

**WARREN COUNTY FY24
MAX LEVY HEARING
PRESENTATION**

PLEASE NOTE

- Please hold comments until after the presentation is complete and public hearing is initiated.
 - There are sign up sheets in order speak at the hearing
 - Times are limited to 3 minutes
- Fiscal Year 2024 budget is still being completed and has not been finalized.
- Figures being used are estimates or where the budget sits right now and subject to change as the budget is finalized.
- Max levy cannot increase following the hearing decision per Iowa code 331.433A.

PRESENTATION AGENDA

- Max Levy Notice
- Warren County Levy Data
- Estimated Effect on Individual Taxes
- Fiscal Year 2024 Estimated Budget

MAX LEVY NOTICE

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.warrencountya.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.warrencountya.gov/>

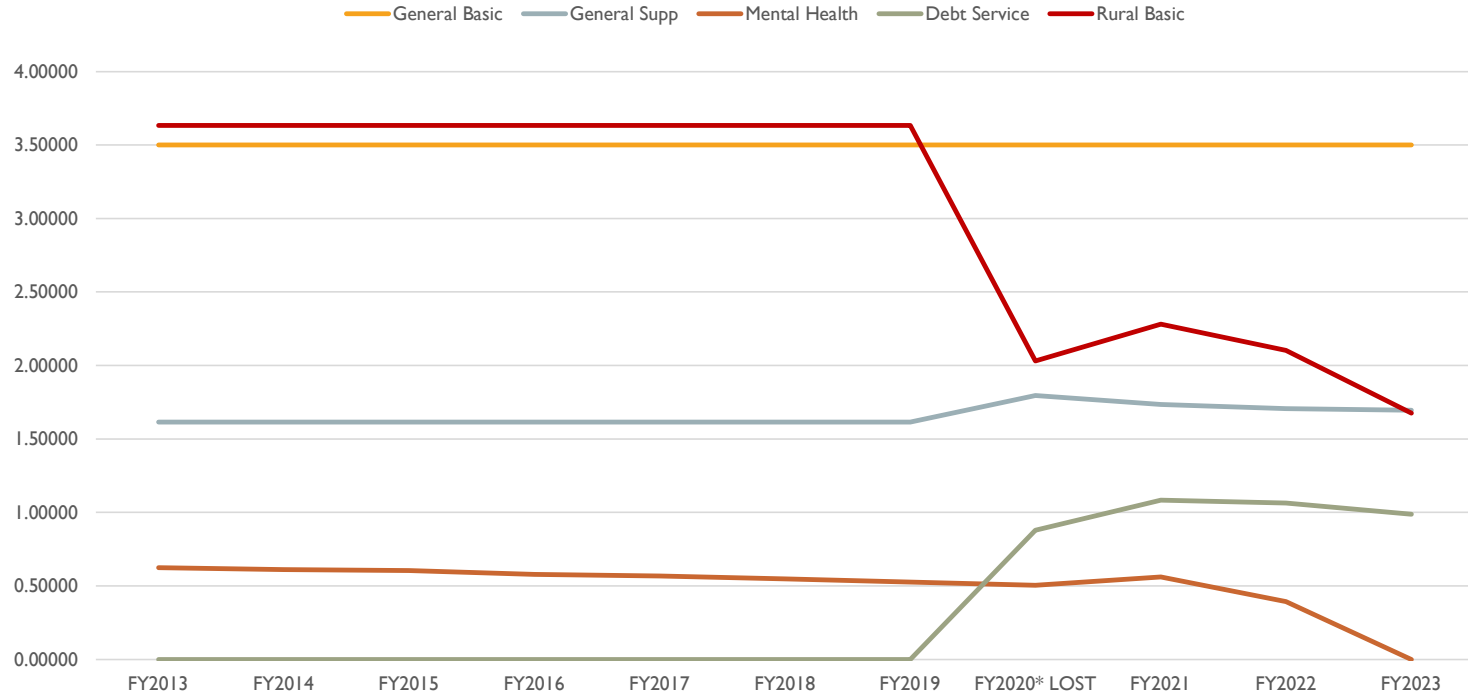
The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions.

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.

