

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: BUTLER COUNTY County Number:12

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
<b>Revenues &amp; Other Financing Sources</b>							
Taxes Levied on Property	1 4,230,698	2,388,804		566,199		7,185,701	7,642,593
Less: Uncollected Delinquent Taxes - Levy Year	2	0		0	0	0	2
Less: Credits to Taxpayers	3	0		0	0	0	3
Net Current Property Taxes	4 4,230,698	2,388,804		566,199		7,185,701	7,642,593
Delinquent Property Tax Revenue	5 3	0		0	3	3	650
Penalties, Interest & Costs on Taxes	6 35,242					35,242	20,700
Other County Taxes/TIF Tax Revenues	7 262,919	2,318,588	0	32,014	0	2,613,521	2,419,051
Intergovernmental	8 997,561	5,446,469	0	44,151	0	6,488,181	8,465,229
Licenses & Permits	9 22,782	54,889	0	0	0	77,671	63,100
Charges for Service	10 585,814	5,678	0	0	0	591,492	572,939
Use of Money & Property	11 382,826	20,256	38,465	2,717	0	444,264	232,636
Miscellaneous	12 262,476	368,618	142,005	0	0	773,099	404,440
<b>Subtotal Revenues</b>	13 6,780,321	10,603,302	180,470	645,081	0	18,209,174	19,821,338
Other Financing Sources:							
General Long-Term Debt Proceeds	14 0	0	0	0	0	0	14
Operating Transfers In	15 80,655	2,433,779	0	793,685	0	3,308,119	5,335,000
Proceeds of Capital Asset Sales	16 10,305	63,175	0	0	0	73,480	16
<b>Total Revenues &amp; Other Sources</b>	17 6,871,281	13,100,256	180,470	1,438,766	0	21,590,773	25,156,338
<b>Expenditures &amp; other Financing Uses</b>							
Operating:							
Public Safety and Legal Services	18 1,906,888	606,055			0	2,512,943	2,779,281
Physical Health Social Services	19 1,290,343	0			0	1,290,343	1,508,701
Mental Health, ID & DD (Polk County only)	20 0	0			0	0	20
County Environment and Education	21 673,790	1,080,295			0	1,754,085	2,113,960
Roads & Transportation	22 0	6,731,397			0	6,731,397	6,831,000
Government Services to Residents	23 616,690	6,780			0	623,470	732,551
Administration	24 1,999,757	0			0	1,999,757	2,311,404
Nonprogram Current	25 0	0			0	0	25
Debt Service	26 0	0		1,429,643	0	1,429,643	2,500
Capital Projects	27 1,553,949	1,472,917	1,454,036		0	4,480,902	7,583,000
<b>Subtotal Expenditures</b>	28 8,041,417	9,897,444	1,429,643	1,429,643	0	20,822,540	25,292,040
Other Financing Uses:							
Operating Transfers Out	29 240,655	2,733,685	333,779	0	0	3,308,119	5,335,000
Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	30
<b>Total Expenditures &amp; Other Uses</b>	31 8,282,072	12,631,129	1,787,815	1,429,643	0	24,130,659	30,627,040
<b>Changes in fund balances</b>	32 -1,410,791	469,127	-1,607,345	9,123	0	-2,539,886	-5,470,702
Beginning Fund Balance - July 1, 2022	33 5,089,080	6,699,666	3,948,208	10,648	0	15,747,602	14,659,587
Increase (Decrease) in Reserves (GAAP Budget)	34 0	0	0	0	0	0	34
Fund Balance - Nonspendable	35 0	0	0	0	0	0	35
Fund Balance - Restricted	36 2,761,151	7,168,793	2,340,863	19,771	0	12,290,578	36
Fund Balance - Committed	37 0	0	0	0	0	0	37
Fund Balance - Assigned	38 0	0	0	0	0	0	9,188,885
Fund Balance - Unassigned	39 917,138	0	0	0	0	917,138	0
<b>Total Ending Fund Balance - June 30, 2023</b>	40 3,678,289	7,168,793	2,340,863	19,771	0	13,207,716	9,188,885

Additional details are available at: Butler County Courthouse, 428 6th St, Allison, IA, 50602

Notes to the financial statement, if any: -

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