NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
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: 4/25/2023 Meeting Time: 09:30 AM Meeting Location: Warren County Administration Building, 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) 961-1001

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	20,361,582	20,764,206	18,996,946	3.53
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	765,500	866,396	814,422	
Net Current Property Taxes	4	19,596,082	19,897,810	18,182,524	
Delinquent Property Tax Revenue	5	1,900	5,307	1,973	
Penalties, Interest & Costs on Taxes	6	125,915	73,246	117,745	
Other County Taxes/TIF Tax Revenues	7	2,887,734	3,078,961	3,985,804	-14.88
Intergovernmental	8	8,880,923	13,680,953	13,558,408	
Licenses & Permits	9	157,475	144,375	142,740	
Charges for Service	10	1,640,800	1,494,676	1,612,510	
Use of Money & Property	11	850,146	859,932	170,589	
Miscellaneous	12	559,700	1,103,516	420,544	
Subtotal Revenues	13	34,700,675	40,338,776	38,192,837	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	5,000	0	4,225,278	
Operating Transfers In	15	3,380,000	3,995,000	4,194,997	
Proceeds of Fixed Asset Sales	16	0	6,117	33,830	
Total Revenues & Other Sources	17	38,085,675	44,339,893	46,646,942	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	9,744,728	9,304,847	8,411,238	7.64
Physical Health and Social Services	19	2,925,962	2,867,298	2,384,737	10.77
Mental Health, ID & DD	20	0	0	1,284,262	
County Environment and Education	21	4,458,439	3,059,055	1,939,581	51.61
Roads & Transportation	22	12,938,126	10,547,305	8,615,778	22.54
Government Services to Residents	23	1,726,183	1,418,024	1,207,866	19.55
Administration	24	4,804,741	4,942,758	3,795,812	12.51
Nonprogram Current	25	0	0	0	
Debt Service	26	3,407,565	3,399,431	3,232,595	2.67
Capital Projects	27	1,893,596	6,382,855	18,262,074	-67.80
Subtotal Expenditures	28	41,899,340	41,921,573	49,133,943	
Other Financing Uses:					
Operating Transfers Out	29	3,380,000	3,995,000	4,194,997	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	45,279,340	45,916,573	53,328,940	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-7,193,665	-1,576,680	-6,681,998	
Beginning Fund Balance - July 1,	33	26,106,881	27,683,561	34,365,559	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	11,968,432	11,731,692	16,840,795	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	1,208,410	1,208,410	1,208,410	
Fund Balance - Unassigned	39	5,736,374	13,166,779	9,634,356	
Total Ending Fund Balance - June 30,	40	18,913,216	26,106,881	27,683,561	

Proposed property taxation by type:		Proposed tax rates per $1,000 taxable valuation:	
Countywide Levies*:	17,348,093		
Rural Only Levies*:	3,013,489	Urban Areas:	6.13812
Special District Levies*:	0	Rural Areas:	8.81474
TIF Tax Revenues:	0	Any special district tax rates not included.	
Utility Replacement Excise Tax:	375,124		

Explanation of any significant items in the budget or additional virtual meeting information:

Projected revenues have decreased for FY24 due to one-time funding received through the American Rescue Plan Act (ARPA), the payment received was split between FY22 & FY23. Projects funded by ARPA funds makes up approx. $3.3 million in FY24 expenses - the County Environment and Education expense increase includes $2.5M of projects funded by ARPA (not taxes). The Roads and Transportation increase includes approx. $3M in expenses for building the Secondary Road Shop across FY23 & FY24. Fuel costs up 62%, or estimated $424k in FY24.

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2023 - June 30, 2024
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: 3/21/2023 Meeting Time: 06:00 PM Meeting Location: Indianola High School North Gym, 1304 E 1st Ave., Use NW Entrance
Contact Person: Meghan Minar Contact Phone Number: (515) 961-1018

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption 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) 961-1001

		Current Year Certified Property Tax FY 2022/2023	Budget Year Effective Property Tax FY 2023/2024	Budget Year Proposed Maximum Property Tax FY 2023/2024	Proposed Percentage Change
Taxable Valuations-General Services	1	2,580,994,253	2,804,183,966	2,804,183,966	
Requested Tax Dollars-General Basic	2	9,033,480		9,814,644	
Requested Tax Dollars-General Supplemental	3	4,375,121		4,753,456	
Requested Tax Dollars-General Services Total	4	13,408,601	13,408,601	14,568,100	8.65
Estimated Tax Rate-General Services	5	5.19513	4.78164	5.19513	
Taxable Valuations-Rural Services	6	1,099,686,557	1,152,115,313	1,152,115,313	
Requested Tax Dollars-Rural Basic	7	1,843,756		3,083,775	
Requested Tax Dollars-Rural Supplemental	8			0	
Requested Tax Dollars-Rural Services Total	9	1,843,756	1,843,756	3,083,775	67.26
Estimated Tax Rate-Rural Services	10	1.67662	1.60032	2.67662	

Explanation of increases in the budget:

Staffing changes, increased costs of equipment, fuel, supplies, etc. Justice Center operational costs. Represents a 12.16% increase to the total county rural levy rate. For more information please reference the Levy Information on the website listed below.

