NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
County Name: WARREN COUNTY County Number: 91

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:
Meeting Date: 4/23/2024 Meeting Time: 06:00 PM Meeting Location: Warren County Administration Board Room
At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.
County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-budget-appeals
Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget"amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)
https://www.warrencountyia.gov/

County Telephone Number
(515) 690-9104

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	21,736,831	19,188,935	17,973,892	9.97
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	816,467	765,500	777,303	
Net Current Property Taxes	4	20,920,364	18,423,435	17,196,589	
Delinquent Property Tax Revenue	5	1,300	1,000	1,740	
Penalties, Interest & Costs on Taxes	6	122,144	125,915	107,872	
Other County Taxes/TIF Tax Revenues	7	3,122,794	3,260,381	3,442,307	-4.75
Intergovernmental	8	8,997,132	9,115,132	13,372,279	
Licenses & Permits	9	137,775	156,525	187,915	
Charges for Service	10	1,605,310	1,576,555	1,497,203	
Use of Money & Property	11	1,769,150	1,814,135	1,255,575	
Miscellaneous	12	2,190,325	1,376,919	1,538,910	
Subtotal Revenues	13	38,866,294	35,849,997	38,600,390	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	3,685,000	4,805,400	3,923,549	
Proceeds of Fixed Asset Sales	16	5,000	5,000	1,117	
Total Revenues & Other Sources	17	42,556,294	40,660,397	42,525,056	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	11,212,092	10,078,522	9,555,429	8.32
Physical Health and Social Services	19	3,144,132	3,276,429	2,505,272	12.03
County Environment and Education	21	4,382,479	2,898,624	4,244,529	1.61
Roads & Transportation	22	10,851,002	12,534,742	9,945,960	4.45
Government Services to Residents	23	1,902,264	1,629,621	1,350,722	18.67
Administration	24	5,682,363	4,885,549	4,492,800	12.46
Nonprogram Current	25	0	0	0	
Debt Service	26	3,385,000	3,409,137	3,399,185	-0.21
Capital Projects	27	2,874,720	1,354,232	6,076,281	-31.22
Subtotal Expenditures	28	43,434,052	40,066,856	41,570,178	
Other Financing Uses:					
Operating Transfers Out	29	3,685,000	4,805,400	3,923,549	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	47,119,052	44,872,256	45,493,727	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-4,562,758	-4,211,859	-2,968,671	
Beginning Fund Balance - July 1,	33	20,502,469	24,714,328	27,682,999	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	10,519,102	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	5,420,609	20,502,469	24,714,328	
Total Ending Fund Balance - June 30,	40	15,939,711	20,502,469	24,714,328	

Proposed property taxation by type:	Proposed tax rates per $1,000 taxable valuation:
Countywide Levies*: 18,388,036	Urban Areas: 5.98053
Rural Only Levies*: 3,348,795	Rural Areas: 8.77206
Special District Levies*: 0	Any special district tax rates not included.
TIF Tax Revenues: 0	
Utility Replacement Excise Tax:	

COUNTY NAME: WARREN COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2024 - June 30, 2025	COUNTY NUMBER: 91

Explanation of any significant items in the budget or additional virtual meeting information:
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:

Meeting Date: 4/2/2024 Meeting Time: 06:00 PM Meeting Location: Warren County Administration Board Room

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)
https://www.warrencountyia.gov/

