NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

WARREN COUNTY Fiscal Year July 1, 2022 - June 30, 2023

The WARREN COUNT	Y will conduct a public hearing for the purp	ose of amending the current hudget for fi	scal year ending June 30, 2023
THE WARKEN COUNT	I will conduct a public hearing for the purp	use of amending the current budget for h	scal year enuling June 30, 2023

Meeting Date/Time: 5/16/2023 09:30 AM	Contact: Meghan Minar	Phone: (515) 961-1018

Meeting Location: Warren County Administration Building Boardroom

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult https://dom.iowa.gov/local-gov-appeals.

Taxes Levied on Property 1 Less: Uncollected Delinquent Taxes - Levy Year 2 Less: Credits to Taxpayers 3 Net Current Property Tax 4 Delinquent Property Tax Revenue 5 Penalties, Interest & Costs on Taxes 6 Other County Taxes/TIF Tax Revenues 7 Intergovernmental 8 Licenses & Permits 9 Charges for Service 10 Use of Money & Property 11 Miscellaneous 12 Subtotal Revenue 13 Other Financing Sources: 6 General Long-Term Debt Proceeds 14 Operating Transfers In 15 Proceeds of Fixed Asset Sales 16 Total Revenues & Other Sources 17 EXPENDITURES & OTHER FINANCING USES 19 Operating: 19 Public Safety and Legal Services 18 Physical Health and Social Services 19 Mental Health, ID & DD 20 County Environment & Education 21 Roads & Transportation 22 Govermment Services to Residents 23	as Certified _ast Amended	Amendment	Total Budget After Current Amendment
Less: Credits to Taxpayers3Net Current Property Tax4Delinquent Property Tax Revenue5Penalties, Interest & Costs on Taxes6Other County Taxes/TIF Tax Revenues7Intergovermental8Licenses & Permits9Charges for Service10Use of Money & Property11Miscellaneous12Subtotal Revenue13Other Financing Sources:14General Long-Term Debt Proceeds14Operating Transfers In15Proceeds of Fixed Asset Sales16Total Revenues & Other Sources17EXPENDITURES & OTHER FINANCING USES19Operating:19Public Safety and Legal Services18Physical Health, ID & DD20County Environment & Education21Roads & Transportation22Government Services to Residents23Administration24Nonprogram Current25Debt Service26Capital Projects27Subtotal Expenditures28Other Financing Uses:29Refunded Debt/Payments to Escrow30Total Expenditures & Other Uses32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	17,980,949	0	17,980,949
Net Current Property Tax4Delinquent Property Tax Revenue5Penalties, Interest & Costs on Taxes6Other County Taxes/TIF Tax Revenues7Intergovernmental8Licenses & Permits9Charges for Service10Use of Money & Property11Miscellaneous12Subtotal Revenue13Other Financing Sources:14General Long-Term Debt Proceeds14Operating Transfers In15Proceeds of Fixed Asset Sales16Total Revenues & Other Sources17EXPENDITURES & OTHER FINANCING USES19Operating:20County Environment & Education21Roads & Transportation22Government & Education21Roads & Transportation22Government & Education21Nonprogram Current25Debt Service26Capital Projects27Subtotal Expenditures28Other Financing Uses:29Refunded Debt/Payments to Escrow30Total Expenditures & Other Sources32Beginning Tranfers Out29Refunded Debt/Payments to Escrow30Total Expenditures & Other Sources32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	0	0	0
Net Current Property Tax4Delinquent Property Tax Revenue5Penalties, Interest & Costs on Taxes6Other County Taxes/TIF Tax Revenues7Intergovernmental8Licenses & Permits9Charges for Service10Use of Money & Property11Miscellaneous12Subtotal Revenue13Other Financing Sources:14General Long-Term Debt Proceeds14Operating Transfers In15Proceeds of Fixed Asset Sales16Total Revenues & Other Sources17EXPENDITURES & OTHER FINANCING USES19Operating:20County Environment & Education21Roads & Transportation22Government & Education21Roads & Transportation22Government & Education21Nonprogram Current25Debt Service26Capital Projects27Subtotal Expenditures28Other Financing Uses:29Refunded Debt/Payments to Escrow30Total Expenditures & Other Sources32Beginning Tranfers Out29Refunded Debt/Payments to Escrow30Total Expenditures & Other Sources32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	690,500	0	690,500
Penalties, Interest & Costs on Taxes6Other County Taxes/TIF Tax Revenues7Intergovernmental8Licenses & Permits9Charges for Service10Use of Money & Property11Miscellaneous12Subtotal Revenue13Other Financing Sources:14General Long-Term Debt Proceeds14Operating Transfers In15Proceeds of Fixed Asset Sales16Total Revenues & Other Sources17EXPENDITURES & OTHER FINANCING USES18Operating:18Physical Health, ID & DD20County Environment & Education21Roads & Transportation22Government Services to Residents23Administration24Nonprogram Current25Debt Service26Capital Projects27Subtotal Expenditures28Other Financing Uses:27Subtotal Expenditures28Other Financing Uses:31Excess of Revenues & Other Sources31Excess of Revenues & Other Sources32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	17,290,449	0	17,290,449
