

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: 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	14,856,044	3,238,573		2,955,975		21,050,592	21,736,831	1
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0		0		2
Less: Credits to Taxpayers	3		0		0		0	816,467	3
Net Current Property Taxes	4	14,856,044	3,238,573		2,955,975		21,050,592	20,920,364	4
Delinquent Property Tax Revenue	5	88	32		15		135	1,300	5
Penalties, Interest & Costs on Taxes	6	146,861					146,861	122,144	6
Other County Taxes/TIF Tax Revenues	7	253,038	3,499,922	0	44,084	0	3,797,044	3,122,794	7
Intergovernmental	8	2,269,127	7,099,840	0	132,618	0	9,501,585	9,957,989	8
Licenses & Permits	9	49,025	153,779	0	0	0	202,804	137,775	9
Charges for Service	10	1,949,931	115,714	0	0	0	2,065,645	1,605,310	10
Use of Money & Property	11	1,447,289	146,792	4,952	39,131	0	1,638,164	1,819,150	11
Miscellaneous	12	753,809	396,449	0	0	0	1,150,258	2,226,085	12
Subtotal Revenues	13	21,725,212	14,651,101	4,952	3,171,823	0	39,553,088	39,912,911	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0		14
Operating Transfers In	15	255,000	3,090,898	0	0	0	3,345,898	3,685,000	15
Proceeds of Capital Asset Sales	16	0	23,638	0	0	0	23,638	5,000	16
Total Revenues & Other Sources	17	21,980,212	17,765,637	4,952	3,171,823	0	42,922,624	43,602,911	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	9,101,758	1,358,989			0	10,460,747	11,404,452	18
Physical Health Social Services	19	2,647,150	206,807			0	2,853,957	3,264,016	19
Mental Health, ID & DD (Polk County only)	20	0	0			0	0		20
County Environment and Education	21	2,024,016	687,339			0	2,711,355	4,451,479	21
Roads & Transportation	22	0	9,546,887			0	9,546,887	11,235,730	22
Government Services to Residents	23	1,528,153	238,040			0	1,766,193	1,952,264	23
Administration	24	4,894,975	184,155			0	5,079,130	5,867,363	24
Nonprogram Current	25	0	398			0	398	929,000	25
Debt Service	26	294,200	0	0	3,084,228	0	3,378,428	3,385,000	26
Capital Projects	27	317,202	791,991	0		0	1,109,193	2,874,720	27
Subtotal Expenditures	28	20,807,454	13,014,606	0	3,084,228	0	36,906,288	45,364,024	28
Other Financing Uses:									
Operating Transfers Out	29	645,000	2,700,898	0	0	0	3,345,898	3,685,000	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0		30
Total Expenditures & Other Uses	31	21,452,454	15,715,504	0	3,084,228	0	40,252,186	49,049,024	31
Changes in fund balances	32	527,758	2,050,133	4,952	87,595	0	2,670,438	-5,446,113	32
Beginning Fund Balance - July 1, 2024	33	10,018,139	11,100,518	133,745	104,769	0	21,357,171	20,502,469	33
Increase (Decrease) in Reserves (GAAP Budget)	34	0	0	0	0	0	0		34
Fund Balance - Nonspendable	35	0	0	0	0	0	0		35
Fund Balance - Restricted	36	0	0	0	0	0	0	9,889,374	36
Fund Balance - Committed	37	0	0	0	0	0	0		37
Fund Balance - Assigned	38	0	0	0	0	0	0		38
Fund Balance - Unassigned	39	10,545,897	13,150,651	138,697	192,364	0	24,027,609	5,166,982	39
Total Ending Fund Balance - June 30, 2025	40	10,545,897	13,150,651	138,697	192,364	0	24,027,609	15,056,356	40

Additional details are available at: <https://www.warrencountyia.gov/>
Notes to the financial statement, if any: -
Telephone : (515) 690-9104

