



Warren County FY24 Budget

Presentation Agenda

2023 Assessments

Levy Review

Budget Review

Budgeted Expenses

Budgeted Revenues



2023 *Assessments*

Assessment Notes

- 2023 Assessments don't affect FY2024 Budget or Taxes
- State limits the statewide taxable value growth due to revaluation or reassessment to 3%
 - This is a statewide limit, not per residence, county, etc.
 - This is how the rollback is calculated
 - Currently the rollback is 54.6501% for residential property
 - Early estimates for fiscal year 2025 put it around 47%

Assessed vs. Taxable Values



2023 Assessment Estimated Effect

Estimated Assessment Effect on Single Home Annual Property Taxes Fiscal Year 2024 vs. 2025						
FY25: Estimate 20% Value Increase & Rollback at 47%						
Assessed Home Value						
FY2024	FY2025	FY2024	FY2025	FY2024	FY2025	
\$250,000	\$300,000	\$500,000	\$600,000	\$750,000	\$900,000	
Urban Taxes						
Flat Levy Rate	\$27	\$54	\$81			
Rural Taxes						
Flat Levy Rate	\$39	\$77	\$116			
DATA USED TO CALCULATE EFFECT ON TAXES PAID						
	FY2024	FY2025		FY2024	FY2025	
Assessed Value	\$250,000	\$300,000		\$500,000	\$600,000	
Multiply by Rollback	54.6501%	47.0000%		54.6501%	47.0000%	
Taxable Value	\$136,625	\$141,000		\$273,251	\$282,000	
	Urban Levy					
Flat Urban Levy	6.13812	6.13812		6.13812	6.13812	
Estimated Tax	\$839	\$865		\$1,677	\$1,731	
Estimated Difference:	\$27			\$54		
	Rural Levy					
Flat Rural Levy	8.81474	8.81474		8.81474	8.81474	
Estimated Tax	1,204	1,243		2,409	2,486	
Estimated Difference:	\$39			\$77		



Levy Review

County Portion of Overall Levies

Based on current fiscal year rates

The average consolidated tax rate for Fiscal Year 2023 is 25.07308

- FY2023 WC Rural Rate: 7.85908
- FY2023 WC Urban Rate: 6.18246

WC makes up only a small portion of property tax levies; on average, 20% of consolidated tax rate

- Averages 29% of Rural levies
- Averages 17% of Urban levies

The rest of property taxes are paid to other taxing entities such as:

- Schools
- Colleges
- Cities
- Townships
- Districts
- Etc.

FY2024 Tax Estimates

Estimated taxes Rural vs. Urban

- Rural: 10,155,597, 50.04%
- Urban: 10,140,596, 49.96%

Estimated Effect on Individual Taxes

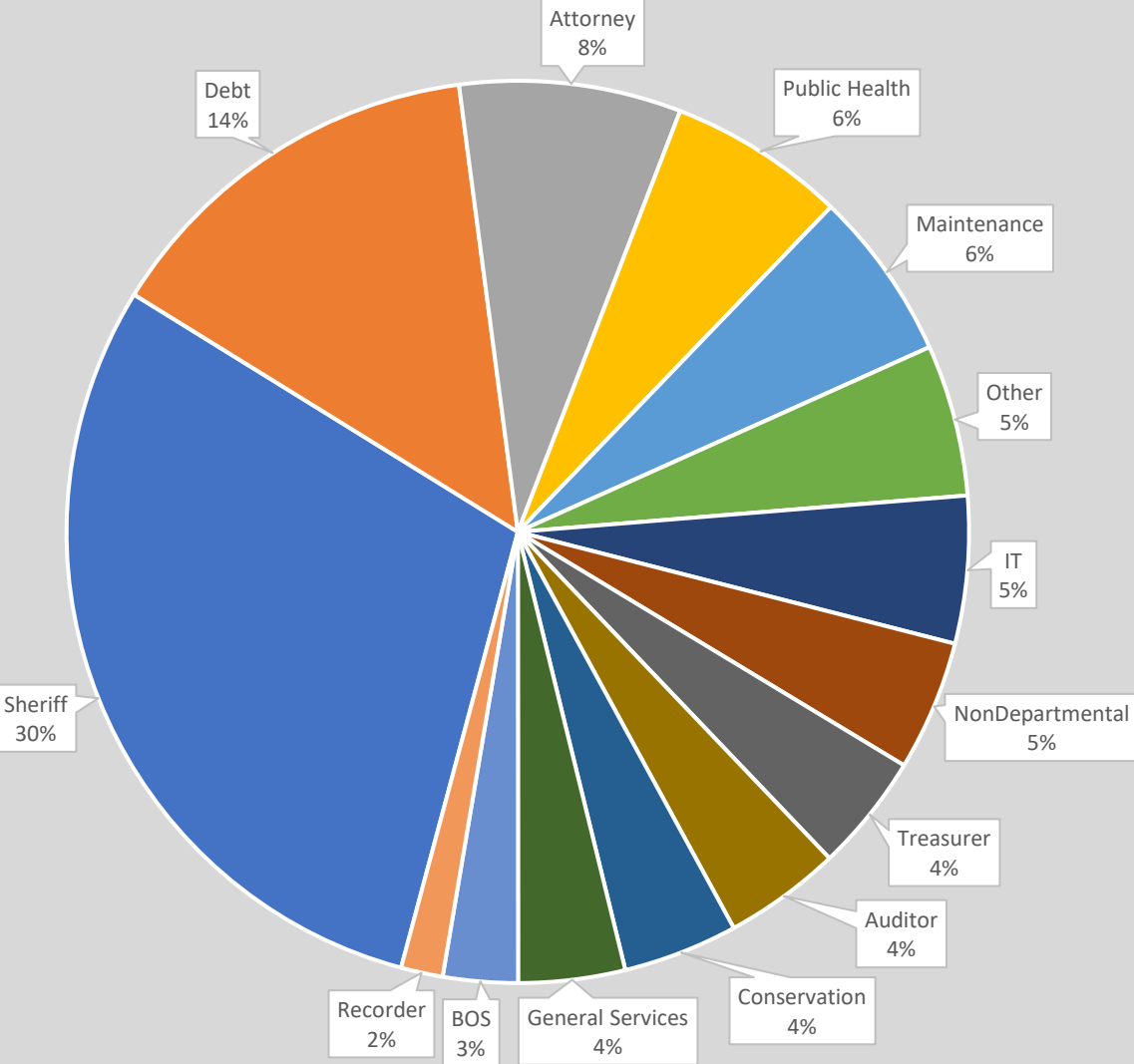
	<u>Estimated</u> Effect on Single Home Annual Property Taxes Fiscal Year 2023 vs. 2024			Fiscal Year 2024 <u>Estimated</u> Effect on County Revenues
	Assessed Home Value			
	\$250,000	\$500,000	\$750,000	
Urban Taxes				
Flat Levy Rate	-\$28	-\$57	-\$85	\$0
Rural Taxes				
+ \$1.00	\$100	\$201	\$301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