County Telephone Number
(515) 690-9104

Iowa Department of Management	Current Year Certified Property Tax FY 2023/2024	Budget Year Effective Tax FY 2024/2025	Budget Year Proposed Tax FY 2024/2025
Taxable Valuations-General Services	2,754,518,338	3,013,206,199	3,013,206,199
Requested Tax Dollars-Countywide Rates	17,348,093	17,348,093	18,388,036
Tax Rate-Countywide	6.13812	5.75735	5.98053
Taxable Valuations-Rural Services	1,125,856,220	1,199,627,127	1,199,627,127
Requested Tax Dollars-Additional Rural Levies	1,840,842	1,840,842	3,348,795
Tax Rate-Rural Additional	1.63506	1.53451	2.79153
Rural Total	7.77318	7.29186	8.77206
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of $100,000	**Current Year Certified Property Tax FY 2023/2024**	**Budget Year Proposed Tax FY 2024/2025**	**Percent Change**
Urban Taxpayer	335	277	-17.31
Rural Taxpayer	425	407	-4.24
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Value of $100,000	**Current Year Certified Property Tax FY 2023/2024**	**Budget Year Proposed Tax FY 2024/2025**	**Percent Change**
Urban Taxpayer	335	277	-17.31
Rural Taxpayer	425	407	-4.24

Reasons for tax increase if proposed exceeds the current:
Employee contracts, 2 additional board of supervisors members, inflation, etc.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2024/2025 Capital Projects	Debt Service	Permanent	TOTALS Budget 2024/2025	TOTALS Re-Est 2023/2024	TOTALS Actual 2022/2023	
Taxes Levied on Property	1	15,346,831	3,348,795		3,041,205		21,736,831	19,188,935	17,973,892	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	586,300	116,667		113,500		816,467	765,500	777,303	3
Net Current Property Taxes	4	14,760,531	3,232,128		2,927,705		20,920,364	18,423,435	17,196,589	4
Delinquent Property Tax Revenue	5	1,000	200		100		1,300	1,000	1,740	5
Penalties, Interest & Costs on Taxes	6	122,144					122,144	125,915	107,872	6
Other County Taxes/TIF Tax Revenues	7	254,626	2,823,614	0	44,554	0	3,122,794	3,260,381	3,442,307	7
Intergovernmental	8	2,345,955	6,506,667	0	144,510	0	8,997,132	9,115,132	13,372,279	8
Licenses & Permits	9	37,575	100,200	0	0	0	137,775	156,525	187,915	9
Charges for Service	10	1,567,310	38,000	0	0	0	1,605,310	1,576,555	1,497,203	10
Use of Money & Property	11	1,706,950	51,200	1,000	10,000	0	1,769,150	1,814,135	1,255,575	11
Miscellaneous	12	2,179,825	10,500	0	0	0	2,190,325	1,376,919	1,538,910	12
Subtotal Revenues	13	22,975,916	12,762,509	1,000	3,126,869	0	38,866,294	35,849,997	38,600,390	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0	14
Operating Transfers In	15	285,000	3,400,000	0	0	0	3,685,000	4,805,400	3,923,549	15
Proceeds of Fixed Asset Sales	16	0	5,000	0	0	0	5,000	5,000	1,117	16
Total Revenues & Other Sources	17	23,260,916	16,167,509	1,000	3,126,869	0	42,556,294	40,660,397	42,525,056	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	9,219,017	1,993,075			0	11,212,092	10,078,522	9,555,429	18
Physical Health and Social Services	19	3,109,829	34,303			0	3,144,132	3,276,429	2,505,272	19
County Environment and Education	21	2,739,169	1,643,310			0	4,382,479	2,898,624	4,244,529	21
Roads & Transportation	22	0	10,851,002			0	10,851,002	12,534,742	9,945,960	22
Government Services to Residents	23	1,764,287	137,977			0	1,902,264	1,629,621	1,350,722	23
Administration	24	5,549,023	133,340			0	5,682,363	4,885,549	4,492,800	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	300,000	0		3,085,000	0	3,385,000	3,409,137	3,399,185	26
Capital Projects	27	992,800	1,749,619	132,301		0	2,874,720	1,354,232	6,076,281	27
Subtotal Expenditures	28	23,674,125	16,542,626	132,301	3,085,000	0	43,434,052	40,066,856	41,570,178	28
Other Financing Uses:										
Operating Transfers Out	29	675,000	3,010,000	0	0	0	3,685,000	4,805,400	3,923,549	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	24,349,125	19,552,626	132,301	3,085,000	0	47,119,052	44,872,256	45,493,727	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,088,209	-3,385,117	-131,301	41,869	0	-4,562,758	-4,211,859	-2,968,671	32
Beginning Fund Balance - July 1, 2024	33	10,702,406	9,543,366	131,397	125,300	0	20,502,469	24,714,328	27,682,999	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	4,144,588	6,207,249	96	167,169	0	10,519,102	0	0	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	5,469,609	-49,000	0	0	0	5,420,609	20,502,469	24,714,328	39
Total Ending Fund Balance - June 30,	40	9,614,197	6,158,249	96	167,169	0	15,939,711	20,502,469	24,714,328	40

