

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
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: 4/23/2024 Meeting Time: 09:15 AM Meeting Location: Benton County Service Center 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.bentoncountyia.gov

County Telephone Number
 (319) 472-2365

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	16,944,475	15,045,026	13,866,032	10.54
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	1,049,182	0	
Net Current Property Taxes	4	16,944,475	13,995,844	13,866,032	
Delinquent Property Tax Revenue	5	6,035	5,812	2,240	
Penalties, Interest & Costs on Taxes	6	82,806	95,210	80,372	
Other County Taxes/TIF Tax Revenues	7	1,641,261	1,479,223	1,507,824	4.33
Intergovernmental	8	11,714,463	9,814,088	11,606,129	
Licenses & Permits	9	76,255	51,100	94,497	
Charges for Service	10	867,175	859,250	884,790	
Use of Money & Property	11	57,971	80,737	393,381	
Miscellaneous	12	766,906	896,283	1,038,543	
Subtotal Revenues	13	32,157,347	27,277,547	29,473,808	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	4,123,532	4,135,930	3,634,745	
Proceeds of Fixed Asset Sales	16	32,000	32,000	16,082	
Total Revenues & Other Sources	17	36,312,879	31,445,477	33,124,635	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	9,117,442	8,461,517	5,853,897	24.80
Physical Health and Social Services	19	1,806,419	1,743,996	1,096,906	28.33
County Environment and Education	21	2,732,574	2,702,052	2,091,577	14.30
Roads & Transportation	22	11,391,138	11,064,576	9,176,667	11.41
Government Services to Residents	23	1,309,206	1,256,852	1,022,277	13.17
Administration	24	5,027,742	5,064,231	3,493,747	19.96
Nonprogram Current	25	160,700	179,268	79,552	42.13
Debt Service	26	811,950	811,850	812,575	-0.04
Capital Projects	27	4,965,521	4,968,513	3,675,338	16.23
Subtotal Expenditures	28	37,322,692	36,252,855	27,302,536	
Other Financing Uses:					
Operating Transfers Out	29	4,123,532	4,135,930	3,634,745	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	41,446,224	40,388,785	30,937,281	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-5,133,345	-8,943,308	2,187,354	
Beginning Fund Balance - July 1,	33	18,698,155	27,641,463	25,454,109	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	8,722,687	26,743,730	
Fund Balance - Committed	37	0	892,463	897,733	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	13,564,810	9,083,005	0	
Total Ending Fund Balance - June 30,	40	13,564,810	18,698,155	27,641,463	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	12,428,082	Urban Areas:		6.88792	
Rural Only Levies*:	4,516,393	Rural Areas:		10.79369	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:	270,719				

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, 2024 - June 30, 2025	COUNTY NUMBER: 06
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:

Meeting Date: 4/23/2024 Meeting Time: 09:15 AM Meeting Location: Benton County Service Center 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 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 2023/2024	Budget Year Effective Tax FY 2024/2025	Budget Year Proposed Tax FY 2024/2025
Taxable Valuations-General Services	1,710,855,386	1,801,573,072	1,801,573,072
Requested Tax Dollars-Countywide Rates	10,705,848	10,705,848	12,428,082
Tax Rate-Countywide	6.24773	5.94250	6.88792
Taxable Valuations-Rural Services	1,098,526,118	1,156,338,824	1,156,338,824
Requested Tax Dollars-Additional Rural Levies	4,339,178	4,339,178	4,516,393
Tax Rate-Rural Additional	3.95000	3.75251	3.90577
Rural Total	10.19773	9.69501	10.79369
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000	Current Year Certified Property Tax FY 2023/2024	Budget Year Proposed Tax FY 2024/2025	Percent Change
Urban Taxpayer	341	319	-6.45
Rural Taxpayer	557	500	-10.23
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Value of \$100,000	Current Year Certified Property Tax FY 2023/2024	Budget Year Proposed Tax FY 2024/2025	Percent Change
Urban Taxpayer	341	319	-6.45
Rural Taxpayer	557	500	-10.23

