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: 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	15,569,591	3,389,233		2,902,695		21,861,519	22,672,896	1
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0		0	857,290	2
Less: Credits to Taxpayers	3		0		0		0		3
Net Current Property Taxes	4	15,569,591	3,389,233		2,902,695		21,861,519	21,815,606	4
Delinquent Property Tax Revenue	5	10,616	7,457		1,729		19,802	1,365	5
Penalties, Interest & Costs on Taxes	6	144,769					144,769	125,886	6
Other County Taxes/TIF Tax Revenues	7	245,178	3,521,490	0	39,940	0	3,806,608	3,364,558	7
Intergovernmental	8	2,457,753	6,460,742	0	126,216	0	9,044,711	8,988,539	8
Licenses & Permits	9	55,975	161,162	0	0	0	217,137	217,079	9
Charges for Service	10	2,052,169	28,997	0	0	0	2,081,166	1,813,555	10
Use of Money & Property	11	1,332,273	122,936	4,151	42,041	0	1,501,401	1,574,200	11
Miscellaneous	12	694,134	61,139	0	0	0	755,273	1,419,827	12
Subtotal Revenues	13	22,562,458	13,753,156	4,151	3,112,621	0	39,432,386	39,320,615	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0		14
Operating Transfers In	15	390,000	3,645,000	0	0	0	4,035,000	4,055,000	15
Proceeds of Capital Asset Sales	16	0	9,412	0	0	0	9,412	5,000	16
Total Revenues & Other Sources	17	22,952,458	17,407,568	4,151	3,112,621	0	43,476,798	43,380,615	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	9,291,988	1,307,516			0	10,599,504	11,756,356	18
Physical Health Social Services	19	2,582,954	126,171			0	2,709,125	3,361,905	19
County Environment and Education	20	1,666,565	774,682			0	2,441,247	4,505,348	20
Roads & Transportation	21	0	10,359,841			0	10,359,841	13,084,608	21
Government Services to Residents	22	1,519,562	4,211			0	1,523,773	1,994,166	22
Administration	23	5,138,732	569,283			0	5,708,015	5,886,488	23
Nonprogram Current	24	0	0			0	0		24
Debt Service	25	293,650	0	0	3,036,636	0	3,330,286	3,340,000	25
Capital Projects	26	141,131	162,213	0		0	303,344	2,277,659	26
Subtotal Expenditures	27	20,634,582	13,303,917	0	3,036,636	0	36,975,135	46,206,530	27
Other Financing Uses:									
Operating Transfers Out	28	595,000	3,440,000	0	0	0	4,035,000	4,055,000	28
Refunded Debt/Payments to Escrow	29	0	0	0	0	0	0		29
Total Expenditures & Other Uses	30	21,229,582	16,743,917	0	3,036,636	0	41,010,135	50,261,530	30
Changes in fund balances	31	1,722,876	663,651	4,151	75,985	0	2,466,663	-6,880,915	31
Beginning Fund Balance - July 1, 2025	32	10,621,987	13,074,550	138,697	192,365	0	24,027,599	20,765,400	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	4,699,679	12,267,692	142,848	268,350	0	17,378,569	10,846,837	35
Fund Balance - Committed	36	0	0	0	0	0	0		36
Fund Balance - Assigned	37	1,208,410	0	0	0	0	1,208,410	1,208,410	37
Fund Balance - Unassigned	38	6,436,774	1,470,509	0	0	0	7,907,283	1,829,238	38
Total Ending Fund Balance - June 30, 2026	39	12,344,863	13,738,201	142,848	268,350	0	26,494,262	13,884,485	39

Additional details are available at: -
Notes to the financial statement, if any: -
Telephone :

