State of Kansas
City

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.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	1,321,000	711,917	46.776 ✓
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	46.776
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					15,219,998 ✓
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	54.279
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by: _____

Address: _____

Email: _____

Date Attested: Nov. 21 2024

County Clerk

Governing Body

COUNTY CLERK SEAL BUTLER COUNTY, KANSAS

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	

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

State of Kansas
City

Benton 2025

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**

State of Kansas
City

Benton

2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2024	Payments Due 2024	Payments Due 2025
				Totals	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

Benton 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	46,094	93,050	92,975
Receipts:			
Ad Valorem Tax	694,850	826,736	xxxxxxxxxxxxxxxx
Delinquent Tax	14,237	25,000	20,000
Motor Vehicle Tax	77,038	62,498	62,729
Recreational Vehicle Tax	1,214	1,109	1,081
16/20M Vehicle Tax	471	490	736
Commercial Vehicle Tax		2,618	1,342
Watercraft Tax			0
City and County Revenue Sharing		3,514	3,506
Local Alcoholic Liquor	9,776	10,554	10,250
Community Building	4,350	3,500	4,000
Local Sales Tax	170,735	175,000	320,000
Franchise Tax	58,326	45,000	57,000
Fines & Penalties	11,168	10,000	10,000
Fees & Permits	22,661	30,000	25,000
Dividends	5,188	4,500	5,000
CFAP	1,030	1,030	
Licenses	1,313	2,500	
Reimbursements	8,941		
Interest on Idle Funds	1,990	2,000	1,200
Neighborhood Revitalization Rebate	-8,218	-2,254	0
Miscellaneous	7,523	7,500	15,000
Does miscellaneous exceed 10% of Total F			
Total Receipts	**1,082,593**	**1,211,295**	**536,843**
Resources Available:	**1,128,687**	**1,304,345**	**629,818**
Expenditures:			
Salaries/Benefits	632,354	700,000	725,000
Administration	224,466	209,055	210,000
Police	31,679	50,000	50,000
Street Improvements	15,656	100,000	100,000
Community Building Expense	0	14,315	15,000
Capital Outlay	12,486	15,000	11,000
Trans to Bond/Interest	30,000	30,000	45,000
Trans to Cap Imp	25,000	25,000	75,000
Trans to Equip Reserve	20,000	20,000	70,000
Trans to Water Reserve	20,000	20,000	
Trans to Sewer Reserve	20,000	20,000	10,000
Property Improvement Program	3,996	8,000	8,000
Festivals Committee			2,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,035,637**	**1,211,370**	**1,321,000**
Unencumbered Cash Balance Dec 31	93,050	92,975	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	1,294,900	1,310,315	1,321,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,321,000
		Tax Required	691,182
	Delinquent Comp Rate:	3.0%	20,735
		Amount of 2024 Ad Valorem Tax	**711,917**

CPA Summary

Benton 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	58,478	48,988	38,593
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxxx
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

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxxx
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

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

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 Amoun	215,000	250,000	255,000

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 Amoun	200,514	197,514	209,514

CPA Summary

Benton 2025

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

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

Benton

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Reserve		**Sewer Reserve**		**Equipment Reserve**		**ARPA**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	81,836	Cash Balance Jan 1	37,954	Cash Balance Jan 1	77,705	Cash Balance Jan 1	82,700	Cash Balance Jan 1		280,195
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers	41,300	Transfers	45,300	Transfers	61,000					
				Distributions	3,932					
Total Receipts	41,300	Total Receipts	45,300	Total Receipts	64,932	Total Receipts	0	Total Receipts	0	151,532
Resources Available:	123,136	Resources Available:	83,254	Resources Available:	142,637	Resources Available:	82,700	Resources Available:	0	431,728
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	0	Sewer Work	8,903			Sewer Project	82,700			
Total Expenditures	0	Total Expenditures	8,903	Total Expenditures	0	Total Expenditures	82,700	Total Expenditures	0	91,603
Cash Balance Dec 31	123,136	Cash Balance Dec 31	74,352	Cash Balance Dec 31	142,637	Cash Balance Dec 31	0	Cash Balance Dec 31	0	340,125
										340,125

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2025

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.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	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
						*Revenue Neutral Rate***	*54.279*
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		xxxxxxxxxxxxxxxxx		
Assessed Valuation	11,836,720		14,676,013		14,831,685		

Outstanding Indebtedness, January 1,	2022	2023	2024
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

Published in the Butler County Times-Gazette
Jul 20, 2024

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.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	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		
Totals	1,703,379	59.332	1,928,279	51.891	2,096,939	711,917	48.000
						*Revenue Neutral Rate***	*54.279*
Less: Transfers	207,600		240,000		325,000		
Net Expenditure	1,495,779		1,688,279		1,771,939		
Total Tax Levied	702,297		826,736		xxxxxxxxxxxxxxxxx		
Assessed Valuation	11,836,720		14,676,013		14,831,685		

Outstanding Indebtedness, January 1,	2022	2023	2024
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

2486070