NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
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: 4/22/2025 Meeting Time: 09:30 AM Meeting Location: Benton County Service Center Supervisors Board 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.bentoncountyia.gov

County Telephone Number
(319) 472-2365

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	17,042,168	16,845,627	13,866,032	10.86
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	643,031	718,687	-535,619	
Net Current Property Taxes	4	16,399,137	16,126,940	14,401,651	
Delinquent Property Tax Revenue	5	3,918	9,155	1,917	
Penalties, Interest & Costs on Taxes	6	64,000	68,847	71,521	
Other County Taxes/TIF Tax Revenues	7	1,777,098	1,615,840	1,580,489	6.04
Intergovernmental	8	10,530,775	10,725,849	9,004,837	
Licenses & Permits	9	266,755	248,797	200,814	
Charges for Service	10	1,054,440	904,215	865,440	
Use of Money & Property	11	480,204	395,172	429,541	
Miscellaneous	12	882,454	702,529	925,754	
Subtotal Revenues	13	31,458,781	30,797,344	27,481,964	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	4,071,650	4,388,532	3,580,216	
Proceeds of Fixed Asset Sales	16	80,000	33,757	124,125	
Total Revenues & Other Sources	17	35,610,431	35,219,633	31,186,305	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	9,624,458	9,405,740	6,269,121	23.90
Physical Health and Social Services	19	1,992,900	1,434,306	1,204,257	28.64
County Environment and Education	21	2,750,924	2,963,754	2,192,481	12.01
Roads & Transportation	22	11,565,598	11,171,188	10,149,780	6.75
Government Services to Residents	23	1,310,662	1,232,049	1,090,780	9.62
Administration	24	3,619,576	4,178,943	3,797,858	-2.38
Nonprogram Current	25	475,000	429,465	64,484	171.41
Debt Service	26	810,950	811,950	811,850	-0.06
Capital Projects	27	4,648,513	3,656,320	2,031,047	51.29
Subtotal Expenditures	28	36,798,581	35,283,715	27,611,658	
Other Financing Uses:					
Operating Transfers Out	29	4,071,650	4,388,532	3,580,216	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	40,870,231	39,672,247	31,191,874	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-5,259,800	-4,452,614	-5,569	
Beginning Fund Balance - July 1,	33	23,183,280	27,635,894	27,641,463	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	8,722,687	847,963	
Fund Balance - Restricted	36	16,939,726	892,463	16,990,854	
Fund Balance - Committed	37	983,754	0	958,090	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	0	13,568,130	8,838,987	
Total Ending Fund Balance - June 30,	40	17,923,480	23,183,280	27,635,894	

Proposed property taxation by type:	
Countywide Levies*:	12,573,607
Rural Only Levies*:	4,468,561
Special District Levies*:	0
TIF Tax Revenues:	0
Utility Replacement Excise Tax:	264,186

Proposed tax rates per $1,000 taxable valuation:	
Urban Areas:	6.76996
Rural Areas:	10.50959
Any special district tax rates not included.	

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

COUNTY NAME: BENTON COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2025 - June 30, 2026	COUNTY NUMBER: 06

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

Meeting Date: 3/26/2025 Meeting Time: 09:00 AM Meeting Location: Benton County Service Center 811 D Ave. Vinton, IA Supervisors Conference Room

At the public hearing any resident or taxpayer may present 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 county budget.