Penalties, Interest & Costs on Taxes6Other County Taxes/TIF Tax Revenues7Intergovernmental8Licenses & Permits9Charges for Service10Use of Money & Property11Miscellaneous12Subtotal Revenue13Other Financing Sources:14General Long-Term Debt Proceeds14Operating Transfers In15Proceeds of Fixed Asset Sales16Total Revenues & Other Sources17EXPENDITURES & OTHER FINANCING USES18Operating:19Mental Health, ID & DD20County Environment & Education21Roads & Transportation22Government Services to Residents23Administration24Nonprogram Current25Debt Service26Capital Projects27Subtotal Expenditures27Subtotal Expenditures28Other Financing Uses:29Refunded Debt/Payments to Escrow30Total Expenditures & Other Sources31Excess of Revenues & Other Sources32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	1,160	0	1,160
Intergovernmental8Licenses & Permits9Charges for Service10Use of Money & Property11Miscellaneous12Subtotal Revenue13Other Financing Sources:14General Long-Term Debt Proceeds14Operating Transfers In15Proceeds of Fixed Asset Sales16Total Revenues & Other Sources17EXPENDITURES & OTHER FINANCING USES19Operating:20Public Safety and Legal Services18Physical Health, ID & DD20Courty Environment & Education21Roads & Transportation22Government Services to Residents23Administration24Nonprogram Current25Debt Service26Capital Projects27Subtotal Expenditures28Other Financing Uses:29Refunded Debt/Payments to Escrow30Total Expenditures & Other Sources31Excess of Revenues & Other Sources32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	113,176	0	113,176
Licenses & Permits9Charges for Service10Use of Money & Property11Miscellaneous12Subtotal Revenue13Other Financing Sources:14General Long-Term Debt Proceeds14Operating Transfers In15Proceeds of Fixed Asset Sales16Total Revenues & Other Sources17EXPENDITURES & OTHER FINANCING USES0Operating:20Public Safety and Legal Services18Physical Health and Social Services19Mental Health, ID & DD20Courty Environment & Education21Roads & Transportation22Government Services to Residents23Administration24Nonprogram Current25Debt Service26Capital Projects27Subtotal Expenditures28Other Financing Uses:29Refunded Debt/Payments to Escrow30Total Expenditures & Other Sources31Excess of Revenues & Other Sources32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	2,867,871	0	2,867,871
Charges for Service10Use of Money & Property11Miscellaneous12Subtotal Revenue13Other Financing Sources:14Operating Transfers In15Proceeds of Fixed Asset Sales16Total Revenues & Other Sources17 EXPENDITURES & OTHER FINANCING USES 10Operating:19Public Safety and Legal Services19Mental Health, ID & DD20County Environment & Education21Roads & Transportation22Government Services to Residents23Administration24Nonprogram Current25Debt Service26Capital Projects27Subtotal Expenditures28Other Financing Uses:29Refunded Debt/Payments to Escrow30Total Expenditures & Other Uses31Excess of Revenues & Other Sources32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	13,082,575	600,000	13,682,575
Use of Money & Property11Miscellaneous12Subtotal Revenue13Other Financing Sources:14Operating Transfers In15Proceeds of Fixed Asset Sales16Total Revenues & Other Sources17 EXPENDITURES & OTHER FINANCING USES 0Operating:0Public Safety and Legal Services18Physical Health and Social Services19Mental Health, ID & DD20County Environment & Education21Roads & Transportation22Government Services to Residents23Administration24Nonprogram Current25Debt Service26Cajial Projects27Subtotal Expenditures28Other Financing Uses:29Refunded Debt/Payments to Escrow30Total Expenditures & Other Uses31Excess of Revenues & Other Sources32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	123,575	20,000	143,575
Miscellaneous12Subtotal Revenue13Other Financing Sources:14Operating Transfers In15Proceeds of Fixed Asset Sales16Total Revenues & Other Sources17 EXPENDITURES & OTHER FINANCING USES 0Operating:19Public Safety and Legal Services18Physical Health and Social Services19Mental Health, ID & DD20County Environment & Education21Roads & Transportation22Government Services to Residents23Administration24Nonprogram Current25Deb Service26Capital Projects27Subtotal Expenditures28Other Financing Uses:29Refunded Debt/Payments to Escrow30Total Expenditures & Other Uses31Excess of Revenues & Other Sources32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	1,745,290	0	1,745,290