ANNUAL FINANCIAL REPORT

County Name:WARREN COUNTY
County Number: 91
FY 2025/2026 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	15,569,591	3,389,233		2,902,695		21,861,519	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	15,569,591	3,389,233		2,902,695		21,861,519	4
Delinquent Property Tax Revenue	5	10,616	7,457		1,729		19,802	5
Penalties, Interest & Costs on Taxes	6	144,769					144,769	6
Other County Taxes/TIF Tax Revenues	7	245,178	3,521,490		39,940		3,806,608	7
Intergovernmental	8	2,457,753	6,460,742		126,216		9,044,711	8
Licenses & Permits	9	55,975	161,162				217,137	9
Charges for Service	10	2,052,169	28,997				2,081,166	10
Use of Money & Property	11	1,332,273	122,936	4,151	42,041		1,501,401	11
Miscellaneous	12	694,134	61,139				755,273	12
Subtotal Revenues	13	22,562,458	13,753,156	4,151	3,112,621	0	39,432,386	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15	390,000	3,645,000				4,035,000	15
Proceeds of Capital Asset Sales	16		9,412				9,412	16
Total Revenues & Other Sources	17	22,952,458	17,407,568	4,151	3,112,621	0	43,476,798	17
Expenditures & other Financing Uses								
Operating:								
Public Safety and Legal Services	18	9,291,988	1,307,516				10,599,504	18
Physical Health Social Services	19	2,582,954	126,171				2,709,125	19
County Environment and Education	20	1,666,565	774,682				2,441,247	20
Roads & Transportation	21		10,359,841				10,359,841	21
Government Services to Residents	22	1,519,562	4,211				1,523,773	22
Administration	23	5,138,732	569,283				5,708,015	23
Nonprogram Current	24						0	24
Debt Service	25	293,650			3,036,636		3,330,286	25
Capital Projects	26	141,131	162,213				303,344	26
Subtotal Expenditures	27	20,634,582	13,303,917	0	3,036,636	0	36,975,135	27
Other Financing Uses:								
Operating Transfers Out	28	595,000	3,440,000				4,035,000	28
Refunded Debt/Payments to Escrow	29						0	29
Total Expenditures & Other Uses	30	21,229,582	16,743,917	0	3,036,636	0	41,010,135	30
Changes in fund balances	31	1,722,876	663,651	4,151	75,985	0	2,466,663	31
Beginning Fund Balance - July 1, 2025	32	10,621,987	13,074,550	138,697	192,365		24,027,599	32
Increase (Decrease) in Reserves	33						0	33
Fund Balance - Nonspendable	34						0	34
Fund Balance - Restricted	35	4,699,679	12,267,692	142,848	268,350		17,378,569	35
Fund Balance - Committed	36						0	36
Fund Balance - Assigned	37	1,208,410					1,208,410	37
Fund Balance - Unassigned	38	6,436,774	1,470,509				7,907,283	38
Total Ending Fund Balance - June 30, 2026	39	12,344,863	13,738,201	142,848	268,350	0	26,494,262	39

REVENUES DETAIL

County Name:WARREN COUNTY
County Number: 91
FY 2025/2026 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 2025/2026	
Taxes levied on Property	1	10,223,573	5,346,018	0	1,897,088	1,492,145		0		2,902,695		21,861,519	1
Less: Uncoll. Del. Taxes Levy Year	2											0	2
Less: Credits to Taxpayers	3											0	3
1000 Net Current Property Taxes	4	10,223,573	5,346,018		1,897,088	1,492,145				2,902,695		21,861,519	4
Delinq. Property Tax Revenue	5	6,971	3,645		4,174	3,283				1,729		19,802	5
11XX Penalties, Int, & Costs on Taxes	6	144,769										144,769	6
Other County Taxes:													
12XX Other County Taxes	7	5,480	2,866		574	451				1,360		10,731	7
13XX Voter Approved Local Option Taxes	8				3,451,557							3,451,557	8
14XX Gambling Taxes	9											0	9
15XX TIF Tax Revenues	10											0	10
16XX Utility Tax Replacement Excise Taxes	11	155,513	81,319		38,571	30,337				38,580		344,320	11
17XX Taxes Collected for Other Governments	11B											0	11B
Subtotal	12	160,993	84,185	0	3,490,702	30,788	0	0	0	39,940	0	3,806,608	12
Intergovernmental Revenue:													
20XX State Shared Revenues	13		4,933				5,674,812					5,679,745	13
21X State Replacements Against Levied Taxes	14	485,032	253,628		84,352	66,347				121,543		1,010,902	14
22XX Other State Tax Replacements	15	16,560	8,659		3,098	2,437				4,673		35,427	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	509,901		139,776			381,319	116,718				1,147,714	16
25XX Contributions from Other													
Intergovernmental Units	17	421,700	115,457	323,910								861,067	17
26XX, 27XX State Grants and Entitlements	18	158,481					57,447	74,212				290,140	18
28XX Federal Grants and Entitlements	19											0	19
29XX Payments in Lieu of Taxes	20	19,716										19,716	20
Subtotal	21	1,611,390	382,677	463,686	87,450	68,784	6,113,578	190,930	0	126,216	0	9,044,711	21
3XXX Licenses & Permits	22	55,975			102,350		58,812					217,137	22
4XXX, 5XXX Charges for Service	23	2,015,631		36,538	9,500			19,497				2,081,166	23
6XXX Use of Money & Property	24	1,240,159		92,114				122,936	4,151	42,041		1,501,401	24
8XXX Miscellaneous	25	158,959	135,011	400,164			48,887	12,252				755,273	25
Total Revenues	26	15,618,420	5,951,536	992,502	5,591,264	1,595,000	6,221,277	345,615	4,151	3,112,621	0	39,432,386	26
Other Financing Sources:													
Operating Transfers In:													
9000 From General Basic	27			40,000			205,000					245,000	27
9020 From Rural Services Basic	28						3,440,000					3,440,000	28
90XX From Other Budgetary Funds	29			350,000								350,000	29
Subtotal	30	0	0	390,000	0	0	3,645,000	0	0	0	0	4,035,000	30
91XX Proceeds\Gen Long-term Debt	31											0	31
92xx Proceeds\Capital Asset Sales	32						9,412					9,412	32
Total Revenues and Other Sources	33	15,618,420	5,951,536	1,382,502	5,591,264	1,595,000	9,875,689	345,615	4,151	3,112,621	0	43,476,798	33
Beginning Fund Balance - July 1, 2025	34	5,777,214	2,780,637	2,064,136	3,713,141	150,006	5,980,403	3,231,000	138,697	192,365		24,027,599	34
Total Resources	35	21,395,634	8,732,173	3,446,638	9,304,405	1,745,006	15,856,092	3,576,615	142,848	3,304,986	0	67,504,397	35

