

**FY 2022/2023 ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget**  
For the fiscal year ended June 30, 2023  
County Name: **BENTON COUNTY** County Number: 06

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
<b>Revenues &amp; Other Financing Sources</b>							
Taxes Levied on Property	9,127,509	3,986,521		752,002		13,866,032	14,712,582
Less: Uncollected Delinquent Taxes - Levy Year				0		0	
Less: Credits to Taxpayers				0		0	
Net Current Property Taxes	9,127,509	3,986,521		752,002		13,866,032	13,746,879
Delinquent Property Tax Revenue	1,426	699		115		2,240	3,937
Penalties, Interest & Costs on Taxes	80,372					80,372	98,171
Other County Taxes/TIF Tax Revenues	166,313	1,328,254	0	13,257	0	1,507,824	1,467,572
Intergovernmental	4,751,497	6,798,572	0	56,060	0	11,606,129	10,797,284
Licenses & Permits	31,205	63,292	0	0	0	94,497	54,400
Charges for Service	870,769	14,021	0	0	0	884,790	849,400
Use of Money & Property	304,843	64,121	0	0	24,417	393,381	76,143
Miscellaneous	366,934	671,609	0	0	0	1,038,543	618,135
<b>Subtotal Revenues</b>	15,700,868	12,927,089	0	821,434	24,417	29,473,808	27,711,921
Other Financing Sources:							
General Long-Term Debt Proceeds	0	0	0	0	0	0	
Operating Transfers In	0	3,634,745	0	0	0	3,634,745	3,754,745
Proceeds of Capital Asset Sales	3,774	12,308	0	0	0	16,082	42,800
<b>Total Revenues &amp; Other Sources</b>	15,704,642	16,574,142	0	821,434	24,417	33,124,635	31,509,466
<b>Expenditures &amp; other Financing Uses</b>							
Operating:							
Public Safety and Legal Services	5,690,768	163,129			0	5,853,897	7,627,060
Physical Health Social Services	1,096,906	0			0	1,096,906	1,427,648
Mental Health, ID & DD (Polk County only)	0	0			0	0	0
County Environment and Education	1,281,946	809,631			0	2,091,577	2,660,572
Roads & Transportation	0	9,176,667			0	9,176,667	9,857,796
Government Services to Residents	1,015,703	6,574			0	1,022,277	1,134,720
Administration	3,367,927	125,820			0	3,493,747	2,670,923
Nonprogram Current	79,552	0			0	79,552	155,485
Debt Service	0	0		812,575	0	812,575	812,575
Capital Projects	0	1,131,333	2,544,005		0	3,675,338	7,207,500
<b>Subtotal Expenditures</b>	12,532,802	11,413,154	2,544,005	812,575	0	27,302,536	33,554,279
Other Financing Uses:							
Operating Transfers Out	273,992	3,360,753	0	0	0	3,634,745	3,754,745
Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Other Uses</b>	12,806,794	14,773,907	2,544,005	812,575	0	30,937,281	37,309,024
<b>Changes in fund balances</b>	2,897,848	1,800,235	-2,544,005	8,859	24,417	2,187,354	-5,799,558
Beginning Fund Balance - July 1, 2022	10,090,346	8,931,139	5,417,878	14,459	1,000,287	25,454,109	17,392,623
Increase (Decrease) in Reserves (GAAP Budget)	0	0	0	0	0	0	0
Fund Balance - Nonspendable	0	0	0	0	0	0	0
Fund Balance - Restricted	12,351,194	10,592,091	2,752,423	23,318	1,024,704	26,743,730	9,366,886
Fund Balance - Committed	637,000	139,283	121,450	0	0	897,733	628,000
Fund Balance - Assigned	0	0	0	0	0	0	1,956,255
Fund Balance - Unassigned	0	0	0	0	0	0	-358,076
<b>Total Ending Fund Balance - June 30, 2023</b>	12,988,194	10,731,374	2,873,873	23,318	1,024,704	27,641,463	11,593,065

Additional details are available at: [www.bentoncountyia.gov](http://www.bentoncountyia.gov)  
Notes to the financial statement, if any: -  
Telephone : (319) 472-2365

