

FY 2024/2025 ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2025
County Name: BENTON COUNTY County Number:06

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	10,595,090	5,755,122		814,580		17,164,792	16,906,062
Less: Uncollected Delinquent Taxes - Levy Year		0		0		0	0
Less: Credits to Taxpayers	614,745	270,290		46,560		931,595	
Net Current Property Taxes	9,980,345	5,484,832		768,020		16,233,197	16,906,062
Delinquent Property Tax Revenue	6,388	5,015		480		11,883	6,035
Penalties, Interest & Costs on Taxes	80,451					80,451	82,806
Other County Taxes/TIF Tax Revenues	163,994	1,439,890		12,192	0	1,616,076	1,640,554
Intergovernmental	2,517,897	9,061,209	360,461	49,515	0	11,989,082	13,009,026
Licenses & Permits	19,578	120,706	0	0	0	140,284	76,255
Charges for Service	953,746	10,742	0	0	0	964,488	867,175
Use of Money & Property	466,353	5,941	0	0	28,484	500,778	407,971
Miscellaneous	321,721	522,716	7,500	0	0	851,937	986,061
Subtotal Revenues	14,510,473	16,651,051	367,961	830,207	28,484	32,388,176	33,981,945
Other Financing Sources:							
General Long-Term Debt Proceeds	0	0	0	0	0	0	0
Operating Transfers In	65,000	4,188,532	200,000	0	0	4,453,532	4,388,532
Proceeds of Capital Asset Sales	5,384	45,069	0	0	0	50,453	32,000
Total Revenues & Other Sources	14,580,857	20,884,652	567,961	830,207	28,484	36,892,161	38,402,477
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	8,065,634	585,716			0	8,651,350	10,531,542
Physical Health and Social Services	1,299,843	24,114			0	1,323,957	2,131,110
Mental Health, ID & DD (Polk County only)	0	0	0	0	0	0	0
County Environment and Education	1,476,955	1,189,919			20,000	2,686,874	3,106,324
Roads & Transportation	0	10,061,891			0	10,061,891	11,445,138
Government Services to Residents	1,094,507	15,641			0	1,110,148	1,321,206
Administration	4,001,009	217,353			0	4,218,362	5,910,162
Nonprogram Current	6,372	274,527			0	280,899	910,700
Debt Service	0	0	0	811,950	0	811,950	811,950
Capital Projects	0	2,528,911	1,395,820	0	0	3,924,731	4,365,521
Subtotal Expenditures	15,944,320	14,898,072	1,395,820	811,950	20,000	33,070,162	40,533,653
Other Financing Uses:							
Operating Transfers Out	495,264	3,958,268	0	0	0	4,453,532	4,388,532
Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0
Total Expenditures & Other Uses	16,439,584	18,856,340	1,395,820	811,950	20,000	37,523,694	44,922,185
Changes in fund balances	-1,858,727	2,028,312	-827,859	18,257	8,484	-631,533	-6,519,708
Beginning Fund Balance - July 1, 2024	12,686,619	12,164,734	1,690,858	40,643	1,051,459	27,634,313	18,698,155
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	0	0	0	0	0	0	0
Fund Balance - Committed	10,185,892	14,151,046	638,663	58,900	1,059,943	26,094,444	12,851,690
Fund Balance - Assigned	642,000	42,000	224,336	0	0	908,336	674,000
Fund Balance - Unassigned	0	0	0	0	0	0	0
Total Ending Fund Balance - June 30, 2025	10,827,892	14,193,046	862,999	58,900	1,059,943	27,002,780	12,178,447

Additional details are available at: Benton County Auditor's Office
Notes to the financial statement, if any: -
Telephone : (319) 472-2365

