

2025 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

350095 BENTON TWP, LACKAWANNA COUNTY

BALANCE SHEET

DCED-CLGS-30 (09-09)

BENTON TWP, LACKAWANNA County

BALANCE SHEET

December 31, 2025

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		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Liabilities and Other Credits											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits											
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	889,988	99,509								989,497
291-299	Other Equity										
Total Fund and Account Group Equity		889,988	99,509								989,497
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											989,497

BENTON TWP, LACKAWANNA County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Taxes								
301.00	Real Estate Taxes	179,555						179,555
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by cities of the 3rd Class)							
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)							
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	56,589						56,589
310.20	Earned Income Taxes / Wage Taxes	313,739						313,739
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **							
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		549,883						549,883

Licenses and Permits								
320-322	All Other Licenses and Permits	12,025						12,025
321.80	Cable Television Franchise Fees	10,474						10,474
Total Licenses and Permits		22,499						22,499

Fines and Forfeits								
330-332	Fines and Forfeits	2,848						2,848
Total Fines and Forfeits		2,848						2,848

BENTON TWP, LACKAWANNA County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	2,753	4,858					7,611
342.00	Rents and Royalties	51,331						51,331
Total Interest, Rents and Royalties		54,084	4,858					58,942

Federal								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants							
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements							
353.00	Federal Payments in Lieu of Taxes							
Total Federal								

State								
354.03	Highways and Streets	87,072						87,072
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	447						447
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		130,909					130,909
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	14,163						14,163
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

BENTON TWP, LACKAWANNA County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		101,682	130,909					232,591

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants							
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
Total Local Government Units								

Charges for Service								
361.00	General Government	2,020						2,020
362.00	Public Safety	50,962						50,962
363.20	Parking							
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)	1,814						1,814
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services	464						464
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

BENTON TWP, LACKAWANNA County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service							
Total Charges for Service		55,260						55,260

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors							
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues								

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

BENTON TWP, LACKAWANNA County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	9,192						9,192
Total Other Financing Sources		9,192						9,192

TOTAL REVENUES

795,448	135,767						931,215
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	14,534						14,534
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	550						550
403.00	Tax Collection	10,354						10,354
404.00	Solicitor / Legal Services	7,338						7,338
405.00	Secretary / Clerk	17,060						17,060
406.00	Other General Government Administration	12,770						12,770
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	800						800
409.00	General Government Buildings and Plant	106,787						106,787
Total General Government		170,193						170,193

Public Safety

410.00	Police	500						500
411.00	Fire	43,542						43,542
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	8,648						8,648

BENTON TWP, LACKAWANNA County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Safety								
414.00	Planning and Zoning	36,254						36,254
415.00	Emergency Management and Communications							
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
Total Public Safety		88,944						88,944

Health and Human Services								
420.00-425.00	Health and Human Services							
Total Health and Human Services								

Public Works - Sanitation								
426.00	Recycling Collection and Disposal	5,966						5,966
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		5,966						5,966

Public Works - Highways and Streets								
430.00	General Services - Administration	178,431						178,431
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	67,834	17,847					85,681
433.00	Traffic Control Devices	359						359
434.00	Street Lighting	1,169						1,169

BENTON TWP, LACKAWANNA County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	41,349	33,869					75,218
438.00	Maintenance and Repairs of Roads and Bridges	93,134	57,709					150,843
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		382,276	109,425					491,701

Other Public Works Enterprises								
440.00	Airports							
441.00	Cemeteries							
442.00	Electric System							
443.00	Gas System							
444.00	Markets							
445.00	Parking							
446.00	Storm Water and Flood Control							
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises								

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks							

BENTON TWP, LACKAWANNA County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation								

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development								

Debt Service								
471.00	Debt Principal (short-term and long-term)	8,000						8,000
472.00	Debt Interest (short-term and long-term)	1,436						1,436
475.00	Fiscal Agent Fees							
Total Debt Service		9,436						9,436

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	2,888						2,888
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

BENTON TWP, LACKAWANNA County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Employer Paid Benefits and Withholding Items

484.00	Worker Compensation Insurance	27,131						27,131
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		30,019						30,019

Insurance

486.00	Insurance, Casualty, and Surety	13,954						13,954
Total Insurance		13,954						13,954

Unclassified Operating Expenditures

488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
Total Unclassified Operating Expenditures								

Other Financing Uses

491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers							
493.00	All Other Financing Uses	34,848						34,848
Total Other Financing Uses		34,848						34,848

TOTAL EXPENDITURES

	735,636	109,425						845,061
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES

	59,812	26,342						86,154
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BENTON TWP
December 31, 2025

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
new construction	Note	2012	2032	150,000	68,000		8,000		60,000		60,000
Loan - Truck	Note	2020	2030	130,000	80,000		13,000		67,000		67,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding 127,000

Capitalized lease obligations 0

Net debt 127,000

BENTON TWP, LACKAWANNA County
STATEMENT OF CAPITAL EXPENDITURES
December 31, 2025

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: New 2026 Freightliner Truck Bo	114,257		114,257
Other: Accessories, Box etc for Truck	47,810		47,810
TOTAL CAPITAL EXPENDITURES	162,067		162,067

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

223,839

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the: Governing Body of the Municipality
 President Judge of the Court of Common Pleas
 Secretary of the Department of Community & Economic Development

I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the BENTON TWP have audited, adjusted and settled the various funds and account groups of the BENTON TWP for the year ended December 31, 2025. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.

These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of BENTON TWP for the year ended December 31, 2025, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

Nicholas A Shyshuk Elected Auditor

Jill M Durkin Elected Auditor

Connie Otto Elected Auditor

Nicholas A Shyshuk
Jill M Durkin
Connie Otto

Subscribed and sworn to before me this 1 day of January, 1.

SEAL

Signed: _____

Witness (Controller)/Auditor (Auditors)

December 31, 2025

NOTES / COMMENTS

Adjustment of General Fund opening Balance: Add \$1829 correction to the carryover of \$828348 in order to open at correct \$830177

BENTON TOWNSHIP

AUDIT REPORT - FY 2025

GENERAL FUND BALANCE - JANUARY 1, 2025 \$ 830177

REVENUE: \$ 795447

EXPENDITURES: \$ 735636

BALANCE - DECEMBER 31, 2025 \$ 889988

STATE FUND - JANUARY 1, 2025 \$ 73168

REVENUE: \$ 135767

EXPENDITURES: \$ 109426

BALANCE - DECEMBER 31, 2025 \$ 99509

Nicholas A. Shyshuk Auditor **Nicholas A Shyshuk**

Connie Otto Auditor **Connie Otto**

Jill M. Durkin Auditor **Jill M Durkin**