Proposed tax rate per $1,000 valuation for County purposes: 5.98053 urban areas; 8.77206 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2024 - June 30, 2025

County Number: 91 County Name: WARREN COUNTY Date Adopted: 4/23/2024

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis
CASH

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	3.50000	9,814,644	2,804,183,966	9.17
	Limitation Percentage			
	3			
	GBFL Max Rate	**GBFL Max Dollars**	**Revenue Growth %**	
Max Allowed GBFL for FY 2025	3.39806	10,402,444	5.99	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	1.63506	1,883,775	1,152,115,313	6.35
	Limitation Percentage			
	3			
	RBFL Max Rate	**RBFL Max Dollars**	**Revenue Growth %**	
Max Allowed RBFL for FY 2025	1.58743	1,945,048	3.25	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		3,061,289,179		3,013,206,199	
General Basic	2	10,402,444		3.39806		10,239,055
+ Cemetery (Pioneer - 331.424B)	3	0		0.00000		0
= Total for General Basic	4	10,402,444				10,239,055
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	0				0
General Supplemental	6	5,189,283		1.69513		5,107,776
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	0				0
Debt Service (from Form 703 col. I Countywide total)	9	3,083,859	3,475,410,227	0.88734	3,427,327,247	3,041,205
Voted Emergency Medical Services (Countywide)	10	0		0.00000		0
Other	11	0		0.00000		0
Subtotal Countywide (A)	12	18,675,586		5.98053		18,388,036
B. All Rural Services Only Levies:	13		1,225,281,215		1,199,627,127	
Rural Services Basic	14	1,945,048		1.58743		1,904,324
Rural Services Supplemental	16	1,475,361		1.20410		1,444,471
Unified Law Enforcement	17	0		0.00000		0
Other	18	0		0.00000		0
Other	19	0		0.00000		0
Subtotal All Rural Services Only (B)	20	3,420,409		2.79153		3,348,795
Subtotal Countywide/All Rural Services (A + B)	21	22,095,995		8.77206		21,736,831
C. Special District Levies:						
Flood & Erosion	22	0		0.00000		0
Voted Emergency Medical Services (partial county)	23	0		0.00000		0
Other	24	0		0.00000		0
Other	25	0		0.00000		0
Other	26	0		0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	22,095,995				21,736,831

Compensation Schedule for FY 2024/2025			
Elected Official	**Annual Salary**	Number of Official County Newspapers	3
Attorney	157,722.94		**Names of Official County Newspapers:**
Auditor	89,973.12	1	N/Warren Town and County News
Recorder	89,515.66	2	The Carlisle Citizen
Treasurer	90,145.15	3	Indianola Record Herald
Sheriff	141,789.6	4	
Supervisors	48,795.7	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different	49,295.7		

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated,the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

(Board Chairperson) (Date) (County Auditor or Budget Preparer) (Date)

COUNTY AUDITOR'S CERTIFICATION

By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor Signature of Certification) (Date)