County Website (if available) www.bentoncountyia.gov

County Telephone Number (319) 472-2365

Iowa Department of Management	Current Year Certified Property Tax FY 2024/2025	Budget Year Effective Tax FY 2025/2026	Budget Year Proposed Tax FY 2025/2026
Taxable Valuations-General Services	1,801,573,072	1,854,282,733	1,854,282,733
Requested Tax Dollars-Countywide Rates Except Debt Service	11,627,912	11,627,912	11,774,065
Taxable Valuations-Debt Service	1,845,368,900	1,902,311,660	1,902,311,660
Requested Tax Dollars-Debt Service	800,170	800,170	799,542
Requested Tax Dollars-Countywide Rates	12,428,082	12,428,082	12,573,607
Tax Rate-Countywide	6.88792	6.69147	6.76996
Taxable Valuations-Rural Services	1,156,338,824	1,194,920,536	1,194,920,536
Requested Tax Dollars-Additional Rural Levies	4,477,980	4,477,980	4,468,561
Tax Rate-Rural Additional	3.87255	3.74751	3.73963
Rural Total	10.76047	10.43898	10.50959
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of $100,000/$110,000	**Current Year Certified Property Tax FY 2024/2025**	**Budget Year Proposed Tax FY 2025/2026**	**Percent Change**
Urban Taxpayer	319	353	10.66
Rural Taxpayer	499	548	9.82
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of $300,000/$330,000	**Current Year Certified Property Tax FY 2024/2025**	**Budget Year Proposed Tax FY 2025/2026**	**Percent Change**
Urban Taxpayer	1,409	1,579	12.07
Rural Taxpayer	2,201	2,451	11.36

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:

The continued rising costs of goods and services, Employee retention, keeping up with regulatory requirements including unfunded mandates and staying compliant . The county also has to be prepared for unforeseen expenses due to emergencies and natural disasters along with budget amendment needs.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2025/2026 Capital Projects	Debt Service	Permanent	TOTALS Budget 2025/2026	TOTALS Re-Est 2024/2025	TOTALS Actual 2023/2024	
Taxes Levied on Property	1	10,513,153	5,729,473		799,542		17,042,168	16,845,627	13,866,032	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	395,964	217,339		29,728		643,031	718,687	-535,619	3
Net Current Property Taxes	4	10,117,189	5,512,134		769,814		16,399,137	16,126,940	14,401,651	4
Delinquent Property Tax Revenue	5	2,800	1,018		100		3,918	9,155	1,917	5
Penalties, Interest & Costs on Taxes	6	64,000					64,000	68,847	71,521	6
Other County Taxes/TIF Tax Revenues	7	162,097	1,603,019	0	11,982	0	1,777,098	1,615,840	1,580,489	7
Intergovernmental	8	2,201,202	8,277,495	0	52,078	0	10,530,775	10,725,849	9,004,837	8
Licenses & Permits	9	116,255	150,500	0	0	0	266,755	248,797	200,814	9
Charges for Service	10	1,045,440	9,000	0	0	0	1,054,440	904,215	865,440	10
Use of Money & Property	11	103,900	351,304	0	0	25,000	480,204	395,172	429,541	11
Miscellaneous	12	373,204	509,250	0	0	0	882,454	702,529	925,754	12
Subtotal Revenues	13	14,186,087	16,413,720	0	833,974	25,000	31,458,781	30,797,344	27,481,964	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0	14
Operating Transfers In	15	7,500	3,964,150	100,000	0	0	4,071,650	4,388,532	3,580,216	15
Proceeds of Fixed Asset Sales	16	30,000	50,000	0	0	0	80,000	33,757	124,125	16
Total Revenues & Other Sources	17	14,223,587	20,427,870	100,000	833,974	25,000	35,610,431	35,219,633	31,186,305	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	7,823,965	1,800,493			0	9,624,458	9,405,740	6,269,121	18
Physical Health and Social Services	19	1,758,900	234,000			0	1,992,900	1,434,306	1,204,257	19
County Environment and Education	21	1,706,366	994,558			50,000	2,750,924	2,963,754	2,192,481	21
Roads & Transportation	22	0	11,565,598			0	11,565,598	11,171,188	10,149,780	22
Government Services to Residents	23	1,292,062	18,600			0	1,310,662	1,232,049	1,090,780	23
Administration	24	3,398,576	221,000			0	3,619,576	4,178,943	3,797,858	24
Nonprogram Current	25	0	475,000			0	475,000	429,465	64,484	25
Debt Service	26	0	0		810,950	0	810,950	811,950	811,850	26
Capital Projects	27	0	4,470,000	178,513		0	4,648,513	3,656,320	2,031,047	27
Subtotal Expenditures	28	15,979,869	19,779,249	178,513	810,950	50,000	36,798,581	35,283,715	27,611,658	28
Other Financing Uses:										
Operating Transfers Out	29	385,750	3,685,900	0	0	0	4,071,650	4,388,532	3,580,216	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	16,365,619	23,465,149	178,513	810,950	50,000	40,870,231	39,672,247	31,191,874	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,142,032	-3,037,279	-78,513	23,024	-25,000	-5,259,800	-4,452,614	-5,569	32
Beginning Fund Balance - July 1, 2025	33	9,812,559	11,414,230	862,999	67,033	1,026,459	23,183,280	27,635,894	27,641,463	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	8,722,687	847,963	35
Fund Balance - Restricted	36	7,023,527	8,090,197	734,486	90,057	1,001,459	16,939,726	892,463	16,990,854	36
Fund Balance - Committed	37	647,000	286,754	50,000	0	0	983,754	0	958,090	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	0	0	0	0	0	0	13,568,130	8,838,987	39
Total Ending Fund Balance - June 30,	40	7,670,527	8,376,951	784,486	90,057	1,001,459	17,923,480	23,183,280	27,635,894	40

