RECEIVED
AUG 26 2025
BUTLER COUNTY CLERK

State of Kansas
2026 City

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 expenditures for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	1,392,000	692,193	43.013
Debt Service	10-113		158,583		
Library	12-1220				
Special Highway		7	55,000		
Special Parks		7	25,000		
Water		8	297,000		
Sewer		8	249,000		
Trash		9	80,000		
		9			
Non-Budgeted Funds-A		10			
Totals		xxxxxx	2,256,583	692,193	43.013
Budget Hearing Notice		11			
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Neighborhood Revitalization					

County Clerk's Use Only	
16,092,787	
Nov 1, 2025 Total Assessed Valuation	

Revenue Neutral Rate	44.365
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: 11-24-2025
County Clerk

COUNTY CLERK SEAL BUTLER COUNTY, KANSAS

Governing Body

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	711,917	57,749	995	962	1,235	891
Debt Service						
Library						
TOTAL	711,917	57,749	995	962	1,235	891

County Treas Motor Vehicle Estimate 57,749
County Treas Recreational Vehicle Estimate 995
County Treas 16/20M Vehicle Estimate 962
County Treas Commercial Vehicle Tax Estimate 1,235
County Treas Watercraft Tax Estimate 891

Motor Vehicle Factor 0.08112
Recreational Vehicle Factor 0.00140
16/20M Vehicle Factor 0.00135
Commercial Vehicle Factor 0.00174
Watercraft Factor 0.00125

Benton

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Bond/Interest	30,000	45,000	75,000	12-197
General	Equipment Reserve	20,000	70,000	70,000	12-1,117
General	Capital Improvement	25,000	75,000	120,000	12-1,118
General	Water Reserve	20,000			
General	Sewer Reserve	20,000	10,000	10,000	12-1,117
Water	Water Reserve	30,000	30,000	55,000	12-1,117
Water	Equipment Reserve	35,000	35,000	55,000	12-1,117
Sewer	Sewer Reserve	30,000	30,000	40,000	12-1,117
Sewer	Equipment Reserve	25,000	22,000	30,000	12-1,117
Sewer	Capital Improvement	5,000	8,000	35,000	12-1,118
	Totals	240,000	325,000	490,000	
	Adjustments*				
	Adjusted Totals	240,000	325,000	490,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Benton

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due Interest	Date Due Principal	Amount Due 2025 Interest	Amount Due 2025 Principal	Amount Due 2026 Interest	Amount Due 2026 Principal
General Obligation:											
Series A, 2021	4/22/2021	9/1/2030	1.04	1,385,000	868,557	3/1-9/1	9/1	9,598	145,000	8,583	145,000
Total G.O. Bonds					**868,557**			**9,598**	**145,000**	**8,583**	**145,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**868,557**			**9,598**	**145,000**	**8,583**	**145,000**

Benton

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
Totals					**0**	**0**	**0**

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

Benton 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	121,404	104,575	153,457
Receipts:			
Ad Valorem Tax	700,329	711,917	xxxxxxxxxxxxxxxxx
Delinquent Tax	13,269	20,000	15,000
Motor Vehicle Tax	58,811	62,498	57,749
Recreational Vehicle Tax	378	1,109	995
16/20M Vehicle Tax	937	490	962
Commercial Vehicle Tax		2,618	1,235
Watercraft Tax			891
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor	10,822	10,250	10,747
Community Building	3,700	4,000	4,000
Local Sales Tax	247,189	320,000	325,000
Franchise Tax	50,291	57,000	55,000
Fines & Penalties	9,016	10,000	10,000
Fees & Permits	41,269	25,000	45,000
Dividends	5,269	5,000	5,000
Reimbursements/Donation	10,095		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	9,051	15,000	15,000
Neighborhood Revitalization Rebate	-2,444		0
Miscellaneous	288	10,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,158,270**	**1,254,882**	**556,579**
Resources Available:	**1,279,674**	**1,359,457**	**710,036**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	1,279,674	1,359,457	710,036
Expenditures:			
0	0	0	0
Sub-Total detail page	0	0	0
Salaries/Benefits	640,000	650,000	700,000
Administration	272,000	210,000	220,000
Police	37,020	40,000	60,000
Street Improvements	95,935	75,000	100,000
Community Building Expense		5,000	10,000
Capital Outlay	7,191	11,000	10,000
Trans to Bond/Interest	30,000	45,000	75,000
Trans to Cap Imp	25,000	75,000	120,000
Trans to Equip Reserve	20,000	70,000	70,000
Trans to Water Reserve	20,000		
Trans to Sewer Reserve	20,000	10,000	10,000
Property Improvement Program	2,953	8,000	10,000
Festivals Committee		2,000	2,000
Cash Reserve (2026 column)			
Miscellaneous	5,000	5,000	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,175,099**	**1,206,000**	**1,392,000**
Unencumbered Cash Balance Dec 31	104,575	153,457	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,310,315	1,321,000	1,392,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,392,000
		Tax Required	681,964
	Delinquent Comp Rate:	1.5%	10,229
		Amount of 2025 Ad Valorem Tax	692,193