SERVICE AREA 1

County Name:WARREN COUNTY
County Number: 91
FY 2025/2026 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 2025/2026	
Law Enforcement Program											
1000 - Uniformed Patrol Services	1	815,826	277,640		950,937	260,949				2,305,352	1
1010 - Investigations	2	280,974	83,154							364,128	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5	1,415,107	302,163		81,835	13,795				1,812,900	5
1050 - Adult Correctional Services	6	1,891,524	431,365							2,322,889	6
1060 - Administration	7	948,384	228,730							1,177,114	7
Subtotal	8	5,351,815	1,323,052	0	1,032,772	274,744	0	0	0	7,982,383	8
Legal Services Program											
1100 - Criminal Prosecution	9	1,530,131	423,014	233,588						2,186,733	9
1110 - Medical Examiner	10	138,975								138,975	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	1,669,106	423,014	233,588	0	0	0	0	0	2,325,708	12
Emergency Services											
1200 - Ambulance Services	13									0	13
1210 - Emergency Management	14									0	14
1220 - Fire Protection & Rescue Srvcs	15									0	15
1230 - E911 Service Board	16									0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	17
Assistance to Distrct Court System Program											
1400 - Physical Operations	18									0	18
1410 - Research & Other Assistance	19		47,396							47,396	19
1420 - Bailiff Services	20									0	20
Subtotal	21	0	47,396	0	0	0	0	0	0	47,396	21
Court Proceedings program											
1500 - Juries & Witnesses	22									0	22
1510 - (Reserved)	23										23
1520 - Detention Services	24		119,247							119,247	24
1530 - Court Costs	25		76,186							76,186	25
1540 - Service of Civil Papers	26		48,104							48,104	26
Subtotal	27	0	243,537	0	0	0	0	0	0	243,537	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		480							480	30
Subtotal	31	0	480	0	0	0	0	0	0	480	31
Total - Public Safety & Legal Services	32	7,020,921	2,037,479	233,588	1,032,772	274,744	0	0	0	10,599,504	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES
County Name: WARREN COUNTY County Number: 91
FY 2025/2026 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 2025/2026	
Physical Health Services Program											
3000 - Personal & Family Health Services	1									0	1
3010 - Communicable Disease Prevention	2									0	2
3020 - Environmental Health	3	163,556	49,541							213,097	3
3040 - Health Administration	4	575,551	154,743							730,294	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	739,107	204,284	0	0	0	0	0	0	943,391	6
Services to Poor Program											
3100 - Administration	7	40,284								40,284	7
3110 - General Welfare Services	8	162,310	10,263							172,573	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10	202,594	10,263	0	0	0	0	0	0	212,857	10
Services to Military Veterans Program											
3200 - Administration	11	143,782	22,968							166,750	11
3210 - General Services to Veterans	12	66,450								66,450	12
Subtotal	13	210,232	22,968	0	0	0	0	0	0	233,200	13
Children's & Family Services											
3300 - Youth Guidance	14									0	14
3310 - Family Protective Services	15		24,025							24,025	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	0	24,025	0	0	0	0	0	0	24,025	17
Services to Other Adults Program											
3400 - Services to the Elderly	18	181,808	159,620	700,738						1,042,166	18
3410 - Other Social Services	19	98,233	29,082							127,315	19
3420 - Soc Serv Business Operations	20									0	20
Subtotal	21	280,041	188,702	700,738	0	0	0	0	0	1,169,481	21
Chemical Dependency Program											
3500 - Treatment Services	22									0	22
3510 - Preventive Services	23									0	23
3520 - Opioid Litigation Settlement	24							126,171		126,171	24
Subtotal	25	0	0	0	0	0	0	126,171	0	126,171	25
Total - Physical Health & Social	26	1,431,974	450,242	700,738	0	0	0	126,171	0	2,709,125	26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION
County Name: WARREN COUNTY County Number: 91
FY 2025/2026 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 2025/2026	
Environmental Quality Program											
6000 - Natural Resources Conservation	1									0	1
6010 - Weed Eradication	2				13,065	2,051				15,116	2
6020 - Solid Waste Disposal	3							7,779		7,779	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	13,065	2,051	0	7,779	0	22,895	5
Conservation & Recreation Service Program											
6100 - Administration	6	593,533	187,799							781,332	6
6110 - Maintenance & Operations	7	714,069						36,794		750,863	7
6120 - Recreation & Environmental Educ.	8									0	8
Subtotal	9	1,307,602	187,799	0	0	0	0	36,794	0	1,532,195	9
Animal Control Program											
6200 - Animal Shelter	10				150,000					150,000	10
6210 - Animal Bounties & State											
Apiarist Expenses	11	164								164	11
Subtotal	12	164	0	0	150,000	0	0	0	0	150,164	12
County Development Program											
6300 - Land Use & Building Controls	13				172,642	49,753		122,598		344,993	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15	151,000						20,000		171,000	15
Subtotal	16	151,000	0	0	172,642	49,753	0	142,598	0	515,993	16
Educational Services Program											
6400 - Libraries	17				200,000					200,000	17
6410 - Historic Preservation	18									0	18
6420 - Fair & 4-H Clubs	19	8,000								8,000	19
6430 - Fairgrounds	20	12,000								12,000	20
6440 - Memorial Halls	21									0	21
6450 - Other Educational Services	22									0	22
Subtotal	23	20,000	0	0	200,000	0	0	0	0	220,000	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	1,478,766	187,799	0	535,707	51,804	0	187,171	0	2,441,247	29