Proposed tax rate per $1,000 valuation for County purposes: 6.76996 urban areas; 10.50959 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2025 - June 30, 2026

County Number: 06 County Name: BENTON COUNTY Date Adopted: 4/29/2025

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. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. 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

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.43137	6,275,073	1,828,737,007	2.88
	Limitation Percentage			
	1			
	GBFL Max Rate	**GBFL Max Dollars**	**Revenue Growth %**	
Max Allowed GBFL for FY 2026	3.39740	6,392,002	1.85	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.87255	4,560,880	1,177,745,847	3.28
	Limitation Percentage			
	1			
	RBFL Max Rate	**RBFL Max Dollars**	**Revenue Growth %**	
Max Allowed RBFL for FY 2026	3.83421	4,663,961	2.26	

		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		1,881,439,224		1,854,282,733	
General Basic	2	6,275,908		3.33570		6,185,331
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	6,275,908				6,185,331
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	4,391,199		2.33396		4,327,822
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	136,287				134,324
Debt Service (from Form 703 col. I Countywide total)	9	810,950	1,929,468,151	0.42030	1,902,311,660	799,542
Voted Emergency Medical Services (Countywide)	10	1,279,379		0.68000		1,260,912
Other	11					0
Subtotal Countywide (A)	12	12,757,436		6.76996		12,573,607
B. All Rural Services Only Levies:	13		1,216,407,202		1,194,920,536	
Rural Services Basic	14	4,548,918		3.73963		4,468,561
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	4,548,918		3.73963		4,468,561
Subtotal Countywide/All Rural Services (A + B)	21	17,306,354		10.50959		17,042,168
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	17,306,354				17,042,168

Compensation Schedule for FY 2025/2026

Elected Official	Annual Salary
Attorney	146,534.51
Auditor	101,441.46
Recorder	95,897.07
Treasurer	95,897.07
Sheriff	140,290.32
Supervisors	53,214.55
Supervisor Vice Chair, if different	
Supervisor Chair, if different	

Number of Official County Newspapers	3
	Names of Official County Newspapers:
1	The Gazette
2	Vinton Newspapers
3	The Vinton Eagle
4	
5	
6	

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 or Budget Preparer) (Date)

COUNTY AUDITOR'S CERTIFICATION

By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor Signature of Certification) (Date)