REVENUES DETAIL

County Name: WARREN COUNTY

County No: 91

		GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	
TAXED LEVIED ON PROPERTY	1	10,239,055	5,107,776		1,904,324	1,444,471		0		3,041,205		21,736,831	19,188,935	17,973,892	1
Less: Uncoll: Del. Taxes Levy Year	2											0			2
Less: Credits to Taxpayers	3	399,500	186,800		87,500	29,167				113,500		816,467	765,500	777,303	3
1000 Net Current Property Taxes	4	9,839,555	4,920,976		1,816,824	1,415,304		0		2,927,705		20,920,364	18,423,435	17,196,589	4
1010 Delinq. Property Tax Revenue	5	500	500		100	100				100		1,300	1,000	1,740	5
11XX Penalties, Int, & Costs on Taxes	6	122,144										122,144	125,915	107,872	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	6,700	3,030		1,000	1,000				1,900		13,630	12,610	12,358	7
13XX Voter Approved Local Option Taxes	8				2,750,000							2,750,000	2,900,000	3,077,570	8
14XX Gambling Taxes	9											0			9
15XX TIF Tax Revenues	10											0			10
16XX Utility Tax Replacement Excise Taxes	11	163,389	81,507		40,724	30,890		0		42,654		359,164	347,771	352,379	11
17XX Taxes Collected for Other Governments	11B											0			11B
Subtotal	12	170,089	84,537	0	2,791,724	31,890	0	0	0	44,554	0	3,122,794	3,260,381	3,442,307	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13						5,500,000					5,500,000	5,504,454	5,448,570	13
21XX State Replacements Against Levied Taxes	14	399,500	186,800		87,500	29,167				113,500		816,467	765,500	777,303	14
22XX Other State Tax Replacements	15	84,010	39,510		4,500	1,500				31,010		160,530	158,030	147,490	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	449,089	30,000	284,900			800,000					1,563,989	1,699,359	6,059,693	16
25XX Contributions from Other Intergovernmental Units	17	384,021	96,125	220,500								700,646	668,074	579,315	17
26XX, 27XX State Grants and Entitlements	18	156,500					62,000	22,000				240,500	304,715	292,412	18
28XX Federal Grants and Entitlements	19											0		50,000	19
29XX Payments in Lieu of Taxes	20	15,000										15,000	15,000	17,496	20
Subtotal (lines 13 - 20)	21	1,488,120	352,435	505,400	92,000	30,667	6,362,000	22,000	0	144,510	0	8,997,132	9,115,132	13,372,279	21
3XXX Licenses & Permits	22	37,575			67,200		33,000					137,775	156,525	187,915	22
4XXX, 5XXX Charges for Service	23	1,547,310		20,000	20,000			18,000				1,605,310	1,576,555	1,497,203	23
6XXX Use of Money & Property	24	1,666,950		40,000				51,200	1,000	10,000		1,769,150	1,814,135	1,255,575	24
8XXX Miscellaneous	25	1,539,825	70,000	570,000	3,500		7,000					2,190,325	1,376,919	1,538,910	25
Total Revenues	26	16,412,068	5,428,448	1,135,400	4,791,348	1,477,961	6,402,000	91,200	1,000	3,126,869	0	38,866,294	35,849,997	38,600,390	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27			285,000			390,000					675,000	1,515,600	724,205	27
9020 From Rural Services Basic	28					250,000	2,760,000					3,010,000	3,250,000	3,149,344	28
90xx From Other Budgetary Funds	29											0	39,800	50,000	29
Subtotal (lines 27- 29)	30	0	0	285,000	0	250,000	3,150,000	0	0	0	0	3,685,000	4,805,400	3,923,549	30
91XX Proceeds\Gen Long-Term Debt	31											0			31
92XX Proceeds\Gen Capital Asset Sales	32						5,000					5,000	5,000	1,117	32
Total Revenues and Other Sources	33	16,412,068	5,428,448	1,420,400	4,791,348	1,727,961	9,557,000	91,200	1,000	3,126,869	0	42,556,294	40,660,397	42,525,056	33
Beginning Fund Balance - July 1, NaN	34	5,918,370	2,438,454	2,345,582	2,174,073	0	4,142,723	3,226,570	131,397	125,300		20,502,469	24,714,328	27,682,999	34
Total Resources	35	22,330,438	7,866,902	3,765,982	6,965,421	1,727,961	13,699,723	3,317,770	132,397	3,252,169	0	63,058,763	65,374,725	70,208,055	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	0	0	36