ANNUAL FINANCIAL REPORT

County Name:WARREN COUNTY

County Number: 91

FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
Revenues & Other Financing Sources								
Taxes Levied on Property	1	14,856,044	3,238,573		2,955,975		21,050,592	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	14,856,044	3,238,573		2,955,975		21,050,592	4
Delinquent Property Tax Revenue	5	88	32		15		135	5
Penalties, Interest & Costs on Taxes	6	146,861					146,861	6
Other County Taxes/TIF Tax Revenues	7	253,038	3,499,922		44,084		3,797,044	7
Intergovernmental	8	2,269,127	7,099,840		132,618		9,501,585	8
Licenses & Permits	9	49,025	153,779				202,804	9
Charges for Service	10	1,949,931	115,714				2,065,645	10
Use of Money & Property	11	1,447,289	146,792	4,952	39,131		1,638,164	11
Miscellaneous	12	753,809	396,449				1,150,258	12
Subtotal Revenues	13	21,725,212	14,651,101	4,952	3,171,823	0	39,553,088	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15	255,000	3,090,898				3,345,898	15
Proceeds of Capital Asset Sales	16		23,638				23,638	16
Total Revenues & Other Sources	17	21,980,212	17,765,637	4,952	3,171,823	0	42,922,624	17
Expenditures & other Financing Uses								
Operating:								
Public Safety and Legal Services	18	9,101,758	1,358,989				10,460,747	18
Physical Health Social Services	19	2,647,150	206,807				2,853,957	19
Mental Health, ID & DD (Polk County only)	20						0	20
County Environment and Education	21	2,024,016	687,339				2,711,355	21
Roads & Transportation	22		9,546,887				9,546,887	22
Government Services to Residents	23	1,528,153	238,040				1,766,193	23
Administration	24	4,894,975	184,155				5,079,130	24
Nonprogram Current	25		398				398	25
Debt Service	26	294,200			3,084,228		3,378,428	26
Capital Projects	27	317,202	791,991				1,109,193	27
Subtotal Expenditures	28	20,807,454	13,014,606	0	3,084,228	0	36,906,288	28
Other Financing Uses:								
Operating Transfers Out	29	645,000	2,700,898				3,345,898	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	21,452,454	15,715,504	0	3,084,228	0	40,252,186	31
Changes in fund balances	32	527,758	2,050,133	4,952	87,595	0	2,670,438	32
Beginning Fund Balance - July 1, 2024	33	10,018,139	11,100,518	133,745	104,769		21,357,171	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35						0	35
Fund Balance - Restricted	36						0	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	10,545,897	13,150,651	138,697	192,364		24,027,609	39
Total Ending Fund Balance - June 30, 2025	40	10,545,897	13,150,651	138,697	192,364	0	24,027,609	40