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 2025/2026	Re-Est 2024/2025	Actual 2023/2024	
TAXED LEVIED ON PROPERTY	1	6,185,331	4,327,822		4,468,561	0		1,260,912		799,542		17,042,168	16,845,627	13,866,032	1
Less: Uncoll: Del. Taxes Levy Year	2											0			2
Less: Credits to Taxpayers	3	234,350	161,614		170,434			46,905		29,728		643,031	718,687	-535,619	3
1000 Net Current Property Taxes	4	5,950,981	4,166,208		4,298,127	0		1,214,007		769,814		16,399,137	16,126,940	14,401,651	4
1010 Delinq. Property Tax Revenue	5	800	2,000		860			158		100		3,918	9,155	1,917	5
11XX Penalties, Int, & Costs on Taxes	6	64,000										64,000	68,847	71,521	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	4,523	3,120		3,290			862		574		12,369	9,440	9,874	7
13XX Voter Approved Local Option Taxes	8							1,500,043				1,500,043	1,350,000	1,305,762	8
14XX Gambling Taxes	9											0			9
15XX TIF Tax Revenues	10											0	1,000		10
16XX Utility Tax Replacement Excise Taxes	11	90,577	63,377		80,357	0		18,467		11,408		264,186	255,000	264,250	11
17XX Taxes Collected for Other Governments	11B	500										500	400	603	11B
Subtotal	12	95,600	66,497	0	83,647	0	0	1,519,372	0	11,982	0	1,777,098	1,615,840	1,580,489	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13						5,547,257					5,547,257	5,219,731	5,522,596	13
21XX State Replacements Against Levied Taxes	14	402,941	277,872		227,800			75,647		47,450		1,031,710	718,687	827,228	14
22XX Other State Tax Replacements	15	36,406	25,106		26,477			7,286		4,628		99,903	69,412	79,790	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	219,456					1,000,000					1,219,456	2,652,437	342,102	16
25XX Contributions from Other Intergovernmental Units	17	811,040	55,250	258,890			5,000	22,000				1,152,180	829,789	1,320,506	17
26XX, 27XX State Grants and Entitlements	18	114,241					653,528	12,500				780,269	935,793	862,615	18
28XX Federal Grants and Entitlements	19						700,000					700,000	300,000	50,000	19
29XX Payments in Lieu of Taxes	20											0			20
Subtotal (lines 13 - 20)	21	1,584,084	358,228	258,890	254,277	0	7,905,785	117,433	0	52,078	0	10,530,775	10,725,849	9,004,837	21
3XXX Licenses & Permits	22	116,255					70,000	80,500				266,755	248,797	200,814	22
4XXX, 5XXX Charges for Service	23	1,045,380	60		4,500			4,500				1,054,440	904,215	865,440	23
6XXX Use of Money & Property	24	103,900						351,304			25,000	480,204	395,172	429,541	24
8XXX Miscellaneous	25	198,575		174,629			506,250	3,000				882,454	702,529	925,754	25
Total Revenues	26	9,159,575	4,592,993	433,519	4,641,411	0	8,482,035	3,290,274	0	833,974	25,000	31,458,781	30,797,344	27,481,964	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27						285,750		100,000			385,750	495,264	478,660	27
9020 From Rural Services Basic	28						3,288,400					3,288,400	3,360,768	3,100,000	28
90xx From Other Budgetary Funds	29	7,500					390,000					397,500	532,500	1,556	29
Subtotal (lines 27- 29)	30	7,500	0	0	0	0	3,964,150	0	100,000	0	0	4,071,650	4,388,532	3,580,216	30
91XX Proceeds\Gen Long-Term Debt	31											0			31
92XX Proceeds\Gen Capital Asset Sales	32	30,000					50,000					80,000	33,757	124,125	32
Total Revenues and Other Sources	33	9,197,075	4,592,993	433,519	4,641,411	0	12,496,185	3,290,274	100,000	833,974	25,000	35,610,431	35,219,633	31,186,305	33
Beginning Fund Balance - July 1, NaN	34	5,519,337	3,588,340	704,882	2,181,828		4,625,600	4,606,802	862,999	67,033	1,026,459	23,183,280	27,635,894	27,641,463	34
Total Resources	35	14,716,412	8,181,333	1,138,401	6,823,239	0	17,121,785	7,897,076	962,999	901,007	1,051,459	58,793,711	62,855,527	58,827,768	35
Loss on Nonreplaced Credits Against Levied Taxes	36	168,591	116,258		57,366	0		28,742		17,722		388,679	0	1,362,847	36

