

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

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.bentoncountyya.gov

County Telephone Number
 (319) 472-2365

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
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	
Subtotal Revenues	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	
Total Revenues & Other Sources	17	34,546,529	35,682,873	36,892,160	
EXPENDITURES & OTHER FINANCING USES					
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
Subtotal Expenditures	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	
Total Expenditures & Other Uses	31	41,378,699	39,398,934	37,523,694	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	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	
Total Ending Fund Balance - June 30,	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:					

COUNTY NAME: BENTON COUNTY	^{262,882} NOTICE OF PUBLIC HEARING - PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2026 - June 30, 2027	COUNTY NUMBER: 06
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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.

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

Meeting Date: 3/24/2026 Meeting Time: 06:00 PM Meeting Location: Benton County Service Center Board of Supervisors Room 811 D Ave. Vinton, IA 52349

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 2025/2026	Budget Year Effective Tax FY 2026/2027	Budget Year Proposed Tax FY 2026/2027
Taxable Valuations-General Services	1,854,282,733	1,899,904,353	1,899,904,353
Requested Tax Dollars-Countywide Rates Except Debt Service	11,774,046	11,774,046	12,130,680
Taxable Valuations-Debt Service	1,902,311,660	1,963,770,805	1,963,770,805
Requested Tax Dollars-Debt Service	799,542	799,542	798,116
Requested Tax Dollars-Countywide Rates	12,573,588	12,573,588	12,928,796
Tax Rate-Countywide	6.76995	6.60433	6.79131
Taxable Valuations-Rural Services	1,194,920,536	1,216,387,234	1,216,387,234
Requested Tax Dollars-Additional Rural Levies	4,468,561	4,468,561	4,224,768
Tax Rate-Rural Additional	3.73963	3.67363	3.47321
Rural Total	10.50958	10.27796	10.26452
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified Property Tax FY 2025/2026	Budget Year Proposed Tax FY 2026/2027	Percent Change
Urban Taxpayer	321	333	3.74
Rural Taxpayer	498	503	1.00
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified Property Tax FY 2025/2026	Budget Year Proposed Tax FY 2026/2027	Percent Change
Urban Taxpayer	1,396	1,554	11.32
Rural Taxpayer	2,167	2,349	8.40

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:

Compliance requirements, juvenile expenses, unfunded mandates, inflationary pressures, contractual obligations, liability coverage, utilities and various professional services have all increased.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2026/2027 Capital Projects	Debt Service	Permanent	TOTALS Budget 2026/2027	TOTALS Re-Est 2025/2026	TOTALS Actual 2024/2025
1	Taxes Levied on Property	10,838,745	5,516,703		798,116		17,153,564	17,042,149	17,164,792
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	0
3	Less: Credits to Taxpayers	400,711	203,543		29,689		633,943	633,968	931,595
4	Net Current Property Taxes	10,438,034	5,313,160		768,427		16,519,621	16,408,181	16,233,197
5	Delinquent Property Tax Revenue	1,370	730		100		2,200	3,918	11,883
6	Penalties, Interest & Costs on Taxes	86,206					86,206	54,500	100,663
7	Other County Taxes/TIF Tax Revenues	166,002	1,498,215	0	11,808	0	1,676,025	1,781,386	1,616,076
8	Intergovernmental	2,396,657	7,862,988	0	53,937	0	10,313,582	10,705,707	11,449,233
9	Licenses & Permits	14,175	60,000	0	0	0	74,175	164,675	235,333
10	Charges for Service	1,170,900	9,000	0	0	0	1,179,900	1,066,020	961,688
11	Use of Money & Property	221,200	604	0	0	25,000	246,804	480,204	500,778
12	Miscellaneous	211,300	513,700	0	0	0	725,000	866,025	1,279,324
13	Subtotal Revenues	14,705,844	15,258,397	0	834,272	25,000	30,823,513	31,530,616	32,388,175
	Other Financing Sources:								
14	General Long-Term Debt Proceeds	0	0	0	0	0	0	0	0
15	Operating Transfers In	0	3,670,216	0	0	0	3,670,216	4,070,930	4,453,532
16	Proceeds of Fixed Asset Sales	2,800	50,000	0	0	0	52,800	81,327	50,453
17	Total Revenues & Other Sources	14,708,644	18,978,613	0	834,272	25,000	34,546,529	35,682,873	36,892,160
	EXPENDITURES & OTHER FINANCING USES								
	Operating:								
18	Public Safety and Legal Services	8,285,781	2,935,136			0	11,220,917	10,394,658	8,651,350
19	Physical Health and Social Services	1,680,622	200,000			0	1,880,622	1,923,818	1,323,957
21	County Environment and Education	1,640,798	1,119,937			51,000	2,811,735	2,850,654	2,686,874
22	Roads & Transportation	0	11,529,458			0	11,529,458	11,562,429	10,061,891
23	Government Services to Residents	1,300,725	10,000			0	1,310,725	1,310,662	1,110,148
24	Administration	3,240,076	234,600			0	3,474,676	3,586,320	4,218,362
25	Nonprogram Current	0	196,000			0	196,000	475,000	280,899
26	Debt Service	0	0		809,350	0	809,350	810,950	811,950
27	Capital Projects	0	4,270,000	205,000		0	4,475,000	2,413,513	3,924,731
28	Subtotal Expenditures	16,148,002	20,495,131	205,000	809,350	51,000	37,708,483	35,328,004	33,070,162
	Other Financing Uses:								
29	Operating Transfers Out	260,216	3,410,000	0	0	0	3,670,216	4,070,930	4,453,532
30	Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	0
31	Total Expenditures & Other Uses	16,408,218	23,905,131	205,000	809,350	51,000	41,378,699	39,398,934	37,523,694
32	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-1,699,574	-4,926,518	-205,000	24,922	-26,000	-6,832,170	-3,716,061	-631,534
33	Beginning Fund Balance - July 1, 2026	8,649,124	12,838,164	684,486	81,582	1,034,943	23,288,299	27,004,360	27,635,894
34	Increase (Decrease) in Reserves (GAAP Budgeting)	0	0	0	0	0	0	0	0
35	Fund Balance - Nonspendable	0	0	0	0	0	0	0	0
36	Fund Balance - Restricted	3,455,300	5,611,776	0	136,247	1,008,943	10,212,266	18,064,232	26,094,444
37	Fund Balance - Committed	1,134,255	1,127,610	579,486	0	0	2,841,351	983,754	908,336
38	Fund Balance - Assigned	1,953,077	0	0	0	0	1,953,077	0	0
39	Fund Balance - Unassigned	406,918	1,172,260	-100,000	-29,743	0	1,449,435	4,240,313	1,580
40	Total Ending Fund Balance - June 30,	6,949,550	7,911,646	479,486	106,504	1,008,943	16,456,129	23,288,299	27,004,360

Proposed tax rate per \$1,000 valuation for County purposes: 6.7913 urban areas; 10.26452 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2026 - June 30, 2027

County Number: 06 County Name: BENTON COUNTY Date Adopted: (entered upon adoption)

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 2026 Budget Data	3.39740	6,392,002	1,881,439,224	2.45
	Limitation Percentage			
	0			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2027	3.50000	6,746,373	5.54	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	3.73963	4,548,918	1,216,407,202	1.78
	Limitation Percentage			
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2027	3.95000	4,890,290	7.50	

		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		1,927,535,094		1,899,904,353	
General Basic	2	6,746,372		3.50000		6,649,665
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	6,746,372				6,649,665
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	4,250,000		2.20489		4,189,080
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7					0
Debt Service (from Form 703 col. I Countywide total)	9	809,350	1,991,401,546	0.40642	1,963,770,805	798,116
Voted Emergency Medical Services (Countywide)	10	1,310,724		0.68000		1,291,935
Other	11					0
Subtotal Countywide (A)	12	13,116,446		6.79131		12,928,796
B. All Rural Services Only Levies:	13		1,238,048,227		1,216,387,234	
Rural Services Basic	14	4,300,000		3.47321		4,224,768
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	4,300,000		3.47321		4,224,768
Subtotal Countywide/All Rural Services (A + B)	21	17,416,446		10.26452		17,153,564
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	17,416,446				17,153,564