REVENUES DETAIL

County Name:WARREN COUNTY

County Number: 91

FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2024/2025	
Taxes levied on Property	1	9,911,613	4,944,431	0	1,841,645	1,396,928		0		2,955,975		21,050,592	1
Less: Uncoll. Del. Taxes Levy Year	2											0	2
Less: Credits to Taxpayers	3											0	3
1000 Net Current Property Taxes	4	9,911,613	4,944,431		1,841,645	1,396,928				2,955,975		21,050,592	4
Delinq. Property Tax Revenue	5	59	29		18	14				15		135	5
11XX Penalties, Int. & Costs on Taxes	6	146,861										146,861	6
Other County Taxes:													
12XX Other County Taxes	7	6,090	3,038		635	482				1,590		11,835	7
13XX Voter Approved Local Option Taxes	8				3,427,572							3,427,572	8
14XX Gambling Taxes	9											0	9
15XX TIF Tax Revenues	10											0	10
16XX Utility Tax Replacement Excise Taxes	11	162,731	81,179		40,507	30,726				42,494		357,637	11
17XX Taxes Collected for Other Governments	11B											0	11B
Subtotal	12	168,821	84,217	0	3,468,714	31,208	0	0	0	44,084	0	3,797,044	12
Intergovernmental Revenue:													
20XX State Shared Revenues	13		8,516				6,219,833					6,228,349	13
21X State Replacements Against Levied Taxes	14	465,165	232,048		78,478	59,527				122,733		957,951	14
22XX Other State Tax Replacements	15	44,303	16,635							9,885		70,823	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	606,299		83,495				131,155				820,949	16
25XX Contributions from Other													
Intergovernmental Units	17	395,746	32,008	188,299								616,053	17
26XX, 27XX State Grants and Entitlements	18	127,394					66,363	544,484				738,241	18
28XX Federal Grants and Entitlements	19	50,000										50,000	19
29XX Payments in Lieu of Taxes	20	19,219										19,219	20
Subtotal	21	1,708,126	289,207	271,794	78,478	59,527	6,286,196	675,639	0	132,618	0	9,501,585	21
3XXX Licenses & Permits	22	49,025			102,100		51,679					202,804	22
4XXX, 5XXX Charges for Service	23	1,949,931			19,000			96,714				2,065,645	23
6XXX Use of Money & Property	24	1,379,803		67,486			4,920	141,872	4,952	39,131		1,638,164	24
8XXX Miscellaneous	25	236,560	105,472	411,777	2,266		393,072	1,111				1,150,258	25
Total Revenues	26	15,550,799	5,423,356	751,057	5,512,221	1,487,677	6,735,867	915,336	4,952	3,171,823	0	39,553,088	26
Other Financing Sources:													
Operating Transfers In:													
9000 From General Basic	27			30,000			390,000					420,000	27
9020 From Rural Services Basic	28						2,700,898					2,700,898	28
90XX From Other Budgetary Funds	29			225,000								225,000	29
Subtotal	30	0	0	255,000	0	0	3,090,898	0	0	0	0	3,345,898	30
91XX Proceeds\Gen Long-term Debt	31											0	31
92xx Proceeds\Capital Asset Sales	32						23,638					23,638	32
Total Revenues and Other Sources	33	15,550,799	5,423,356	1,006,057	5,512,221	1,487,677	9,850,403	915,336	4,952	3,171,823	0	42,922,624	33
Beginning Fund Balance - July 1, 2024	34	5,395,471	2,285,606	2,337,062	2,493,491	0	5,341,795	3,265,232	133,745	104,769	0	21,357,171	34
Total Resources	35	20,946,270	7,708,962	3,343,119	8,005,712	1,487,677	15,192,198	4,180,568	138,697	3,276,592	0	64,279,795	35