ANNUAL FINANCIAL REPORT

County Name: BENTON COUNTY  
County Number: 06

FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
<b>Revenues &amp; Other Financing Sources</b>							
1	Taxes Levied on Property	9,127,509	3,986,521		752,002		13,866,032
2	Less: Uncollected Delinquent Taxes - Levy Year						0
3	Less: Credits to Taxpayers						0
4	Net Current Property Taxes	9,127,509	3,986,521		752,002		13,866,032
5	Delinquent Property Tax Revenue	1,426	699		115		2,240
6	Penalties, Interest & Costs on Taxes	80,372					80,372
7	Other County Taxes/TIF Tax Revenues	166,313	1,328,254		13,257		1,507,824
8	Intergovernmental	4,751,497	6,798,572		56,060		11,606,129
9	Licenses & Permits	31,205	63,292				94,497
10	Charges for Service	870,769	14,021				884,790
11	Use of Money & Property	304,843	64,121			24,417	393,381
12	Miscellaneous	366,934	671,609				1,038,543
13	<b>Subtotal Revenues</b>	15,700,868	12,927,089	0	821,434	24,417	29,473,808
Other Financing Sources:							
14	General Long-Term Debt Proceeds						0
15	Operating Transfers In		3,634,745				3,634,745
16	Proceeds of Capital Asset Sales	3,774	12,308				16,082
17	<b>Total Revenues &amp; Other Sources</b>	15,704,642	16,574,142	0	821,434	24,417	33,124,635
<b>Expenditures &amp; other Financing Uses</b>							
Operating:							
18	Public Safety and Legal Services	5,690,768	163,129				5,853,897
19	Physical Health Social Services	1,096,906					1,096,906
20	Mental Health, ID & DD (Polk County only)						0
21	County Environment and Education	1,281,946	809,631				2,091,577
22	Roads & Transportation		9,176,667				9,176,667
23	Government Services to Residents	1,015,703	6,574				1,022,277
24	Administration	3,367,927	125,820				3,493,747
25	Nonprogram Current	79,552					79,552
26	Debt Service				812,575		812,575
27	Capital Projects		1,131,333	2,544,005			3,675,338
28	<b>Subtotal Expenditures</b>	12,532,802	11,413,154	2,544,005	812,575	0	27,302,536
Other Financing Uses:							
29	Operating Transfers Out	273,992	3,360,753				3,634,745
30	Refunded Debt/Payments to Escrow						0
31	<b>Total Expenditures &amp; Other Uses</b>	12,806,794	14,773,907	2,544,005	812,575	0	30,937,281
32	<b>Changes in fund balances</b>	2,897,848	1,800,235	-2,544,005	8,859	24,417	2,187,354
33	Beginning Fund Balance - July 1, 2022	10,090,346	8,931,139	5,417,878	14,459	1,000,287	25,454,109
34	Increase (Decrease) in Reserves						0
35	Fund Balance - Nonspendable						0
36	Fund Balance - Restricted	12,351,194	10,592,091	2,752,423	23,318	1,024,704	26,743,730
37	Fund Balance - Committed	637,000	139,283	121,450			897,733
38	Fund Balance - Assigned						0
39	Fund Balance - Unassigned						0
40	<b>Total Ending Fund Balance - June 30, 2023</b>	12,988,194	10,731,374	2,873,873	23,318	1,024,704	27,641,463

