

2025

CERTIFICATE
To the Clerk of Butler, State of Kansas
We, the undersigned, officers of

Benton

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

		2025 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
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Fund	K.S.A.				
General	12-101a	6	1,321,000	711,917	48.000
Debt Service	10-113		157,100		
Library	12-1220				
Special Highway			27,335		
Special Parks			35,000		
Water			255,000		
Sewer			209,514		
Trash			91,990		
Totals		xxxxx	2,096,939	711,917	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					
					Nov 1, 2024 Total Assessed Valuation

Estimation of 48.00
This is filled in later by
the County Clerk

Revenue Neutral Rate

54.279

Does budget require a resolution to exceed the Revenue Neutral Rate?

NO

Assisted by: _____

Address: _____

Email: _____

Date Attested: _____ 2024

County Clerk

Governing Body

Benton

2025

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	826,736	62,729	1,081	736	1,342	0
Debt Service						
Library						
TOTAL	826,736	62,729	1,081	736	1,342	0

County Treas Motor Vehicle Estimate 62,729

County Treas Recreational Vehicle Estimate 1,081

County Treas 16/20M Vehicle Estimate 736

County Treas Commercial Vehicle Tax Estimate 1,342

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.07588

Recreational Vehicle Factor 0.00131

16/20 Vehicle Factor 0.00089

Commercial Vehicle Factor 0.00162

Watercraft Factor 0.00000

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Bond/Interest	30,000	30,000	45,000	12-197
General	Equipment Reserve	20,000	20,000	70,000	12-1,117
General	Capital Improvement	25,000	25,000	75,000	12-1,118
General	Water Reserve	20,000	20,000		
General	Sewer Reserve	20,000	20,000	10,000	12-1,117
Water	Water Reserve	21,300	30,000	30,000	12-1,117
Water	Equipment Reserve	21,000	35,000	35,000	12-1,117
Sewer	Sewer Reserve	25,300	30,000	30,000	12-1,117
Sewer	Equipment Reserve	20,000	25,000	22,000	12-1,117
Sewer	Capital Improvement	5,000	5,000	8,000	12-1,118
	Totals	207,600	240,000	325,000	
	Adjustments*				
	Adjusted Totals	207,600	240,000	→ 325,000	

Increase in reserves (savings account) increase due to sales tax

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation: Series A, 2021	4/22/2021	9/1/2030	1.04	1,385,000	1,023,952	3/1-9/1	9/1	10,395	145,000	9,598	145,000
Total G.O. Bonds					1,023,952			10,395	145,000	9,598	145,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					1,023,952			10,395	145,000	9,598	145,000

We were able to refinance from 2.25% to 1.04%. This was a great move in 2021.

Benton

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	58,478	48,988	38,593
Receipts:			
Ad Valorem Tax		0	*****
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from General Fund	30,000	30,000	45,000
Specials	116,957	115,000	115,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	146,957	145,000	160,000
Resources Available:	205,435	193,988	198,593
Expenditures:			
Principal Payment	145,000	145,000	145,000
Interest Payment	11,248	10,395	9,600
Fee	200		2,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	156,448	155,395	157,100
Unencumbered Cash Balance Dec 31	48,988	38,593	*****
2023/2024/2025 Budget Authority Amount	157,048	155,395	157,100
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			157,100
			Tax Required
			0
Delinquent Comp Rate:	3.0%		0
Amount of 2024 Ad Valorem Tax			0

These expenses are directly from the loan amortization charts.

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	*****
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	*****
2023/2024/2025 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
			Tax Required
			0
Delinquent Comp Rate:	3.0%		0
Amount of 2024 Ad Valorem Tax			0

CPA Summary

Benton

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,837	2,876	116
Receipts:			
State of Kansas Gas Tax	25,528	23,590	23,570
County Transfers Gas	4,623	3,650	3,650
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	30,151	27,240	27,220
Resources Available:	35,988	30,116	27,336
Expenditures:			
Street Repair and Maint	33,112	30,000	27,335
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	33,112	30,000	27,335
Unencumbered Cash Balance Dec 31	2,876	116	1
2023/2024/2025 Budget Authority Amoun	38,000	30,000	27,335

Revenue dictated by the State of Kansas based on population. This is gas tax per gallon.