Reasons for tax increase if proposed exceeds the current:
Cost of Living Increases, General Inflation and EMS Levy passed

BUDGET SUMMARY

		General	Special Revenue	TOTALS Budget 2024/2025 Capital Projects	Debt Service	Permanent	TOTALS Budget 2024/2025	TOTALS Re-Est 2023/2024	TOTALS Actual 2022/2023
	REVENUES & OTHER FINANCING SOURCES								
1	Taxes Levied on Property	10,402,842	5,741,463		800,170		16,944,475	15,045,026	13,866,032
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	0
3	Less: Credits to Taxpayers	0	0		0		0	1,049,182	0
4	Net Current Property Taxes	10,402,842	5,741,463		800,170		16,944,475	13,995,844	13,866,032
5	Delinquent Property Tax Revenue	3,354	895		1,786		6,035	5,812	2,240
6	Penalties, Interest & Costs on Taxes	82,806					82,806	95,210	80,372
7	Other County Taxes/TIF Tax Revenues	170,140	1,456,555	0	14,566	0	1,641,261	1,479,223	1,507,824
8	Intergovernmental	2,332,421	8,321,297	1,000,000	60,745	0	11,714,463	9,814,088	11,006,129
9	Licenses & Permits	24,255	52,000	0	0	0	76,255	51,100	94,497
10	Charges for Service	857,175	10,000	0	0	0	867,175	859,250	884,790
11	Use of Money & Property	37,600	371	0	0	20,000	57,971	80,737	393,381
12	Miscellaneous	168,725	598,181	0	0	0	766,906	896,283	1,038,543
13	Subtotal Revenues	14,079,318	16,180,762	1,000,000	877,267	20,000	32,157,347	27,277,547	29,473,808
	EXPENDITURES & OTHER FINANCING USES								
14	Other Financing Sources:	0	0	0	0	0	0	0	0
15	General Long-Term Debt Proceeds	0	3,923,532	200,000	0	0	4,123,532	4,135,930	3,634,745
16	Operating Transfers In	2,000	30,000	0	0	0	32,000	32,000	16,082
17	Proceeds of Fixed Asset Sales	14,081,318	20,134,294	1,200,000	877,267	20,000	36,312,879	31,445,477	33,124,635
	EXPENDITURES & OTHER FINANCING USES								
	Operating:								
18	Public Safety and Legal Services	7,467,959	1,649,483			0	9,117,442	8,461,517	5,853,897
19	Physical Health and Social Services	1,619,419	187,000			0	1,806,419	1,743,996	1,096,906
21	County Environment and Education	1,689,058	998,516			45,000	2,732,574	2,702,052	2,091,577
22	Roads & Transportation	0	11,391,138			0	11,391,138	11,064,576	9,176,667
23	Government Services to Residents	1,292,606	16,600			0	1,309,206	1,256,852	1,022,277
24	Administration	4,800,242	227,500			0	5,027,742	5,064,231	3,493,747
25	Nonprogram Current	160,700	0			0	160,700	179,268	79,552
26	Debt Service	0	0			0	0	811,950	812,575
27	Capital Projects	0	2,810,000	2,155,521	811,950	0	4,965,521	4,968,513	3,675,338
28	Subtotal Expenditures	17,029,984	17,280,237	2,155,521	811,950	45,000	37,322,692	36,252,855	27,302,536
	Other Financing Uses:								
29	Operating Transfers Out	495,264	3,628,268	0	0	0	4,123,532	4,135,930	3,634,745
30	Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	0
31	Total Expenditures & Other Uses	17,525,248	20,908,505	2,155,521	811,950	45,000	41,446,224	40,388,785	30,937,281
32	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-3,443,930	-774,211	-955,521	65,317	-25,000	-5,133,345	-8,943,308	2,187,354
33	Beginning Fund Balance - July 1, 2024	7,994,324	8,379,930	1,293,360	30,837	999,704	18,698,155	27,641,463	25,454,109
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	0	0	0	0	0	0	8,722,687	26,743,730
37	Fund Balance - Committed	0	0	0	0	0	0	892,463	897,733
38	Fund Balance - Assigned	0	0	0	0	0	0	0	0
39	Fund Balance - Unassigned	4,550,394	7,605,719	337,839	96,154	974,704	13,564,810	9,083,005	0
40	Total Ending Fund Balance - June 30,	4,550,394	7,605,719	337,839	96,154	974,704	13,564,810	18,698,155	27,641,463