If applicable, the above notice is also available online at:

https://www.warrencountyia.gov/

The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions.
Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing.
Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2023/2024 Capital Projects	Debt Service	Permanent	TOTALS Budget 2023/2024	TOTALS Re-Est 2022/2023	TOTALS Actual 2021/2022	
Taxes Levied on Property	1	14,310,081	3,013,489		3,038,012		20,361,582	20,764,206	18,996,946	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	564,500	87,500		113,500		765,500	866,396	814,422	3
Net Current Property Taxes	4	13,745,581	2,925,989		2,924,512		19,596,082	19,897,810	18,182,524	4
Delinquent Property Tax Revenue	5	1,500	100		300		1,900	5,307	1,973	5
Penalties, Interest & Costs on Taxes	6	125,915					125,915	73,246	117,745	6
Other County Taxes/TIF Tax Revenues	7	267,609	2,571,286	0	48,839	0	2,887,734	3,078,961	3,985,804	7
Intergovernmental	8	2,423,513	6,312,900	0	144,510	0	8,880,923	13,680,953	13,558,408	8
Licenses & Permits	9	37,475	120,000	0	0	0	157,475	144,375	142,740	9
Charges for Service	10	1,568,800	72,000	0	0	0	1,640,800	1,494,676	1,612,510	10
Use of Money & Property	11	728,150	100,100	19,396	2,500	0	850,146	859,932	170,589	11
Miscellaneous	12	552,000	7,700	0	0	0	559,700	1,103,516	420,544	12
Subtotal Revenues	13	19,450,543	12,110,075	19,396	3,120,661	0	34,700,675	40,338,776	38,192,837	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	5,000	0	0	0	5,000	0	4,225,278	14
Operating Transfers In	15	130,000	3,250,000	0	0	0	3,380,000	3,995,000	4,194,997	15
Proceeds of Fixed Asset Sales	16	0	0	0	0	0	0	6,117	33,830	16
Total Revenues & Other Sources	17	19,580,543	15,365,075	19,396	3,120,661	0	38,085,675	44,339,893	46,646,942	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	8,865,728	879,000			0	9,744,728	9,304,847	8,411,238	18
Physical Health and Social Services	19	2,897,854	28,108			0	2,925,962	2,867,298	2,384,737	19
Mental Health, ID & DD	20	0	0			0	0	0	1,284,262	20
County Environment and Education	21	1,184,150	3,274,289			0	4,458,439	3,059,055	1,939,581	21
Roads & Transportation	22	0	12,938,126			0	12,938,126	10,547,305	8,615,778	22
Government Services to Residents	23	1,622,583	103,600			0	1,726,183	1,418,024	1,207,866	23
Administration	24	4,692,241	112,500			0	4,804,741	4,942,758	3,795,812	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	323,565	0		3,084,000	0	3,407,565	3,399,431	3,232,595	26
Capital Projects	27	0	1,223,000	670,596		0	1,893,596	6,382,855	18,262,074	27
Subtotal Expenditures	28	19,586,121	18,558,623	670,596	3,084,000	0	41,899,340	41,921,573	49,133,943	28
Other Financing Uses:										
Operating Transfers Out	29	130,000	3,250,000	0	0	0	3,380,000	3,995,000	4,194,997	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	19,716,121	21,808,623	670,596	3,084,000	0	45,279,340	45,916,573	53,328,940	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-135,578	-6,443,548	-651,200	36,661	0	-7,193,665	-1,576,680	-6,681,998	32
Beginning Fund Balance - July 1, 2023	33	9,860,666	14,631,351	651,200	963,664	0	26,106,881	27,683,561	34,365,559	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	3,572,688	7,395,419	0	1,000,325	0	11,968,432	11,731,692	16,840,795	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	1,208,410	0	0	0	0	1,208,410	1,208,410	1,208,410	38
Fund Balance - Unassigned	39	4,943,990	792,384	0	0	0	5,736,374	13,166,779	9,634,356	39
Total Ending Fund Balance - June 30,	40	9,725,088	8,187,803	0	1,000,325	0	18,913,216	26,106,881	27,683,561	40

Proposed tax rate per $1,000 valuation for County purposes: 6.13812 urban areas; 8.81474 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2023 - June 30, 2024

County Number: 91 County Name: WARREN COUNTY Date Adopted: (entered upon adoption)

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. 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

		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		2,804,183,966		2,754,518,338	
General Basic	2	9,814,644		3.50000		9,640,814
+ Cemetery (Pioneer - 331.424B)	3	0		0.00000		0
= Total for General Basic	4	9,814,644				9,640,814
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	4,753,456		1.69513		4,669,267
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7					0
Debt Service (from Form 703 col. I Countywide total)	9	3,084,831	3,271,345,488	0.94299	3,221,679,860	3,038,012
Voted Emergency Medical Services (Countywide)	10	0		0.00000		0
Other	11	0		0.00000		0
Subtotal Countywide (A)	12	17,652,931		6.13812		17,348,093
B. All Rural Services Only Levies:	13		1,152,115,313		1,125,856,220	
Rural Services Basic	14	3,083,775		2.67662		3,013,489
Rural Services Supplemental	16	0		0.00000		0
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	3,083,775		2.67662		3,013,489
Subtotal Countywide/All Rural Services (A + B)	21	20,736,706		8.81474		20,361,582
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	20,736,706				20,361,582

Compensation Schedule for FY 2023/2024

Elected Official	Annual Salary
Attorney	146,719.01
Auditor	83,695.92
Recorder	83,270.38
Treasurer	83,855.95
Sheriff	131,897.3
Supervisors	43,373.95
Supervisor Vice Chair, if different	43,373.95
Supervisor Chair, if different	43,873.95