Subtotal Revenue13Other Financing Sources:General Long-Term Debt Proceeds14Operating Transfers In15Proceeds of Fixed Asset Sales16Total Revenues & Other Sources17 EXPENDITURES & OTHER FINANCING USES Operating:Public Safety and Legal Services18Physical Health and Social Services19Mental Health, ID & DD20County Environment & Education21Roads & Transportation22Government Services to Residents23Administration24Nonprogram Current25Debt Service26Capital Projects27Subtotal Expenditures28Other Financing Uses:29Refunded Debt/Payments to Escrow30Total Expenditures & Other Uses31Excess of Revenues & Other Sources32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	219,050	650,000	869,050
Other Financing Sources:IGeneral Long-Term Debt Proceeds14Operating Transfers In15Proceeds of Fixed Asset Sales16Total Revenues & Other Sources17EXPENDITURES & OTHER FINANCING USES0Operating:18Public Safety and Legal Services18Physical Health and Social Services19Mental Health, ID & DD20County Environment & Education21Roads & Transportation22Government Services to Residents23Administration24Nonprogram Current25Debt Service26Capital Projects27Subtotal Expenditures28Other Financing Uses:29Refunded Debt/Payments to Escrow30Total Expenditures & Other Uses31Excess of Revenues & Other Sources32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	559,192	525,000	1,084,192
Other Financing Sources:IGeneral Long-Term Debt Proceeds14Operating Transfers In15Proceeds of Fixed Asset Sales16Total Revenues & Other Sources17EXPENDITURES & OTHER FINANCING USES0Operating:18Public Safety and Legal Services18Physical Health and Social Services19Mental Health, ID & DD20County Environment & Education21Roads & Transportation22Government Services to Residents23Administration24Nonprogram Current25Debt Service26Capital Projects27Subtotal Expenditures28Other Financing Uses:29Refunded Debt/Payments to Escrow30Total Expenditures & Other Uses31Excess of Revenues & Other Sources32over (under) Expenditures & Other Uses32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	36,002,338	1,795,000	37,797,338
General Long-Term Debt Proceeds14Operating Transfers In15Proceeds of Fixed Asset Sales16Total Revenues & Other Sources17EXPENDITURES & OTHER FINANCING USES0Operating:18Public Safety and Legal Services18Physical Health and Social Services19Mental Health, ID & DD20County Environment & Education21Roads & Transportation22Government Services to Residents23Administration24Nonprogram Current25Debt Service26Capital Projects27Subtotal Expenditures28Other Financing Uses:29Refunded Debt/Payments to Escrow30Total Expenditures & Other Uses31Excess of Revenues & Other Sources32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	, ,		
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Total Revenues & Other Sources17EXPENDITURES & OTHER FINANCING USES17Operating:9Public Safety and Legal Services18Physical Health and Social Services19Mental Health, ID & DD20County Environment & Education21Roads & Transportation22Government Services to Residents23Administration24Nonprogram Current25Debt Service26Capital Projects27Subtotal Expenditures28Other Financing Uses:29Refunded Debt/Payments to Escrow30Total Expenditures & Other Uses31Excess of Revenues & Other Sources32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	3,385,000	700.000	4,085,000
EXPENDITURES & OTHER FINANCING USESImage: Comparis and comparison of the second state of the second s	5,000	0	5,000
EXPENDITURES & OTHER FINANCING USESImage: Comparis and comparison of the second state of the second s	39,392,338	2,495,000	41,887,338
Public Safety and Legal Services18Physical Health and Social Services19Mental Health, ID & DD20County Environment & Education21Roads & Transportation22Government Services to Residents23Administration24Nonprogram Current25Debt Service26Capital Projects27Subtotal Expenditures28Other Financing Uses:20Operating Tranfers Out29Refunded Debt/Payments to Escrow30Total Expenditures & Other Uses31Excess of Revenues & Other Sources over (under) Expenditures & Other Uses32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	, ,		
Public Safety and Legal Services18Physical Health and Social Services19Mental Health, ID & DD20County Environment & Education21Roads & Transportation22Government Services to Residents23Administration24Nonprogram Current25Debt Service26Capital Projects27Subtotal Expenditures28Other Financing Uses:20Operating Tranfers Out29Refunded Debt/Payments to Escrow30Total Expenditures & Other Uses31Excess of Revenues & Other Sources over (under) Expenditures & Other Sources over (under) Expenditures & GAAP Budgeting)34			
Physical Health and Social Services19Mental Health, ID & DD20County Environment & Education21Roads & Transportation22Government Services to Residents23Administration24Nonprogram Current25Debt Service26Capital Projects27Subtotal Expenditures28Other Financing Uses:20Operating Tranfers Out29Refunded Debt/Payments to Escrow30Total Expenditures & Other Uses31Excess of Revenues & Other Sources32over (under) Expenditures & Other Uses32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	9,263,770	693,695	9,957,465