SERVICE AREA 1

County Name:WARREN COUNTY

County Number: 91

FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2024/2025	
Law Enforcement Program											
1000 - Uniformed Patrol Services	1	989,539	244,955		984,027	246,725		127,645		2,592,891	1
1010 - Investigations	2	268,522	77,739							346,261	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5	1,201,689	296,903							1,498,592	5
1050 - Adult Correctional Services	6	1,991,428	387,845					592		2,379,865	6
1060 - Administration	7	855,992	230,841							1,086,833	7
Subtotal	8	5,307,170	1,238,283	0	984,027	246,725	0	128,237	0	7,904,442	8
Legal Services Program											
1100 - Criminal Prosecution	9	1,447,935	394,541	173,808						2,016,284	9
1110 - Medical Examiner	10	94,955								94,955	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	1,542,890	394,541	173,808	0	0	0	0	0	2,111,239	12
Emergency Services											
1200 - Ambulance Services	13									0	13
1210 - Emergency Management	14		200,000							200,000	14
1220 - Fire Protection & Rescue Svcs	15									0	15
1230 - E911 Service Board	16									0	16
Subtotal	17	0	200,000	0	0	0	0	0	0	200,000	17
Assistance to Distret Court System Program											
1400 - Physical Operations	18									0	18
1410 - Research & Other Assistance	19		41,167							41,167	19
1420 - Bailiff Services	20									0	20
Subtotal	21	0	41,167	0	0	0	0	0	0	41,167	21
Court Proceedings program											
1500 - Juries & Witnesses	22									0	22
1510 - (Reserved)	23										23
1520 - Detention Services	24		81,242							81,242	24
1530 - Court Costs	25		79,553							79,553	25
1540 - Service of Civil Papers	26		42,741							42,741	26
Subtotal	27	0	203,536	0	0	0	0	0	0	203,536	27
Juvenile Justice Administration Program											
1600 - Juvenile Victim Restitution	28									0	28
1610 - Juvenile Representation Services	29									0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		363							363	30
Subtotal	31	0	363	0	0	0	0	0	0	363	31
Total - Public Safety & Legal Services	32	6,850,060	2,077,890	173,808	984,027	246,725	0	128,237	0	10,460,747	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES
County Name: WARREN COUNTY County Number: 91
FY 2024/2025 ANNUAL FINANCIAL REPORT
10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2024/2025	
Physical Health Services Program											
3000 - Personal & Family Health Services	1									0	1
3010 - Communicable Disease Prevention	2									0	2
3020 - Environmental Health	3	139,604	42,497							182,101	3
3040 - Health Administration	4	489,808	167,560							657,368	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	629,412	210,057	0	0	0	0	0	0	839,469	6
Services to Poor Program											
3100 - Administration	7	44,515								44,515	7
3110 - General Welfare Services	8	284,905	21,599							306,504	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10	329,420	21,599	0	0	0	0	0	0	351,019	10
Services to Military Veterans Program											
3200 - Administration	11	137,775	21,591							159,366	11
3210 - General Services to Veterans	12	69,513								69,513	12
Subtotal	13	207,288	21,591	0	0	0	0	0	0	228,879	13
Children's & Family Services											
3300 - Youth Guidance	14									0	14
3310 - Family Protective Services	15		16,314							16,314	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	0	16,314	0	0	0	0	0	0	16,314	17
Services to Other Adults Program											
3400 - Services to the Elderly	18	215,773	153,915	747,252				6,727		1,123,667	18
3410 - Other Social Services	19	63,523	30,713							94,236	19
3420 - Soc Serv Business Operations	20									0	20
Subtotal	21	279,296	184,628	747,252	0	0	0	6,727	0	1,217,903	21
Chemical Dependency Program											
3500 - Treatment Services	22									0	22
3510 - Preventive Services	23		293							293	23
3520 - Opioid Litigation Settlement	24							200,080		200,080	24
Subtotal	25	0	293	0	0	0	0	200,080	0	200,373	25
Total - Physical Health & Social	26	1,445,416	454,482	747,252	0	0	0	206,807	0	2,853,957	26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION
County Name: WARREN COUNTY County Number: 91
FY 2024/2025 ANNUAL FINANCIAL REPORT
10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2024/2025	
Environmental Quality Program											
6000 - Natural Resources Conservation	1									0	1
6010 - Weed Eradication	2				13,394	1,898				15,292	2
6020 - Solid Waste Disposal	3							4,540		4,540	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	13,394	1,898	0	4,540	0	19,832	5
Conservation & Recreation Service Program											
6100 - Administration	6	547,207	165,064							712,271	6
6110 - Maintenance & Operations	7	1,011,439		82,706						1,094,145	7
6120 - Recreation & Environmental Educ.	8									0	8
Subtotal	9	1,558,646	165,064	82,706	0	0	0	0	0	1,806,416	9
Animal Control Program											
6200 - Animal Shelter	10				116,667					116,667	10
6210 - Animal Bounties & State											
Apiarist Expenses	11									0	11
Subtotal	12	0	0	0	116,667	0	0	0	0	116,667	12
County Development Program											
6300 - Land Use & Building Controls	13				182,807	47,755		110,528		341,090	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15	155,600								155,600	15
Subtotal	16	155,600	0	0	182,807	47,755	0	110,528	0	496,690	16
Educational Services Program											
6400 - Libraries	17				209,750					209,750	17
6410 - Historic Preservation	18	2,000								2,000	18
6420 - Fair & 4-H Clubs	19	34,000								34,000	19
6430 - Fairgrounds	20	26,000								26,000	20
6440 - Memorial Halls	21									0	21
6450 - Other Educational Services	22									0	22
Subtotal	23	62,000	0	0	209,750	0	0	0	0	271,750	23
President or Governor Declared Disasters Program											
6500 - Property	24									0	24
6510 - Buildings	25									0	25
6520 -Equipment	26									0	26
6530 -Public Facilities	27									0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	1,776,246	165,064	82,706	522,618	49,653	0	115,068	0	2,711,355	29