WARREN COUNTY LEVY DATA

Warren County 10-Year Levy History



Warren County Property Tax Levy History

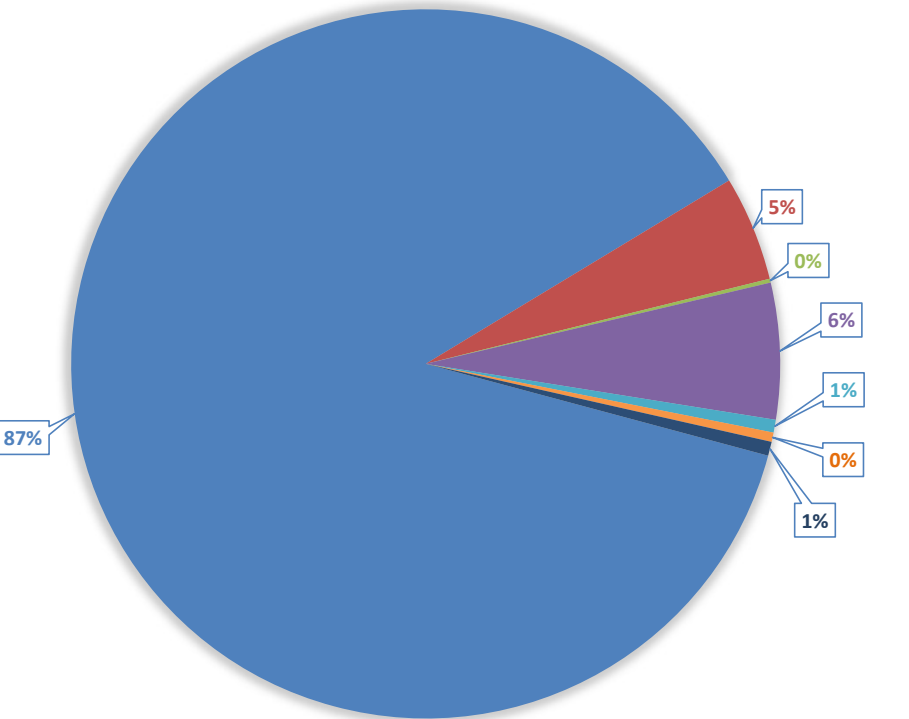
	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020* LOST	FY2021	FY2022	FY2023	Flat FY2024 Budget	Max FY2024 Budget
General Basic	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
General Supp	1.61429	1.61429	1.61429	1.61429	1.61430	1.61430	1.61430	1.79513	1.73513	1.70513	1.69513	1.69513	1.69513
Mental Health	0.62503	0.61008	0.60539	0.57738	0.56772	0.54815	0.52659	0.50344	0.56163	0.39309	0.00000	0.00000	0.00000
Debt Service	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.87867	1.08308	1.06419	0.98733	0.94299	0.94299
TOTAL Urban Levy	5.73932	5.72437	5.71968	5.69167	5.68202	5.66245	5.64089	6.67724	6.87984	6.66241	6.18246	6.13812	6.13812
Total Urban % Change		-0.26%	-0.08%	-0.49%	-0.17%	-0.34%	-0.38%	18.37%	3.03%	-3.16%	-7.20%	-0.72%	-0.72%
Rural Basic	3.63342	3.63342	3.63342	3.63342	3.63342	3.63342	3.63342	2.03	2.28	2.10203	1.67662	1.67662	2.67662
TOTAL Rural Levy	9.37274	9.35779	9.35310	9.32509	9.31544	9.29587	9.27431	8.70724	9.15984	8.76444	7.85908	7.81474	8.81474
Total Rural % Change		-0.16%	-0.05%	-0.30%	-0.10%	-0.21%	-0.23%	-6.11%	5.20%	-4.32%	-10.33%	-0.56%	12.16%

IOWA DEPARTMENT OF MANAGEMENT FISCAL YEAR 2023 COUNTY PROPERTY TAX RATES SORTED BY LOWEST TO HIGHEST RURAL RATES
WARREN COUNTY RANKED FOURTH LOWEST RURAL LEVY RATE

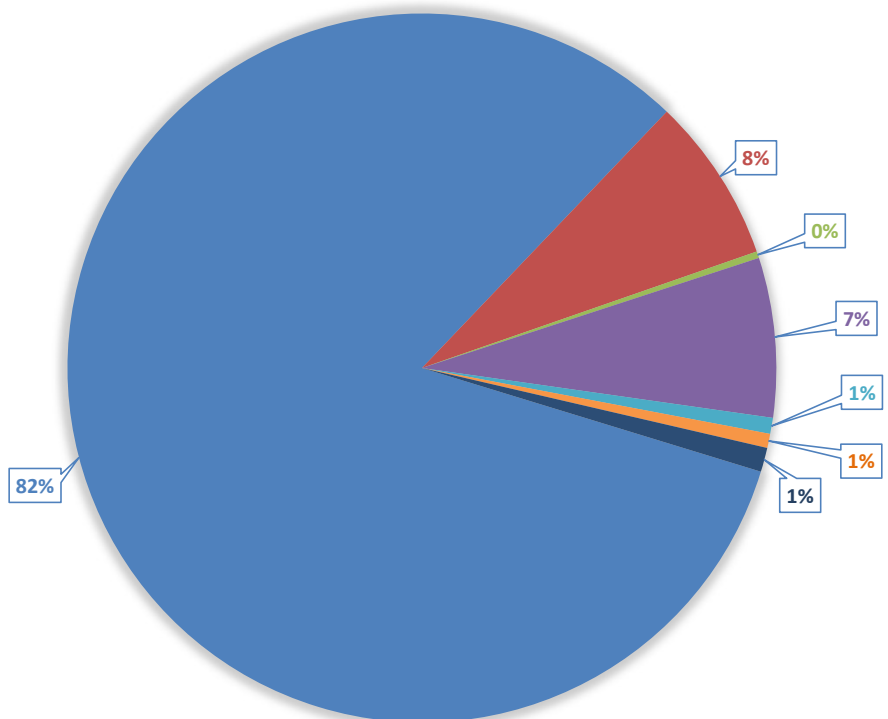
COUNTY PROPERTY TAX RATES, BY LEVY
TAXES COLLECTIBLE DURING 2022/23 FISCAL YEAR
JAN 1, 2021 TAXABLE VALUATIONS