Number of Official County Newspapers	3
	Names of Official County Newspapers:
1	N/Warren Town and County News
2	The Carlisle Citizen
3	Indianola Record Herald
4	
5	
6	

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 levieswere voted on all taxable property of this county

(Board Chairperson) (Date) (County Auditor) (Date)

COUNTY AUDITOR'S CERTIFICATION
By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor Signature of Certification) (Date)

TOWNSHIP EMERGENCY SERVICES LEVIES

TOWNSHIP NAME	RECORD KEY		UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
		1			0		0
		2			0		0
		3			0		0
		4			0		0
		5			0		0
		6			0		0
		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
		21			0		0
		22			0		0
		23			0		0
		24			0		0
		25			0		0
		26			0		0
		27			0		0
		28			0		0
		29			0		0
		30	0	0		0	0

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 2023/2024	Re-Est 2022/2023	Actual 2021/2022	
TAXED LEVIED ON PROPERTY	1	9,640,814	4,669,267		3,013,489	0		0		3,038,012		20,361,582	20,764,206	18,996,946	1
Less: Uncoll: Del. Taxes Levy Year	2	0	0		0	0		0		0		0	0	0	2
Less: Credits to Taxpayers	3	377,500	187,000		87,500	0		0		113,500		765,500	866,396	814,422	3
1000 Net Current Property Taxes	4	9,263,314	4,482,267		2,925,989	0		0		2,924,512		19,596,082	19,897,810	18,182,524	4
1010 Delinq. Property Tax Revenue	5	1,000	500		100	0		0		300		1,900	5,307	1,973	5
11XX Penalties, Int, & Costs on Taxes	6	125,915										125,915	73,246	117,745	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	6,560	3,030	0	1,000	0		0		2,020		12,610	16,307	12,544	7
13XX Voter Approved Local Option Taxes	8	0	0	0	2,500,000	0	0	0	0	0		2,500,000	2,673,705	3,598,287	8
14XX Gambling Taxes	9	0	0	0	0	0	0	0	0	0		0	0	0	9
15XX TIF Tax Revenues	10	0	0	0	0	0	0	0	0	0		0	0	0	10
16XX Utility Tax Replacement Excise Taxes	11	173,830	84,189		70,286	0		0		46,819		375,124	388,949	374,973	11
17XX Taxes Collected for Other Governments	11B	0	0		0	0		0		0		0	0	0	11B
Subtotal	12	180,390	87,219	0	2,571,286	0	0	0	0	48,839	0	2,887,734	3,078,961	3,985,804	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	0	0	0	0	0	5,500,000	0	0	0		5,500,000	5,501,537	5,814,379	13
21XX State Replacements Against Levied Taxes	14	377,500	187,000		87,500	0		0		113,500		765,500	866,396	814,422	14
22XX Other State Tax Replacements	15	83,010	39,510	0	4,500	0	0	0	0	31,010		158,030	182,083	183,472	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	640,286	30,000	122,225	0	0	640,000	0	0	0		1,432,511	6,344,472	5,900,187	16
25XX Contributions from Other Intergovernmental Units	17	506,582	70,100	125,000	0	0	0	0	0	0		701,682	438,637	520,274	17
26XX, 27XX State Grants and Entitlements	18	222,000	0	0	0	0	62,000	18,900	0	0		302,900	332,828	309,345	18
28XX Federal Grants and Entitlements	19	5,300	0	0	0	0	0	0	0	0		5,300	0	0	19
29XX Payments in Lieu of Taxes	20	15,000	0	0	0	0	0	0	0	0		15,000	15,000	16,329	20
Subtotal (lines 13 - 20)	21	1,849,678	326,610	247,225	92,000	0	6,202,000	18,900	0	144,510	0	8,880,923	13,680,953	13,558,408	21
3XXX Licenses & Permits	22	37,475	0	0	87,000	0	33,000	0	0	0		157,475	144,375	142,740	22
4XXX, 5XXX Charges for Service	23	1,544,500	0	24,300	51,000	0	0	21,000	0	0		1,640,800	1,494,676	1,612,510	23
6XXX Use of Money & Property	24	687,200	0	40,950	0	0	0	100,100	19,396	2,500		850,146	859,932	170,589	24
8XXX Miscellaneous	25	52,000	60,000	440,000	700	0	7,000	0	0	0		559,700	1,103,516	420,544	25
Total Revenues	26	13,741,472	4,956,596	752,475	5,728,075	0	6,242,000	140,000	19,396	3,120,661	0	34,700,675	40,338,776	38,192,837	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27		0	130,000			0	0	0	0		130,000	835,000	944,997	27
9020 From Rural Services Basic	28					0	3,250,000	0	0	0		3,250,000	3,160,000	3,250,000	28
90xx From Other Budgetary Funds	29	0	0	0	0	0	0	0	0	0		0	0	0	29
Subtotal (lines 27- 29)	30	0	0	130,000	0	0	3,250,000	0	0	0	0	3,380,000	3,995,000	4,194,997	30
91XX Proceeds\Gen Long-Term Debt	31	0	0	0	0	0	5,000	0	0	0		5,000	0	4,225,278	31
92XX Proceeds\Gen Capital Asset Sales	32	0	0	0	0	0	0	0	0	0		0	6,117	33,830	32
Total Revenues and Other Sources	33	13,741,472	4,956,596	882,475	5,728,075	0	9,497,000	140,000	19,396	3,120,661	0	38,085,675	44,339,893	46,646,942	33
Beginning Fund Balance - July 1, NaN	34	5,613,707	3,213,606	1,033,353	3,757,210	0	6,707,420	4,166,721	651,200	963,664		26,106,881	27,683,561	34,365,559	34