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
County Name: WARREN COUNTY
County No: 91

		GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	992,720	255,880		1,371,180	293,510		301,475		3,214,765	2,943,872	2,152,166	1
1010 - Investigations	2	180,440	66,810							247,250	236,340	215,450	2
1020 - Unified Law Enforcement	3									0			3
1030 - Contract Law Enforcement	4									0			4
1040 - Law Enforcement Communications	5	1,349,950	304,800							1,654,750	1,480,968	1,605,451	5
1050 - Adult Correctional Services	6	2,150,400	468,480					603		2,619,483	2,103,065	2,181,428	6
1060 - Administration	7	712,510	205,540					4,032		922,082	878,209	918,793	7
Subtotal	8	5,386,020	1,301,510	0	1,371,180	293,510	0	306,110	0	8,658,330	7,642,454	7,073,288	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	1,346,977	408,050	162,860				2,000		1,919,887	1,913,068	1,769,033	9
1110 - Medical Examiner	10	125,000								125,000	100,000	123,516	10
1120 - Child Support Recovery	11									0			11
Subtotal	12	1,471,977	408,050	162,860	0	0	0	2,000	0	2,044,887	2,013,068	1,892,549	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13									0			13
1210 - Emergency Management	14		200,000					20,275		220,275	200,000	140,000	14
1220 - Fire Protection & Rescue Services	15									0			15
1230 - E911 Service Board	16									0			16
Subtotal	17	0	200,000	0	0	0	0	20,275	0	220,275	200,000	140,000	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18									0		219,530	18
1410 - Research & Other Assistance	19		40,000							40,000	30,000	42,004	19
1420 - Bailiff Services	20									0			20
Subtotal	21	0	40,000	0	0	0	0	0	0	40,000	30,000	261,534	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22									0			22
1510 - (Reserved)	23												23
1520 - Detention Services	24		143,000							143,000	105,000	104,674	24
1530 - Court Costs	25		65,000							65,000	58,000	47,050	25
1540 - Service of Civil Papers	26		40,000							40,000	30,000	35,059	26
Subtotal	27	0	248,000	0	0	0	0	0	0	248,000	193,000	186,783	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28									0		1,275	28
1610 - Juvenile Representation Services	29									0			29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		600							600			30
Subtotal	31	0	600	0	0	0	0	0	0	600	0	1,275	31
Total - Public Safety & Legal Services	32	6,857,997	2,198,160	162,860	1,371,180	293,510	0	328,385	0	11,212,092	10,078,522	9,555,429	32

SERVICE AREA 3

PHYSICAL HEALTH & SOCIAL SERVICES
County Name: WARREN COUNTY
County No: 91

		GENERAL FUND		SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1									0			1
3010 - Communicable Disease Prevention & Control Services	2									0			2
3020 - Environmental Health	3	199,075	74,500					2,315		275,890	285,483	237,203	3
3040 - Health Administration	4	414,150	132,000					16,338		562,488	1,128,277	858,365	4
3050 - Support of Hospitals	5									0			5
Subtotal	6	613,225	206,500	0	0	0	0	18,653	0	838,378	1,413,760	1,095,568	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	94,009								94,009	100,943	87,479	7
3110 - General Welfare Services	8	255,670	31,500							287,170	277,587	152,969	8
3120 - Care in County Care Facility	9									0			9
Subtotal	10	349,679	31,500	0	0	0	0	0	0	381,179	378,530	240,448	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	144,300	22,500							166,800	86,425	83,034	11
3210 - General Services to Veterans	12	73,800								73,800	50,300	40,275	12
Subtotal	13	218,100	22,500	0	0	0	0	0	0	240,600	136,725	123,309	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14									0			14
3310 - Family Protective Services	15		3,000							3,000	2,193	21,573	15
3320 - Services for Disabled Children	16									0			16
Subtotal	17	0	3,000	0	0	0	0	0	0	3,000	2,193	21,573	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	253,650	172,105	826,570				15,650		1,267,975	1,059,484	873,700	18
3410 - Other Social Services	19	178,000	35,000							213,000	202,231	150,674	19
3420 - Social Services Business Operations	20									0			20
Subtotal	21	431,650	207,105	826,570	0	0	0	15,650	0	1,480,975	1,261,715	1,024,374	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22									0			22
3510 - Preventive Services	23									0			23
3520 - Opioid Litigation Settlement	24			200,000						200,000	83,506		24
Subtotal	25	0	0	200,000	0	0	0	0	0	200,000	83,506	0	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	1,612,654	470,605	1,026,570	0	0	0	34,303	0	3,144,132	3,276,429	2,505,272	26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION
County Name: WARREN COUNTY
County No: 91

		GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1									0			1
6010 - Weed Eradication	2				14,980	2,150				17,130	16,280	14,943	2
6020 - Solid Waste Disposal	3							4,700		4,700	32,880	28,356	3
6030 - Environmental Restoration	4									0			4
Subtotal	5	0	0	0	14,980	2,150	0	4,700	0	21,830	49,160	43,299	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	526,823	148,696							675,519	593,520	618,724	6
6110 - Maintenance & Operations	7	1,781,850		50,000				17,487		1,849,337	1,083,407	550,990	7
6120 - Recreation & Environmental Educ.	8									0			8
Subtotal	9	2,308,673	148,696	50,000	0	0	0	17,487	0	2,524,856	1,676,927	1,169,714	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10				100,000					100,000	100,000	100,000	10
6210 - Animal Bounties & State Apiarist Expenses	11	200								200	200	200	11
Subtotal	12	200	0	0	100,000	0	0	0	0	100,200	100,200	100,200	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13				273,350	70,678		242,672		586,700	452,987	371,661	13
6310 - Housing Rehabilitation & Develop.	14									0			14
6320 - Community Economic Development	15	169,600						707,543		877,143	369,600	2,362,155	15
Subtotal	16	169,600	0	0	273,350	70,678	0	950,215	0	1,463,843	822,587	2,733,816	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				209,750					209,750	204,750	195,500	17
6410 - Historic Preservation	18	2,000								2,000	2,000	2,000	18
6420 - Fair & 4-H Clubs	19	34,000								34,000	8,000		19
6430 - Fairgrounds	20	26,000								26,000	35,000		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	249,750	197,500	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	0	0	28
Total - County Environment and Education	29	2,540,473	148,696	50,000	598,080	72,828	0	972,402	0	4,382,479	2,898,624	4,244,529	29

SERVICE AREA 7

ROADS & TRANSPORTATION
County Name: WARREN COUNTY
County No: 91

		GENERAL FUND		SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1					110,141	261,949			372,090	337,024	577,819	1
7010 - Engineering	2					176,038	940,762	16,985		1,133,785	1,464,110	1,090,658	2
Subtotal	3	0	0	0	0	286,179	1,202,711	16,985	0	1,505,875	1,801,134	1,668,477	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4					29,154	380,936			410,090	575,424	559,450	4
7110 - Roads	5					186,517	4,419,449			4,605,966	4,763,212	3,784,461	5
7120 - Snow & Ice Control	6					29,722	337,889			367,611	332,841	366,434	6
7130 - Traffic Controls	7					91,915	310,039			401,954	364,498	304,924	7
7140 - Road Clearing	8				25,500	34,646	199,891			260,037	242,488	374,313	8
Subtotal	9	0	0	0	25,500	371,954	5,648,204	0	0	6,045,658	6,278,463	5,389,582	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						790,000	285,000		1,075,000	122,000	961,288	10
7210 - Equipment Operations	11					548,657	1,583,619			2,132,276	2,097,862	1,890,267	11
7220 - Tools, Materials & Supplies	12						15,000			15,000	13,000	10,062	12
7230 - Real Estate & Buildings	13					1,838	75,355			77,193	2,222,283	26,284	13
Subtotal	14	0	0	0	0	550,495	2,463,974	285,000	0	3,299,469	4,455,145	2,887,901	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	0	0	17
Total - Roads & Transportation	18	0	0	0	25,500	1,208,628	9,314,889	301,985	0	10,851,002	12,534,742	9,945,960	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS
County Name: WARREN COUNTY
County No: 91