CO	NAME	GEN BASIC	PION CEM	GEN SUPP	DEBT SERVICE	EMS (422D)	COUNTY WIDE	RURAL BASIC	RURAL SUPP	UNIFIED LAW	TOTAL RURAL ONLY	TOTAL TAX	PROPERTY TAX ONLY
47	IDA	3.50000	0.00000	0.80000	0.00000	0.00000	4.30000	1.27000	0.00000	0.00000	1.27000	3,506,354	3,421,841
84	SIoux	3.49083	0.00000	0.00000	0.14654	0.00000	3.63737	1.31359	0.00000	0.00000	1.31359	9,624,450	9,521,227
92	WASHINGTON	4.10000	0.00000	3.36157	1.01103	0.00000	8.47260	1.64065	0.00000	0.00000	1.64065	13,180,366	12,904,026
91	WARREN	3.50000	0.00000	1.69513	0.98733	0.00000	6.18246	1.67662	0.00000	0.00000	1.67662	18,338,210	17,980,949
55	KOSSUTH	3.50000	0.00000	1.44062	0.00000	0.00000	4.94062	1.74988	0.00000	0.00000	1.74988	9,980,937	9,443,995
51	JEFFERSON	3.71010	0.00000	2.08317	0.87110	0.00000	6.66437	1.84415	0.00000	0.00000	1.84415	7,503,474	7,410,411
89	VAN BUREN	3.50000	0.00000	1.69151	0.00000	0.00000	5.19151	1.87698	0.00000	0.00000	1.87698	3,043,354	3,008,259
96	WINNESHIEK	4.28000	0.00000	2.41000	0.00000	0.00000	6.69000	1.95000	0.00000	0.00000	1.95000	10,862,715	10,761,219
25	DALLAS	2.76505	0.00000	0.00000	0.28679	0.00000	3.05184	2.08728	0.00000	0.00000	2.08728	25,964,248	25,302,362
8	BOONE	3.08118	0.00000	0.00000	0.11327	0.00000	3.19445	2.19837	0.00000	0.00000	2.19837	8,283,873	8,142,020
56	LEE	3.50000	0.02423	3.84335	0.61287	0.00000	7.98045	2.34400	0.00000	0.00000	2.34400	15,272,141	13,859,547
30	DICKINSON	2.45135	0.00000	0.00000	0.24434	0.00000	2.69569	2.44000	0.00000	0.00000	2.44000	11,813,770	11,708,043
97	WOODBURY	3.78190	0.00000	2.34312	1.02355	0.00000	7.14857	2.46117	0.00000	0.00000	2.46117	40,753,198	37,831,351
16	CEDAR	3.50000	0.01603	1.27000	0.50376	0.00000	5.28979	2.50000	0.00000	0.00000	2.50000	9,763,057	9,673,543
48	IOWA	3.50000	0.01000	2.40000	0.61491	0.00000	6.52491	2.50000	0.00000	0.00000	2.50000	9,580,416	9,347,606
58	LOUISA	4.40607	0.00000	2.23141	0.00000	0.00000	6.63748	2.57566	0.00000	0.00000	2.57566	6,555,018	5,985,511
41	HANCOCK	3.50000	0.00000	0.38746	0.24101	0.00000	4.12847	2.60000	0.00000	0.00000	2.60000	6,182,494	6,086,286
23	CLINTON	4.15071	0.03925	2.87259	1.03044	0.00000	8.09299	2.62000	0.00000	0.00000	2.62000	22,852,344	21,908,594
27	DECATUR	6.59251	0.00000	2.97820	0.77800	0.00000	10.34871	2.63706	0.00000	0.00000	2.63706	3,923,697	3,836,572
57	LINN	3.50000	0.00000	1.93687	0.40977	0.00000	5.84664	2.70857	0.00000	0.00000	2.70857	77,878,606	75,515,234
50	JASPER	4.44671	0.00207	2.18675	0.45198	0.00000	7.08751	2.72224	0.00000	0.00000	2.72224	16,851,048	16,488,803
80	RINGGOLD	4.50000	0.03869	2.17788	0.00000	0.00000	6.71657	2.73427	0.00000	0.00000	2.73427	3,711,413	3,647,879
11	BUENA VISTA	3.50000	0.00000	2.30000	0.77005	0.00000	6.57005	2.76532	0.00000	0.00000	2.76532	11,340,557	11,071,188
85	STORY	3.50000	0.00000	0.88805	0.11402	0.00000	4.50207	2.83033	0.00000	0.00000	2.83033	28,375,328	28,147,360
82	SCOTT	3.50000	0.00000	2.15701	0.29299	0.00000	5.95000	2.87004	0.00000	0.00000	2.87004	63,337,099	61,347,324
49	JACKSON	3.50000	0.02509	1.08788	0.29940	0.00000	4.91237	2.87036	0.00000	0.00000	2.87036	8,137,439	7,992,280
71	O'BRIEN	3.50000	0.00000	0.12352	0.00000	0.00000	3.62352	2.91344	0.00000	0.00000	2.91344	7,840,439	7,633,483