Total Resources	35	19,355,179	8,170,202	1,915,828	9,485,285	0	16,204,420	4,306,721	670,596	4,084,325	0	64,192,556	72,023,454	81,012,501	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	1,342,300	330,000	0	495,000	0	0	365,000		2,532,300	1,909,325	2,029,266	1
1010 - Investigations	2	169,200	62,000	0	0	0	0	0		231,200	221,367	189,943	2
1020 - Unified Law Enforcement	3	0	0	0	0	0	0	0		0	0	0	3
1030 - Contract Law Enforcement	4	0	0	0	0	0	0	0		0	0	0	4
1040 - Law Enforcement Communications	5	1,165,500	257,000	0	0	0	0	0		1,422,500	1,684,107	1,225,256	5
1050 - Adult Correctional Services	6	1,733,700	350,000	0	0	0	0	0		2,083,700	2,147,601	1,633,306	6
1060 - Administration	7	849,000	135,000	0	0	0	0	7,000		991,000	872,864	982,295	7
Subtotal	8	5,259,700	1,134,000	0	495,000	0	0	372,000	0	7,260,700	6,835,264	6,060,066	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	1,321,460	386,000	201,000	0	0	0	2,000		1,910,460	1,751,932	1,694,031	9
1110 - Medical Examiner	10	84,263	0	0	0	0	0	0		84,263	80,250	124,321	10
1120 - Child Support Recovery	11	0	0	0	0	0	0	0		0	0	0	11
Subtotal	12	1,405,723	386,000	201,000	0	0	0	2,000	0	1,994,723	1,832,182	1,818,352	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13	0	0	0	0	0	0	0		0	0	0	13
1210 - Emergency Management	14	0	200,000	0	0	0	0	10,000		210,000	150,000	148,395	14
1220 - Fire Protection & Rescue Services	15	0	0	0	0	0	0	0		0	0	0	15
1230 - E911 Service Board	16	0	0	0	0	0	0	0		0	0	0	16
Subtotal	17	0	200,000	0	0	0	0	10,000	0	210,000	150,000	148,395	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18	0	2,166	0	0	0	0	0		2,166	220,726	126,765	18
1410 - Research & Other Assistance	19	0	32,841	0	0	0	0	0		32,841	31,277	34,823	19
1420 - Bailiff Services	20	0	0	0	0	0	0	0		0	0	0	20
Subtotal	21	0	35,007	0	0	0	0	0	0	35,007	252,003	161,588	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22	0	0	0	0	0	0	0		0	0	0	22
1510 - (Reserved)	23												23
1520 - Detention Services	24	0	147,410	0	0	0	0	0		147,410	143,115	141,631	24
1530 - Court Costs	25	0	58,279	0	0	0	0	0		58,279	55,503	64,514	25
1540 - Service of Civil Papers	26	0	37,994	0	0	0	0	0		37,994	36,184	16,576	26
Subtotal	27	0	243,683	0	0	0	0	0	0	243,683	234,802	222,721	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28	0	0	0	0	0	0	0		0	0	0	28
1610 - Juvenile Representation Services	29	0	0	0	0	0	0	0		0	0	0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	0	615	0	0	0	0	0		615	596	116	30
Subtotal	31	0	615	0	0	0	0	0	0	615	596	116	31
Total - Public Safety & Legal Services	32	6,665,423	1,999,305	201,000	495,000	0	0	384,000	0	9,744,728	9,304,847	8,411,238	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1	0	0	0	0	0	0	0		0	0	0	1
3010 - Communicable Disease Prevention & Control Services	2	0	0	0	0	0	0	0		0	0	0	2
3020 - Environmental Health	3	199,825	78,400	0	0	0	0	0		278,225	256,690	253,822	3
3040 - Health Administration	4	644,020	240,250	0	0	0	0	12,458		896,728	949,736	744,215	4
3050 - Support of Hospitals	5	0	0	0	0	0	0	0		0	0	0	5
Subtotal	6	843,845	318,650	0	0	0	0	12,458	0	1,174,953	1,206,426	998,037	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	96,189	0	0	0	0	0	0		96,189	90,207	93,813	7
3110 - General Welfare Services	8	244,795	23,700	0	0	0	0	0		268,495	266,859	121,143	8
3120 - Care in County Care Facility	9	0	0	0	0	0	0	0		0	0	0	9
Subtotal	10	340,984	23,700	0	0	0	0	0	0	364,684	357,066	214,956	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	81,610	11,480	0	0	0	0	0		93,090	87,043	92,506	11
3210 - General Services to Veterans	12	62,040	0	0	0	0	0	0		62,040	54,100	36,662	12
Subtotal	13	143,650	11,480	0	0	0	0	0	0	155,130	141,143	129,168	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14	0	0	0	0	0	0	0		0	0	0	14
3310 - Family Protective Services	15	0	0	0	0	0	0	0		0	0	1,771	15
3320 - Services for Disabled Children	16	0	0	0	0	0	0	0		0	0	0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	1,771	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	235,500	170,550	604,950	0	0	0	15,650		1,026,650	910,863	694,821	18
3410 - Other Social Services	19	169,545	35,000	0	0	0	0	0		204,545	251,800	222,875	19
3420 - Social Services Business Operations	20	0	0	0	0	0	0	0		0	0	0	20
Subtotal	21	405,045	205,550	604,950	0	0	0	15,650	0	1,231,195	1,162,663	917,696	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22	0	0	0	0	0	0	0		0	0	3,109	22
3510 - Preventive Services	23	0	0	0	0	0	0	0		0	0	120,000	23
3520 - Opioid Litigation Settlement	24	0	0	0	0	0	0	0		0	0	0	24
Subtotal	25	0	0	0	0	0	0	0	0	0	0	123,109	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	1,733,524	559,380	604,950	0	0	0	28,108	0	2,925,962	2,867,298	2,384,737	26