Compensation Schedule for FY 2026/2027			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	146,534.51		
Auditor	101,441.46	1	The Vinton Eagle
Recorder	95,897.07	2	Vinton Newspapers
Treasurer	95,897.01	3	The Gazette
Sheriff	140,290.32	4	
Supervisors	53,214.55	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different			

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

[Signature Area]

(Board Chairperson)

[Signature Area]

(Date)

[Signature Area]

(County Auditor or Budget Preparer)

[Signature Area]

(Date)

COUNTY AUDITOR'S CERTIFICATION

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

[Signature Area]

(County Auditor Signature of Certification)

[Signature Area]

(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 2026/2027	Re-Est 2025/2026	Actual 2024/2025							
TAXED LEVIED ON PROPERTY																				
1 Less: Uncoli: Del. Taxes Levy Year	6,649,665	4,189,080		4,224,768	0		1,291,935	798,116		17,153,564	17,042,149	17,164,792								
2										0										
3 Less: Credits to Taxpayers	247,367	153,344		155,484			48,059	29,689		633,943	633,968	931,595								
4 1000 Net Current Property Taxes	6,402,298	4,035,736		4,069,284	0		1,243,876	768,427		16,519,621	16,408,181	16,233,197								
5 1010 Defing. Property Tax Revenue	831	539		568			162	100		2,200	3,918	11,883								
6 11XX Penalties, Int. & Costs on Taxes	86,206									86,206	54,500	100,663								
OTHER COUNTY TAXES/TIF REVENUES																				
7 12XX Other County Taxes	4,775	3,100		3,266			928	574		12,643	12,080	9,533								
8 13XX Voter-Approved Local Option Taxes							1,400,000			1,400,000	1,500,043	1,336,028								
9 14XX Gambling Taxes										0	0	9								
10 15XX TIF Tax Revenues										0	1,000	1,107								
11 16XX Utility Tax Replacement Excise Taxes	96,707	60,920		75,232	0		18,789	11,234		262,882	267,763	268,879								
12 17XX Taxes Collected for Other Governments	500									500	500	529								
Subtotal	101,982	64,020	0	78,498	0		1,419,717	11,808		1,676,025	1,781,386	1,616,076								
INTERGOVERNMENTAL REVENUE																				
13 20XX State Shared Revenues										5,589,419	5,547,257	5,685,023								
14 21XX State Replacements Against Levied Taxes	425,352	276,144		272,930			77,516	49,325		1,101,267	1,031,710	931,595								
15 22XX Other State Tax Replacements	38,428	24,498		26,288			7,466	4,612		101,292	90,825	62,502								
16 23XX, 24XX State/Federal Pass-Thru Revenues	247,965						196,000			1,443,965	1,334,756	2,707,514								
17 25XX Contributions from Other Intergovernmental Units	1,147,329						22,000			1,174,329	1,155,890	905,330								
18 26XX, 27XX State Grants and Entitlements	236,941						12,500			903,310	845,269	881,728								
19 28XX Federal Grants and Entitlements										0	700,000	275,541								
20 29XX Payments in Lieu of Taxes										0	0	0								
21 Subtotal (lines 13 - 20)	2,096,015	300,642	0	299,218	0		315,482	53,937		10,313,582	10,705,707	11,449,233								
22 3XXX Licenses & Permits	14,175						60,000			74,175	164,675	235,333								
23 4XXX, 5XXX Charges for Service	1,170,900			4,500			4,500			1,179,900	1,066,020	961,688								
24 6XXX Use of Money & Property	221,200						604			25,000	480,204	500,778								
25 8XXX Miscellaneous	211,300			200			500			725,000	866,025	1,279,324								
Total Revenues	10,304,907	4,400,937	0	4,452,268	0		2,984,841	83,427		30,823,513	31,530,616	32,388,175								
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																				
27 9000 From General Basic										260,216	293,680	495,264								
28 9020 From Rural Services Basic										3,005,000	3,379,750	3,360,768								
29 90xx From Other Budgetary Funds										405,000	397,500	597,500								
30 Subtotal (lines 27- 29)	0	0	0	0	0		0	0		3,670,216	4,070,930	4,453,532								
31 91XX Proceeds/Gen Long-Term Debt										0	0	0								
32 92XX Proceeds/Gen Capital Asset Sales	2,800						50,000			52,800	81,327	50,453								
33 Total Revenues and Other Sources	10,307,707	4,400,937	0	4,452,268	0		2,984,841	83,427		25,000	35,682,873	36,892,160								
34 Beginning Fund Balance - July 1, NaN	4,710,817	3,648,935	289,372	2,001,364	0		4,374,017	684,486		1,034,943	27,004,360	27,635,894								
35 Total Resources	15,018,524	8,049,872	289,372	6,453,632	0		7,358,858	915,854		1,059,943	62,687,233	64,528,054								
36 Loss on Nonreplaced Credits Against Levied Taxes	177,985	122,800		117,446	0		29,457	19,636		467,324	397,742	0								