ANNUAL FINANCIAL REPORT

County Name: BENTON COUNTY
 County Number: 06
 FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
Revenues & Other Financing Sources						
Taxes Levied on Property	10,595,090	5,755,122		814,580		17,164,792
Less: Uncollected Delinquent Taxes - Levy Year						0
Less: Credits to Taxpayers	614,745	270,290		46,560		931,595
Net Current Property Taxes	9,980,345	5,484,832		768,020		16,233,197
Delinquent Property Tax Revenue	6,388	5,015		480		11,883
Penalties, Interest & Costs on Taxes	80,451					80,451
Other County Taxes/ITF Tax Revenues	163,994	1,439,890		12,192		1,616,076
Intergovernmental	2,517,897	9,061,209	360,461	49,515		11,989,082
Licenses & Permits	19,578	120,706				140,284
Charges for Service	953,746	10,742				964,488
Use of Money & Property	466,353	5,941			28,484	500,778
Miscellaneous	321,721	522,716	7,500			851,937
Subtotal Revenues	14,510,473	16,651,051	367,961	830,207	28,484	32,388,176
Other Financing Sources:						
General Long-Term Debt Proceeds						0
Operating Transfers In	65,000	4,188,532	200,000			4,453,532
Proceeds of Capital Asset Sales	5,384	45,069				50,453
Total Revenues & Other Sources	14,580,857	20,884,652	567,961	830,207	28,484	36,892,161
Expenditures & other Financing Uses						
Operating:						
Public Safety and Legal Services	8,065,634	585,716				8,651,350
Physical Health Social Services	1,299,843	24,114				1,323,957
Mental Health, ID & DD (Polk County only)						0
County Environment and Education	1,476,955	1,189,919			20,000	2,686,874
Roads & Transportation	1,094,507	15,641				10,061,891
Government Services to Residents	4,001,009	217,553				1,110,148
Administration	6,372	274,527				4,218,362
Nonprogram Current						280,899
Debt Service				811,950		811,950
Capital Projects		2,528,911	1,395,820			3,924,731
Subtotal Expenditures	15,944,320	14,898,072	1,395,820	811,950	20,000	33,070,162
Other Financing Uses:						
Operating Transfers Out	495,264	3,958,268				4,453,532
Refunded Debt/Payments to Escrow						0
Total Expenditures & Other Uses	16,439,584	18,856,340	1,395,820	811,950	20,000	37,523,694
Changes in fund balances	-1,858,727	2,028,312	-827,859	18,257	8,484	-631,533
Beginning Fund Balance - July 1, 2024	12,686,619	12,164,734	1,690,858	40,643	1,051,459	27,634,313
Increase (Decrease) in Reserves						0
Fund Balance - Nonspendable						0
Fund Balance - Restricted	10,185,892	14,151,046	638,663	58,900	1,059,943	26,094,444
Fund Balance - Committed	642,000	42,000	224,336			908,336
Fund Balance - Assigned						0
Fund Balance - Unassigned						0
Total Ending Fund Balance - June 30, 2025	10,827,892	14,193,046	862,999	58,900	1,059,943	27,002,780