Proposed tax rate per \$1,000 valuation for County purposes: 6.88792 urban areas; 10.79369 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2024 - June 30, 2025

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 2024 Budget Data	3.50000	6,085,145	1,738,613,004	5.18
	Limitation Percentage			
	2			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2025	3.43137	6,275,073	3.11	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	3.95000	4,426,256	1,120,571,108	5.10
	Limitation Percentage			
	2			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2025	3.87255	4,560,880	3.04	

	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		1,828,737,007		1,801,573,072	
General Basic	2,275,073		3.43137		6,181,864
+ Cemetery (Pioneer - 331.424B)					0
= Total for General Basic	6,275,073				6,181,864
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement					0
5					
General Supplemental	4,284,630		2.34294		4,220,978
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	138,642				136,577
7					
Debt Service (from Form 703 col. I Countywide total)	811,950	1,872,532,835	0.43361	1,845,368,900	800,170
9					
Voted Emergency Medical Services (Countywide)	1,243,541		0.68000		1,225,070
10					
Other					0
11					
Subtotal Countywide (A)	12,615,194		6.88792		12,428,082
12					
B. All Rural Services Only Levies:		1,177,745,847		1,156,338,824	
13					
Rural Services Basic	4,600,000		3.90577		4,516,393
14					
Rural Services Supplemental					0
16					
Unified Law Enforcement					0
17					
Other					0
18					
Other					0
19					
Subtotal All Rural Services Only (B)	4,600,000		3.90577		4,516,393
20					
Subtotal Countywide/All Rural Services (A + B)	17,215,194		10.79369		16,944,475
21					
C. Special District Levies:					
22			0.00000		0
Flood & Erosion					
23			0.00000		0
Voted Emergency Medical Services (partial county)					
24	0		0.00000		0
Other					
25			0.00000		0
Other					
26			0.00000		0
Other					
27	0	0		0	0
Township ES Levies (Summary from Form 638-RE)					
28	0				0
Subtotal Special Districts (C)					0
29					
GRAND TOTAL (A + B + C)	17,215,194				16,944,475