2022 ASSESSED (FY24)



2022 TAXABLE (FY24)



■ Residential Property ■ Ag Land ■ Ag Buildings ■ Commercial ■ Industrial ■ Railroad ■ Utilities

■ Residential Property ■ Ag Land ■ Ag Buildings ■ Commercial ■ Industrial ■ Railroad ■ Utilities

ESTIMATED EFFECT ON
INDIVIDUAL TAXES

	Estimated Effect on Single Home Annual Property Taxes Fiscal Year 2023 vs. 2024			Fiscal Year 2024 Estimated Effect on County Revenues
	Assessed Home Value			
	\$250,000	\$500,000	\$750,000	
Urban Taxes				
Flat Levy Rate	-\$28	-\$57	-\$85	\$0
Rural Taxes				
+ \$1.00	\$100	\$201	\$301	\$1,152,115

DATA USED TO CALCULATE EFFECT ON TAXES PAID						
	FY2023	FY2024	FY2023	FY2024	FY2023	FY2024
Assessed Value	\$250,000		\$500,000		\$750,000	
Multiply by Rollback	56.4919%	54.6501%	56.4919%	54.6501%	56.4919%	54.6501%
Taxable Value	\$141,230	\$136,625	\$282,460	\$273,251	\$423,689	\$409,876
Urban Levy						
Flat Urban Levy	6.18246	6.18246	6.18246	6.18246	6.18246	6.18246
Estimated Tax	\$873	\$845	\$1,746	\$1,689	\$2,619	\$2,534
Estimated Difference:	-\$28		-\$57		-\$85	
Rural Levy						
Flat Rural Levy	7.85908	7.85908	7.85908	7.85908	7.85908	7.85908
Estimated Tax	1,110	1,074	2,220	2,147	3,330	3,221
Estimated Difference:	-\$36		-\$72		-\$109	
+ \$1.00	7.85908	8.85908	7.85908	8.85908	7.85908	8.85908
Estimated Tax	1,110	1,210	2,220	2,421	3,330	3,631
Estimated Difference:	\$100		\$201		\$301	

SAMPLE URBAN TAX BILL

FY23 Tax Bill-Owed to County	\$809
Using Same Valuation	\$241,700
Multiplied by Rollback	54.6501%
Taxable Value	\$132,089
Max Urban Levy	6.18246
FY24 Estimated Owed to County	\$817
Difference	\$8

VALUATIONS AND TAXES

	2021 (This Year)		2020 (Last Year)	
	Assessed	Taxable	Assessed	Taxable
Land:	55,000	29,772	55,000	31,025
Buildings:	0	0	0	0
Dwellings:	186,700	101,061	175,700	99,111
Total Values:	241,700	130,833	230,700	130,136
Less Military Credit:		0		0
Net Taxable Values:		130,833		130,136
<hr/>				
Value Times Levy Rate of:		38.9636800		39.5758300
EQUALS GROSS TAX OF:		\$5,097.74		\$5,150.24
Less Credits of:				
Bus Prop Tax Credit Fund:		\$0.00		\$0.00
Homestead:		\$0.00		\$0.00
Low Income/Elderly Credit:		\$0.00		\$0.00
Ag land Credit:		\$0.00		\$0.00
Family Farm Credit:		\$0.00		\$0.00
Net Annual Taxes:		\$5,098.00		\$5,150.00
Payments:		\$5,098.00		

Tax Dollars for Emergency Management County: \$128,000.00

Taxing Authority:	Distribution of your current year taxes:			Total property taxes levied by taxing authority:		
	% of Total	2021 (This Year)	2020 (Last Year)	This Year	Last Year	Percent +/-
INDIANOLA SCHOOL	46.09	2,349.48	2,341.86	18,399,486.00	17,881,858.00	2.89
CITY OF INDIANOLA	34.76	1,772.11	1,773.90	8,686,172.00	8,390,702.00	3.52
WARREN COUNTY/CITY	15.87	808.92	866.99	16,181,897.00	16,729,221.00	(3.27)
AREA 11/DES MOINES AREA COMM COLLEG	1.78	90.87	88.20	36,999,399.00	34,101,040.00	8.50
WARREN COUNTY ASSESSOR	1.15	58.80	62.43	1,137,280.00	1,170,086.00	(2.80)
WARREN COUNTY AG EXTENSION	0.34	17.51	16.28	338,775.00	305,033.00	11.06
TB & BRUCELLOSIS	0.01	0.31	0.34	462,458.00	6,341.00	7,193.14
TOTALS:	100.00	5,098.00	5,150.00	82,205,467.00	78,584,281.00	

NOTICE(S) TO OWNER(S)

OWNERS

CONTRACT:

SAMPLE RURAL TAX BILL

FY23 Tax Bill-Owed to County	\$1,164
Using Same Dwelling Valuation	\$249,400
Residential Rollback	54.6501%
Using Same Ag. Valuation	\$15,200
Multiplied by Ag Rollback	91.6430%
Taxable Value	\$150,227
Max Rural Levy	8.85908
FY24 Estimated Owed to County	\$1,331
Difference	\$167

VALUATIONS AND TAXES

	2021 (This Year)		2020 (Last Year)	
	Assessed	Taxable	Assessed	Taxable
Land:	11,400	10,151	12,700	10,672
Buildings:	3,800	3,384	4,300	3,613
Dwellings:	249,400	135,001	234,700	132,393
Total Values:	264,600	148,536	251,700	146,678
Less Military Credit:		0		0
Net Taxable Values:		148,536		146,678
Value Times Levy Rate of:		28.3426400		29.1543700
EQUALS GROSS TAX OF:		\$4,209.90		\$4,276.30
Less Credits of:				
Bus Prop Tax Credit Fund:		\$0.00		\$0.00
Homestead:		\$0.00		\$0.00
Low Income/Elderly Credit:		\$0.00		\$0.00
Ag land Credit:		\$12.54		\$13.71
Family Farm Credit:		\$0.00		\$0.00
Net Annual Taxes:		\$4,198.00		\$4,262.00
Payments:		\$4,198.00		

Tax Dollars for Emergency Management County: \$127,506.00

Taxing Authority:	Distribution of your current year taxes:			Total property taxes levied by taxing authority:		
	% of Total	2021 (This Year)	2020 (Last Year)	This Year	Last Year	Percent +/-
CARLISLE SCHOOL	63.49	2,665.54	2,604.05	7,637,930.00	7,389,569.00	3.36
WARREN COUNTY/RURAL	27.73	1,164.04	1,281.26	17,980,949.00	18,950,642.00	(5.12)
ALLEN TWP	4.26	178.79	188.79	48,717.00	51,328.00	(5.09)
AREA 11/DES MOINES AREA COMM COLLEG	2.45	102.88	99.10	36,999,399.00	34,101,040.00	8.50
WARREN COUNTY ASSESSOR	1.59	66.57	70.14	1,137,280.00	1,170,086.00	(2.80)
WARREN COUNTY AG EXTENSION	0.47	19.83	18.28	338,775.00	305,033.00	11.06
TB & BRUCCELLOSIS	0.01	0.35	0.38	462,458.00	6,341.00	7,193.14
TOTALS:	100.00	4,198.00	4,262.00	64,605,508.00	61,974,039.00	

NOTICE(S) TO OWNER(S)

OWNERS

CONTRACT:

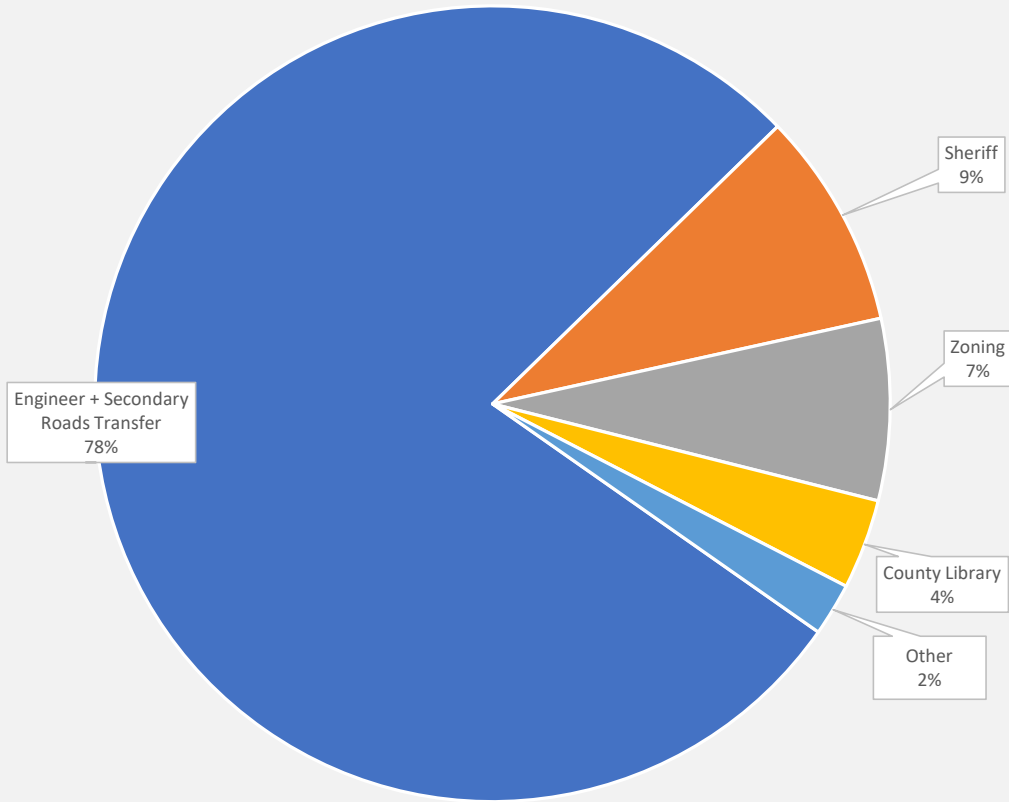
**FISCAL YEAR 2024
ESTIMATED BUDGET**

	Starting Budget					Current Cuts				
	Estimated FY23 Ending Fund Balances	FY24 Requested Expenses	FY24 Requested Revenues	Effect on FY24 Fund Balance	Estimated FY24 Ending Fund Balances	FY24 Current Expenses	FY24 Current Revenues	Changes in FY24 Expenses from Requests	Effect on FY24 Fund Balance	Estimated FY24 Ending Fund Balances
0001 GENERAL BASIC	\$5,604,733	\$14,919,452	\$13,825,090	(\$1,094,362)	\$4,510,370	\$14,054,534	\$13,766,719	(\$864,918)	(\$287,816)	\$5,341,639
0002 GENERAL SUPPLEMENTAL	\$2,906,404	\$5,300,712	\$4,986,876	(\$313,836)	\$2,592,568	\$4,736,270	\$4,956,597	(\$564,442)	\$220,327	\$3,433,945
0003 NUTRITION	\$107,973	\$624,850	\$612,225	(\$12,625)	\$95,348	\$599,192	\$582,225	(\$25,658)	(\$16,967)	\$91,006
0004 JAIL COMMISSARY	\$37,250	\$0	\$0	\$0	\$37,250	\$0	\$0	\$0	\$0	\$37,250
0005 WELLNESS FUND	\$17,646	\$60,000	\$60,000	\$0	\$17,646	\$60,000	\$60,000	\$0	\$0	\$17,646
0006 CASE MANAGEMENT	\$296,784	\$0	\$0	\$0	\$296,784	\$0	\$0	\$0	\$0	\$296,784
0007 MHDS SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0009 NATIVE GRASS DRILL	\$18,303	\$0	\$0	\$0	\$18,303	\$0	\$0	\$0	\$0	\$18,303
0010 MH-DD SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0011 RURAL BASIC	\$3,757,209	\$5,792,990	\$4,586,532	(\$1,206,458)	\$2,550,751	\$5,607,990	\$5,728,575	(\$185,000)	\$120,585	\$3,877,794
0013 PRISONER ROOM AND BOARD	\$265,345	\$0	\$20,000	\$20,000	\$285,345	\$0	\$20,000	\$0	\$20,000	\$285,345
0017 CO ATTORNEY COURT FEES	\$241,581	\$151,500	\$125,000	(\$26,500)	\$215,081	\$151,500	\$125,000	\$0	(\$26,500)	\$215,081
0018 CONSERVATION RESERVE	\$37,385	\$50,000	\$90,000	\$40,000	\$77,385	\$50,000	\$90,000	\$0	\$40,000	\$77,385
0019 ARPA	\$3,988,168	\$3,114,387	\$100,000	(\$3,014,387)	\$973,781	\$3,317,587	\$100,000	\$203,200	(\$3,217,587)	\$770,581
0020 SECONDARY ROAD	\$3,354,820	\$15,758,626	\$9,747,000	(\$6,011,626)	(\$2,656,806)	\$12,746,626	\$9,407,000	(\$3,012,000)	(\$3,339,626)	\$2,364,194
0021 SECONDARY RDS-EQUIP REPLACEMENT	\$409,855	\$0	\$0	\$0	\$409,855	\$0	\$0	\$0	\$0	\$409,855
0022 SECONDARY ROADS-CAPITAL IMPROVEMENT	\$593,745	\$0	\$0	\$0	\$593,745	\$0	\$0	\$0	\$0	\$593,745
0023 REAP	\$94,624	\$0	\$18,900	\$18,900	\$113,524	\$0	\$18,900	\$0	\$18,900	\$113,524
0024 RECORDER'S RECORD MANAGEMENT	\$35,489	\$25,000	\$12,100	(\$12,900)	\$22,589	\$25,000	\$12,100	\$0	(\$12,900)	\$22,589
0026 ATTORNEY FORFEITURE FUND	\$5,372	\$2,000	\$0	(\$2,000)	\$3,372	\$2,000	\$0	\$0	(\$2,000)	\$3,372
0027 CONSERVATION CAP IMPROVE & LAND	\$5,835	\$0	\$50,000	\$50,000	\$55,835	\$0	\$50,000	\$0	\$50,000	\$55,835
0029 CO RECORDERS ELEC TRANSACTION FD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0030 SHERIFF FORFEITURE FUND	\$10,845	\$0	\$0	\$0	\$10,845	\$0	\$0	\$0	\$0	\$10,845
0031 LIBERTY CENTER SEWER SR	\$32,223	\$25,626	\$9,000	(\$16,626)	\$15,597	\$19,420	\$9,000	(\$6,206)	(\$10,420)	\$21,803
1501 CAPITAL PROJECTS JC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1503 CAPITAL PROJECTS 911	\$130,734	\$133,391	\$2,658	(\$130,734)	\$0	\$133,391	\$2,658	\$0	(\$130,734)	\$0
1504 CAPITAL PROJECTS - SEC RD SHOP	\$520,466	\$537,204	\$16,738	(\$520,466)	\$0	\$537,204	\$16,738	\$0	(\$520,466)	\$0
2010 DEBT SERVICE	\$963,659	\$3,084,000	\$3,144,153	\$60,153	\$1,023,812	\$3,084,000	\$3,120,676	\$0	\$36,676	\$1,000,335
Totals	\$23,436,447	\$49,579,737	\$37,406,271	(\$12,173,466)	\$11,262,981	\$45,124,713	\$38,066,186	(\$4,455,024)	(\$7,058,527)	\$19,058,856