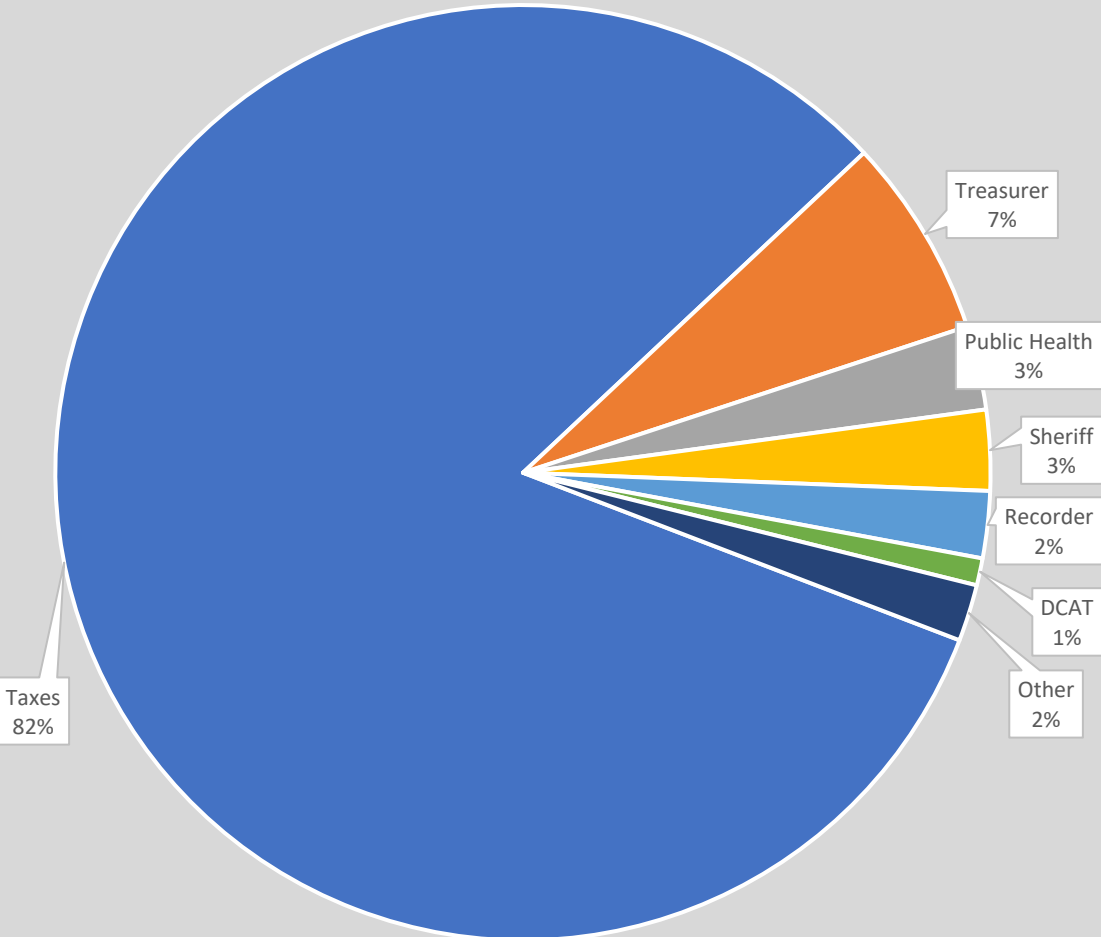
Budget Review

Estimated FY24 General Basic/Supplemental & Debt Expenses & Revenues

Expenses



Revenues



Fiscal Year 2023-24 Budget Cuts

	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	\$14,057,934	\$13,741,472	(\$861,518)	(\$287,816)	\$5,341,639
0002 GENERAL SUPPLEMENTAL	\$2,906,404	\$5,300,712	\$4,986,876	(\$313,836)	\$2,592,568	\$4,742,237	\$4,956,596	(\$558,475)	\$220,327	\$3,433,945
0003 NUTRITION	\$107,973	\$624,850	\$612,225	(\$12,625)	\$95,348	\$604,950	\$582,225	(\$19,900)	(\$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	\$5,697,990	\$5,728,075	(\$95,000)	\$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	\$201,000	\$125,000	\$49,500	(\$26,500)	\$215,081
0018 CONSERVATION RESERVE	\$37,385	\$50,000	\$90,000	\$40,000	\$77,385	\$50,000	\$95,250	\$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	\$203,201	(\$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	\$9,497,000	(\$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	\$0	\$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	\$133,392	\$2,658	\$1	(\$130,734)	\$0
1504 CAPITAL PROJECTS - SEC RD SHOP	\$520,466	\$537,204	\$16,738	(\$520,466)	\$0	\$537,204	\$16,739	\$0	(\$520,466)	\$0
2010 DEBT SERVICE	\$963,659	\$3,084,000	\$3,144,153	\$60,153	\$1,023,812	\$3,084,000	\$3,120,661	\$0	\$36,676	\$1,000,335
Totals	\$23,436,447	\$49,579,737	\$37,406,271	(\$12,173,466)	\$11,262,981	\$45,279,340	\$38,085,676	(\$4,300,397)	(\$7,058,527)	\$19,058,856

Budget by Department

	Actual FY22 Ending Fund Balance	FY23 Re- Estimated Expenses	FY23 Re- Estimated Revenues	Effect on FY23 Fund Balance	Estimated FY23 Ending Fund Balances	FY24 Requested Expenses	FY24 Requested Revenues	Effect on FY24 Fund Balance	Estimated FY24 Ending Fund Balances
0001 GENERAL BASIC	\$6,219,576	\$13,500,638	\$12,894,769	(\$605,869)	\$5,613,707	\$14,057,934	\$13,741,472	(\$316,462)	\$5,297,245
0002 GENERAL SUPPLEMENTAL	\$1,835,430	\$4,437,814	\$5,815,990	\$1,378,176	\$3,213,606	\$4,742,237	\$4,956,596	\$214,359	\$3,427,965
0003 NUTRITION	\$118,696	\$517,700	\$506,977	(\$10,723)	\$107,973	\$604,950	\$582,225	(\$22,725)	\$85,248
0004 JAIL COMMISSARY	\$37,250	\$0	\$0	\$0	\$37,250	\$0	\$0	\$0	\$37,250
0005 WELLNESS FUND	\$37,646	\$60,000	\$40,000	(\$20,000)	\$17,646	\$60,000	\$60,000	\$0	\$17,646
0006 CASE MANAGEMENT	\$296,784	\$0	\$0	\$0	\$296,784	\$0	\$0	\$0	\$296,784