REVENUES DETAIL

County Name: BENTON COUNTY  
County Number: 06

FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2022/2023
Taxes levied on Property	1 5,517,026	3,610,483	0	3,986,521	0		0		752,002		13,866,032
Less: Uncoll. Del. Taxes Levy Year	2										0
Less: Credits to Taxpayers	3										0
1000 Net Current Property Taxes	4 5,517,026	3,610,483		3,986,521					752,002		13,866,032
Delinq. Property Tax Revenue	5 862	564		699					115		2,240
11XX Penalties, Int. & Costs on Taxes	6 80,372										80,372
Other County Taxes:											
12XX Other County Taxes	7 4,057	2,655		2,957					540		10,209
13XX Voter Approved Local Option Taxes	8						1,240,247				1,240,247
14XX Gambling Taxes	9										0
15XX TIF Tax Revenues	10	1,022									1,022
16XX Utility Tax Replacement Excise Taxes	11 95,591	62,557		85,050					12,717		255,915
17XX Taxes Collected for Other Governments	11B 431										431
Subtotal	12 100,079	66,234	0	88,007	0	0	1,240,247	0	13,257	0	1,507,824
Intergovernmental Revenue:											
20XX State Shared Revenues	13					5,443,368					5,443,368
21X State Replacements Against Levied Taxes	14 370,654	242,566		216,260					51,026		880,506
22XX Other State Tax Replacements	15 36,974	24,196		26,224					5,034		92,428
23XX, 24XX State/Federal Pass-Thru Revenues	16 269,934					61,436	319,053				650,423
25XX Contributions from Other											
Intergovernmental Units	17 705,622	22,829	404,207				25,982				1,192,306
26XX, 27XX State Grants and Entitlements	18 133,895					659,724	12,859				806,478
28XX Federal Grants and Entitlements	19		2,540,620								2,540,620
29XX Payments in Lieu of Taxes	20										0
Subtotal	21 1,517,079	289,591	2,944,827	242,484	0	6,198,194	357,894	0	56,060	0	11,606,129
3XXX Licenses & Permits	22 31,205					63,292					94,497
4XXX, 5XXX Charges for Service	23 870,709	60		9,250			4,771				884,790
6XXX Use of Money & Property	24 291,860		12,983				64,121			24,417	393,381
8XXX Miscellaneous	25 360,484	50	6,400	640		582,216	88,753				1,038,543
Total Revenues	26 8,769,676	3,966,982	2,964,210	4,327,601	0	6,843,702	1,755,786	0	821,434	24,417	29,473,808
Other Financing Sources:											
Operating Transfers In:											
9000 From General Basic	27										273,992
9020 From Rural Services Basic	28										3,100,753
90XX From Other Budgetary Funds	29					260,000					260,000
Subtotal	30 0	0	0	0	0	3,634,745	0	0	0	0	3,634,745
91XX Proceeds/Gen Long-term Debt	31										0
92xx Proceeds/Capital Asset Sales	32 3,774					12,308					16,082
Total Revenues and Other Sources	33 8,773,450	3,966,982	2,964,210	4,327,601	0	10,490,755	1,755,786	0	821,434	24,417	33,124,635
Beginning Fund Balance - July 1, 2022	34 6,526,094	1,897,182	1,667,070	1,152,756		6,413,670	1,364,713	5,417,878	14,459	1,000,287	25,454,109
<b>Total Resources</b>	35 15,299,544	5,864,164	4,631,280	5,480,357	0	16,904,425	3,120,499	5,417,878	835,893	1,024,704	58,578,744





**COUNTY ENVIRONMENT AND EDUCATION**  
 County Name: BENTON COUNTY County Number: 06  
 FY 2022/2023 ANNUAL FINANCIAL REPORT  
 10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023
<b>Environmental Quality Program</b>									
6000 - Natural Resources Conservation	1						67,348		67,348
6010 - Weed Eradication	2			85,793					85,793
6020 - Solid Waste Disposal	3	7,288		292,572					299,860
6030 - Environmental Restoration	4								0
Subtotal	5	7,288	0	378,365	0	0	67,348	0	453,001
<b>Conservation &amp; Recreation Service Program</b>									
6100 - Administration	6	94,927	25,456						129,557
6110 - Maintenance & Operations	7	781,916	134,464				9,174		918,039
6120 - Recreation & Environmental Educ.	8	113,954	54,166				1,659		168,120
Subtotal	9	990,797	214,086	0	0	0	10,833	0	1,215,716
<b>Animal Control Program</b>									
6200 - Animal Shelter	10			2,420					2,420
<b>6210 - Animal Bounties &amp; State</b>									
Apiarist Expenses	11								0
Subtotal	12	0	0	2,420	0	0	0	0	2,420
<b>County Development Program</b>									
6300 - Land Use & Building Controls	13	17,206		148,831					166,037
6310 - Housing Rehabilitation & Develop.	14								0
6320 - Community Economic Development	15	24,000					66,000		90,000
Subtotal	16	41,206	0	148,831	0	0	66,000	0	256,037
<b>Educational Services Program</b>									
6400 - Libraries	17			70,800			65,034		135,834
6410 - Historic Preservation	18	4,819							4,819
6420 - Fair & 4-H Clubs	19	23,750							23,750
6430 - Fairgrounds	20								0
6440 - Memorial Halls	21								0
6450 - Other Educational Services	22								0
Subtotal	23	28,569	0	70,800	0	0	65,034	0	164,403
<b>President or Governor Declared Disasters Program</b>									
6500 - Property	24								0
6510 - Buildings	25								0
6520 - Equipment	26								0
6530 - Public Facilities	27								0
Subtotal	28	0	0	0	0	0	0	0	0
<b>Total - County Environment and Education</b>	29	1,067,860	214,086	600,416	0	0	209,215	0	2,091,577