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	1,425,910	376,790		212,343			27,000		2,042,043	1,616,702	1,362,146	1
1010 - Investigations	2	203,954	62,423							266,377	369,675	296,715	2
1020 - Unified Law Enforcement	3									0			3
1030 - Contract Law Enforcement	4									0			4
1040 - Law Enforcement Communications	5	741,400	210,350							951,750	911,110	816,519	5
1050 - Adult Correctional Services	6	1,329,498	432,225							1,761,723	1,652,386	1,498,851	6
1060 - Administration	7	738,005	211,120							949,125	916,880	876,623	7
Subtotal	8	4,438,767	1,292,908	0	212,343	0	0	27,000	0	5,971,018	5,466,753	4,850,854	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	763,175	256,474					61,150		1,080,799	993,070	872,041	9
1110 - Medical Examiner	10	97,200								97,200	87,200	59,456	10
1120 - Child Support Recovery	11									0			11
Subtotal	12	860,375	256,474	0	0	0	0	61,150	0	1,177,999	1,080,270	931,497	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13							1,200,000		1,200,000	1,000,000		13
1210 - Emergency Management	14		136,287	180,000						316,287	1,477,317	191,126	14
1220 - Fire Protection & Rescue Services	15	5,000	7,500					300,000		312,500	45,000	6,569	15
1230 - E911 Service Board	16	236,294								236,294			16
Subtotal	17	241,294	143,787	180,000	0	0	0	1,500,000	0	2,065,081	2,522,317	197,695	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18		1,500							1,500	1,500	1,000	18
1410 - Research & Other Assistance	19		12,000							12,000	10,700	10,828	19
1420 - Bailiff Services	20		329,560							329,560	265,300	217,112	20
Subtotal	21	0	343,060	0	0	0	0	0	0	343,060	277,500	228,940	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22		31,000							31,000	26,500	27,674	22
1510 - (Reserved)	23												23
1520 - Detention Services	24		9,200							9,200	9,200		24
1530 - Court Costs	25									0			25
1540 - Service of Civil Papers	26		3,000							3,000	3,000	1,267	26
Subtotal	27	0	43,200	0	0	0	0	0	0	43,200	38,700	28,941	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28									0			28
1610 - Juvenile Representation Services	29		9,100							9,100	9,100	5,938	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		15,000							15,000	11,100	25,256	30
Subtotal	31	0	24,100	0	0	0	0	0	0	24,100	20,200	31,194	31
Total - Public Safety & Legal Services	32	5,540,436	2,103,529	180,000	212,343	0	0	1,588,150	0	9,624,458	9,405,740	6,269,121	32