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 2024/2025	Re-Est 2023/2024	Actual 2022/2023							
TAXED LEVIED ON PROPERTY																				
Less: Uncoll: Del. Taxes Levy Year	1	6,181,864	4,220,978	4,516,393	0		1,225,070	800,170		16,944,475	15,045,026	13,866,032								
Less: Credits to Taxpayers	2										0	0								
1000 Net Current Property Taxes	3	6,181,864	4,220,978	4,516,393	0		1,225,070	800,170		16,944,475	13,995,844	13,866,032								
1010 Delinq. Property Tax Revenue	4	1,336	2,018	895				1,786		6,035	5,812	2,240								
11XX Penalties, Int. & Costs on Taxes	5	82,806								82,806	95,210	80,372								
OTHER COUNTY TAXES/TIF REVENUES																				
12XX Other County Taxes	6	6,945	5,934	4,477				2,786		20,142	18,322	10,209								
13XX Voter Approved Local Option Taxes	7						1,350,000			1,350,000	1,200,000	1,240,247								
14XX Gambling Taxes	8										0	0								
15XX TIF Tax Revenues	9										0	0								
16XX Utility Tax Replacement Excise Taxes	10	93,209	63,652	83,607	0		18,471	11,780		270,719	260,501	255,915								
17XX Taxes Collected for Other Governments	11	400								400	400	431								
Subtotal	12	100,554	69,586	88,084	0		1,368,471	14,566	0	1,641,261	1,479,223	1,507,824								
INTERGOVERNMENTAL REVENUE																				
20XX State Shared Revenues	13									5,219,731	5,065,548	5,443,368								
21XX State Replacements Against Levied Taxes	14	446,219	310,850	278,630				60,745		1,096,444	1,057,492	880,506								
22XX Other State Tax Replacements	15										0	92,428								
23XX, 24XX State/Federal Pass-Thru Revenues	16	210,000					5,000			2,890,000	1,223,000	650,423								
25XX Contributions from Other Intergovernmental Units	17	691,170		476,682			22,000			1,196,352	1,227,367	1,192,306								
26XX, 27XX State Grants and Entitlements	18	197,500					651,936			1,311,936	1,157,368	806,478								
28XX Federal Grants and Entitlements	19										0	2,540,620								
29XX Payments in Lieu of Taxes	20										0	0								
Subtotal (lines 13 - 20)	21	1,544,889	310,850	278,630	0		489,500	60,745	0	11,714,463	9,814,088	11,606,129								
3XXX Licenses & Permits	22	24,255					52,000			76,255	51,100	94,497								
4XXX, 5XXX Changes for Service	23	857,175		4,000			6,000			867,175	859,250	884,790								
6XXX Use of Money & Property	24	37,600					371		20,000	57,971	80,737	393,381								
8XXX Miscellaneous	25	168,725					113,000			766,906	896,283	1,038,543								
Total Revenues	26	8,999,204	4,603,432	4,888,002	0		3,202,412	877,267	20,000	32,157,347	27,277,547	29,473,808								
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																				
9000 From General Basic	27									495,264	770,000	273,992								
9020 From Rural Services Basic	28									3,360,768	3,100,000	3,100,753								
90xx From Other Budgetary Funds	29									267,500	265,930	260,000								
Subtotal (lines 27- 29)	30	0	0	0	0		0	0	0	4,123,532	4,135,930	3,634,745								
91XX Proceeds/Gen Long-Term Debt	31										0	0								
92XX Proceeds/Gen Capital Asset Sales	32	2,000					30,000			32,000	32,000	16,082								
Total Revenues and Other Sources	33	9,001,204	4,603,432	4,888,002	0		3,202,412	877,267	20,000	36,312,879	31,445,477	33,124,635								
Beginning Fund Balance - July 1, NaN	34	4,414,782	1,990,334	1,589,208	1,624,551		2,242,991	30,837	999,704	18,698,155	21,641,463	25,454,109								
Total Resources	35	13,415,986	6,593,766	2,065,890	6,512,553	0	5,445,403	908,104	1,019,704	55,011,034	59,086,940	58,578,744								
Loss on Nonreplaced Credits Against Levied Taxes	36	446,219	310,850	278,630	0		0	60,745		1,096,444	8,310	880,506								