0007 MHDS SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0009 NATIVE GRASS DRILL	\$17,303	\$0	\$0	\$0	\$17,303	\$0	\$0	\$0	\$17,303
0010 MH-DD SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0011 RURAL BASIC	\$3,925,265	\$5,414,482	\$5,246,426	(\$168,056)	\$3,757,210	\$5,697,990	\$5,728,075	\$30,085	\$3,787,295
0013 PRISONER ROOM AND BOARD	\$258,615	\$0	\$6,731	\$6,731	\$265,346	\$0	\$20,000	\$20,000	\$285,346
0017 CO ATTORNEY COURT FEES	\$253,474	\$141,895	\$130,000	(\$11,895)	\$241,579	\$201,000	\$125,000	(\$76,000)	\$165,579
0018 CONSERVATION RESERVE	\$19,369	\$0	\$24,268	\$24,268	\$43,637	\$50,000	\$95,250	\$45,250	\$88,887
0019 ARPA	\$3,603,423	\$4,799,791	\$5,184,537	\$384,746	\$3,988,169	\$3,317,587	\$100,000	(\$3,217,587)	\$770,582
0020 SECONDARY ROAD	\$5,210,520	\$8,829,200	\$9,322,500	\$493,300	\$5,703,820	\$12,746,626	\$9,497,000	(\$3,249,626)	\$2,454,194
0021 SECONDARY RDS-EQUIP REPLACEMENT	\$409,855	\$0	\$0	\$0	\$409,855	\$0	\$0	\$0	\$409,855
0022 SECONDARY ROADS-CAPITAL IMPROVEMENT	\$593,745	\$0	\$0	\$0	\$593,745	\$0	\$0	\$0	\$593,745
0023 REAP	\$75,602	\$0	\$19,022	\$19,022	\$94,624	\$0	\$18,900	\$18,900	\$113,524
0024 RECORDER'S RECORD MANAGEMENT	\$25,389	\$0	\$10,100	\$10,100	\$35,489	\$25,000	\$12,100	(\$12,900)	\$22,589
0026 ATTORNEY FORFEITURE FUND	\$6,372	\$1,000	\$0	(\$1,000)	\$5,372	\$2,000	\$0	(\$2,000)	\$3,372
0027 CONSERVATION CAP IMPROVE & LAND	\$5,788	\$0	\$47	\$47	\$5,835	\$0	\$0	\$0	\$5,835
0029 CO RECORDERS ELEC TRANSACTION FD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0030 SHERIFF FORFEITURE FUND	\$10,845	\$0	\$0	\$0	\$10,845	\$0	\$0	\$0	\$10,845
0031 LIBERTY CENTER SEWER SR	\$31,913	\$8,690	\$9,000	\$310	\$32,223	\$19,420	\$9,000	(\$10,420)	\$21,803
1501 CAPITAL PROJECTS JC	\$726,726	\$1,852,081	\$1,125,355	(\$726,726)	(\$0)	\$0	\$0	\$0	(\$0)
1503 CAPITAL PROJECTS 911	\$393,882	\$265,679	\$2,531	(\$263,148)	\$130,734	\$133,392	\$2,658	(\$130,734)	(\$0)
1504 CAPITAL PROJECTS - SEC RD SHOP	\$3,504,526	\$3,000,000	\$15,941	(\$2,984,059)	\$520,467	\$537,204	\$16,739	(\$520,465)	\$2
2010 DEBT SERVICE	\$65,569	\$3,087,603	\$3,985,698	\$898,095	\$963,664	\$3,084,000	\$3,120,661	\$36,661	\$1,000,325
Totals	\$27,683,561	\$45,916,573	\$44,339,892	(\$1,576,680)	\$26,106,880	\$45,279,340	\$38,085,676	(\$7,193,664)	\$18,913,216
Totals Less ARPA/Capital Projects	\$19,455,005	\$35,999,022	\$38,011,528	\$2,012,507	\$21,467,512	\$41,291,157	\$37,966,279	(\$3,324,878)	\$18,142,634