**ROADS & TRANSPORTATION**  
 County Name: BENTON COUNTY County Number: 06  
 FY 2022/2023 ANNUAL FINANCIAL REPORT  
 10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023
<b>Secondary Roads Administration &amp; Engineering Program</b>									
7000 - Administration	1					192,590			192,590
7010 - Engineering	2					426,096			426,096
Subtotal	3	0	0	0	0	618,686	0	0	618,686
<b>Roadway Maintenance Program</b>									
7100 - Bridges & Culverts	4					128,343			128,343
7110 - Roads	5					4,504,370			4,504,370
7120 - Snow & Ice Control	6					475,254			475,254
7130 - Traffic Controls	7					256,962			256,962
7140 - Road Clearing	8			263,707		139,808			403,515
Subtotal	9	0	0	263,707	0	5,504,737	0	0	5,768,444
<b>General Roadway Expenditures Program</b>									
7200 - Equipment	10					799,242			799,242
7210 - Equipment Operations	11					1,655,129			1,655,129
7220 - Tools, Materials & Supplies	12					229,849			229,849
7230 - Real Estate & Buildings	13					105,317			105,317
Subtotal	14	0	0	0	0	2,789,537	0	0	2,789,537
<b>Mass Transit Program</b>									
7300 - Air Transportation	15								0
7310 - Ground Transportation	16								0
Subtotal	17	0	0	0	0	0	0	0	0
<b>Total - Roads &amp; Transportation</b>	18	0	0	263,707	0	8,912,960	0	0	9,176,667

**GOVERNMENT SERVICES TO RESIDENTS**  
 County Name: BENTON COUNTY County Number: 06  
 FY 2022/2023 ANNUAL FINANCIAL REPORT  
 10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023
<b>Representation Services Program</b>									
8000 - Elections Administration		251,119							251,119 1
8010 - Local Elections		22,407							22,407 2
8020 - Township Officials				5,447					5,447 3
Subtotal	0	273,526	0	5,447	0	0	0	0	278,973 4
<b>State Administrative Services</b>									
8100 - Motor Vehicle Registrations & Licensing	204,907	94,038							298,945 5
8101 - Driver Licenses Services	93,251	48,766							142,017 6
8110 - Recording of Public Documents	207,512	93,703					1,127		302,342 7
Subtotal	505,670	236,507	0	0	0	0	1,127	0	743,304 8
<b>Total - Government Services to Residents</b>	505,670	510,033	0	5,447	0	0	1,127	0	1,022,277 9