Adopted Budget Special Parks	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	34,476	34,879	25,432
Receipts:			
Alcohol Tax	9,776	10,553	10,250
FeesRentals			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	9,776	10,553	10,250
Resources Available:	44,252	45,432	35,682
Expenditures:			
Repair/Maintenance	9,374	20,000	35,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	9,374	20,000	35,000
Unencumbered Cash Balance Dec 31	34,879	25,432	682
2023/2024/2025 Budget Authority Amoun	27,000	29,000	35,000

The only source of revenue for improving parks is derived from Alcohol Tax collected by the State of Kansas.

CPA Summary

Adopted Budget Water	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	27,590	48,959	37,459
Receipts:			
Charges to Customers	236,337	235,000	240,000
Misc		3,500	3,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	236,337	238,500	243,500
Resources Available:	263,927	287,459	280,959
Expenditures:			
Operations	37,745	50,000	50,000
Water Purchase	134,923	135,000	140,000
Transfer to Water Reserve	21,300	30,000	30,000
Transfer to Equipment Reserve	21,000	35,000	35,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	214,968	250,000	255,000
Unencumbered Cash Balance Dec 31	48,959	37,459	25,959
2023/2024/2025 Budget Authority Amount	215,000	250,000	255,000

This is budgetarily a constant revenue line which is occasionally affected by dry weather....more sales/usage.

Adopted Budget Sewer	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	39,541	37,900	20,386
Receipts:			
Charges to Customers	191,200	180,000	190,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	191,200	180,000	190,000
Resources Available:	230,741	217,900	210,386
Expenditures:			
Operations	72,843	70,000	72,000
Repair/Maintenance	17,184	15,000	25,000
SLRF	52,514	52,514	52,514
Transfer to Sewer Reserve	25,300	30,000	30,000
Transfer to Equipment Reserve	20,000	25,000	22,000
Transfer to Capital Improvement	5,000	5,000	8,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	192,841	197,514	209,514
Unencumbered Cash Balance Dec 31	37,900	20,386	872
2023/2024/2025 Budget Authority Amount	200,514	197,514	209,514

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Trash	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,436	15,992	16,992
Receipts:	67,556	65,000	75,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	67,556	65,000	75,000
Resources Available:	76,992	80,992	91,992
Expenditures:			
Contractual Services	61,000	64,000	91,990
Miscellaneous			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	61,000	64,000	91,990
Unencumbered Cash Balance Dec 31	15,992	16,992	2
2023/2024/2025 Budget Authority Amount	62,000	64,000	91,990

We decided to increase this expense in case our customer base grows in the middle of a budget year. This fund is a direct pass through from customers to Waste Connections.

This doesn't mean that we will spend more, it only means that we have the ability to if more customers are added to the user base.

Adopted Budget Rec Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	13,287	0	0
Receipts:			
Receipts	0		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	13,287	0	0
Expenditures:			
Commodities	7,317		
Expenses	5,970		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	13,287	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	15,656	0	0

Rec fund was closed in 2024. USD 375 now administers all of Recreation.

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NOTICE OF BUDGET HEARING

The governing body of

Benton

will meet on 8/19/2024 at 7pm at Benton Community Building, 150 S Main, Benton, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*	
General	1,035,637	59.332	1,211,370	51.891	1,321,000	711,917	48.000	
Debt Service	156,448		155,395		157,100			
Library								
Special Highway	33,112		30,000		27,335			
Special Parks	9,374		20,000		35,000			
Water	214,968		250,000		255,000			
Sewer	192,841		197,514		209,514			
Trash	61,000		64,000		91,990			
	13,287							
	60,761		64,000					
	91,603							
Totals	1,869,029	59.332	1,992,279	51.891	2,096,939	711,917	48.000	
<i>Revenue Neutral Rate**</i>							<i>54.279</i>	
Less: Transfers	207,600		240,000		325,000			
Net Expenditure	1,661,429		1,752,279		1,771,939			
Total Tax Levied	702,297		826,736		xxxxxxxxxxxxxxxxxxxx			
Assessed Valuation	11,836,720		14,676,013		14,831,685			

Transfers up 35.4% (sales tax)
Overall expenditures +1.12%

We had an overall valuation increase of 1.05%

Outstanding Indebtedness,

	2022	2023	2024
January 1,			
G.O. Bonds	1,325,000	1,180,000	1,023,952
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	1,325,000	1,180,000	1,023,952

*Tax rates are expressed in mills

** Revenue Neutral Rate as defined by KSA 79-2988

Joyce Casady

City Official Title: City Clerk