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES
County Name: WARREN COUNTY
County No: 91

		TOTALS	
		Actual 2021/2022	
SERVICES TO PERSONS WITH:			
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS			
400X - Information & Education Services	1	0	1
402X - Coordination Services	2	181,830	2
403X- Personal & Environ. Sprt	3	0	3
404X-Treatment Services	4	0	4
405X-Vocational & Day Services	5	0	5
406X-Lic/Cert. Living Arrangements	6	0	6
407X - Inst/Hospital & Commit Services	7	0	7
Subtotal	8	181,830	8
42XX - INTELLECTUAL DISABILITY			
420X - Information & Education Services	9	0	9
422X - Coordination Services	10	0	10
423X- Personal & Environ. Sprt	11	0	11
424X-Treatment Services	12	0	12
425X-Vocational & Day Services	13	0	13
426X-Lic/Cert. Living Arrangements	14	0	14
427X - Inst/Hospital & Commit Services	15	0	15
Subtotal	16	0	16
43XX - OTHER DEVELOPMENTAL DISABILITIES			
430X - Information & Education Services	17	0	17
432X - Coordination Services	18	0	18
433X- Personal & Environ. Sprt	19	0	19
434X-Treatment Services	20	0	20
435X-Vocational & Day Services	21	0	21
436X-Lic/Cert. Living Arrangements	22	0	22
437X - Inst/Hospital & Commit Services	23	0	23
Subtotal	24	0	24
44XX - GENERAL ADMINISTRATION			
4411-Direct Administration	25	125,349	25
4412-Purchased Administration	26	0	26
4413-Distrib to Regional Fiscal Agent	27	977,083	27
Subtotal	28	1,102,432	28
45XX - COUNTY PRVD CASE MGMT			
Subtotal	29	0	29
46XX - COUNTY PRVD SERVICES			
Subtotal	30	0	30
47XX - BRAIN INJURY			
470X - Information & Education Services	31	0	31
472X - Coordination Services	32	0	32
473X- Personal & Environ. Sprt	33	0	33
474X-Treatment Services	34	0	34
475X-Vocational & Day Services	35	0	35
476X-Lic/Cert. Living Arrangements	36	0	36
477X - Inst/Hospital & Commit Services	37	0	37
Subtotal	38	0	38
Total - Mental Health, ID & DD	39	1,284,262	39