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025				
PHYSICAL HEALTH SERVICES PROGRAM															
1									0			1			
2									0			2			
3	170,246	51,798							222,044	257,362	134,393	3			
4	257,367	46,112							303,479	304,023	205,995	4			
5									0			5			
6	427,613	97,910	0	0	0	0	0	0	525,523	561,385	340,388	6			
SERVICES TO POOR PROGRAM															
7	64,757	8,930							73,687	68,950	63,480	7			
8	19,700								19,700	19,700	20,856	8			
9									0			9			
10	84,457	8,930	0	0	0	0	0	0	93,387	88,650	84,336	10			
SERVICES TO MILITARY VETERANS PROGRAM															
11	68,644	24,799							93,443	93,429	76,277	11			
12	23,500								23,500	26,500	2,806	12			
13	92,144	24,799	0	0	0	0	0	0	116,943	119,929	79,083	13			
CHILDREN'S & FAMILY SERVICES PROGRAM															
14		105,000							105,000	299,000	196,538	14			
15									0	0		15			
16									0	0		16			
17	0	105,000	0	0	0	0	0	0	105,000	299,000	196,538	17			
SERVICES TO OTHER ADULTS PROGRAM															
18	710,974	115,795							826,769	745,354	595,374	18			
19									0	0		19			
20									0	0		20			
21	710,974	115,795	0	0	0	0	0	0	826,769	745,354	595,374	21			
CHEMICAL DEPENDENCY PROGRAM															
22		4,500							4,500	4,500		22			
23		8,500				200,000			208,500	105,000	28,238	23			
24									0	0		24			
25	0	13,000	0	0	0	0	0	0	213,000	109,500	28,238	25			
26	1,315,188	365,434	0	0	0	0	0	0	1,880,622	1,923,818	1,323,957	26			
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES															

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025		
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation									0			1	
6010 - Weed Eradication				148,124					148,124	144,640	114,643	2	
6020 - Solid Waste Disposal	7,500			300,000					307,500	307,500	297,927	3	
6030 - Environmental Restoration									0			4	
Subtotal	7,500	0	0	448,124	0	0	0	0	455,624	452,140	412,570	5	
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	231,663	55,511							299,674	301,109	239,823	6	
6110 - Maintenance & Operations	900,571	169,742				12,500			1,347,813	1,391,947	1,094,456	7	
6120 - Recreation & Environmental Educ.	143,142	64,127				112,500	115,000	50,000	208,269	202,765	180,560	8	
Subtotal	1,275,376	289,380	0	0	0	125,000	115,000	51,000	1,855,756	1,895,821	1,514,839	9	
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter				2,000					2,000	2,500	2,935	10	
6210 - Animal Bounties & State Apatist Expenses				150					150	150		11	
Subtotal	0	0	0	2,150	0	0	0	0	2,150	2,650	2,935	12	
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	18,625			180,773					199,398	201,418	124,756	13	
6310 - Housing Rehabilitation & Develop.									0	0		14	
6320 - Community Economic Development						80,000			80,000	80,000	100,000	15	
Subtotal	18,625	0	0	180,773	0	80,000		0	279,398	281,418	224,756	16	
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries				88,890		80,000			168,890	168,540	480,233	17	
6410 - Historic Preservation	17,000		9,167						26,167	26,335	4,041	18	
6420 - Fair & 4-H Clubs	23,750								23,750	23,750	47,500	19	
6430 - Fairgrounds									0	0		20	
6440 - Memorial Halls									0	0		21	
6450 - Other Educational Services									0	0		22	
Subtotal	40,750	0	9,167	88,890	0	80,000	0	0	218,807	218,625	531,774	23	
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property									0	0		24	
6510 - Buildings									0	0		25	
6520 - Equipment									0	0		26	
6530 - Public Facilities									0	0		27	
Subtotal	0	0	0	0	0	0	0	0	0	0	0	28	
Total - County Environment and Education	1,342,251	289,380	9,167	719,937	0	285,000	115,000	51,000	2,811,735	2,850,654	2,686,874	29	