ADMINISTRATION  
 County Name: BENTON COUNTY County Number: 06  
 FY 2022/2023 ANNUAL FINANCIAL REPORT  
 10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023
<b>Policy &amp; Administrative Program</b>									
9000 - General County Management	265,997	102,980	623,301						990,278
9010 - Administrative Management Services	251,473	69,720							321,193
9020 - Treasury Management Services	175,788	65,036							240,824
9030 - Other Policy & Administration	88,225								88,225
9040 - Reimbursable MHDS Direct Expenses			394,729						394,729
Subtotal	779,483	237,736	1,018,030	0	0	0	0	0	2,035,249
<b>Central Services Program</b>									
9100 - General Services	176,339	95,800	204,367				2,799		479,305
9110 - Information Tech Services	298,465	32,350					100,251		431,066
9120 - GIS Systems	78,322								78,322
Subtotal	553,126	128,150	204,367	0	0	0	103,050	0	988,693
<b>Risk Management Services Program</b>									
9200 - Tort Liability		146,150		4,729					150,879
9210 - Safety of Workplace		287,826		17,591					305,417
9220 - Fidelity of Public Officers		3,427		450					3,877
9230 - Unemployment Compensation		9,632							9,632
Subtotal	0	447,035	0	22,770	0	0	0	0	469,805
<b>Total - Administration</b>	1,332,609	812,921	1,222,397	22,770	0	0	103,050	0	3,493,747

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: BENTON COUNTY County Number: 06

FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2022/2023
<b>Nonprogram Current Expenditures</b>											
0010 - County Farm Operations	1										0
0020 - Interest on Short-Term Debt	2										0
0030 - Other Nonprogram Current	3	79,552									79,552
0040 - Other County Enterprises	4										0
Total - Nonprogram Current	5	79,552	0	0	0	0	0	0	0	0	79,552
<b>Long-Term Debt Service</b>											
0100 - Principal	6										630,000
0110 - Interest and Fiscal Charges	7										182,575
Total - Long-Term Debt Service	8	0	0	0	0	0	0				812,575
<b>Capital Projects</b>											
0200 - Roadway Construction	9					1,131,333					1,131,333
0210 - Conservation Land Acquisition & Dev.	10							16,897			16,897
0220 - Other Capital Projects	11							2,527,108			2,527,108
Total - Capital Projects	12	0	0	0	0	1,131,333	0	2,544,005	0	0	3,675,338
<b>Expenditures Summary</b>											
Total Public Safety and Legal Services	13	4,104,921	1,526,172	59,675	1,706	0	161,423	0	0	0	5,853,897
Total Physical Health and Social Services	14	890,572	206,334	0	0	0	0	0	0	0	1,096,906
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0	0	0	0	0
Total County Environment and Education	16	1,067,860	214,086	0	600,416	0	209,215	0	0	0	2,091,577
Total Roads & Transportation	17	0	0	0	263,707	0	8,912,960	0	0	0	9,176,667
Total Government Services to Residents	18	505,670	510,033	0	5,447	0	1,127	0	0	0	1,022,277
Total Administration	19	1,332,609	812,921	1,222,397	22,770	0	103,050	0	0	0	3,493,747
Total Nonprogram Current	20	79,552	0	0	0	0	0	0	0	0	79,552
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0	0	0
Total Capital Projects	22	0	0	0	0	1,131,333	0	2,544,005	0	0	3,675,338
Total - All Expenditures	23	7,981,184	3,269,546	1,282,072	894,046	0	10,044,293	474,815	812,575	0	27,302,536
<b>Other Budgetary Financing Uses Operating Transfers Out</b>											
To General Supplemental	24										0
To Rural Services Supplemental	25										0
To Secondary Roads	26	273,992			3,100,753		260,000				3,634,745
To Other Budgetary Funds	27										0
Total Operating Transfers Out	28	273,992	0	0	3,100,753	0	260,000	0	0	0	3,634,745
Refunded Debt/ Payments to Escrow	29										0
Increase (Decrease) in Reserves	30										0
Fund Balance - Nonspendable	31										0
Fund Balance - Restricted	32	6,407,368	2,594,618	3,349,208	1,448,558	6,860,132	2,283,401	2,752,423	23,318	1,024,704	26,743,730
Fund Balance - Committed	33	637,000			37,000		102,283				897,733
Fund Balance - Assigned	34										0
Fund Balance - Unassigned	35	0	0	0	0	0	0	0	0	0	0
Total Ending Fund Balance - June 30,	36	7,044,368	2,594,618	3,349,208	1,485,558	6,860,132	2,385,684	2,873,873	23,318	1,024,704	27,641,463
<b>Total Requirements</b>	37	15,299,544	5,864,164	4,631,280	5,480,357	16,904,425	3,120,499	5,417,878	835,893	1,024,704	58,578,744