

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: FREMONT COUNTY County Number:36

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	1 4,557,569	1,901,191		575,428		7,034,188	7,039,652
Less: Uncollected Delinquent Taxes - Levy Year	2	0		0		0	2
Less: Credits to Taxpayers	3 152,564	61,159		19,257		232,980	218,940
Net Current Property Taxes	4 4,405,005	1,840,032		556,171		6,801,208	6,820,712
Delinquent Property Tax Revenue	5 94	1		12		107	3,000
Penalties, Interest & Costs on Taxes	6 42,570					42,570	24,045
Other County Taxes/TIF Tax Revenues	7 228,639	555,557	0	10,887	0	795,083	729,408
Intergovernmental	8 727,257	3,751,583		27,696	0	4,506,536	7,814,735
Licenses & Permits	9 67,562	9,795	0	0	0	77,357	34,280
Charges for Service	10 424,335	1,787	0	0	0	426,122	384,025
Use of Money & Property	11 604,840	65	1,444	0	0	606,349	182,227
Miscellaneous	12 65,494	45,414	0	0	0	110,908	104,233
Subtotal Revenues	13 6,565,796	6,204,234	1,444	594,766	0	13,366,240	16,096,665
Other Financing Sources:							
General Long-Term Debt Proceeds	14 93,385	0	0	0	0	93,385	93,985
Operating Transfers In	15 0	1,805,671	0	15,000	0	1,820,671	1,820,671
Proceeds of Capital Asset Sales	16 0	58,676	0	0	0	58,676	100,000
Total Revenues & Other Sources	17 6,659,181	8,068,581	1,444	609,766	0	15,338,972	18,111,321
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	18 3,401,565	348,671			0	3,750,236	3,920,605
Physical Health and Social Services	19 150,981	22,716			0	173,697	334,869
Mental Health, ID & DD (Polk County only)	20 0	0	0		0	0	0
County Environment and Education	21 370,272	120,774			0	491,046	507,456
Roads & Transportation	22 0	5,223,225			0	5,223,225	5,752,317
Government Services to Residents	23 530,561	1,813			0	532,374	644,918
Administration	24 1,670,465	132,323			0	1,802,788	2,283,513
Nonprogram Current	25 0	0			0	0	10,000
Debt Service	26 93,685	0	0	601,784	0	695,469	695,768
Capital Projects	27 0	99,036	0		0	99,036	3,855,000
Subtotal Expenditures	28 6,217,529	5,948,558	0	601,784	0	12,767,871	18,004,446
Other Financing Uses:							
Operating Transfers Out	29 172,317	1,648,354	0	0	0	1,820,671	1,820,671
Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	0
Total Expenditures & Other Uses	31 6,389,846	7,596,912	0	601,784	0	14,588,542	19,825,117
Changes in fund balances	32 269,335	471,669	1,444	7,982	0	750,430	-1,713,796
Beginning Fund Balance - July 1, 2024	33 4,151,368	3,292,670	52,228	66,508	0	7,562,774	6,093,653
Increase (Decrease) in Reserves (GAAP Budget)	34 0	0	0	0	0	0	0
Fund Balance - Nonspendable	35 0	0	0	0	0	0	0
Fund Balance - Restricted	36 927,002	3,764,339	53,672	74,490	0	4,819,503	2,626,691
Fund Balance - Committed	37 0	0	0	0	0	0	0
Fund Balance - Assigned	38 1,573	0	0	0	0	1,573	1,573
Fund Balance - Unassigned	39 3,492,128	0	0	0	0	3,492,128	1,751,593
Total Ending Fund Balance - June 30, 2025	40 4,420,703	3,764,339	53,672	74,490	0	8,313,204	4,379,857

Additional details are available at: Fremont County Auditor's Office
Notes to the financial statement, if any: -
Telephone : (712) 374-2031