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025		
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM														
	1						259,685			259,685	269,935	229,634	1	
	2						478,265			478,265	424,565	495,315	2	
	3	0	0	0	0	0	737,950	0	0	737,950	694,500	724,949	3	
ROADWAY MAINTENANCE PROGRAM														
	4						252,600			252,600	260,600	251,574	4	
	5						5,469,925			5,469,925	5,441,925	4,803,107	5	
	6						580,750			580,750	545,750	377,306	6	
	7						294,500			294,500	285,500	293,340	7	
	8				520,383		221,700			742,083	913,004	486,421	8	
	9	0	0	0	520,383	0	6,819,475	0	0	7,339,858	7,446,779	6,211,748	9	
GENERAL ROADWAY EXPENDITURES PROGRAM														
	10						1,000,000			1,000,000	1,000,000	1,039,293	10	
	11						1,989,200			1,989,200	1,959,200	1,672,215	11	
	12						253,250			253,250	253,250	292,469	12	
	13						209,200			209,200	208,700	121,217	13	
	14	0	0	0	0	0	3,451,650	0	0	3,451,650	3,421,150	3,125,194	14	
MASS TRANSIT PROGRAM														
	15									0	0		15	
	16									0	0		16	
	17	0	0	0	0	0	0	0	0	0	0	0	17	
	18	0	0	0	520,383	0	11,009,075	0	0	11,529,458	11,562,429	10,061,891	18	
Total - Roads & Transportation														

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025			
REPRESENTATION SERVICES PROGRAM														
8000 - Elections Administration		379,096							379,096	333,420	272,473	1		
8010 - Local Elections		18,100							18,100	55,250	3,049	2		
8020 - Township Officials		8,500							8,500	8,600	8,225	3		
Subtotal	0	405,696	0	0	0	0	0	0	405,696	397,270	283,747	4		
STATE ADMINISTRATIVE SERVICES														
8100 - Motor Vehicle Registrations & Licensing	257,116	100,043							357,159	361,488	323,993	5		
8101 - Driver Licenses Services	125,215	63,598							188,813	192,913	169,660	6		
8110 - Recording of Public Documents	245,580	103,477				10,000			359,057	358,991	332,748	7		
Subtotal	627,911	267,118	0	0	0	10,000		0	905,029	913,392	826,401	8		
Total - Government Services to Residents	627,911	672,814	0	0	0	10,000		0	1,310,725	1,310,662	1,110,148	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025			
POLICY & ADMINISTRATION PROGRAM															
9000 - General County Management	1	253,194	69,212					10,000		332,406	492,288	850,924	1		
9010 - Administrative Management Services	2	286,812	67,148							353,960	353,712	349,871	2		
9020 - Treasury Management Services	3	204,410	80,830							285,240	284,010	258,110	3		
9030 - Other Policy & Administration	4	101,000								101,000	94,000	85,180	4		
9040 - Reimbursable Administrative Service Organization Direct Expenses	5			5,950						5,950	108,528	431,361	5		
Subtotal	6	845,416	217,190	5,950	0	0	0	10,000	0	1,078,556	1,332,538	1,975,446	6		
CENTRAL SERVICES PROGRAM															
9100 - General Services	7	310,104	145,240					50,000		505,344	612,059	806,246	7		
9110 - Information Tech Services	8	787,469	79,007					145,000		1,011,476	802,323	759,427	8		
9120 - GIS Systems	9	142,500								142,500	142,200	110,851	9		
Subtotal	10	1,240,073	224,247	0	0	0	0	195,000	0	1,659,320	1,556,582	1,676,524	10		
RISK MANAGEMENT SERVICES PROGRAM															
9200 - Tort Liability	11		300,000		7,000					307,000	286,000	149,795	11		
9210 - Safety of Workplace	12	4,000	390,000		22,000					416,000	396,700	403,380	12		
9220 - Fidelity of Public Officers	13		1,200							1,200	4,000	830	13		
9230 - Unemployment Compensation	14		12,000		600					12,600	10,500	12,387	14		
Subtotal	15	4,000	703,200	0	29,600	0	0	0	0	736,800	697,200	566,392	15		
Total - Administration	16	2,089,489	1,144,637	5,950	29,600	0	0	205,000	0	3,474,676	3,586,320	4,218,362	16		