Mental Health, ID & DD20County Environment & Education21Roads & Transportation22Government Services to Residents23Administration24Nonprogram Current25Debt Service26Capital Projects27Subtotal Expenditures28Other Financing Uses:20Operating Tranfers Out29Refunded Debt/Payments to Escrow30Total Expenditures & Other Uses31Excess of Revenues & Other Sources32over (under) Expenditures & Other Uses32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	2,982,343	40.000	3,022,343
County Environment & Education21Roads & Transportation22Government Services to Residents23Administration24Nonprogram Current25Debt Service26Capital Projects27Subtotal Expenditures28Other Financing Uses:29Refunded Debt/Payments to Escrow30Total Expenditures & Other Uses31Excess of Revenues & Other Sources32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	0	0	0
Government Services to Residents23Administration24Nonprogram Current25Debt Service26Capital Projects27Subtotal Expenditures28Other Financing Uses:29Refunded Debt/Payments to Escrow30Total Expenditures & Other Uses31Excess of Revenues & Other Sources32over (under) Expenditures & Other Uses32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	2,199,163	1,245,000	3,444,163
Administration24Nonprogram Current25Debt Service26Capital Projects27Subtotal Expenditures28Other Financing Uses:29Operating Tranfers Out29Refunded Debt/Payments to Escrow30Total Expenditures & Other Uses31Excess of Revenues & Other Sources32Over (under) Expenditures & Other Uses32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	11,937,450	1,887,000	13,824,450
Nonprogram Current25Debt Service26Capital Projects27Subtotal Expenditures28Other Financing Uses:29Operating Tranfers Out29Refunded Debt/Payments to Escrow30Total Expenditures & Other Uses31Excess of Revenues & Other Sources over (under) Expenditures & Other Uses32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	1,181,055	245,000	1,426,055
Debt Service26Capital Projects27Subtotal Expenditures28Other Financing Uses:29Operating Tranfers Out29Refunded Debt/Payments to Escrow30Total Expenditures & Other Uses31Excess of Revenues & Other Sources32over (under) Expenditures & Other Uses32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	4,512,275	492,500	5,004,775
Capital Projects27Subtotal Expenditures28Other Financing Uses:29Operating Tranfers Out29Refunded Debt/Payments to Escrow30Total Expenditures & Other Uses31Excess of Revenues & Other Sources over (under) Expenditures & Other Uses32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	0	0	0
Subtotal Expenditures 28 Other Financing Uses: 29 Operating Tranfers Out 29 Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31 Excess of Revenues & Other Sources over (under) Expenditures & Other Uses 32 Beginning Fund Balance - July 1, 2022 33 Increase (Decrease) in Reserves (GAAP Budgeting) 34	3,412,250	0	3,412,250
Other Financing Uses: 29 Operating Tranfers Out 29 Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31 Excess of Revenues & Other Sources over (under) Expenditures & Other Uses 32 Beginning Fund Balance - July 1, 2022 33 Increase (Decrease) in Reserves (GAAP Budgeting) 34	905,000	5,590,000	6,495,000
Operating Tranfers Out 29 Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31 Excess of Revenues & Other Sources over (under) Expenditures & Other Uses 32 Beginning Fund Balance - July 1, 2022 33 Increase (Decrease) in Reserves (GAAP Budgeting) 34	36,393,306	10,193,195	46,586,501
Operating Tranfers Out 29 Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31 Excess of Revenues & Other Sources over (under) Expenditures & Other Uses 32 Beginning Fund Balance - July 1, 2022 33 Increase (Decrease) in Reserves (GAAP Budgeting) 34		-,,	
Total Expenditures & Other Uses31Excess of Revenues & Other Sources over (under) Expenditures & Other Uses32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	3,385,000	700.000	4,085,000
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	0	0	0
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses32Beginning Fund Balance - July 1, 202233Increase (Decrease) in Reserves (GAAP Budgeting)34	39,778,306	10,893,195	50,671,501
Increase (Decrease) in Reserves (GAAP Budgeting) 34	-385,968	-8,398,195	-8,784,163
	21,511,678	6,171,883	27,683,561
Fund Balance - Nonspendable 35	0	0	0
	0	0	0
Fund Balance - Restricted 36	16,097,096	-3,816,000	12,281,096
Fund Balance - Committed 37	74,000	0	74,000
Fund Balance - Assigned 38	0	0	0
Fund Balance - Unassigned 39	4,954,614	1,589,688	6,544,302
Total Ending Fund Balance - June 30, 2023 40	21,125,710	-2,226,312	18,899,398

Explanation of Changes: ~5.5M Secondary Road Shop Building & LECC completion, ~2.5M ARPA projects whose completion dates were unknown at beginning of FY, various other smaller expense and revenue increases/decreases