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1									0			1
3010 - Communicable Disease Prevention & Control Services	2									0			2
3020 - Environmental Health	3	210,747	46,615							257,362	230,309	133,895	3
3040 - Health Administration	4	257,869	46,154							304,023	206,029	121,631	4
3050 - Support of Hospitals	5									0			5
Subtotal	6	468,616	92,769	0	0	0	0	0	0	561,385	436,338	255,526	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	60,227	8,723							68,950	78,818	39,854	7
3110 - General Welfare Services	8	19,700								19,700	20,700	14,021	8
3120 - Care in County Care Facility	9									0			9
Subtotal	10	79,927	8,723	0	0	0	0	0	0	88,650	99,518	53,875	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	68,644	24,785							93,429	79,566	56,453	11
3210 - General Services to Veterans	12	26,500								26,500	12,500	10,660	12
Subtotal	13	95,144	24,785	0	0	0	0	0	0	119,929	92,066	67,113	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14		145,000							145,000	105,200	71,283	14
3310 - Family Protective Services	15									0			15
3320 - Services for Disabled Children	16									0			16
Subtotal	17	0	145,000	0	0	0	0	0	0	145,000	105,200	71,283	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	710,534	115,902							826,436	605,684	754,428	18
3410 - Other Social Services	19									0			19
3420 - Social Services Business Operations	20									0			20
Subtotal	21	710,534	115,902	0	0	0	0	0	0	826,436	605,684	754,428	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22		8,500							8,500	16,500		22
3510 - Preventive Services	23		9,000					234,000		243,000	79,000	2,032	23
3520 - Opioid Litigation Settlement	24									0			24
Subtotal	25	0	17,500	0	0	0	0	234,000	0	251,500	95,500	2,032	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	1,354,221	404,679	0	0	0	0	234,000	0	1,992,900	1,434,306	1,204,257	26