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 2,793,665	2,423,320	3,318,002	
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.

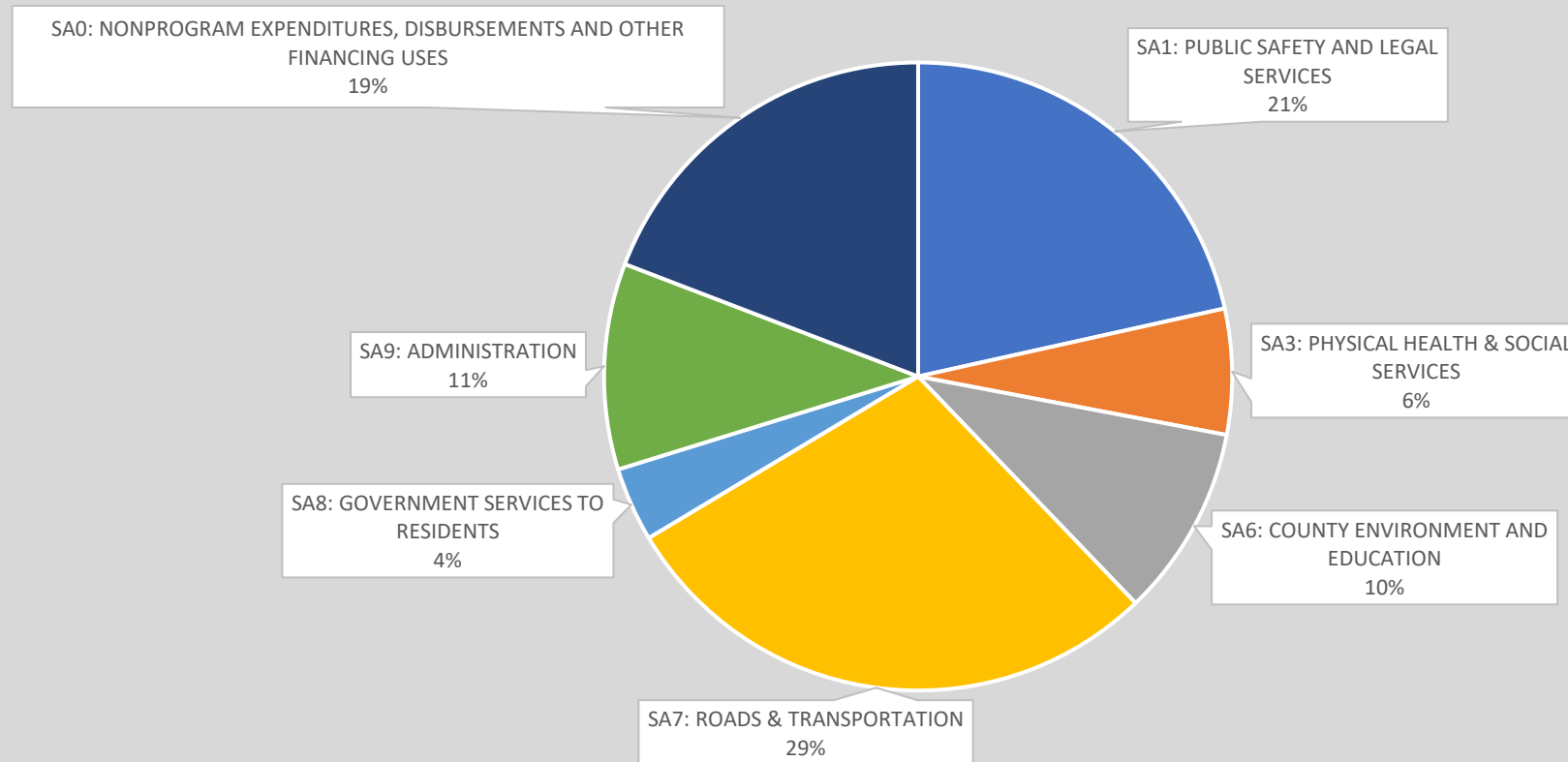
Publication Notice

- 51.61% increase in County Environment & Education consists of \$ 2.18M in ARPA funded projects (not funded by taxes)
- 22.54% increase in Roads and Transportation due to 78% increase in fuel expense, increases in rock costs, and Sec. Rd. Shop building costs
- 19.55% increase in Government Services to Residents due in large part to election and election equipment costs
- 67.80% decrease in Capital Projects because of Justice Center completion