REVENUES DETAIL

County Name: BENTON COUNTY
County Number: 06

FY 2024/2025 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 2024/2025
Taxes levied on Property	1	6,296,107	4,298,983	0	4,507,413	0	1,247,709		814,580		17,164,792
Less: Uncoll. Del. Taxes Levy Year	2										0
Less: Credits to Taxpayers	3	365,311	249,434		197,896		72,394		46,560		931,595
1000 Net Current Property Taxes	4	5,930,796	4,049,549		4,309,517		1,175,315		768,020		16,233,197
Delinq. Property Tax Revenue	5	3,796	2,592		4,263		752		480		11,883
11XX Penalties, Int, & Costs on Taxes	6	80,451									80,451
Other County Taxes:											
12XX Other County Taxes	7	3,577	2,442		2,396		666		452		9,533
13XX Voter Approved Local Option Taxes	8						1,336,028				1,336,028
14XX Gambling Taxes	9										0
15XX TIF Tax Revenues	10		1,107								1,107
16XX Utility Tax Replacement Excise Taxes	11	92,904	63,435		82,389		18,411		11,740		268,879
17XX Taxes Collected for Other Governments	11B	529									529
Subtotal	12	97,010	66,984	0	84,785	0	1,355,105	0	12,192	0	1,616,076
Intergovernmental Revenue:											
20XX State Shared Revenues	13					5,685,023					5,685,023
21X State Replacements Against Levied Taxes	14	365,311	249,434		197,896		72,394		46,560		931,595
22XX Other State Tax Replacements	15	22,834	15,591		16,597		4,525		2,955		62,502
23XX, 24XX State/Federal Pass-Thru Revenues	16	256,672				2,119,511		360,461			2,736,644
25XX Contributions from Other											
Intergovernmental Units	17	889,886	3,045	427,387			3,558	29,053			1,352,929
26XX, 27XX State Grants and Entitlements	18	287,737					643,687	13,424			944,848
28XX Federal Grants and Entitlements	19							275,541			275,541
29XX Payments in Lieu of Taxes	20										0
Subtotal	21	1,822,440	268,070	427,387	214,493	0	8,451,779	394,937	49,515	0	11,989,082
3XXX Licenses & Permits	22	19,578				68,314		52,392			140,284
4XXX, 5XXX Charges for Service	23	953,686	60		6,250		4,492				964,488
6XXX Use of Money & Property	24	455,144		11,209			5,891			28,484	500,778
8XXX Miscellaneous	25	318,814	2,877	30	1,079		3,255	7,500			851,937
Total Revenues	26	9,681,715	4,390,132	438,626	4,620,437	0	9,038,475	2,992,139	830,207	28,484	32,388,176
Other Financing Sources:											
Operating Transfers In:											
9000 From General Basic	27					295,264		200,000			495,264
9020 From Rural Services Basic	28					3,360,768					3,360,768
90XX From Other Budgetary Funds	29	65,000				532,500					597,500
Subtotal	30	65,000	0	0	0	4,188,532	0	200,000	0	0	4,453,532
91XX Proceeds/Gen Long-term Debt	31										0
92xx Proceeds/Capital Asset Sales	32	5,384				45,069					50,453
Total Revenues and Other Sources	33	9,752,099	4,390,132	438,626	4,620,437	0	13,272,076	2,992,139	830,207	28,484	36,892,161
Beginning Fund Balance - July 1, 2024	34	6,840,223	3,201,712	2,644,684	2,088,607	6,674,799	3,401,328	1,690,858	40,643	1,051,459	27,634,313
Total Resources	35	16,592,322	7,591,844	3,083,310	6,709,044	0	19,946,875	6,393,467	870,850	1,079,943	64,526,474

PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: BENTON COUNTY County Number: 06
 FY 2024/2025 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 2024/2025
Physical Health Services Program									
3000 - Personal & Family Health Services	1								0 1
3010 - Communicable Disease Prevention	2								0 2
3020 - Environmental Health	3	105,331	29,062						134,393 3
3040 - Health Administration	4	167,356	38,639						205,995 4
3050 - Support of Hospitals	5								0 5
Subtotal	6	272,687	67,701	0	0	0	0	0	340,388 6
Services to Poor Program									
3100 - Administration	7	58,421	5,059						63,480 7
3110 - General Welfare Services	8	20,856							20,856 8
3120 - Care in County Care Facility	9								0 9
Subtotal	10	79,277	5,059	0	0	0	0	0	84,336 10
Services to Military Veterans Program									
3200 - Administration	11	61,969	14,308						76,277 11
3210 - General Services to Veterans	12	2,806							2,806 12
Subtotal	13	64,775	14,308	0	0	0	0	0	79,083 13
Children's & Family Services									
3300 - Youth Guidance	14		196,538						196,538 14
3310 - Family Protective Services	15								0 15
3320 - Services for Disabled Children	16								0 16
Subtotal	17	0	196,538	0	0	0	0	0	196,538 17
Services to Other Adults Program									
3400 - Services to the Elderly	18	514,343	81,031						595,374 18
3410 - Other Social Services	19								0 19
3420 - Soc Serv Business Operations	20								0 20
Subtotal	21	514,343	81,031	0	0	0	0	0	595,374 21
Chemical Dependency Program									
3500 - Treatment Services	22								0 22
3510 - Preventive Services	23		4,124				24,114		28,238 23
3520 - Opioid Litigation Settlement	24								0 24
Subtotal	25	0	4,124	0	0	0	24,114	0	28,238 25
Total - Physical Health & Social	26	931,082	368,761	0	0	0	24,114	0	1,323,957 26

