FY 2025/2026 ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2026
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	1	8,413,628	4,092,867		436,761		12,943,256	13,093,274	1
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0		0		2
Less: Credits to Taxpayers	3		0		0		0		3
Net Current Property Taxes	4	8,413,628	4,092,867		436,761		12,943,256	13,093,274	4
Delinquent Property Tax Revenue	5	1,277	171		66		1,514	1,080	5
Penalties, Interest & Costs on Taxes	6	85,900					85,900	21,180	6
Other County Taxes/TIF Tax Revenues	7	-107,103	1,416,323	0	7,361	0	1,316,581	1,489,564	7
Intergovernmental	8	1,383,378	6,121,106	0	23,470	0	7,527,954	8,950,937	8
Licenses & Permits	9	17,520	47,371	0	0	0	64,891	39,650	9
Charges for Service	10	792,473	36,837	0	0	0	829,310	796,656	10
Use of Money & Property	11	458,831	31,565	1,126	0	0	491,522	499,700	11
Miscellaneous	12	1,504,197	259,225	5,000	0	0	1,768,422	378,123	12
Subtotal Revenues	13	12,550,101	12,005,465	6,126	467,658	0	25,029,350	25,270,164	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0		14
Operating Transfers In	15	1,005,000	2,289,784	150,000	448,420	0	3,893,204	2,659,202	15
Proceeds of Capital Asset Sales	16	27,830	20,995	0	0	0	48,825	1,500	16
Total Revenues & Other Sources	17	13,582,931	14,316,244	156,126	916,078	0	28,971,379	27,930,866	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	4,472,352	1,212,521			0	5,684,873	6,454,112	18
Physical Health Social Services	19	2,032,584	0			0	2,032,584	2,109,875	19
County Environment and Education	20	792,101	211,440			0	1,003,541	1,109,197	20
Roads & Transportation	21	0	8,461,237			0	8,461,237	9,273,956	21
Government Services to Residents	22	877,624	9,444			0	887,068	1,022,296	22
Administration	23	2,640,877	54,383			0	2,695,260	2,724,622	23
Nonprogram Current	24	4,541	0			0	4,541	10,500	24
Debt Service	25	0	0	0	921,985	0	921,985	922,785	25
Capital Projects	26	16,587	19,498	0		0	36,085	2,183,807	26
Subtotal Expenditures	27	10,836,666	9,968,523	0	921,985	0	21,727,174	25,811,150	27
Other Financing Uses:									
Operating Transfers Out	28	1,247,000	2,646,204	0	0	0	3,893,204	2,659,202	28
Refunded Debt/Payments to Escrow	29	0	0	0	0	0	0		29
Total Expenditures & Other Uses	30	12,083,666	12,614,727	0	921,985	0	25,620,378	28,470,352	30
Changes in fund balances	31	1,499,265	1,701,517	156,126	-5,907	0	3,351,001	-539,486	31
Beginning Fund Balance - July 1, 2025	32	2,111,212	4,961,775	145,937	98,596	0	7,317,520	6,211,605	32
Increase (Decrease) in Reserves (GAAP Budget)	33	0	0	0	0	0	0		33
Fund Balance - Nonspendable	34	0	0	0	0	0	0		34
Fund Balance - Restricted	35	0	0	0	0	0	0		35
Fund Balance - Committed	36	0	0	0	0	0	0	5,672,119	36
Fund Balance - Assigned	37	0	0	0	0	0	0		37
Fund Balance - Unassigned	38	3,610,477	6,663,292	302,063	92,689	0	10,668,521	0	38
Total Ending Fund Balance - June 30, 2026	39	3,610,477	6,663,292	302,063	92,689	0	10,668,521	5,672,119	39

Additional details are available at: Tama County Auditor's Office
Notes to the financial statement, if any: -
Telephone : (641) 484-2740