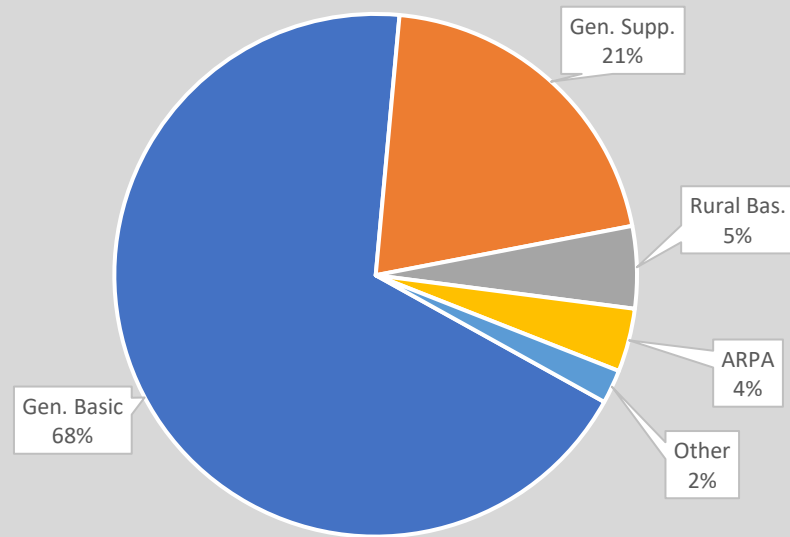
Budgeted Expenses

Expenses By Service Area

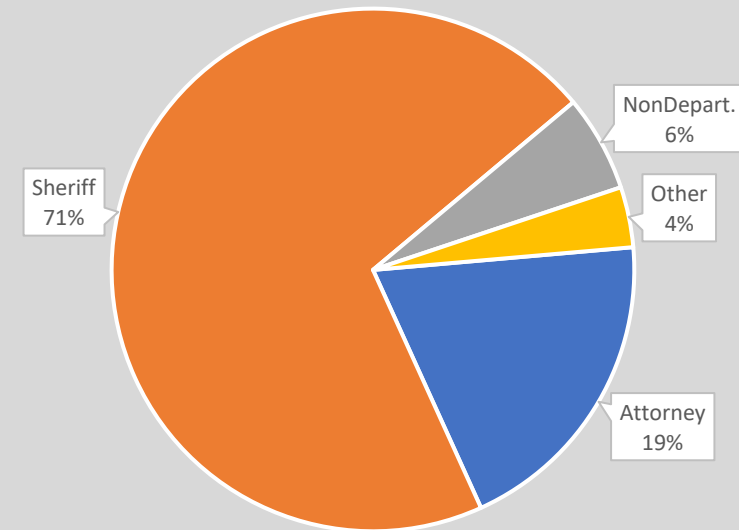


SA1: PUBLIC SAFETY AND LEGAL SERVICES

By Fund



By Department

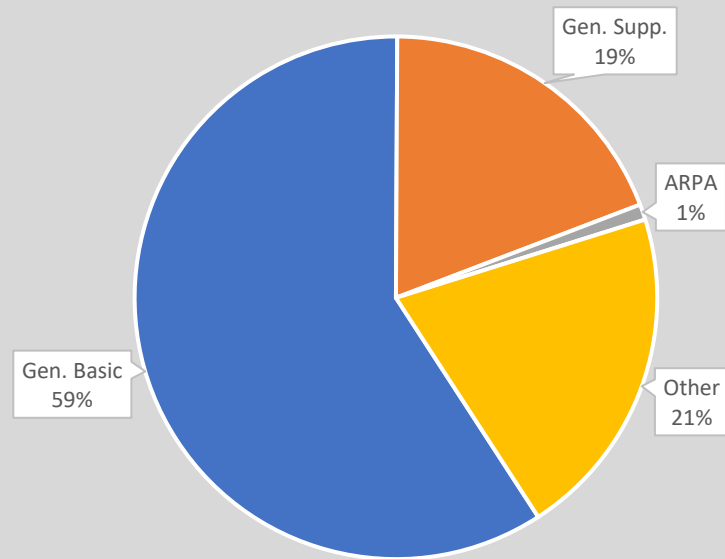


Largest Expenses:

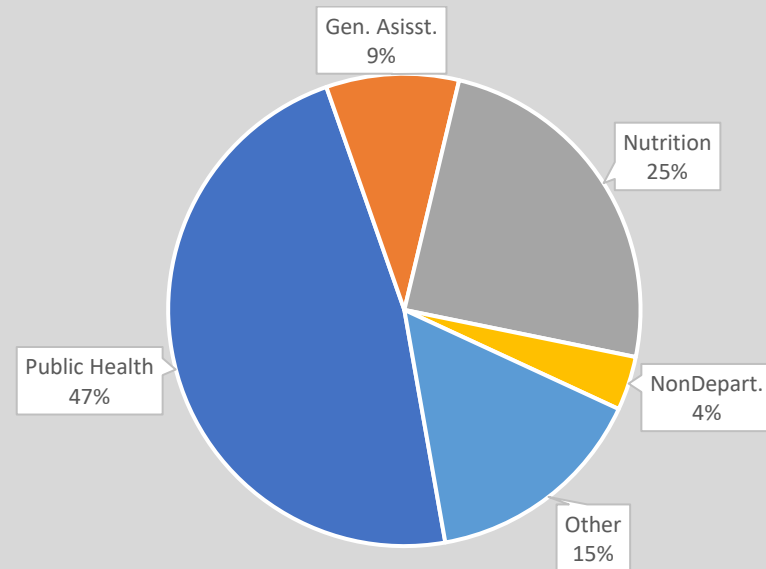
- Attorney and Sheriff employee wages/benefits
- Sheriff Vehicles