COUNTY ENVIRONMENT AND EDUCATION
 County Name: BENTON COUNTY County Number: 06
 FY 2024/2025 ANNUAL FINANCIAL REPORT
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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 2024/2025
Environmental Quality Program									
6000 - Natural Resources Conservation	1								0
6010 - Weed Eradication	2			114,643					114,643
6020 - Solid Waste Disposal	3	7,095		290,832					297,927
6030 - Environmental Restoration	4								0
Subtotal	5	7,095	0	405,475	0	0	0	0	412,570
Conservation & Recreation Service Program									
6100 - Administration	6	191,241	35,082				13,500		239,823
6110 - Maintenance & Operations	7	832,180	137,354				104,922	20,000	1,094,456
6120 - Recreation & Environmental Educ.	8	127,217	53,343						180,560
Subtotal	9	1,150,638	225,779	0	0	0	118,422	20,000	1,514,839
Animal Control Program									
6200 - Animal Shelter	10			2,935					2,935
6210 - Animal Bounties & State									
Apiarist Expenses	11								0
Subtotal	12	0	0	2,935	0	0	0	0	2,935
County Development Program									
6300 - Land Use & Building Controls	13	17,902		106,854					124,756
6310 - Housing Rehabilitation & Develop.	14								0
6320 - Community Economic Development	15	24,000					76,000		100,000
Subtotal	16	41,902	0	106,854	0	0	76,000	0	224,756
Educational Services Program									
6400 - Libraries	17			70,800			409,433		480,233
6410 - Historic Preservation	18	4,041							4,041
6420 - Fair & 4-H Clubs	19	47,500							47,500
6430 - Fairgrounds	20								0
6440 - Memorial Halls	21								0
6450 - Other Educational Services	22								0
Subtotal	23	51,541	0	70,800	0	0	409,433	0	531,774
President or Governor Declared Disasters Program									
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
Total - County Environment and Education	29	1,251,176	225,779	586,064	0	0	603,855	20,000	2,686,874

ROADS & TRANSPORTATION
 County Name: BENTON COUNTY County Number: 06
 FY 2024/2025 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 2024/2025
Secondary Roads Administration & Engineering Program									
7000 - Administration	1					229,634			229,634
7010 - Engineering	2					495,315			495,315
Subtotal	3	0	0	0	0	724,949	0	0	724,949
Roadway Maintenance Program									
7100 - Bridges & Culverts	4					251,574			251,574
7110 - Roads	5					4,803,107			4,803,107
7120 - Snow & Ice Control	6					377,306			377,306
7130 - Traffic Controls	7					293,340			293,340
7140 - Road Clearing	8			292,370		194,051			486,421
Subtotal	9	0	0	292,370	0	5,919,378	0	0	6,211,748
General Roadway Expenditures Program									
7200 - Equipment	10					1,039,293			1,039,293
7210 - Equipment Operations	11					1,672,215			1,672,215
7220 - Tools, Materials & Supplies	12					292,469			292,469
7230 - Real Estate & Buildings	13					121,217			121,217
Subtotal	14	0	0	0	0	3,125,194	0	0	3,125,194
Mass Transit Program									
7300 - Air Transportation	15								0
7310 - Ground Transportation	16								0
Subtotal	17	0	0	0	0	0	0	0	0
Total - Roads & Transportation	18	0	0	292,370	0	9,769,521	0	0	10,061,891

GOVERNMENT SERVICES TO RESIDENTS
 County Name: BENTON COUNTY County Number: 06
 FY 2024/2025 ANNUAL FINANCIAL REPORT
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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 2024/2025
Representation Services Program									
8000 - Elections Administration		272,473							272,473 1
8010 - Local Elections		3,049							3,049 2
8020 - Township Officials				8,225					8,225 3
Subtotal	0	275,522	0	8,225	0	0	0	0	283,747 4
State Administrative Services									
8100 - Motor Vehicle Registrations & Licensing		82,062							82,062 5
8101 - Driver Licenses Services		52,721							169,660 6
8110 - Recording of Public Documents		89,212					7,416		332,748 7
Subtotal	594,990	223,995	0	0	0	0	7,416	0	826,401 8
Total - Government Services to Residents	594,990	499,517	0	8,225	0	0	7,416	0	1,110,148 9