		GENERAL FUND		SPECIAL REVENUE FUNDS					TOTALS				
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1		618,033							618,033	411,505	437,746	1
8010 - Local Elections	2		79,200							79,200	146,161	6,916	2
8020 - Township Officials	3				5,000	900				5,900	5,855	3,310	3
Subtotal	4	0	697,233	0	5,000	900	0	0	0	703,133	563,521	447,972	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	344,530	89,334							433,864	345,825	366,326	5
8101 - Driver Licenses Services	6	174,398	89,592							263,990	245,631	225,436	6
8110 - Recording of Public Documents	7	281,700	87,500					132,077		501,277	474,644	310,988	7
Subtotal	8	800,628	266,426	0	0	0	0	132,077	0	1,199,131	1,066,100	902,750	8
Total - Government Services to Residents	9	800,628	963,659	0	5,000	900	0	132,077	0	1,902,264	1,629,621	1,350,722	9

SERVICE AREA 9

ADMINISTRATION
County Name: WARREN COUNTY
County No: 91

		GENERAL FUND		SPECIAL REVENUE FUNDS					TOTALS				
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	548,320	166,500					998		715,818	723,815	602,208	1
9010 - Administrative Management Services	2	467,050	120,300					325		587,675	379,860	295,356	2
9020 - Treasury Management Services	3	292,727	89,293					53,398		435,418	348,558	322,661	3
9030 - Other Policy & Administration	4	110,000	109,500	60,000						279,500	243,097	209,099	4
9040 - Reimbursable MHDS Direct Expenses	5									0		32,190	5
Subtotal	6	1,418,097	485,593	60,000	0	0	0	54,721	0	2,018,411	1,695,330	1,461,514	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	1,420,700	59,000							1,479,700	1,308,181	1,462,227	7
9110 - Information Tech Services	8	1,235,280	124,539					78,619		1,438,438	1,257,148	1,037,183	8
9120 - GIS Systems	9									0			9
Subtotal	10	2,655,980	183,539	0	0	0	0	78,619	0	2,918,138	2,565,329	2,499,410	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11		475,814							475,814	449,347	128,808	11
9210 - Safety of Workplace	12		240,000							240,000	150,000	386,504	12
9220 - Fidelity of Public Officers	13		5,000							5,000	543	543	13
9230 - Unemployment Compensation	14		25,000							25,000	25,000	16,021	14
Subtotal	15	0	745,814	0	0	0	0	0	0	745,814	624,890	531,876	15
Total - Administration	16	4,074,077	1,414,946	60,000	0	0	0	133,340	0	5,682,363	4,885,549	4,492,800	16

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
County Name: WARREN COUNTY
County No: 91