CPA Summary

Benton 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	51,243	52,680	63,087
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	81	7	
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessments	126,751	120,000	120,000
Transfer from General	30,000	45,000	75,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**156,832**	**165,007**	**195,000**
Resources Available:	**208,075**	**217,687**	**258,087**
Expenditures:			
Principal	145,000	145,000	145,000
Interest	10,395	9,600	8,583
Cash Reserve (2026 column)			
Miscellaneous			5,000
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**155,395**	**154,600**	**158,583**
Unencumbered Cash Balance Dec 31	52,680	63,087	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	155,395	157,100	158,583
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	158,583
		Tax Required	0
	Delinquent Comp Rate:	1.5%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		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% Total Rec			
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
2024/2025/2026 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.5%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Benton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	12,310	21,744	21,719
Receipts:			
State of Kansas Gas Tax	25,499	23,650	23,650
County Transfers Gas	4,021	3,660	3,660
Culvert Reimbursements			15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**29,520**	**27,310**	**42,310**
Resources Available:	**41,830**	**49,054**	**64,029**
Expenditures:			
Culvert Repairs			
Street Repairs & Maintenance	20,086	27,335	40,000
Culverts			15,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**20,086**	**27,335**	**55,000**
Unencumbered Cash Balance Dec 31	21,744	21,719	9,029
2024/2025/2026 Budget Authority Amoun	30,000	27,335	55,000

Adopted Budget

Special Parks	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	40,316	41,155	26,405
Receipts:			
Alcohol Tax	10,821	10,250	10,747
Fees & Rentals	75		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,896**	**10,250**	**10,747**
Resources Available:	**51,212**	**51,405**	**37,152**
Expenditures:			
Repairs & Maintenance	10,057	25,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,057**	**25,000**	**25,000**
Unencumbered Cash Balance Dec 31	41,155	26,405	12,152
2024/2025/2026 Budget Authority Amoun	29,000	35,000	25,000

CPA Summary

Benton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	44,152	24,291	27,291
Receipts:			
Charges to Customers	228,100	240,000	260,000
Interest on Idle Funds			
Miscellaneous	1,811	8,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**229,911**	**248,000**	**270,000**
Resources Available:	**274,063**	**272,291**	**297,291**
Expenditures:			
Water Purchase	141,742	140,000	147,000
Operations	43,031	40,000	40,000
Transfer to Water Reserve	30,000	30,000	55,000
Transfer to Equipment Reserve	35,000	35,000	55,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**249,772**	**245,000**	**297,000**
Unencumbered Cash Balance Dec 31	24,291	27,291	291
2024/2025/2026 Budget Authority Amoun	250,000	255,000	297,000

Adopted Budget

Sewer	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	52,622	70,326	52,812
Receipts:			
Charges to Customers	196,328	185,000	200,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**196,328**	**185,000**	**200,000**
Resources Available:	**248,950**	**255,326**	**252,812**
Expenditures:			
Operations	59,139	75,000	75,000
Contractual Services	9,971	15,000	15,000
Principal/Interest	52,514	52,514	54,000
Transfer to Cap Imp	5,000	8,000	35,000
Transfer to Sewer Res	30,000	30,000	40,000
Transfer to Equip Res	22,000	22,000	30,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**178,624**	**202,514**	**249,000**
Unencumbered Cash Balance Dec 31	70,326	52,812	3,812
2024/2025/2026 Budget Authority Amoun	197,514	209,514	249,000