ADMINISTRATION
 County Name: BENTON COUNTY County Number: 06
 FY 2024/2025 ANNUAL FINANCIAL REPORT
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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 2024/2025
Policy & Administrative Program									
9000 - General County Management	302,949	79,664	468,311						850,924
9010 - Administrative Management Services	287,946	61,925							349,871
9020 - Treasury Management Services	195,448	62,662							258,110
9030 - Other Policy & Administration	85,180								85,180
9040 - Reimbursable MHDS Direct Expenses			431,361						431,361
Subtotal	871,523	204,251	899,672	0	0	0	0	0	1,975,446
Central Services Program									
9100 - General Services	195,129	100,226	485,755				25,136		806,246
9110 - Information Tech Services	543,680	45,967					169,780		759,427
9120 - GIS Systems	110,851								110,851
Subtotal	849,660	146,193	485,755	0	0	0	194,916	0	1,676,524
Risk Management Services Program									
9200 - Tort Liability		144,863		4,932					149,795
9210 - Safety of Workplace	37	386,417		16,926					403,380
9220 - Fidelity of Public Officers		830							830
9230 - Unemployment Compensation		11,808		579					12,387
Subtotal	37	543,918	0	22,437	0	0	0	0	566,392
Total - Administration	1,721,220	894,362	1,385,427	22,437	0	0	194,916	0	4,218,362

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: BENTON COUNTY County Number: 06
 FY 2024/2025 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 2024/2025
Nonprogram Current Expenditures											
0010 - County Farm Operations											0
0020 - Interest on Short-Term Debt											0
0030 - Other Nonprogram Current	6,372						274,527				280,899
0040 - Other County Enterprises											0
Total - Nonprogram Current	6,372	0	0	0	0	0	274,527			0	280,899
Long-Term Debt Service											
0100 - Principal									700,500		700,500
0110 - Interest and Fiscal Charges									111,450		111,450
Total - Long-Term Debt Service	0	0	0	0	0	0	0	0	811,950	0	811,950
Capital Projects											
0200 - Roadway Construction						2,528,911					
0210 - Conservation Land Acquisition & Dev.								367,961			367,961
0220 - Other Capital Projects								1,027,859			1,027,859
Total - Capital Projects	0	0	0	0	0	2,528,911	0	1,395,820		0	3,924,731
Expenditures Summary											
Total Public Safety and Legal Services	5,169,729	1,587,445	1,308,460	4,622	0	0	581,094			0	8,651,350
Total Physical Health and Social Services	931,082	368,761	0	0	0	0	24,114			0	1,323,957
Total Mental Health, ID & DD (Polk County only)	0	0	0	0	0	0	0			0	0
Total County Environment and Education	1,251,176	225,779	0	586,064	0	0	603,855			20,000	2,686,874
Total Roads & Transportation	0	0	0	292,370	0	9,769,521	0			0	10,061,891
Total Government Services to Residents	594,990	499,517	0	8,225	0	0	7,416			0	1,110,148
Total Administration	1,721,220	894,362	1,385,427	22,437	0	0	194,916			0	4,218,362
Total Nonprogram Current	6,372	0	0	0	0	0	274,527			0	280,899
Total Long-Term Debt Service	0	0	0	0	0	0	0		811,950	0	811,950
Total Capital Projects	0	0	0	0	0	2,528,911	0	1,395,820		0	3,924,731
Total - All Expenditures	9,674,569	3,575,864	2,693,887	913,718	0	12,298,432	1,685,922	1,395,820	811,950	20,000	33,070,162
Other Budgetary Financing Uses Operating Transfers Out											
To General Supplemental											0
To Rural Services Supplemental											0
To Secondary Roads	295,264			3,360,768			532,500				4,188,532
To Other Budgetary Funds	200,000						65,000				265,000
Total Operating Transfers Out	495,264	0	0	3,360,768	0	0	597,500	0	0	0	4,453,532
Refunded Debt/ Payments to Escrow											0
Increase (Decrease) in Reserves											0
Fund Balance - Nonspendable											0
Fund Balance - Restricted	5,780,489	4,015,980	389,423	2,392,558		7,648,443	4,110,045	638,663	58,900	1,059,943	26,094,444
Fund Balance - Committed	642,000			42,000				224,336			908,336
Fund Balance - Assigned											0
Fund Balance - Unassigned	0	0	0	0	0	0	0	0	0	0	0
Total Ending Fund Balance - June 30,	6,422,489	4,015,980	389,423	2,434,558	0	7,648,443	4,110,045	862,999	58,900	1,059,943	27,002,780
Total Requirements	16,592,322	7,591,844	3,083,310	6,709,044	0	19,946,875	6,393,467	2,258,819	870,850	1,079,943	64,526,474