SERVICE AREA 7

ROADS & TRANSPORTATION
County Name: WARREN COUNTY County Number: 91
FY 2025/2026 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 2025/2026	
Secondary Roads Administration & Engineering Program											
7000 - Administration	1					99,361	328,669			428,030	1
7010 - Engineering	2					137,750	779,428			917,178	2
Subtotal	3	0	0	0	0	237,111	1,108,097	0	0	1,345,208	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4					22,404	332,684			355,088	4
7110 - Roads	5					573,317	3,329,287			3,902,604	5
7120 - Snow & Ice Control	6					19,966	175,317			195,283	6
7130 - Traffic Controls	7					16,133	220,720			236,853	7
7140 - Road Clearing	8				9,393	52,144	323,754			385,291	8
Subtotal	9	0	0	0	9,393	683,964	4,381,762	0	0	5,075,119	9
General Roadway Expenditures Program											
7200 - Equipment	10						1,432,152			1,432,152	10
7210 - Equipment Operations	11					158,142	1,493,900			1,652,042	11
7220 - Tools, Materials & Supplies	12						16,850			16,850	12
7230 - Real Estate & Buildings	13						838,470			838,470	13
Subtotal	14	0	0	0	0	158,142	3,781,372	0	0	3,939,514	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	9,393	1,079,217	9,271,231	0	0	10,359,841	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS
County Name: WARREN COUNTY County Number: 91
FY 2025/2026 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 2025/2026	
Representation Services Program											
8000 - Elections Administration	1		420,335							420,335	1
8010 - Local Elections	2		95,028							95,028	2
8020 - Township Officials	3				3,824	387				4,211	3
Subtotal	4	0	515,363	0	3,824	387	0	0	0	519,574	4
State Administrative Services											
8100 - Motor Vehicle Registrations & Licensing	5	317,329	148,414							465,743	5
8101 - Driver Licenses Services	6	97,812	45,858							143,670	6
8110 - Recording of Public Documents	7	305,000	89,786							394,786	7
Subtotal	8	720,141	284,058	0	0	0	0	0	0	1,004,199	8
Total - Government Services to Residents	9	720,141	799,421	0	3,824	387	0	0	0	1,523,773	9

