		
9120 - GIS Systems	130,050								130,050		92,877	9		
Subtotal	1,134,111	226,374	1,000,000	0	0	0	145,000	0	2,505,485	567,122	798,841	10		
RISK MANAGEMENT SERVICES PROGRAM														
9200 - Tort Liability		160,000		6,000					166,000	146,000	134,064	11		
9210 - Safety of Workplace	4,000	330,000		20,000					354,000	286,850	258,265	12		
9220 - Fidelity of Public Officers		600							600	4,000	3,427	13		
9230 - Unemployment Compensation		9,000		400					9,400	8,100	9,180	14		
Subtotal	4,000	499,600	0	26,400	0	0	0	0	530,000	444,950	404,936	15		
Total - Administration	2,037,527	992,094	2,697,000	26,400	0	0	245,000	0	5,998,021	2,670,923	2,236,866	16		

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: BENTON COUNTY

County No: 06

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
NONPROGRAM CURRENT EXPENDITURES														
0010 - County Farm Operations											0		1	
0020 - Interest on Short-Term Debt											0		2	
0030 - Other Nonprogram Current	160,485										160,485	155,484	123,284	
0040 - Other County Enterprises											0		4	
Total - Nonprogram Current	160,485	0	0	0	0	0	0	0	0	0	160,485	155,484	123,284	
LONG-TERM DEBT SERVICE														
0100 - Principal									680,000		680,000	630,000	6	
0110 - Interest and Fiscal Charges									131,850		131,850	182,575	7	
Total Long-term Debt Service	0	0	0	0	0	0	0	0	811,850	0	811,850	812,575	0	
CAPITAL PROJECTS														
0200 - Roadway Construction						2,390,000					2,390,000	1,857,500	9	
0210 - Conservation Land Acquisition & Dev.								400,000			400,000	150,000	10	
0220 - Other Capital Projects								3,778,513			3,778,513	1,500,000	11	
Total Capital Projects	0	0	0	0	0	2,390,000	0	4,178,513	0	0	6,568,513	3,507,500	12	
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	4,876,020	2,318,549	1,500,000	10,000	0	0	428,000			0	9,132,569	7,627,060	13	
Total Physical Health and Social Services	1,279,293	226,094	0	0	0	0	5,000			0	1,510,387	1,427,648	14	
Total Mental Health, ID & DD											0	0	15	
Total County Environment and Education	1,128,250	284,948	10,000	668,951	0	0	277,000		40,000	2,409,149	2,660,572	3,988,924	16	
Total Roads & Transportation	0	0	0	498,416	0	10,306,160	0			10,804,576	9,857,796	8,494,856	17	
Total Government Services to Residents	601,662	624,590	0	7,600	0	0	8,000		0	1,241,852	1,134,720	931,156	18	
Total Administration	2,037,527	992,094	2,697,000	26,400	0	0	245,000		0	5,998,021	2,670,923	2,236,866	19	
Total Nonprogram Current	160,485	0	0	0	0	0	0		0	160,485	155,484	123,284	20	
Total Long-Term Debt Service	0	0	0	0	0	0	0		0	811,850	812,575	0	21	
Total Capital Projects	0	0	0	0	0	2,390,000	0	4,178,513		6,568,513	3,507,500	228,152	22	
Total - All Expenditures	10,083,237	4,446,275	4,207,000	1,211,367	0	12,696,160	963,000	4,178,513	811,850	40,000	38,637,402	29,854,278	24,479,133	23
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
To General Supplemental											0		24	
To Rural Services Supplemental											0		25	
To Secondary Roads											0		26	
To Other Budgetary Funds	570,000			3,100,000		265,930				3,935,930	3,754,745	500,000	27	
Total Operating Transfers Out	570,000	0	0	3,100,000	0	265,930			0	0	3,935,930	3,754,745	4,106,750	28
REFUNDED DEBT/PAYMENTS TO ESCROW														
Increase (Decrease) In Reserves											0		29	
Fund Balance - Nonspendable											0		30	
Fund Balance - Restricted		1,651,497	92,283	1,220,709		3,536,612	1,221,839	9,365	37,095	8,722,687	9,366,886	20,367,527	31	
Fund Balance - Committed	622,000			32,000			238,463			892,463	628,000	1,030,985	32	
Fund Balance - Assigned											0		33	
Fund Balance - Unassigned	2,281,302	0	0	0	0	0	0	0	0	2,281,302	13,803,631	4,055,600	34	
Total Ending Fund Balance - June 30,	2,903,302	1,651,497	92,283	1,252,709	0	3,536,612	1,460,302	9,365	37,095	11,896,452	23,798,517	25,454,112	35	
Total Requirements	13,556,539	6,097,772	4,299,283	5,564,076	0	16,232,772	2,689,232	4,187,878	848,945	993,287	57,407,540	54,039,995	36	

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service

Project Name	Amount of Issue	Debt Resolution Number	Principal Due 2023/2024	Interest Due 2023/2024	Bond Registration Due 2023/2024	TOTAL OBLIGATION Due 2023/2024	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
Emergency Communications Bond	5,025,000	22-15	680,000	131,850		811,850		811,850
TOTALS FOR COUNTYWIDE DEBT SERVICE:			680,000	131,850	0	811,850	0	811,850

This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service

TOTALS FOR PARTIAL COUNTY DEBT SERVICE:							0	0	0	0

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:

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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:

-

Comparison of the proposed general basic rate with the statutory maximum 3.95000 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:

-