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1									0			1
6010 - Weed Eradication	2				144,640					144,640	124,854	51,159	2
6020 - Solid Waste Disposal	3	7,500			300,000					307,500	317,500	295,547	3
6030 - Environmental Restoration	4									0			4
Subtotal	5	7,500	0	0	444,640	0	0	0	0	452,140	442,354	346,706	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	221,323	66,286					13,500		301,109	253,480	153,454	6
6110 - Maintenance & Operations	7	948,599	192,548					112,500	50,000	1,303,647	1,241,129	1,128,990	7
6120 - Recreation & Environmental Educ.	8	139,135	63,630							202,765	184,951	184,804	8
Subtotal	9	1,309,057	322,464	0	0	0	0	126,000	50,000	1,807,521	1,679,560	1,467,248	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10				2,500					2,500	2,500	3,110	10
6210 - Animal Bounties & State Apiarist Expenses	11				150					150	150		11
Subtotal	12	0	0	0	2,650	0	0	0	0	2,650	2,650	3,110	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13	18,260			183,158					201,418	193,010	124,773	13
6310 - Housing Rehabilitation & Develop.	14									0			14
6320 - Community Economic Development	15				80,000					80,000	100,500	100,000	15
Subtotal	16	18,260	0	0	263,158	0	0	0	0	281,418	293,510	224,773	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				82,110			76,000		158,110	130,800	145,319	17
6410 - Historic Preservation	18	16,435		8,900						25,335	17,380	5,325	18
6420 - Fair & 4-H Clubs	19	23,750								23,750	47,500		19
6430 - Fairgrounds	20									0			20
6440 - Memorial Halls	21									0			21
6450 - Other Educational Services	22									0			22
Subtotal	23	40,185	0	8,900	82,110	0	0	76,000	0	207,195	195,680	150,644	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24									0			24
6510 - Buildings	25									0			25
6520 - Equipment	26									0			26
6530 - Public Facilities	27									0	350,000		27
Subtotal	28	0	0	0	0	0	0	0	0	0	350,000	0	28
Total - County Environment and Education	29	1,375,002	322,464	8,900	792,558	0	0	202,000	50,000	2,750,924	2,963,754	2,192,481	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						265,375			265,375	244,890	210,898	1
7010 - Engineering	2						508,265			508,265	485,900	438,974	2
Subtotal	3	0	0	0	0	0	773,640	0	0	773,640	730,790	649,872	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						260,600			260,600	241,125	672,881	4
7110 - Roads	5						5,461,925			5,461,925	5,306,050	4,468,084	5
7120 - Snow & Ice Control	6						590,750			590,750	506,800	528,039	6
7130 - Traffic Controls	7						284,500			284,500	290,000	231,293	7
7140 - Road Clearing	8				556,333		206,700			763,033	676,028	488,946	8
Subtotal	9	0	0	0	556,333	0	6,804,475	0	0	7,360,808	7,020,003	6,389,243	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						1,000,000			1,000,000	1,075,000	1,017,471	10
7210 - Equipment Operations	11						1,969,200			1,969,200	1,877,545	1,831,768	11
7220 - Tools, Materials & Supplies	12						253,250			253,250	358,750	190,756	12
7230 - Real Estate & Buildings	13						208,700			208,700	109,100	70,670	13
Subtotal	14	0	0	0	0	0	3,431,150	0	0	3,431,150	3,420,395	3,110,665	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15									0			15
7310 - Ground Transportation	16									0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	556,333	0	11,009,265	0	0	11,565,598	11,171,188	10,149,780	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1		333,420							333,420	323,534	222,996	1
8010 - Local Elections	2		55,250							55,250		47,184	2
8020 - Township Officials	3				8,600					8,600	8,600	6,516	3
Subtotal	4	0	388,670	0	8,600	0	0	0	0	397,270	332,134	276,696	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	258,096	103,392							361,488	375,540	320,060	5
8101 - Driver Licenses Services	6	129,315	63,598							192,913	190,478	160,929	6
8110 - Recording of Public Documents	7	245,580	103,411					10,000		358,991	333,897	333,095	7
Subtotal	8	632,991	270,401	0	0	0	0	10,000	0	913,392	899,915	814,084	8
Total - Government Services to Residents	9	632,991	659,071	0	8,600	0	0	10,000	0	1,310,662	1,232,049	1,090,780	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	308,144	84,156	2,450						394,750	646,708	1,000,377	1
9010 - Administrative Management Services	2	301,013	68,715							369,728	350,617	335,197	2
9020 - Treasury Management Services	3	210,860	73,150							284,010	267,969	255,971	3
9030 - Other Policy & Administration	4	103,000								103,000	98,000	85,000	4
9040 - Reimbursable Administrative Service Organization Direct Expenses	5			74,129						74,129	473,229	343,921	5
Subtotal	6	923,017	226,021	76,579	0	0	0	0	0	1,225,617	1,836,523	2,020,466	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	317,258	167,398	60,000				50,000		594,656	941,188	520,965	7
9110 - Information Tech Services	8	789,433	77,170					145,000		1,011,603	723,313	678,284	8
9120 - GIS Systems	9	158,700								158,700	121,650	118,189	9
Subtotal	10	1,265,391	244,568	60,000	0	0	0	195,000	0	1,764,959	1,786,151	1,317,438	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11		215,000		6,000					221,000	149,799	160,872	11