SERVICE AREA 9

ADMINISTRATION
County Name: WARREN COUNTY County Number: 91
FY 2025/2026 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 2025/2026	
Policy & Administrative Program											
9000 - General County Management	1	556,001	220,431					569,283		1,345,715	1
9010 - Administrative Management Services	2	390,852	90,585							481,437	2
9020 - Treasury Management Services	3	309,247	85,358							394,605	3
9030 - Other Policy & Administration	4	214,770	83,574	47,114						345,458	4
9040 - Reimbursable Administrative Service Organization Direct Expenses	5									0	5
Subtotal	6	1,470,870	479,948	47,114	0	0	0	569,283	0	2,567,215	6
Central Services Program											
9100 - General Services	7	1,197,332	79,884							1,277,216	7
9110 - Information Tech Services	8	907,146	64,130							971,276	8
9120 - GIS Systems	9									0	9
Subtotal	10	2,104,478	144,014	0	0	0	0	0	0	2,248,492	10
Risk Management Services Program											
9200 - Tort Liability	11	361	678,370							678,731	11
9210 - Safety of Workplace	12		160,267							160,267	12
9220 - Fidelity of Public Officers	13		543							543	13
9230 - Unemployment Compensation	14		52,767							52,767	14
Subtotal	15	361	891,947	0	0	0	0	0	0	892,308	15
Total - Administration	16	3,575,709	1,515,909	47,114	0	0	0	569,283	0	5,708,015	16

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
County Name: WARREN COUNTY County Number: 91
FY 2025/2026 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 2025/2026	
Nonprogram Current Expenditures													
0010 - County Farm Operations	1											0	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	0	0	0			0	0	5
Long-Term Debt Service													
0100 - Principal	6	205,000								1,705,000		1,910,000	6
0110 - Interest and Fiscal Charges	7	88,650								1,331,636		1,420,286	7
Total - Long-Term Debt Service	8	293,650	0	0	0	0	0	0	0	3,036,636	0	3,330,286	8
Capital Projects													
0200 - Roadway Construction	9						162,213					162,213	9
0210 - Conservation Land Acquisition & Dev.	10											0	10
0220 - Other Capital Projects	11	10,000		131,131								141,131	11
Total - Capital Projects	12	10,000	0	131,131	0	0	162,213	0	0		0	303,344	12
Expenditures Summary													
Total Public Safety and Legal Services	13	7,020,921	2,037,479	233,588	1,032,772	274,744	0	0			0	10,599,504	13
Total Physical Health and Social Services	14	1,431,974	450,242	700,738	0	0	0	126,171			0	2,709,125	14
Total County Environment and Education	15	1,478,766	187,799	0	535,707	51,804	0	187,171			0	2,441,247	15
Total Roads & Transportation	16	0	0	0	9,393	1,079,217	9,271,231	0			0	10,359,841	16
Total Government Services to Residents	17	720,141	799,421	0	3,824	387	0	0			0	1,523,773	17
Total Administration	18	3,575,709	1,515,909	47,114	0	0	0	569,283			0	5,708,015	18
Total Nonprogram Current	19	0	0	0	0	0	0	0			0	0	19
Total Long-Term Debt Service	20	293,650	0	0	0	0	0	0	0	3,036,636	0	3,330,286	20
Total Capital Projects	21	10,000	0	131,131	0	0	162,213	0	0		0	303,344	21
Total - All Expenditures	22	14,531,161	4,990,850	1,112,571	1,581,696	1,406,152	9,433,444	882,625	0	3,036,636	0	36,975,135	22
Other Budgetary Financing Uses Operating Transfers Out													
To General Supplemental	23											0	23
To Rural Services Supplemental	24											0	24
To Secondary Roads	25	205,000			3,440,000							3,645,000	25
To Other Budgetary Funds	26	390,000										390,000	26
Total Operating Transfers Out	27	595,000	0	0	3,440,000	0	0	0	0	0	0	4,035,000	27
Refunded Debt/ Payments to Escrow	28											0	28
Increase (Decrease) In Reserves	29											0	29
Fund Balance - Nonspendable	30											0	30
Fund Balance - Restricted	31		3,741,323	958,356	4,282,709	338,854	6,422,648	1,223,481	142,848	268,350		17,378,569	31
Fund Balance - Committed	32											0	32
Fund Balance - Assigned	33	1,208,410										1,208,410	33
Fund Balance - Unassigned	34	5,061,063	0	1,375,711	0	0	0	1,470,509	0	0	0	7,907,283	34
Total Ending Fund Balance - June 30,	35	6,269,473	3,741,323	2,334,067	4,282,709	338,854	6,422,648	2,693,990	142,848	268,350	0	26,494,262	35
Total Requirements	36	21,395,634	8,732,173	3,446,638	9,304,405	1,745,006	15,856,092	3,576,615	142,848	3,304,986	0	67,504,397	36