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023			
LAW ENFORCEMENT PROGRAM															
1	1000 - Uniformed Patrol Services	1,181,750	338,260					27,000		1,547,010	1,707,297	1,417,416			
2	1010 - Investigations	281,550	115,325							396,875	371,048	220,426			
3	1020 - Unified Law Enforcement									0	0	0			
4	1030 - Contract Law Enforcement									0	0	0			
5	1040 - Law Enforcement Communications	706,250	258,260							964,510	1,061,556	783,709			
6	1050 - Adult Correctional Services	1,312,000	340,386							1,652,386	1,688,750	1,355,674			
7	1060 - Administration	734,190	230,130							964,320	957,048	672,750			
8	Subtotal	4,215,740	1,282,361	0	0	0	0	27,000	0	5,525,101	5,785,699	4,449,975			
LEGAL SERVICES PROGRAM															
9	1100 - Criminal Prosecution	710,732	261,984					87,413		1,060,129	998,020	768,354			
10	1110 - Medical Examiner	87,200								87,200	87,200	100,994			
11	1120 - Child Support Recovery									0	0	0			
12	Subtotal	797,932	261,984	0	0	0	0	87,413	0	1,147,329	1,085,220	869,348			
EMERGENCY SERVICES															
13	1200 - Ambulance Services									1,225,070		0			
14	1210 - Emergency Management		138,642	400,000						538,642	884,198	177,326			
15	1220 - Fire Protection & Rescue Services	10,000			10,000					320,000	343,000	114,724			
16	1230 - E911 Service Board									0	0	0			
17	Subtotal	10,000	138,642	400,000	10,000	0	0	1,525,070	0	2,083,712	1,227,198	292,050			
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM															
18	1400 - Physical Operations		1,500							1,500	1,500	1,150			
19	1410 - Research & Other Assistance		10,700							10,700	10,700	8,713			
20	1420 - Bailiff Services		286,300							286,300	285,000	198,404			
21	Subtotal	0	298,500	0	0	0	0	0	0	298,500	297,200	208,267			
COURT PROCEEDINGS PROGRAM															
22	1500 - Juries & Witnesses		26,500							26,500	29,500	11,350			
23	1510 - (Reserved)											23			
24	1520 - Detention Services		9,200							9,200	10,100	0			
25	1530 - Court Costs									0	0	0			
26	1540 - Service of Civil Papers		3,000							3,000	3,000	2,013			
27	Subtotal	0	38,700	0	0	0	0	0	0	38,700	42,600	13,363			
JUVENILE JUSTICE ADMINISTRATION PROGRAM															
28	1600 - Juvenile Victim Restitution									0	0	0			
29	1610 - Juvenile Representation Services		9,100							9,100	8,600	4,365			
30	1620 - Court-Appointed Attorneys & Court Costs for Juveniles		15,000							15,000	15,000	16,529			
31	Subtotal	0	24,100	0	0	0	0	0	0	24,100	23,600	20,894			
32	Total - Public Safety & Legal Services	5,023,672	2,044,287	400,000	10,000	0	0	1,639,483	0	9,117,442	8,461,517	5,853,897			

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023				
PHYSICAL HEALTH SERVICES PROGRAM															
1									0	37,420	36,287	1			
2									0	56,220	54,427	2			
3	191,534	48,142							239,676	231,965	176,995	3			
4	166,632	46,914							213,546	94,062	0	4			
5									0	0	0	5			
6	358,166	95,056	0	0	0	0	0	0	453,222	419,667	267,709	6			
SERVICES TO POOR PROGRAM															
7	73,694	3,327							77,021	69,232	56,355	7			
8	20,700	5,000							25,700	23,200	10,937	8			
9									0	0	0	9			
10	94,394	8,327	0	0	0	0	0	0	102,721	92,432	67,292	10			
SERVICES TO MILITARY VETERANS PROGRAM															
11	66,132	7,769							73,901	79,589	69,248	11			
12	48,000								48,000	58,000	8,740	12			
13	114,132	7,769	0	0	0	0	0	0	121,901	137,589	77,988	13			
CHILDREN'S & FAMILY SERVICES PROGRAM															
14		65,000							65,000	80,800	52,493	14			
15									0	0	0	15			
16									0	0	0	16			
17	0	65,000	0	0	0	0	0	0	65,000	80,800	52,493	17			
SERVICES TO OTHER ADULTS PROGRAM															
18	738,781	112,294							851,075	988,008	627,062	18			
19									0	0	0	19			
20									0	0	0	20			
21	738,781	112,294	0	0	0	0	0	0	851,075	988,008	627,062	21			
CHEMICAL DEPENDENCY PROGRAM															
22		16,500							16,500	16,500	0	22			
23		9,000					187,000		196,000	9,000	4,362	23			
24									0	0	0	24			
25	0	25,500	0	0	0	0	0	0	212,500	25,500	4,362	25			
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES															
26	1,305,473	313,946	0	0	0	0	187,000	0	1,806,419	1,743,996	1,096,906	26			

MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES
 County Name: BENTON COUNTY
 County No: 06

		TOTALS		Actual 2022/2023
SERVICES TO PERSONS WITH:				
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS				
400X - Information & Education Services			1	
402X - Coordination Services			2	
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	
Subtotal			8	0
42XX - INTELLECTUAL DISABILITY				
420X - Information & Education Services			9	
422X - Coordination Services			10	
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	0
43XX - OTHER DEVELOPMENTAL DISABILITIES				
430X - Information & Education Services			17	
432X - Coordination Services			18	
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	0
44XX - GENERAL ADMINISTRATION				
4411-Direct Administration			25	
4412-Purchased Administration			26	
4413-Distrib to Regional Fiscal Agent			27	
Subtotal			28	0
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	0

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023				
ENVIRONMENTAL QUALITY PROGRAM															
6000 - Natural Resources Conservation										0	0	67,348			
6010 - Weed Eradication				143,571					143,571	106,375	85,793				
6020 - Solid Waste Disposal	7,500			310,000					317,500	317,500	299,860				
6030 - Environmental Restoration										0	0				
Subtotal	7,500	0	0	453,571	0	0	0	0	461,071	423,875	453,001				
CONSERVATION & RECREATION SERVICES PROGRAM															
6100 - Administration	196,011	68,904							278,415	194,326	129,557				
6110 - Maintenance & Operations	935,770	201,257						45,000	1,294,527	1,404,602	918,039				
6120 - Recreation & Environmental Educ.	131,815	66,119							197,934	186,572	168,120				
Subtotal	1,263,596	336,280	0	0	0	0	126,000	45,000	1,770,876	1,785,500	1,215,716				
ANIMAL CONTROL PROGRAM															
6200 - Animal Shelter				2,500					2,500	2,500	2,420				
6210 - Animal Bounties & State Apiarist Expenses	150								150	150	0				
Subtotal	150	0	0	2,500	0	0	0	0	2,650	2,650	2,420				
COUNTY DEVELOPMENT PROGRAM															
6300 - Land Use & Building Controls	17,902			185,745					203,647	196,827	166,037				
6310 - Housing Rehabilitation & Develop.										0	0				
6320 - Community Economic Development	24,500						76,000		100,500	100,500	90,000				
Subtotal	42,402	0	0	185,745	0	0	76,000	0	304,147	297,327	256,037				
EDUCATIONAL SERVICES PROGRAM															
6400 - Libraries				70,800					145,800	145,800	135,834				
6410 - Historic Preservation	15,380						8,900		24,280	23,150	4,819				
6420 - Fair & 4-H Clubs	23,750								23,750	23,750	23,750				
6430 - Fairgrounds										0	0				
6440 - Memorial Halls										0	0				
6450 - Other Educational Services										0	0				
Subtotal	39,130	0	0	70,800	0	0	83,900	0	193,830	192,700	164,403				
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM															
6500 - Property															
6510 - Buildings															
6520 - Equipment															
6530 - Public Facilities															
Subtotal	0	0	0	0	0	0	0	0	0	0	0				
Total - County Environment and Education	1,352,778	336,280	0	712,616	0	0	285,900	45,000	2,732,574	2,702,052	2,091,577				