		GENERAL FUND	SPECIAL REVENUE FUNDS									TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
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	0	0	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6	200,000								1,678,000		1,878,000	1,833,394	1,741,000	6
0110 - Interest and Fiscal Charges	7	100,000								1,407,000		1,507,000	1,575,743	1,658,185	7
Total Long-term Debt Service	8	300,000	0	0	0	0	0	0		3,085,000	0	3,385,000	3,409,137	3,399,185	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						800,000					800,000	489,907	22,450	9
0210 - Conservation Land Acquisition & Dev.	10											0			10
0220 - Other Capital Projects	11			992,800	80,420			869,199	132,301			2,074,720	864,325	6,053,831	11
Total Capital Projects	12	0	0	992,800	80,420	0	800,000	869,199	132,301		0	2,874,720	1,354,232	6,076,281	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	6,857,997	2,198,160	162,860	1,371,180	293,510	0	328,385			0	11,212,092	10,078,522	9,555,429	13
Total Physical Health and Social Services	14	1,612,654	470,605	1,026,570	0	0	0	34,303			0	3,144,132	3,276,429	2,505,272	14
Total County Environment and Education	16	2,540,473	148,696	50,000	598,080	72,828	0	972,402			0	4,382,479	2,898,624	4,244,529	16
Total Roads & Transportation	17	0	0	0	25,500	1,208,628	9,314,889	301,985			0	10,851,002	12,534,742	9,945,960	17
Total Government Services to Residents	18	800,628	963,659	0	5,000	900	0	132,077			0	1,902,264	1,629,621	1,350,722	18
Total Administration	19	4,074,077	1,414,946	60,000	0	0	0	133,340			0	5,682,363	4,885,549	4,492,800	19
Total Nonprogram Current	20	0	0	0	0	0	0	0			0	0	0	0	20
Total Long-Term Debt Service	21	300,000	0	0	0	0	0	0		3,085,000	0	3,385,000	3,409,137	3,399,185	21
Total Capital Projects	22	0	0	992,800	80,420	0	800,000	869,199	132,301		0	2,874,720	1,354,232	6,076,281	22
Total - All Expenditures	23	16,185,829	5,196,066	2,292,230	2,080,180	1,575,866	10,114,889	2,771,691	132,301	3,085,000	0	43,434,052	40,066,856	41,570,178	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			2,760,000							3,150,000	3,250,000	3,333,549	26
To Other Budgetary Funds	27	285,000			250,000							535,000	1,555,400	590,000	27
Total Operating Transfers Out	28	675,000	0	0	3,010,000	0	0	0	0	0	0	3,685,000	4,805,400	3,923,549	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		2,670,836	1,473,752	2,032,941	43,395	3,584,834	546,079	96	167,169		10,519,102			32
Fund Balance - Committed	33											0			33
Fund Balance - Assigned	34											0			34
Fund Balance - Unassigned	35	5,469,609	0	0	-157,700	108,700	0	0	0	0	0	5,420,609	20,502,469	24,714,328	35
Total Ending Fund Balance - June 30,	36	5,469,609	2,670,836	1,473,752	1,875,241	152,095	3,584,834	546,079	96	167,169	0	15,939,711	20,502,469	24,714,328	36
Total Requirements	37	22,330,438	7,866,902	3,765,982	6,965,421	1,727,961	13,699,723	3,317,770	132,397	3,252,169	0	63,058,763	65,374,725	70,208,055	37

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service									
Project Name		**Amount of Issue**	**Debt Resolution Number**	**Principal Due 2024/2025**	**Interest Due 2024/2025**	**Bond Registration Due 2024/2025**	**TOTAL OBLIGATION Due 2024/2025**	**Amount Paid by Other Funds & Debt Service Fund Balance**	**Current Year Utility Replacement & Debt Service Taxes**
Justice Center Series 2018A CLN	1	9,500,000		435,000	271,594	2,000	708,594		708,594
Justice Center Series 2020A	2	20,400,000		765,000	827,500		1,592,500		1,592,500
911 Communication Project Series 2019A CLN	3	9,080,000		395,000	291,968		686,968		686,968
911 Communication Project Series 2021	4	690,000		35,000	10,925		45,925		45,925
IT Project Series 2020	5	240,000		48,000	1,872		49,872		49,872
Secondary Road Shop Series 2022	6	3,505,000		200,000	94,200		294,200	294,200	0
Fees	7						0		0
	8						0		0
	9						0		0
	10						0		0
	11						0		0
	12						0		0
	13						0		0
	14						0		0
	15						0		0
	16						0		0
	17						0		0
	18						0		0
	19						0		0
	20						0		0
TOTALS FOR COUNTYWIDE DEBT SERVICE:				1,878,000	1,498,059	2,000	3,378,059	294,200	3,083,859

This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service										
	21						0		0	
	22						0		0	
	23						0		0	
	24						0		0	
	25						0		0	
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:				0	0	0	0	0	0	