SA3: PHYSICAL HEALTH & SOCIAL SERVICES

By Fund



By Department

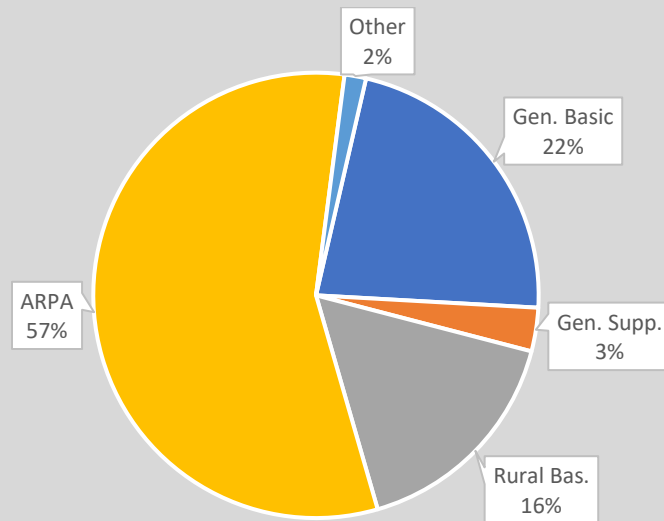


Largest Expenses:

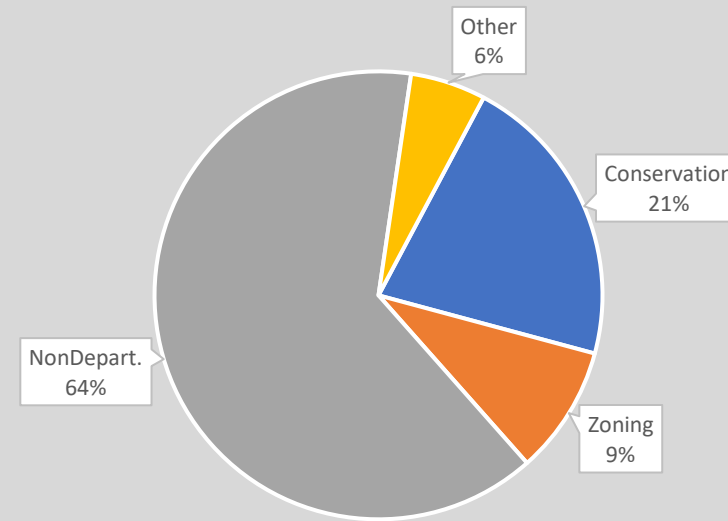
- Public Health and Nutrition employee wages/benefits
- Nutrition food & provisions (largest being Justice Center)

SA6: COUNTY ENVIRONMENT AND EDUCATION

By Fund



By Department

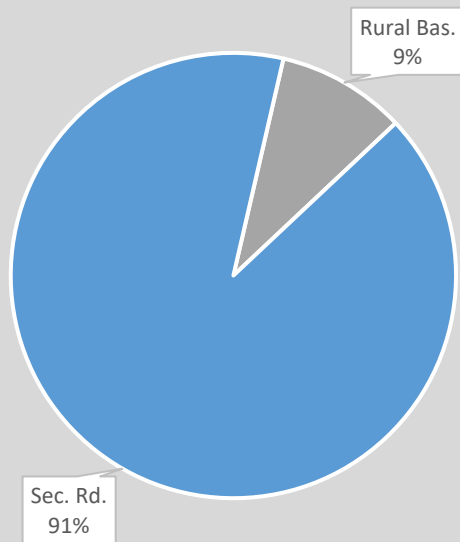


Largest Expenses:

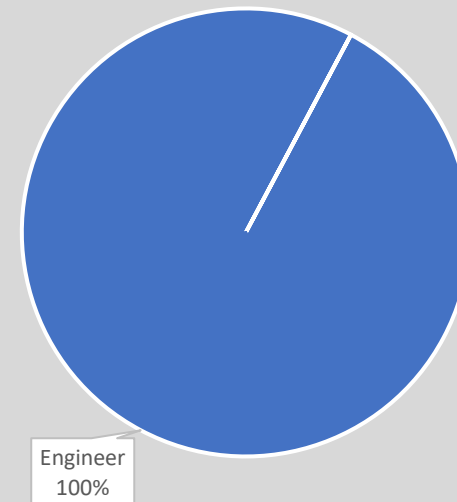
- ARPA funded community projects (certified sites being largest) and ARPA county projects.
- Zoning employee wages/benefits
- Community funding: Libraries, Economic Development, Kiya Koda, etc.