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023			
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM															
	7000 - Administration						254,500			254,500	236,550	192,590			
	7010 - Engineering						553,400			553,400	494,010	426,096			
	Subtotal	0	0	0	0	0	807,900	0	0	807,900	730,560	618,686			
ROADWAY MAINTENANCE PROGRAM															
	7100 - Bridges & Culverts														
	7110 - Roads						253,575			253,575	303,600	128,343			
	7120 - Snow & Ice Control						5,419,650			5,419,650	5,102,900	4,504,370			
	7130 - Traffic Controls						531,850			531,850	514,000	475,254			
	7140 - Road Clearing						322,500			322,500	316,500	256,962			
	Subtotal	0	0	0	516,013	0	196,700	0	0	712,713	695,016	403,515			
	Subtotal	0	0	0	516,013	0	6,724,275	0	0	7,240,288	6,932,016	5,768,444			
GENERAL ROADWAY EXPENDITURES PROGRAM															
	7200 - New Equipment									1,015,000	1,080,000	799,242			
	7210 - Equipment Operations									1,884,450	1,940,000	1,655,129			
	7220 - Tools, Materials & Supplies									315,400	254,500	229,849			
	7230 - Real Estate & Buildings									128,100	127,500	105,317			
	Subtotal	0	0	0	0	0	3,342,950	0	0	3,342,950	3,402,000	2,789,537			
MASS TRANSIT PROGRAM															
	7300 - Air Transportation									0	0	0			
	7310 - Ground Transportation									0	0	0			
	Subtotal	0	0	0	0	0	0	0	0	0	0	0			
	Total - Roads & Transportation	0	0	0	516,013	0	10,875,125	0	0	11,391,138	11,064,576	9,176,667			

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023			
REPRESENTATION SERVICES PROGRAM															
	1		369,170							369,170	322,530	251,119	1		
	2		18,150							18,150	51,300	22,407	2		
	3				8,600					8,600	7,600	5,447	3		
	4	0	387,320	0	8,600	0	0	0	0	395,920	381,430	278,973	4		
STATE ADMINISTRATIVE SERVICES															
	5	269,048	106,492							375,540	364,001	298,945	5		
	6	119,938	66,155							186,093	175,273	142,017	6		
	7	235,660	107,993					8,000		351,653	336,148	302,342	7		
	8	624,646	280,640	0	0	0	0	8,000	0	913,286	875,422	743,304	8		
	9	624,646	667,960	0	8,600	0	0	8,000	0	1,309,206	1,256,852	1,022,277	9		
Total - Government Services to Residents															

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023		
POLICY & ADMINISTRATION PROGRAM														
1	9000 - General County Management	421,214	137,542	850,975						1,409,731	1,300,668	990,278		
2	9010 - Administrative Management Services	287,395	81,148							368,543	346,961	321,193		
3	9020 - Treasury Management Services	204,430	75,826							280,256	271,907	240,824		
4	9030 - Other Policy & Administration	98,000								98,000	96,000	88,225		
5	9040 - Reimbursable MHDS Direct Expenses			476,682						476,682	463,210	394,729		
6	Subtotal	1,011,039	294,516	1,327,657	0	0	0	0	0	2,633,212	2,478,746	2,035,249		
CENTRAL SERVICES PROGRAM														
7	9100 - General Services	343,561	167,866	300,000				50,000		861,427	1,096,885	479,305		
8	9110 - Information Tech Services	635,619	76,334					145,000		856,953	828,550	431,066		
9	9120 - GIS Systems	121,650								121,650	130,050	78,322		
10	Subtotal	1,100,830	244,200	300,000	0	0	0	195,000	0	1,840,030	2,055,485	988,693		
RISK MANAGEMENT SERVICES PROGRAM														
11	9200 - Tort Liability		165,000		6,000					171,000	166,000	150,879		
12	9210 - Safety of Workplace	4,000	340,000		26,000					370,000	354,000	305,417		
13	9220 - Fidelity of Public Officers		4,000							4,000	600	3,877		
14	9230 - Unemployment Compensation		9,000		500					9,500	9,400	9,632		
15	Subtotal	4,000	518,000	0	32,500	0	0	0	0	554,500	530,000	469,805		
16	Total - Administration	2,115,869	1,056,716	1,627,657	32,500	0	0	195,000	0	5,027,742	5,064,231	3,493,747		