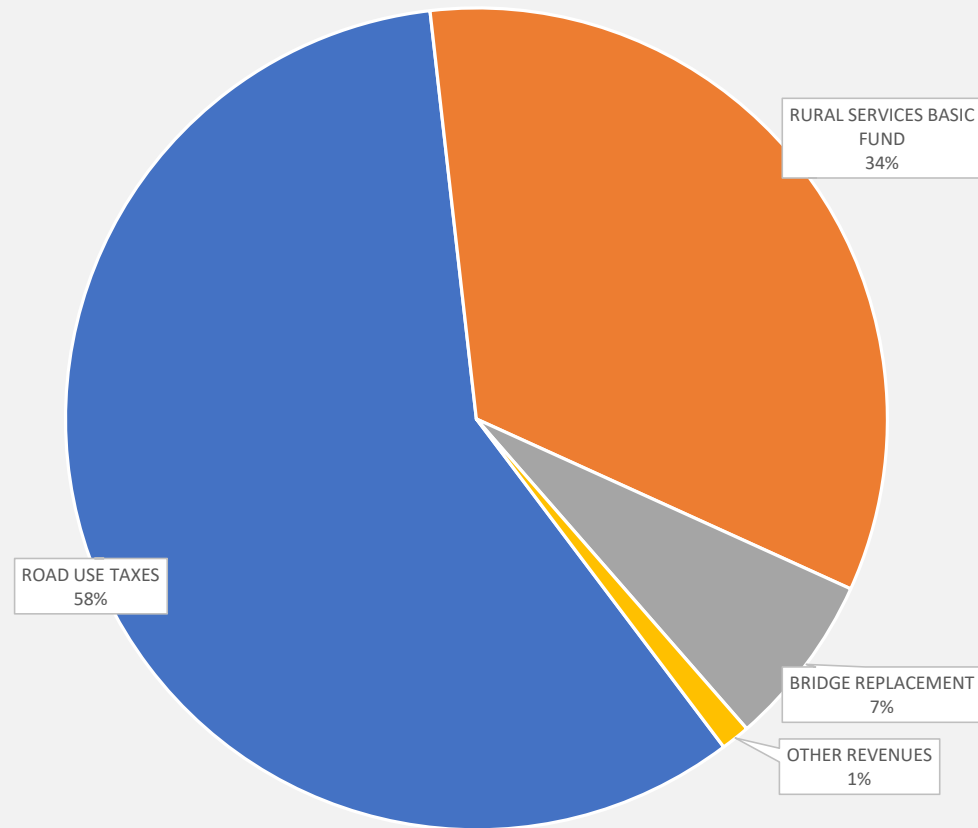
**note: budget has not been finalized and will still continue to change*