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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1	0	0	0	0	0	0	0		0	0	0	1
6010 - Weed Eradication	2	0	0	0	16,530	0	0	0		16,530	15,146	7,003	2
6020 - Solid Waste Disposal	3	0	0	0	0	0	0	35,420		35,420	18,690	1,884	3
6030 - Environmental Restoration	4	0	0	0	0	0	0	0		0	0	0	4
Subtotal	5	0	0	0	16,530	0	0	35,420	0	51,950	33,836	8,887	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	481,500	141,000	0	0	0	0	0		622,500	611,580	579,708	6
6110 - Maintenance & Operations	7	281,850	0	50,000	0	0	0	229,281		561,131	498,148	529,494	7
6120 - Recreation & Environmental Educ.	8	0	0	0	0	0	0	0		0	0	0	8
Subtotal	9	763,350	141,000	50,000	0	0	0	229,281	0	1,183,631	1,109,728	1,109,202	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10	0	0	0	100,000	0	0	0		100,000	100,000	85,000	10
6210 - Animal Bounties & State Apiarist Expenses	11	200	0	0	0	0	0	0		200	200	200	11
Subtotal	12	200	0	0	100,000	0	0	0	0	100,200	100,200	85,200	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13	0	0	0	413,610	0	0	145,000		558,610	449,191	255,705	13
6310 - Housing Rehabilitation & Develop.	14	0	0	0	0	0	0	0		0	0	0	14
6320 - Community Economic Development	15	184,600	0	0	0	0	0	2,129,698		2,314,298	1,085,600	206,735	15
Subtotal	16	184,600	0	0	413,610	0	0	2,274,698	0	2,872,908	1,534,791	462,440	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17	0	0	0	204,750	0	0	0		204,750	195,500	195,500	17
6410 - Historic Preservation	18	2,000	0	0	0	0	0	0		2,000	2,000	17,852	18
6420 - Fair & 4-H Clubs	19	8,000	0	0	0	0	0	0		8,000	8,000	8,000	19
6430 - Fairgrounds	20	35,000	0	0	0	0	0	0		35,000	75,000	52,500	20
6440 - Memorial Halls	21	0	0	0	0	0	0	0		0	0	0	21
6450 - Other Educational Services	22	0	0	0	0	0	0	0		0	0	0	22
Subtotal	23	45,000	0	0	204,750	0	0	0	0	249,750	280,500	273,852	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24	0	0	0	0	0	0	0		0	0	0	24
6510 - Buildings	25	0	0	0	0	0	0	0		0	0	0	25
6520 - Equipment	26	0	0	0	0	0	0	0		0	0	0	26
6530 - Public Facilities	27	0	0	0	0	0	0	0		0	0	0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	993,150	141,000	50,000	734,890	0	0	2,539,399	0	4,458,439	3,059,055	1,939,581	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 2023/2024**	**Re-estimated 2022/2023**	**Actual 2021/2022**	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1	0	0	0	92,165	0	304,295	0		396,460	632,290	297,576	1
7010 - Engineering	2	0	0	0	167,030	0	1,365,313	0		1,532,343	1,384,047	923,978	2
Subtotal	3	0	0	0	259,195	0	1,669,608	0	0	1,928,803	2,016,337	1,221,554	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4	0	0	0	32,734	0	608,314	0		641,048	655,580	407,209	4
7110 - Roads	5	0	0	0	273,316	0	4,154,636	0		4,427,952	3,817,917	3,821,856	5
7120 - Snow & Ice Control	6	0	0	0	5,395	0	204,128	0		209,523	188,530	250,006	6
7130 - Traffic Controls	7	0	0	0	19,375	0	327,711	0		347,086	314,741	290,789	7
7140 - Road Clearing	8	0	0	0	63,268	0	264,144	0		327,412	301,611	271,840	8
Subtotal	9	0	0	0	394,088	0	5,558,933	0	0	5,953,021	5,278,379	5,041,700	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10	0	0	0	0	0	342,000	0		342,000	1,010,000	725,922	10
7210 - Equipment Operations	11	0	0	0	559,539	0	1,916,252	0		2,475,791	2,202,211	1,588,672	11
7220 - Tools, Materials & Supplies	12	0	0	0	0	0	15,000	0		15,000	13,500	7,524	12
7230 - Real Estate & Buildings	13	0	0	0	1,678	0	2,221,833	0		2,223,511	26,878	30,406	13
Subtotal	14	0	0	0	561,217	0	4,495,085	0	0	5,056,302	3,252,589	2,352,524	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15	0	0	0	0	0	0	0		0	0	0	15
7310 - Ground Transportation	16	0	0	0	0	0	0	0		0	0	0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	1,214,500	0	11,723,626	0	0	12,938,126	10,547,305	8,615,778	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 2023/2024**	**Re-estimated 2022/2023**	**Actual 2021/2022**	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1	0	498,955	0	0	0	0	0		498,955	560,671	298,610	1
8010 - Local Elections	2	0	124,868	0	0	0	0	0		124,868	6,348	42,627	2
8020 - Township Officials	3	0	0	0	3,600	0	0	0		3,600	3,600	2,428	3
Subtotal	4	0	623,823	0	3,600	0	0	0	0	627,423	570,619	343,665	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	317,750	96,000	0	0	0	0	0		413,750	318,378	331,100	5
8101 - Driver Licenses Services	6	162,260	89,000	0	0	0	0	0		251,260	221,963	203,515	6
8110 - Recording of Public Documents	7	259,750	74,000	0	0	0	0	100,000		433,750	307,064	329,586	7
Subtotal	8	739,760	259,000	0	0	0	0	100,000	0	1,098,760	847,405	864,201	8
Total - Government Services to Residents	9	739,760	882,823	0	3,600	0	0	100,000	0	1,726,183	1,418,024	1,207,866	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	449,120	126,500	0	0	0	0	5,000		580,620	654,405	582,832	1
9010 - Administrative Management Services	2	219,330	55,000	0	0	0	0	0		274,330	257,739	360,063	2
9020 - Treasury Management Services	3	246,555	77,000	0	0	0	0	60,500		384,055	305,321	268,526	3
9030 - Other Policy & Administration	4	78,000	119,362	60,000	0	0	0	0		257,362	252,312	151,259	4
9040 - Reimbursable MHDS Direct Expenses	5	0	0	0	0	0	0	0		0	0	0	5