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023		
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations											0	0	0		
0020 - Interest on Short-Term Debt											0	0	0		
0030 - Other Nonprogram Current	160,700										160,700	179,268	79,552		
0040 - Other County Enterprises											0	0	0		
Total - Nonprogram Current	160,700	0	0	0	0	0	0	0	0	0	160,700	179,268	79,552		
LONG-TERM DEBT SERVICE															
0100 - Principal											700,500	680,000	630,000		
0110 - Interest and Fiscal Charges											111,450	131,850	182,575		
Total Long-term Debt Service	0	0	0	0	0	0	0	0	0	0	811,950	811,850	812,575		
CAPITAL PROJECTS															
0200 - Roadway Construction			2,810,000									2,390,000	1,131,333		
0210 - Conservation Land Acquisition & Dev.								1,050,000			1,050,000	400,000	16,897		
0220 - Other Capital Projects								1,105,521			1,105,521	2,178,513	2,527,108		
Total Capital Projects	0	0	2,810,000	0	0	0	0	2,155,521	0	0	4,965,521	4,968,513	3,675,338		
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	5,023,672	2,044,287	400,000	10,000	0	0	1,639,483			0	9,117,442	8,461,517	5,853,897		
Total Physical Health and Social Services	1,305,473	313,946	0	0	0	0	187,000			0	1,806,419	1,743,996	1,096,906		
Total County Environment and Education	1,352,778	336,280	0	712,616	0	0	285,900			45,000	2,732,574	2,702,052	2,091,577		
Total Roads & Transportation	0	0	0	516,013	0	10,875,125	0			0	11,391,138	11,064,576	9,176,667		
Total Government Services to Residents	624,646	667,960	0	8,600	0	0	8,000			0	1,309,206	1,256,852	1,022,277		
Total Administration	2,115,869	1,056,716	1,627,657	32,500	0	0	195,000			0	5,027,742	5,064,231	3,493,747		
Total Nonprogram Current	160,700	0	0	0	0	0	0			0	160,700	179,268	79,552		
Total Long-Term Debt Service	0	0	0	0	0	0	0			0	811,950	811,850	812,575		
Total Capital Projects	0	0	0	0	0	2,810,000	0	2,155,521		0	4,965,521	4,968,513	3,675,338		
Total - All Expenditures	10,583,138	4,419,189	2,027,657	1,279,729	0	13,685,125	2,315,383	2,155,521	811,950	45,000	37,322,692	36,252,855	27,302,536		
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental											0	0	0		
To Rural Services Supplemental											0	0	0		
To Secondary Roads	295,264										295,264	0	3,634,745		
To Other Budgetary Funds	200,000			3,360,768			267,500				3,828,268	4,135,930	0		
Total Operating Transfers Out	495,264	0	0	3,360,768	0	0	267,500	0	0	0	4,123,532	4,135,930	3,634,745		
REFUNDED DEBT/PAYMENTS TO ESCROW															
Increase (Decrease) In Reserves											0	0	0		
Fund Balance - Nonspendable											0	0	0		
Fund Balance - Restricted											0	8,722,687	26,743,730		
Fund Balance - Committed											0	892,463	897,733		
Fund Balance - Assigned											0	0	0		
Fund Balance - Unassigned	2,337,584	2,174,577	38,233	1,872,056	0	2,871,143	2,862,520	337,839	96,154	974,704	13,564,810	9,083,005	0		
Total Ending Fund Balance - June 30,	2,337,584	2,174,577	38,233	1,872,056	0	2,871,143	2,862,520	337,839	96,154	974,704	13,564,810	18,698,155	27,641,463		
Total Requirements	13,415,986	6,593,766	2,065,890	6,512,553	0	16,556,268	5,445,403	2,493,360	908,104	1,019,704	55,011,034	59,086,940	58,578,744		

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 2024/2025	Interest Due 2024/2025	Bond Registration Due 2024/2025	TOTAL OBLIGATION Due 2024/2025	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
EMERGENCY COMMUNICATIONS BOND	5,025,000	22-15	700,000	111,450	500	811,950		811,950
TOTALS FOR COUNTYWIDE DEBT SERVICE:			700,000	111,450	500	811,950	0	811,950

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:

-

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:

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