9210 - Safety of Workplace	12	4,000	370,000		19,500					393,500	392,970	287,408	12
9220 - Fidelity of Public Officers	13		4,000							4,000	4,000	830	13
9230 - Unemployment Compensation	14		10,000		500					10,500	9,500	10,844	14
Subtotal	15	4,000	599,000	0	26,000	0	0	0	0	629,000	556,269	459,954	15
Total - Administration	16	2,192,408	1,069,589	136,579	26,000	0	0	195,000	0	3,619,576	4,178,943	3,797,858	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1											0			1
0020 - Interest on Short-Term Debt	2											0			2
0030 - Other Nonprogram Current	3							475,000				475,000	429,465	64,484	3
0040 - Other County Enterprises	4											0			4
Total - Nonprogram Current	5	0	0	0	0	0	0	475,000			0	475,000	429,465	64,484	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6									720,500		720,500	700,500	680,000	6
0110 - Interest and Fiscal Charges	7									90,450		90,450	111,450	131,850	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		810,950	0	810,950	811,950	811,850	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						4,470,000					4,470,000	2,260,500	539,877	9
0210 - Conservation Land Acquisition & Dev.	10								100,000			100,000	367,961	405,269	10
0220 - Other Capital Projects	11								78,513			78,513	1,027,859	1,085,901	11
Total Capital Projects	12	0	0	0	0	0	4,470,000	0	178,513		0	4,648,513	3,656,320	2,031,047	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	5,540,436	2,103,529	180,000	212,343	0	0	1,588,150			0	9,624,458	9,405,740	6,269,121	13
Total Physical Health and Social Services	14	1,354,221	404,679	0	0	0	0	234,000			0	1,992,900	1,434,306	1,204,257	14
Total County Environment and Education	16	1,375,002	322,464	8,900	792,558	0	0	202,000			50,000	2,750,924	2,963,754	2,192,481	16
Total Roads & Transportation	17	0	0	0	556,333	0	11,009,265	0			0	11,565,598	11,171,188	10,149,780	17
Total Government Services to Residents	18	632,991	659,071	0	8,600	0	0	10,000			0	1,310,662	1,232,049	1,090,780	18
Total Administration	19	2,192,408	1,069,589	136,579	26,000	0	0	195,000			0	3,619,576	4,178,943	3,797,858	19
Total Nonprogram Current	20	0	0	0	0	0	0	475,000			0	475,000	429,465	64,484	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		810,950	0	810,950	811,950	811,850	21
Total Capital Projects	22	0	0	0	0	0	4,470,000	0	178,513		0	4,648,513	3,656,320	2,031,047	22
Total - All Expenditures	23	11,095,058	4,559,332	325,479	1,595,834	0	15,479,265	2,704,150	178,513	810,950	50,000	36,798,581	35,283,715	27,611,658	23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24											0			24
To Rural Services Supplemental	25											0			25
To Secondary Roads	26	285,750			3,288,400			397,500				3,971,650	4,188,532	3,370,000	26
To Other Budgetary Funds	27	100,000										100,000	200,000	210,216	27
Total Operating Transfers Out	28	385,750	0	0	3,288,400	0	0	397,500	0	0	0	4,071,650	4,388,532	3,580,216	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0			29
Increase (Decrease) In Reserves	30											0			30
Fund Balance - Nonspendable	31											0	8,722,687	847,963	31
Fund Balance - Restricted	32	2,588,604	3,622,001	812,922	1,892,005		1,642,520	4,555,672	734,486	90,057	1,001,459	16,939,726	892,463	16,990,854	32
Fund Balance - Committed	33	647,000			47,000			239,754	50,000			983,754		958,090	33
Fund Balance - Assigned	34											0			34
Fund Balance - Unassigned	35	0	0	0	0	0	0	0	0	0	0	0	13,568,130	8,838,987	35
Total Ending Fund Balance - June 30,	36	3,235,604	3,622,001	812,922	1,939,005	0	1,642,520	4,795,426	784,486	90,057	1,001,459	17,923,480	23,183,280	27,635,894	36
Total Requirements	37	14,716,412	8,181,333	1,138,401	6,823,239	0	17,121,785	7,897,076	962,999	901,007	1,051,459	58,793,711	62,855,527	58,827,768	37

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 2025/2026	Interest Due 2025/2026	Bond Registration Due 2025/2026	TOTAL OBLIGATION Due 2025/2026	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
EMERGENCY COMMUNICATIONS BOND	1	5,025,000	22-15	720,000	90,450	500	810,950		810,950
	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
TOTALS FOR COUNTYWIDE DEBT SERVICE:				720,000	90,450	500	810,950	0	810,950

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

	21						0		0
	22						0		0
	23						0		0
	24						0		0
	25						0		0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:				0	0	0	0	0	0

Exceed General and Rural

FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A GENERAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM Per the result of a special levy election, the accompanying budget proposes a General Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum Rural 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:	3.39740
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:

-

FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A RURAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM Per the result of a special levy election, the accompanying budget proposes a Rural Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 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:	3.83421
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:

-