

FY 2023/2024 ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
 For the fiscal year ended June 30, 2024
 County Name: TAMIA COUNTY County Number:86

| | General | Special Revenue | Capital Projects | Debt Service | Permanent | Actual Totals | Budgeted Totals |
|--|---------|-----------------|------------------|--------------|-----------|---------------|-----------------|
| Revenues & Other Financing Sources | | | | | | | |
| Taxes Levied on Property | 1 | 7,481,764 | 2,681,584 | 407,379 | | 10,570,727 | 10,570,727 |
| Less: Uncollected Delinquent Taxes - Levy Year | 2 | 2,937 | 517 | 155 | | 3,609 | |
| Less: Credits to Taxpayers | 3 | 305,208 | 103,997 | 16,171 | | 425,376 | |
| Net Current Property Taxes | 4 | 7,173,619 | 2,577,070 | 391,053 | | 10,141,742 | 10,570,727 |
| Delinquent Property Tax Revenue | 5 | 3,614 | 766 | 191 | | 4,571 | 1,038 |
| Penalties, Interest & Costs on Taxes | 6 | 66,428 | | | | 66,428 | 24,061 |
| Other County Taxes/TIF Tax Revenues | 7 | 136,435 | 1,292,753 | 7,218 | 0 | 1,436,406 | 1,730,555 |
| Intergovernmental | 8 | 1,538,172 | 7,234,051 | 23,194 | 0 | 8,795,417 | 10,553,546 |
| Licenses & Permits | 9 | 16,775 | 31,788 | 0 | 0 | 48,563 | 26,950 |
| Charges for Service | 10 | 882,738 | 2,848 | 0 | 0 | 885,586 | 627,403 |
| Use of Money & Property | 11 | 586,898 | 3,450 | 0 | 0 | 590,348 | 134,805 |
| Miscellaneous | 12 | 781,141 | 192,447 | 0 | 0 | 973,588 | 493,483 |
| Subtotal Revenues | 13 | 11,185,820 | 11,335,173 | 421,656 | 0 | 22,942,649 | 24,162,568 |
| Other Financing Sources: | | | | | | | |
| General Long-Term Debt Proceeds | 14 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operating Transfers In | 15 | 330,000 | 3,353,275 | 510,375 | 0 | 4,193,650 | 3,426,438 |
| Proceeds of Capital Asset Sales | 16 | 13,910 | 3,959 | 0 | 0 | 17,869 | 21,500 |
| Total Revenues & Other Sources | 17 | 11,529,730 | 14,692,407 | 932,031 | 0 | 27,154,168 | 27,610,506 |
| Expenditures & other Financing Uses | | | | | | | |
| Operating: | | | | | | | |
| Public Safety and Legal Services | 18 | 5,017,440 | 113,946 | | 0 | 5,131,386 | 5,188,819 |
| Physical Health Social Services | 19 | 2,052,720 | 0 | | 0 | 2,052,720 | 2,447,911 |
| Mental Health, ID & DD (Polk County only) | 20 | 0 | 0 | | 0 | 0 | 0 |
| County Environment and Education | 21 | 843,139 | 204,761 | | 0 | 1,047,900 | 1,471,989 |
| Roads & Transportation | 22 | 0 | 10,021,168 | | 0 | 10,021,168 | 11,870,536 |
| Government Services to Residents | 23 | 775,624 | 10,368 | | 0 | 785,992 | 822,325 |
| Administration | 24 | 2,443,634 | 623,760 | | 0 | 3,067,394 | 5,526,355 |
| Nonprogram Current | 25 | 1,551 | 0 | | 0 | 1,551 | 10,500 |
| Debt Service | 26 | 0 | 0 | 921,885 | 0 | 921,885 | 924,185 |
| Capital Projects | 27 | 545,814 | 1,108,439 | | 0 | 1,654,253 | 3,202,190 |
| Subtotal Expenditures | 28 | 11,679,922 | 12,082,442 | 921,885 | 0 | 24,684,249 | 31,464,810 |
| Other Financing Uses: | | | | | | | |
| Operating Transfers Out | 29 | 973,177 | 3,220,473 | 0 | 0 | 4,193,650 | 3,426,438 |
| Refunded Debt/Payments to Escrow | 30 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures & Other Uses | 31 | 12,653,099 | 15,302,915 | 921,885 | 0 | 28,877,899 | 34,891,248 |
| Changes in fund balances | 32 | -1,123,369 | -610,508 | 10,146 | 0 | -1,723,731 | -7,280,742 |
| Beginning Fund Balance - July 1, 2023 | 33 | 3,479,233 | 5,089,155 | 26,660 | 0 | 8,740,986 | 12,409,899 |
| Increase (Decrease) in Reserves (GAAP Budget) | 34 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance - Nonspendable | 35 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance - Restricted | 36 | 1,010,854 | 4,478,647 | 36,806 | 0 | 5,526,307 | |
| Fund Balance - Committed | 37 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance - Assigned | 38 | 169,663 | 0 | 0 | 0 | 315,601 | |
| Fund Balance - Unassigned | 39 | 1,175,347 | 0 | 0 | 0 | 1,175,347 | 5,129,157 |
| Total Ending Fund Balance - June 30, 2024 | 40 | 2,355,864 | 4,478,647 | 36,806 | 0 | 7,017,255 | 5,129,157 |

Additional details are available at: Tama County Auditor 104 West State Street P.O. Box 61 Toledo, IA 52342
 Notes to the financial statement, if any: -
 Telephone : (641) 484-2740