SERVICE AREA 7

ROADS & TRANSPORTATION

County Name: WARREN COUNTY County Number: 91

FY 2024/2025 ANNUAL FINANCIAL REPORT

10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2024/2025	
Secondary Roads Administration & Engineering Program											
7000 - Administration	1					90,115	296,457			386,572	1
7010 - Engineering	2					137,932	804,422	4,000		946,354	2
Subtotal	3	0	0	0	0	228,047	1,100,879	4,000	0	1,332,926	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4					21,622	241,111			262,733	4
7110 - Roads	5					205,955	4,255,834			4,461,789	5
7120 - Snow & Ice Control	6					16,013	259,778			275,791	6
7130 - Traffic Controls	7					17,845	225,490			243,335	7
7140 - Road Clearing	8				23,404	46,560	291,988			361,952	8
Subtotal	9	0	0	0	23,404	307,995	5,274,201	0	0	5,605,600	9
General Roadway Expenditures Program											
7200 - Equipment	10						494,598			494,598	10
7210 - Equipment Operations	11					503,868	1,402,469			1,906,337	11
7220 - Tools, Materials & Supplies	12						10,186			10,186	12
7230 - Real Estate & Buildings	13					618	196,622			197,240	13
Subtotal	14	0	0	0	0	504,486	2,103,875	0	0	2,608,361	14
Mass Transit Program											
7300 - Air Transportation	15									0	15
7310 - Ground Transportation	16									0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	23,404	1,040,528	8,478,955	4,000	0	9,546,887	18

GOVERNMENT SERVICES TO RESIDENTS
County Name: WARREN COUNTY County Number: 91
FY 2024/2025 ANNUAL FINANCIAL REPORT
10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2024/2025	
Representation Services Program											
8000 - Elections Administration	1		473,152					138,634		611,786	1
8010 - Local Elections	2		34,189							34,189	2
8020 - Township Officials	3				3,061	367				3,428	3
Subtotal	4	0	507,341	0	3,061	367	0	138,634	0	649,403	4
State Administrative Services											
8100 - Motor Vehicle Registrations & Licensing	5	293,456	113,957							407,413	5
8101 - Driver Licenses Services	6	162,259	78,477							240,736	6
8110 - Recording of Public Documents	7	285,265	87,398					95,978		468,641	7
Subtotal	8	740,980	279,832	0	0	0	0	95,978	0	1,116,790	8
Total - Government Services to Residents	9	740,980	787,173	0	3,061	367	0	234,612	0	1,766,193	9

SERVICE AREA 9

ADMINISTRATION

County Name: WARREN COUNTY County Number: 91

FY 2024/2025 ANNUAL FINANCIAL REPORT

10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2024/2025	
Policy & Administrative Program											
9000 - General County Management	1	519,545	170,525					120,907		810,977	1
9010 - Administrative Management Services	2	380,831	85,886							466,717	2
9020 - Treasury Management Services	3	303,010	84,792							387,802	3
9030 - Other Policy & Administration	4	96,184	87,370	34,705						218,259	4
9040 - Reimbursable MHDS Direct Expenses	5									0	5
Subtotal	6	1,299,570	428,573	34,705	0	0	0	120,907	0	1,883,755	6
Central Services Program											
9100 - General Services	7	1,086,857	87,687					16,388		1,190,932	7
9110 - Information Tech Services	8	1,030,127	93,970					46,860		1,170,957	8
9120 - GIS Systems	9									0	9
Subtotal	10	2,116,984	181,657	0	0	0	0	63,248	0	2,361,889	10
Risk Management Services Program											
9200 - Tort Liability	11		633,328							633,328	11
9210 - Safety of Workplace	12		187,100							187,100	12
9220 - Fidelity of Public Officers	13		543							543	13
9230 - Unemployment Compensation	14		12,515							12,515	14
Subtotal	15	0	833,486	0	0	0	0	0	0	833,486	15
Total - Administration	16	3,416,554	1,443,716	34,705	0	0	0	184,155	0	5,079,130	16