SA7: ROADS & TRANSPORTATION

By Fund



By Department

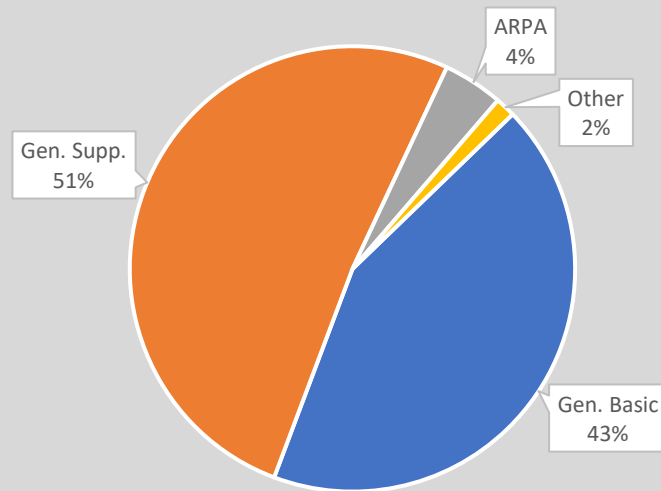


Largest Expenses:

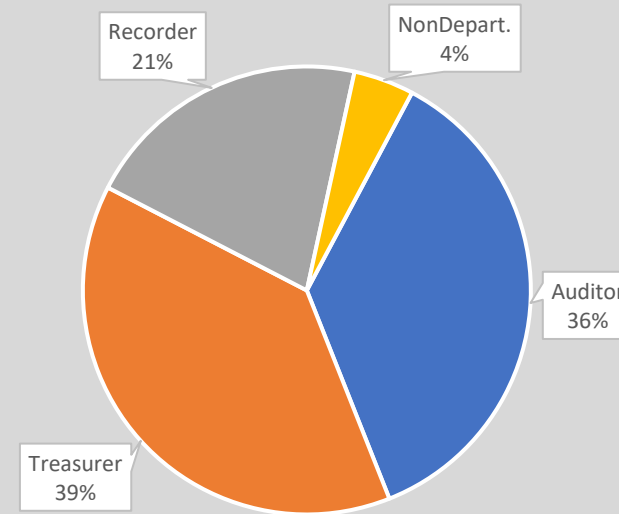
- Building expenses for secondary road shop
- Maintenance Rock & Fuel
- Engineer employee wages/benefits

SA8: GOVERNMENT SERVICES TO RESIDENTS

By Fund



By Department

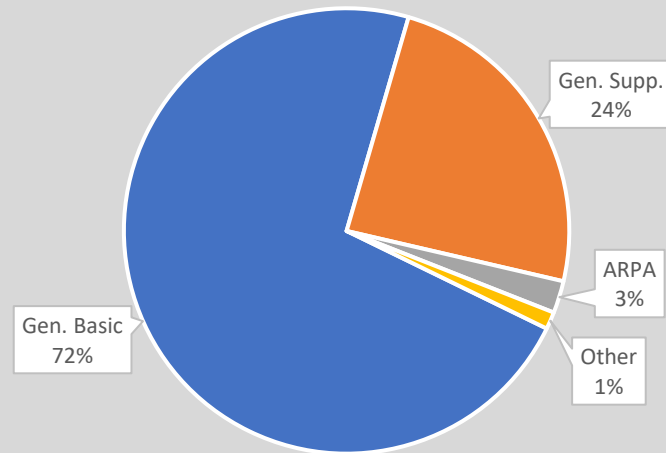


Largest Expenses:

- Treasurer, Recorder, and Auditor employee wages/benefits
- Election costs

SA9: ADMINISTRATION

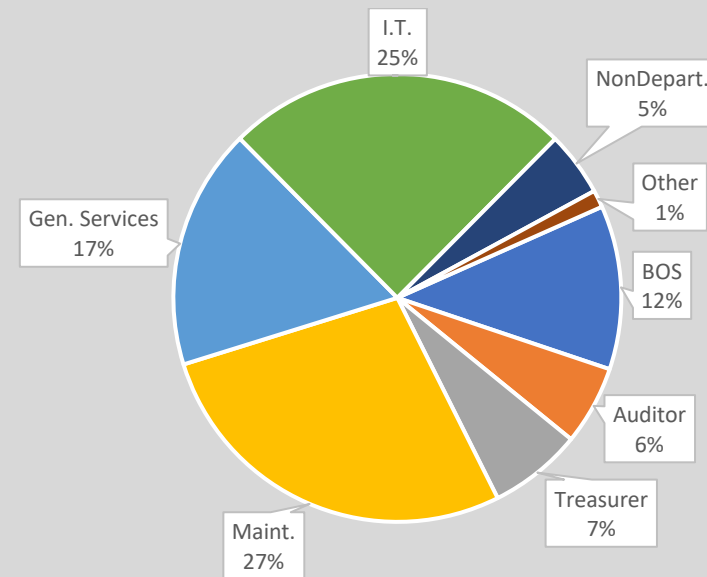
By Fund



Largest Expenses:

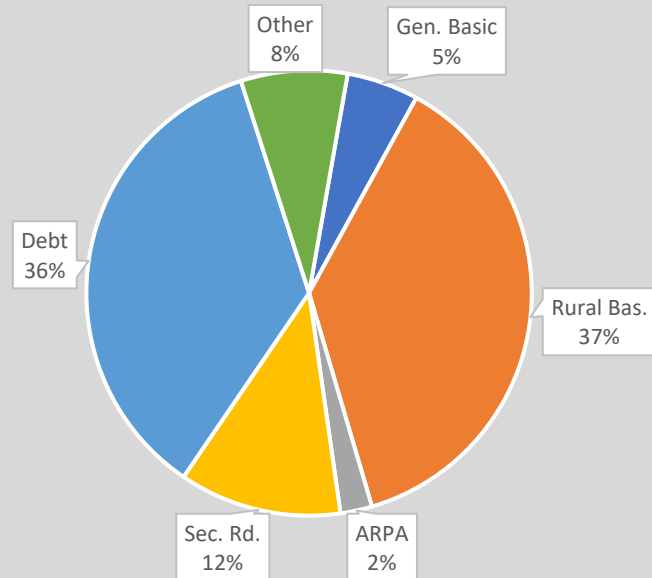
- IT Software
- Various Insurance Premium Expenses
- Building utilities and maintenance