Subtotal	6	993,005	377,862	60,000	0	0	0	65,500	0	1,496,367	1,469,777	1,362,680	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	1,390,000	57,000	0	0	0	0	0		1,447,000	1,641,907	1,048,629	7
9110 - Information Tech Services	8	1,089,507	104,867	0	0	0	0	47,000		1,241,374	1,250,950	874,498	8
9120 - GIS Systems	9	0	0	0	0	0	0	0		0	0	0	9
Subtotal	10	2,479,507	161,867	0	0	0	0	47,000	0	2,688,374	2,892,857	1,923,127	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11	0	150,000	0	0	0	0	0		150,000	125,415	135,978	11
9210 - Safety of Workplace	12	0	440,000	0	0	0	0	0		440,000	439,709	368,006	12
9220 - Fidelity of Public Officers	13	0	5,000	0	0	0	0	0		5,000	5,000	4,880	13
9230 - Unemployment Compensation	14	0	25,000	0	0	0	0	0		25,000	10,000	1,141	14
Subtotal	15	0	620,000	0	0	0	0	0	0	620,000	580,124	510,005	15
Total - Administration	16	3,472,512	1,159,729	60,000	0	0	0	112,500	0	4,804,741	4,942,758	3,795,812	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1	0	0	0	0	0	0	0				0	0	0	1
0020 - Interest on Short-Term Debt	2	0	0	0	0	0	0	0				0	0	0	2
0030 - Other Nonprogram Current	3	0	0	0	0	0	0	0				0	0	0	3
0040 - Other County Enterprises	4	0	0	0	0	0	0	0				0	0	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	223,000	0	0	0	0	0	0		1,608,000		1,831,000	1,741,000	1,622,516	6
0110 - Interest and Fiscal Charges	7	100,565	0	0	0	0	0	0		1,476,000		1,576,565	1,658,431	1,610,079	7
Total Long-term Debt Service	8	323,565	0	0	0	0	0	0		3,084,000	0	3,407,565	3,399,431	3,232,595	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9	0	0	0	0	0	1,023,000	0	0			1,023,000	239,000	326,053	9
0210 - Conservation Land Acquisition & Dev.	10	0	0	0	0	0	0	0	0			0	0	0	10
0220 - Other Capital Projects	11	0	0	0	0	0	0	200,000	670,596			870,596	6,143,855	17,936,021	11
Total Capital Projects	12	0	0	0	0	0	1,023,000	200,000	670,596		0	1,893,596	6,382,855	18,262,074	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	6,665,423	1,999,305	201,000	495,000	0	0	384,000			0	9,744,728	9,304,847	8,411,238	13
Total Physical Health and Social Services	14	1,733,524	559,380	604,950	0	0	0	28,108			0	2,925,962	2,867,298	2,384,737	14
Total Mental Health, ID & DD	15	0	0	0	0	0	0	0			0	0	0	1,284,262	15
Total County Environment and Education	16	993,150	141,000	50,000	734,890	0	0	2,539,399			0	4,458,439	3,059,055	1,939,581	16
Total Roads & Transportation	17	0	0	0	1,214,500	0	11,723,626	0			0	12,938,126	10,547,305	8,615,778	17
Total Government Services to Residents	18	739,760	882,823	0	3,600	0	0	100,000			0	1,726,183	1,418,024	1,207,866	18
Total Administration	19	3,472,512	1,159,729	60,000	0	0	0	112,500			0	4,804,741	4,942,758	3,795,812	19
Total Nonprogram Current	20	0	0	0	0	0	0	0			0	0	0	0	20
Total Long-Term Debt Service	21	323,565	0	0	0	0	0	0		3,084,000	0	3,407,565	3,399,431	3,232,595	21
Total Capital Projects	22	0	0	0	0	0	1,023,000	200,000	670,596		0	1,893,596	6,382,855	18,262,074	22
Total - All Expenditures	23	13,927,934	4,742,237	915,950	2,447,990	0	12,746,626	3,364,007	670,596	3,084,000	0	41,899,340	41,921,573	49,133,943	23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24	0						0	0	0	0	0	0	0	24
To Rural Services Supplemental	25				0			0	0	0	0	0	0	0	25
To Secondary Roads	26	0	0		3,250,000	0		0	0	0	0	3,250,000	3,345,000	3,499,997	26
To Other Budgetary Funds	27	130,000	0	0	0	0	0	0	0	0	0	130,000	650,000	695,000	27
Total Operating Transfers Out	28	130,000	0	0	3,250,000	0	0	0	0	0	0	3,380,000	3,995,000	4,194,997	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0			29
Increase (Decrease) In Reserves	30											0		0	30
Fund Balance - Nonspendable	31											0		0	31
Fund Balance - Restricted	32		3,427,965	144,723	3,787,295		3,457,794	150,330		1,000,325		11,968,432	11,731,692	16,840,795	32
Fund Balance - Committed	33											0		0	33
Fund Balance - Assigned	34	1,208,410										1,208,410	1,208,410	1,208,410	34
Fund Balance - Unassigned	35	4,088,835	0	855,155	0	0	0	792,384	0	0	0	5,736,374	13,166,779	9,634,356	35
Total Ending Fund Balance - June 30,	36	5,297,245	3,427,965	999,878	3,787,295	0	3,457,794	942,714	0	1,000,325	0	18,913,216	26,106,881	27,683,561	36
Total Requirements	37	19,355,179	8,170,202	1,915,828	9,485,285	0	16,204,420	4,306,721	670,596	4,084,325	0	64,192,556	72,023,454	81,012,501	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 2023/2024	Interest Due 2023/2024	Bond Registration Due 2023/2024	TOTAL OBLIGATION Due 2023/2024	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		420,000	288,394	2,000	710,394		710,394
Justice Center: Series 2020A	2	20,400,000		730,000	864,000		1,594,000		1,594,000
911 Communication Project: Series 2019A CLN	3	9,080,000		380,000	307,168		687,168		687,168
911 Communication Project: Series 2021	4	690,000		30,000	11,525		41,525		41,525
IT Project: Series 2020	5	240,000		48,000	3,744		51,744		51,744
Secondary Road Shop: Series 2022	6	3,505,000		195,000	100,050		295,050	295,050	0
OMNITEL RURAL DEVELOPEMENT LOAN	7	280,000		28,000	0		28,000	28,000	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:				1,831,000	1,574,881	2,000	3,407,881	323,050	3,084,831