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025		
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations											0		1		
0020 - Interest on Short-Term Debt											0		2		
0030 - Other Nonprogram Current							196,000				196,000	475,000	280,899		
0040 - Other County Enterprises											0		3		
Total - Nonprogram Current	0	0	0	0	0	0	196,000			0	196,000	475,000	280,899		
LONG-TERM DEBT SERVICE															
0100 - Principal															
0110 - Interest and Fiscal Charges															
Total Long-term Debt Service															
CAPITAL PROJECTS															
0200 - Roadway Construction						4,270,000					4,270,000	2,235,000	2,528,911		
0210 - Conservation Land Acquisition & Dev.								150,000			150,000	100,000	367,961		
0220 - Other Capital Projects								55,000			55,000	78,513	1,027,859		
Total Capital Projects	0	0	0	0	0	4,270,000	0	205,000		0	4,475,000	2,413,513	3,924,731		
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	5,826,736	2,279,045	180,000	323,136	0	0	2,612,000			0	11,220,917	10,394,658	8,651,350		
Total Physical Health and Social Services	1,315,188	365,434	0	0	0	0	200,000			0	1,880,622	1,923,818	1,323,957		
Total County Environment and Education	1,342,251	289,380	9,167	719,937	0	285,000	115,000			51,000	2,811,735	2,850,654	2,686,874		
Total Roads & Transportation	0	0	0	520,383	0	11,009,075	0			0	11,529,458	11,562,429	10,061,891		
Total Government Services to Residents	627,911	672,814	0	0	0	0	10,000			0	1,310,725	1,310,662	1,110,148		
Total Administration	2,089,489	1,144,637	5,950	29,600	0	0	205,000			0	3,474,676	3,586,320	4,218,362		
Total Nonprogram Current	0	0	0	0	0	0	196,000			0	196,000	475,000	280,899		
Total Long-Term Debt Service	0	0	0	0	0	0	0			0	809,350	810,950	811,950		
Total Capital Projects	0	0	0	0	0	4,270,000	0	205,000		0	4,475,000	2,413,513	3,924,731		
Total - All Expenditures	11,201,575	4,751,310	195,117	1,593,056	0	15,564,075	3,338,000	205,000		51,000	37,708,483	35,328,004	33,070,162		
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental											0		24		
To Rural Services Supplemental											0		25		
To Secondary Roads	260,216			3,005,000			405,000				3,670,216	3,673,430	4,188,532		
To Other Budgetary Funds											0	397,500	265,000		
Total Operating Transfers Out	260,216	0	0	3,005,000	0	0	405,000	0		0	3,670,216	4,070,930	4,453,532		
REFUNDED DEBT/PAYMENTS TO ESCROW															
Increase (Decrease) In Reserves											0		29		
Fund Balance - Nonspendable											0		30		
Fund Balance - Restricted		3,455,300		1,979,806		1,054,814	2,577,156				10,212,266	18,064,232	26,094,444		
Fund Balance - Committed	1,020,000		114,255	42,000			1,085,610	579,486			2,841,351	983,754	908,336		
Fund Balance - Unassigned	1,953,077										1,953,077		34		
Fund Balance - Unassigned	583,656	-156,738	-20,000	-166,230	0	1,385,398	-46,908	-100,000		0	1,449,435	4,240,313	1,580		
Total Ending Fund Balance - June 30,	3,556,733	3,298,562	94,255	1,855,576	0	2,440,212	3,615,858	479,486		1,008,943	16,456,129	23,288,299	27,004,360		
Total Requirements	15,018,524	8,049,872	289,372	6,453,632	0	18,004,287	7,558,858	684,486		1,059,943	57,834,828	62,687,233	64,528,054		

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:	3.50000
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:

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**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:	3.95000
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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