Estimated FY24 Rural Basic Expenses & How It Relates to Engineer Revenues

Estimated FY24 Rural Basic Expenses

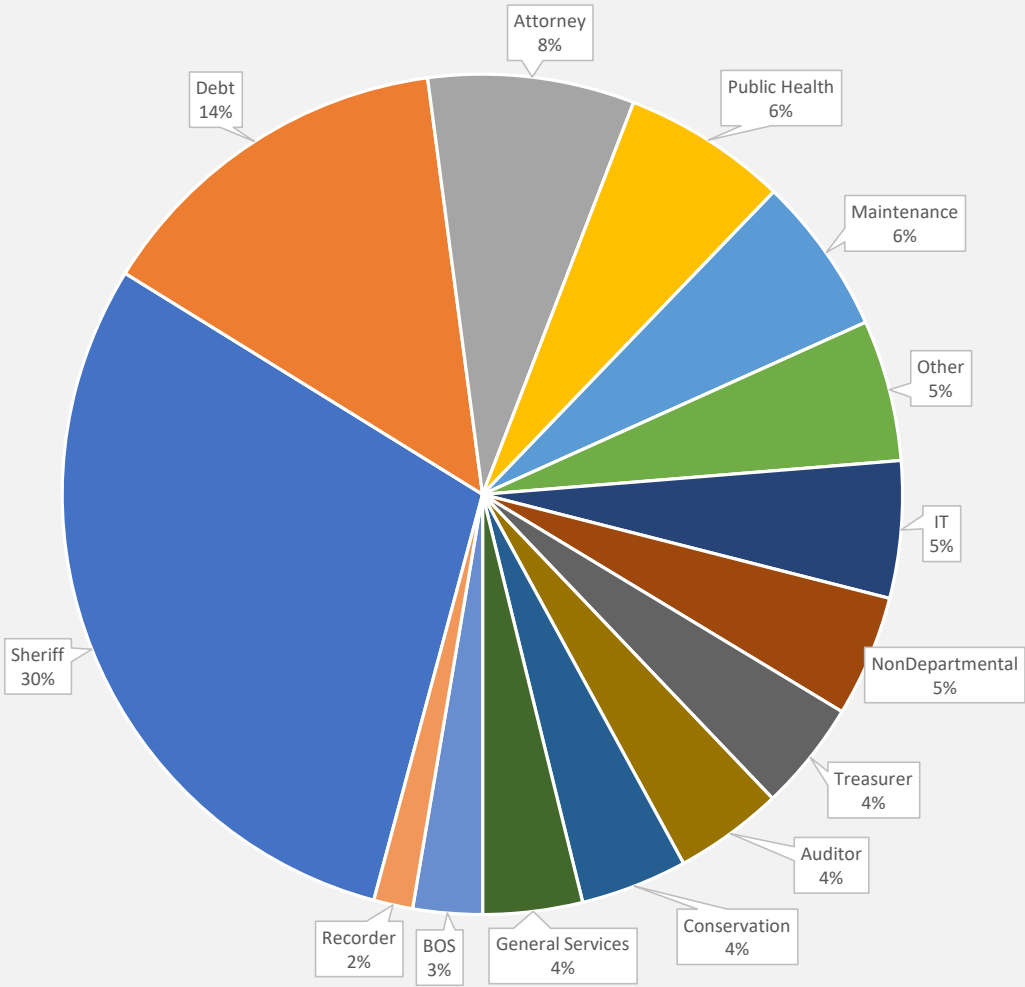


Estimated FY24 Engineer Revenues

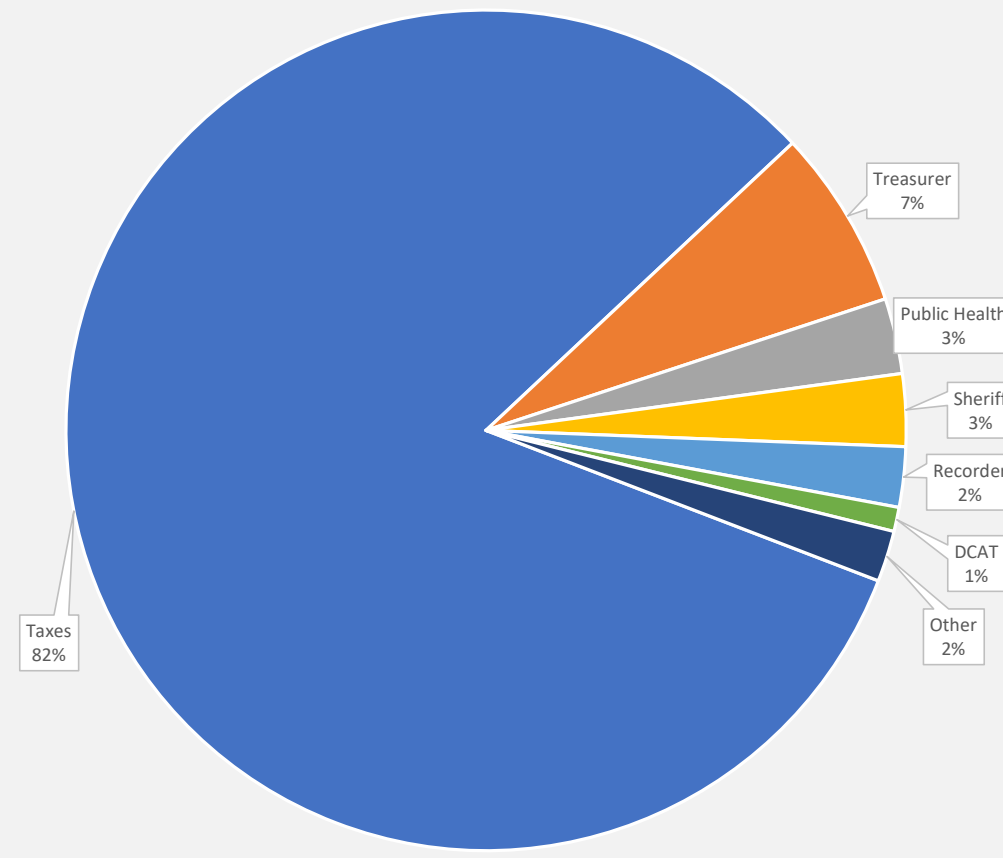


Estimated FY24 General Basic/Supplemental & Debt Expenses & Revenues

Expenses



Revenues



PRESENTATION WRAP UP

- Slides will be available on Warren County Website warrencountyia.gov
 - Click: Government > County Budget > LEVY INFORMATION
- Budget Hearing tentatively scheduled for April 25th (subject to change)

THANK YOU!