

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: WARREN COUNTY County Number:91

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources								
Taxes Levied on Property	1	13,498,656	1,734,685		2,888,679		18,122,020	19,188,935
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0		0	2
Less: Credits to Taxpayers	3		0		0		0	765,500
Net Current Property Taxes	4	13,498,656	1,734,685		2,888,679		18,122,020	18,423,435
Delinquent Property Tax Revenue	5	61	0		11		72	1,900
Penalties, Interest & Costs on Taxes	6	132,999					132,999	125,915
Other County Taxes/TIF Tax Revenues	7	265,904	3,320,681	0	48,266	0	3,634,851	2,860,381
Intergovernmental	8	2,855,807	5,360,044	0	137,801	0	8,353,652	8,880,923
Licenses & Permits	9	37,425	154,183	0	0	0	191,608	157,475
Charges for Service	10	1,532,590	27,534	0	0	0	1,560,124	1,640,800
Use of Money & Property	11	1,603,219	184,823	8,059	24,198	0	1,820,299	850,146
Miscellaneous	12	740,085	54,672	14,595	0	0	809,352	559,700
Subtotal Revenues	13	20,666,746	10,836,622	22,654	3,098,955	0	34,624,977	33,500,675
Other Financing Sources:								
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	5,000
Operating Transfers In	15	1,503,475	3,203,230	100,000	0	0	4,806,705	3,380,000
Proceeds of Capital Asset Sales	16	6,265	0	0	0	0	6,265	0
Total Revenues & Other Sources	17	22,176,486	14,039,852	122,654	3,098,955	0	39,437,947	36,885,675
Expenditures & other Financing Uses								
Operating:								
Public Safety and Legal Services	18	8,871,344	1,307,899			0	10,179,243	9,744,728
Physical Health Social Services	19	2,557,468	52,522			0	2,609,990	2,925,962
Mental Health, ID & DD (Polk County only)	20	0	0	0	0	0	0	0
County Environment and Education	21	1,780,389	1,150,105			0	2,930,494	4,458,439
Roads & Transportation	22	0	11,156,028			0	11,156,028	12,938,126
Government Services to Residents	23	1,588,993	97,340			0	1,686,333	1,726,183
Administration	24	4,642,351	228,699			0	4,871,050	4,804,741
Nonprogram Current	25	0	0			0	0	0
Debt Service	26	323,275	0	0	3,084,912	0	3,408,187	3,407,565
Capital Projects	27	41,489	528,489	577,096		0	1,147,074	1,893,596
Subtotal Expenditures	28	19,805,309	14,521,082	577,096	3,084,912	0	37,988,399	41,899,340
Other Financing Uses:								
Operating Transfers Out	29	1,603,475	3,203,230	0	0	0	4,806,705	3,380,000
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0
Total Expenditures & Other Uses	31	21,408,784	17,724,312	577,096	3,084,912	0	42,795,104	45,279,340
Changes in fund balances	32	767,702	-3,684,460	-454,442	14,043	0	-3,357,157	-8,393,665
Beginning Fund Balance - July 1, 2023	33	9,250,437	14,784,978	588,187	90,726	0	24,714,328	26,106,881
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	4,622,668	11,100,518	133,745	104,769	0	15,961,700	11,968,432
Fund Balance - Committed	37	0	0	0	0	0	0	0
Fund Balance - Assigned	38	0	0	0	0	0	0	1,208,410
Fund Balance - Unassigned	39	5,395,471	0	0	0	0	5,395,471	4,536,374
Total Ending Fund Balance - June 30, 2024	40	10,018,139	11,100,518	133,745	104,769	0	21,357,171	17,713,216

Additional details are available at: <https://www.warrencountytia.gov/>

Notes to the financial statement, if any: -

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