CPA Summary

Benton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	22,627	29,023	36,023
Receipts:			
Charges to Cuustomers	68,601	75,000	80,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**68,601**	**75,000**	**80,000**
Resources Available:	**91,228**	**104,023**	**116,023**
Expenditures:			
Contractual Services	62,205	68,000	80,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**62,205**	**68,000**	**80,000**
Unencumbered Cash Balance Dec 31	29,023	36,023	36,023
2024/2025/2026 Budget Authority Amount	64,000	91,990	80,000

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(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	123,136	Cash Balance Jan 1	74,352	Cash Balance Jan 1	142,697	Cash Balance Jan 1	0	Cash Balance Jan 1		340,185
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer-General	20,000	Transfer-General	20,000	Transfer-General	20,000					
Transfer-Water	30,000	Transfer-Sewer	30,000	Transfer-Water	35,000					
				Transfer-Sewer	25,000					
					2,092					
Total Receipts	50,000	Total Receipts	50000	Total Receipts	82092	Total Receipts	0	Total Receipts	0	182,092
Resources Available:	173,136	Resources Available:	124,352	Resources Available:	224,789	Resources Available:	0	Resources Available:	0	522,277
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	173,136	Cash Balance Dec 31	124,352	Cash Balance Dec 31	224,789	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**522,277** **
										522,277 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of

Benton

will meet on August 18th, 2025 at 7:00 P.M. at Benton Community Building, 150 S Main, Benton, Kansas 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, 154 S Main, Benton, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,175,099	51.891	1,206,000	46.776	1,392,000	692,193	43.135
Debt Service	155,395		154,600		158,583		
Library							
Special Highway	20,086		27,335		55,000		
Special Parks	10,057		25,000		25,000		
Water	249,772		245,000		297,000		
Sewer	178,624		202,514		249,000		
Trash	62,205		68,000		80,000		
Non-Budgeted Funds-A							
Totals	1,851,238	51.891	1,928,449	46.776	2,256,583	692,193	43.135
						*Revenue Neutral Rate***	*44.365*
Less: Transfers	240,000		325,000		490,000		
Net Expenditure	1,611,238		1,603,449		1,766,583		
Total Tax Levied	826,736		711,917		xxxxxxxxxxxxxxxxx		
Assessed Valuation	14,676,013		15,219,998		16,047,234		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	1,180,000	1,023,952	868,557
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	1,180,000	1,023,952	868,557

*Tax rates are expressed in mills

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

Joyce Casady

Official Title: City Clerk

Published in the Butler County Times-Gazette
Jul 29, 2025

NOTICE OF BUDGET HEARING

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Benton

will meet on August 18th, 2025 at 7:00 P.M. at Benton Community Building, 150 S Main, Benton, Kansas 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, 154 S Main, Benton, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,175,099	51.891	1,206,000	46.776	1,392,000	692,193	43.135
Debt Service	155,395		154,600		158,583		
Library							
Special Highway	20,086		27,335		55,000		
Special Parks	10,057		25,000		25,000		
Water	249,772		245,000		297,000		
Sewer	178,624		202,514		249,000		
Trash	62,205		68,000		80,000		
Non-Budgeted Funds-A							
Totals	1,851,238	51.891	1,928,449	46.776	2,256,583	692,193	43.135
						*Revenue Neutral Rate***	*44.365*
Less: Transfers	240,000		325,000		490,000		
Net Expenditure	1,611,238		1,603,449		1,766,583		
Total Tax Levied	826,736		711,917		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	14,676,013		15,219,998		16,047,234		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	1,180,000	1,023,952	868,557
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	1,180,000	1,023,952	868,557

*Tax rates are expressed in mills

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

Joyce Canady

Official Title: City Clerk

3701416