

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2026 - June 30, 2027**  
**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: 4/21/2026 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](http://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.bentoncountyyia.gov](http://www.bentoncountyyia.gov)

County Telephone Number  
 (319) 472-2365

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	17,153,564	17,042,149	17,164,792	-0.03
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	633,943	633,968	931,595	
Net Current Property Taxes	4	16,519,621	16,408,181	16,233,197	
Delinquent Property Tax Revenue	5	2,200	3,918	11,883	
Penalties, Interest & Costs on Taxes	6	86,206	54,500	100,663	
Other County Taxes/TIF Tax Revenues	7	1,676,025	1,781,386	1,616,076	1.84
Intergovernmental	8	10,313,582	10,705,707	11,449,233	
Licenses & Permits	9	74,175	164,675	235,333	
Charges for Service	10	1,179,900	1,066,020	961,688	
Use of Money & Property	11	246,804	480,204	500,778	
Miscellaneous	12	725,000	866,025	1,279,324	
<b>Subtotal Revenues</b>	13	30,823,513	31,530,616	32,388,175	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	3,670,216	4,070,930	4,453,532	
Proceeds of Fixed Asset Sales	16	52,800	81,327	50,453	
<b>Total Revenues &amp; Other Sources</b>	17	34,546,529	35,682,873	36,892,160	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	11,220,917	10,394,658	8,651,350	13.89
Physical Health and Social Services	19	1,880,622	1,923,818	1,323,957	19.18
County Environment and Education	21	2,811,735	2,850,654	2,686,874	2.30
Roads & Transportation	22	11,529,458	11,562,429	10,061,891	7.04
Government Services to Residents	23	1,310,725	1,310,662	1,110,148	8.66
Administration	24	3,474,676	3,586,320	4,218,362	-9.24
Nonprogram Current	25	196,000	475,000	280,899	-16.47
Debt Service	26	809,350	810,950	811,950	-0.16
Capital Projects	27	4,475,000	2,413,513	3,924,731	6.78
<b>Subtotal Expenditures</b>	28	37,708,483	35,328,004	33,070,162	
Other Financing Uses:					
Operating Transfers Out	29	3,670,216	4,070,930	4,453,532	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	41,378,699	39,398,934	37,523,694	
<b>Excess of Revenues &amp; Other Sources</b>					
<b>over (under) Expenditures &amp; Other Uses</b>	32	-6,832,170	-3,716,061	-631,534	
Beginning Fund Balance - July 1,	33	23,288,299	27,004,360	27,635,894	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	10,212,266	18,064,232	26,094,444	
Fund Balance - Committed	37	2,841,351	983,754	908,336	
Fund Balance - Assigned	38	1,953,077	0	0	
Fund Balance - Unassigned	39	1,449,435	4,240,313	1,580	
<b>Total Ending Fund Balance - June 30,</b>	40	16,456,129	23,288,299	27,004,360	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	12,928,796	Urban Areas:		6.79131	
Rural Only Levies*:	4,224,768	Rural Areas:		10.26452	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:					

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

Compliance requirements, unfunded mandates, inflationary pressures, contractual obligations, insurance, utilities and various professional services have all increased.