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

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per $1,000 of Taxable Value:	
Maximum General Basic Tax Rate per $1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

-

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per $1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per $1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

-

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per $1,000 of Taxable Value:	
Maximum General Basic Tax Rate per $1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

-

Comparison of the proposed general basic rate with the statutory maximum 3.95000 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per $1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per $1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

-

R E S O L U T I O N 23 - ___ FY 2023/2024 ELECTED OFFICIALS SALARIES

WHEREAS, the Warren County Compensation Board meets annually to recommend a compensation schedule for elected officials for the fiscal year immediately following, in accordance with Iowa Code Chapters 331.905 and 331.907, and

WHEREAS, the Warren County Compensation Board met on December 7, 2022, and made the following salary recommendations for the following elected officials for the fiscal year beginning July 1, 2023:

Elected Official	Current Salary	Proposed Increase		Recommended Salary
Sheriff	113,216.56	37,361.47	33.00%	150,578.03
Attorney	133,380.82	26,676.38	20.00%	160,057.20
Treasurer	78,590.39	10,531.11	13.40%	89,121.50
Auditor	78,220.48	10,950.87	14.00%	89,171.35
Recorder	77,460.82	11,619.12	15.00%	89,079.94
Supervisor	36,914.00	12,919.90	35.00%	49,833.90

THEREFORE, BE IT RESOLVED that the Warren County Board of Supervisors approves the following salary adjustments for the following elected officials for the fiscal year beginning July 1, 2023:

Elected Official	Approved Salary		Approved Increase
Sheriff	131,897.30	24.75%	18,680.74
Attorney	146,719.01	15.00%	13,338.19
Treasurer	83,855.95	10.05%	5,265.56
Auditor	83,695.92	10.50%	5,475.44
Recorder	83,270.38	11.25%	5,809.56
Supervisor	43,373.95	26.25%	6,459.95
Supervisor Chair stipend	1,000.00		

ACCEPTED AND APPROVED this 25th day of April 2023.

___ ___ ______________________________

Aye Nay Darren Heater, Chair

___ ___ ______________________________

Aye Nay Mark Snell, Vice-Chair

___ ___ ______________________________

Aye Nay Crystal McIntyre, Member

ATTEST: ______________________________________

Traci VanderLinden, Warren County Auditor

R E S O L U T I O N 23 - ___ **FY 2023/2024 BUDGET**

Motion by ___________, second by ______________,

BE IT RESOLVED THAT, the Warren County Board of Supervisors hereby approves the Fiscal Year 2023/2024 County Budget as presented.

ACCEPTED AND APPROVED this 25th day of April 2023.

___ Aye	___ Nay	____________________ Darren Heater, Chair
___ Aye	___ Nay	____________________ Mark Snell, Vice-Chair
___ Aye	___ Nay	____________________ Crystal McIntyre, Member

ATTEST: ______________________________

Traci VanderLinden, Warren County Auditor

DEP'T #	DEP'T NAME	BUDGET FY2024	AMEND #1	AMEND #2	REAPPROP TOTALS	FINAL BUDGET FY2024	FINAL EXPENDITURES FY 2024	OVER/ UNDER
1	BOARD OF SUPERVISORS	568,420				568,420		
2	AUDITOR	898,153				898,153		
3	TREASURER	988,565				988,565		
4	ATTORNEY	1,910,460				1,910,460		
5	SHERIFF	6,888,700				6,888,700		
7	RECORDER	-				-		
15	DHS	358,750				358,750		
16	CHILD DECATEGORIZATION	88,789				88,789		
20	ENGINEER	204,545				204,545		
21	VETERANS AFFAIRS	13,961,126				13,961,126		
22	CONSERVATION	155,130				155,130		
23	PUBLIC HEALTH NURSING	954,350				954,350		
24	WEED COMMISSION	1,387,545				1,387,545		
25	GENERAL ASSISTANCE	16,530				16,530		
26	HOME CARE AIDE	265,895				265,895		
27	NUTRITION	715,950				715,950		
28	MEDICAL EXAMINER	84,263				84,263		
30	WELLNESS	60,000				60,000		
31	DISTRICT COURT	131,280				131,280		
33	LIBRARY	204,750				204,750		
34	HISTORICAL SOCIETY	2,000				2,000		
38	SUBSTANCE ABUSE	-				-		
45	CAPITAL PROJECTS	670,596				670,596		
49	MAINTENANCE	1,325,500				1,325,500		
50	TOWNSHIPS	3,600				3,600		
51	GENERAL SERVICES	835,962				835,962		
52	INFORMATION TECHNOLOGY	1,194,889				1,194,889		
53	ZONING	413,610				413,610		
54	ENVIRONMENTAL HEALTH	-				-		
59	CASE MANAGEMENT	-				-		
60	MENTAL HEALTH	-				-		
61	JUVENILEPROBATION	148,025				148,025		
75	LIBERTY CENTER SEWER	19,420				19,420		
98	SHERIFF MEMORIALS	-				-		
99	NON-DEPARTMENTAL	10,822,537				10,822,537		
	EDEN	45,279,340				45,279,340		
	Transfers	(3,380,000)				(3,380,000)		
	EDEN Expenses	41,899,340				41,899,340		
	DOM	41,899,340						

R E S O L U T I O N 23- ___ DEPARTMENTAL APPROPRIATIONS

Motion by ___________, second by ________, BE IT RESOLVED THAT, Departmental appropriation of 100% of the County Budget are hereby approved effective July 1, 2023 for FY24 as reflected on the attachment.

ACCEPTED AND APPROVED this 25th day of April, 2023.

___ Aye	___ Nay	______________________________ Darren Heater, Chair
___ Aye	___ Nay	______________________________ Mark Snell, Vice-Chair
___ Aye	___ Nay	______________________________ Crystal McIntyre, Member

ATTEST: ____________________________________
Traci VanderLinden, Warren County Auditor