

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: TAMA COUNTY County Number:86

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	8,188,891	3,131,262		489,506		11,809,659	11,986,084
Less: Uncollected Delinquent Taxes - Levy Year		0		0		0	2
Less: Credits to Taxpayers		0		0		0	3
Net Current Property Taxes	8,188,891	3,131,262		489,506		11,809,659	11,986,084
Delinquent Property Tax Revenue	3,262	191		195		3,648	1,286
Penalties, Interest & Costs on Taxes	80,447					80,447	28,728
Other County Taxes/TIF Tax Revenues	150,456	1,323,016	0	8,994	0	1,482,466	1,728,476
Intergovernmental	1,415,367	7,275,654	0	26,381	0	8,717,402	8,796,493
Licenses & Permits	14,950	45,419	0	0	0	60,369	38,650
Charges for Service	722,551	36,601	0	0	0	759,152	633,967
Use of Money & Property	407,900	26,124	1,579	0	0	435,603	144,855
Miscellaneous	1,225,113	267,745	12,940	0	0	1,505,798	289,011
Subtotal Revenues	12,208,937	12,106,012	14,519	525,076	0	24,854,544	23,647,550
Other Financing Sources:							
General Long-Term Debt Proceeds	0	0	0	0	0	0	14
Operating Transfers In	305,742	2,543,262	0	461,000	0	3,310,004	3,147,332
Proceeds of Capital Asset Sales	5,520	33,868	0	0	0	39,388	1,500
Total Revenues & Other Sources	12,520,199	14,683,142	14,519	986,076	0	28,203,936	26,796,382
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	4,385,249	341,172			0	4,726,421	6,479,249
Physical Health and Social Services	2,457,892	0			0	2,457,892	2,448,602
Mental Health, ID & DD (Polk County only)	0	0			0	0	0
County Environment and Education	894,120	221,158			0	1,115,278	1,359,659
Roads & Transportation	0	9,529,400			0	9,529,400	10,424,391
Government Services to Residents	916,371	9,725			0	926,096	985,282
Administration	2,736,859	685,927			0	3,422,786	4,585,523
Nonprogram Current	13,270	0			0	13,270	15,500
Debt Service	0	0		924,285	0	924,285	926,585
Capital Projects	152,142	1,014,477	0	0	0	1,166,619	2,606,010
Subtotal Expenditures	11,555,903	11,801,859	0	924,285	0	24,282,047	29,830,801
Other Financing Uses:							
Operating Transfers Out	305,742	3,004,262	0	0	0	3,310,004	3,147,332
Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0
Total Expenditures & Other Uses	11,861,645	14,806,121	0	924,285	0	27,592,051	32,978,133
Changes in fund balances	658,554	-122,979	14,519	61,791	0	611,885	-6,181,751
Beginning Fund Balance - July 1, 2024	1,934,396	5,200,227	145,937	36,805	0	7,317,365	5,233,157
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	0	0	0	0	0	0	0
Fund Balance - Assigned	0	0	0	0	0	0	0
Fund Balance - Unassigned	2,592,950	5,077,248	160,456	98,596	0	7,929,250	-948,594
Total Ending Fund Balance - June 30, 2025	2,592,950	5,077,248	160,456	98,596	0	7,929,250	-948,594

Additional details are available at -
Notes to the financial statement, if any -
Telephone :