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: WARREN COUNTY County Number: 91

FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2024/2025	
Nonprogram Current Expenditures													
0010 - County Farm Operations	1					398						398	1
0020 - Interest on Short-Term Debt	2											0	2
0030 - Other Nonprogram Current	3											0	3
0040 - Other County Enterprises	4											0	4
Total - Nonprogram Current	5	0	0	0	0	398	0	0			0	398	5
Long-Term Debt Service													
0100 - Principal	6	200,000								1,678,000		1,878,000	6
0110 - Interest and Fiscal Charges	7	94,200								1,406,228		1,500,428	7
Total - Long-Term Debt Service	8	294,200	0	0	0	0	0	0	0	3,084,228	0	3,378,428	8
Capital Projects													
0200 - Roadway Construction	9						732,840					732,840	9
0210 - Conservation Land Acquisition & Dev.	10											0	10
0220 - Other Capital Projects	11			317,202	59,151							376,353	11
Total - Capital Projects	12	0	0	317,202	59,151	0	732,840	0	0		0	1,109,193	12
Expenditures Summary													
Total Public Safety and Legal Services	13	6,850,060	2,077,890	173,808	984,027	246,725	0	128,237			0	10,460,747	13
Total Physical Health and Social Services	14	1,445,416	454,482	747,252	0	0	0	206,807			0	2,853,957	14
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0	0			0	0	15
Total County Environment and Education	16	1,776,246	165,064	82,706	522,618	49,653	0	115,068			0	2,711,355	16
Total Roads & Transportation	17	0	0	0	23,404	1,040,528	8,478,955	4,000			0	9,546,887	17
Total Government Services to Residents	18	740,980	787,173	0	3,061	367	0	234,612			0	1,766,193	18
Total Administration	19	3,416,554	1,443,716	34,705	0	0	0	184,155			0	5,079,130	19
Total Nonprogram Current	20	0	0	0	0	398	0	0			0	398	20
Total Long-Term Debt Service	21	294,200	0	0	0	0	0	0	0	3,084,228	0	3,378,428	21
Total Capital Projects	22	0	0	317,202	59,151	0	732,840	0	0		0	1,109,193	22
Total - All Expenditures	23	14,523,456	4,928,325	1,355,673	1,592,261	1,337,671	9,211,795	872,879	0	3,084,228	0	36,906,288	23
Other Budgetary Financing Uses Operating Transfers Out													
To General Supplemental	24											0	24
To Rural Services Supplemental	25											0	25
To Secondary Roads	26	390,000			2,700,898							3,090,898	26
To Other Budgetary Funds	27	255,000										255,000	27
Total Operating Transfers Out	28	645,000	0	0	2,700,898	0	0	0	0	0	0	3,345,898	28
Refunded Debt/ Payments to Escrow	29											0	29
Increase (Decrease) In Reserves	30											0	30
Fund Balance - Nonspendable	31											0	31
Fund Balance - Restricted	32											0	32
Fund Balance - Committed	33											0	33
Fund Balance - Assigned	34											0	34
Fund Balance - Unassigned	35	5,777,814	2,780,637	1,987,446	3,712,553	150,006	5,980,403	3,307,689	138,697	192,364	0	24,027,609	35
Total Ending Fund Balance - June 30,	36	5,777,814	2,780,637	1,987,446	3,712,553	150,006	5,980,403	3,307,689	138,697	192,364	0	24,027,609	36
Total Requirements	37	20,946,270	7,708,962	3,343,119	8,005,712	1,487,677	15,192,198	4,180,568	138,697	3,276,592	0	64,279,795	37