By Department

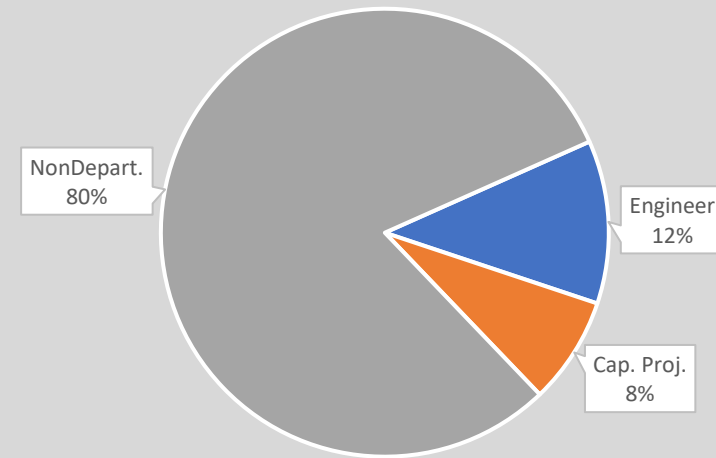


SA0: NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

By Fund



By Department



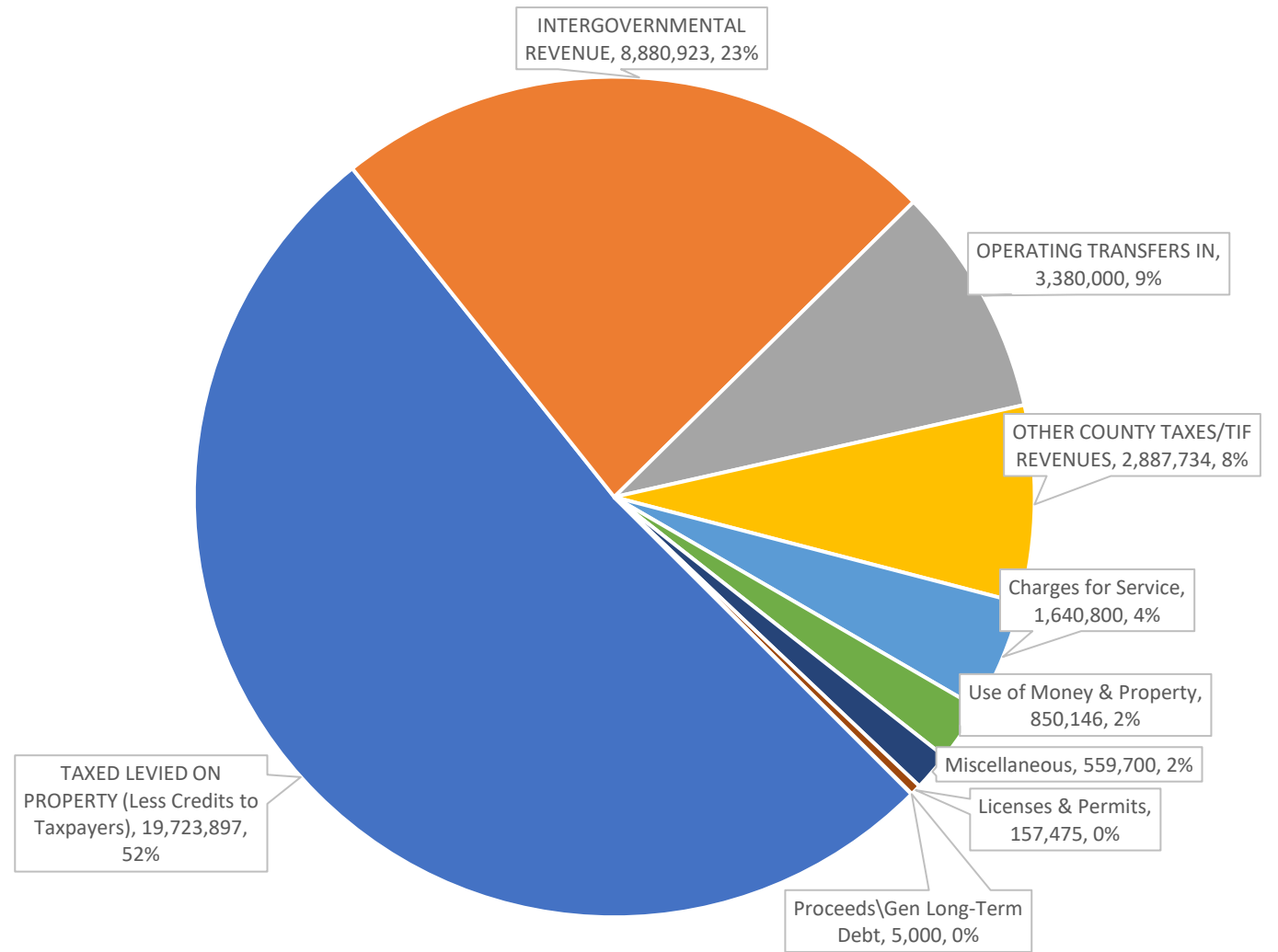
Largest Expenses:

- Transfers to other funds (all have matching revenues)
- Various General Obligation Bond payments



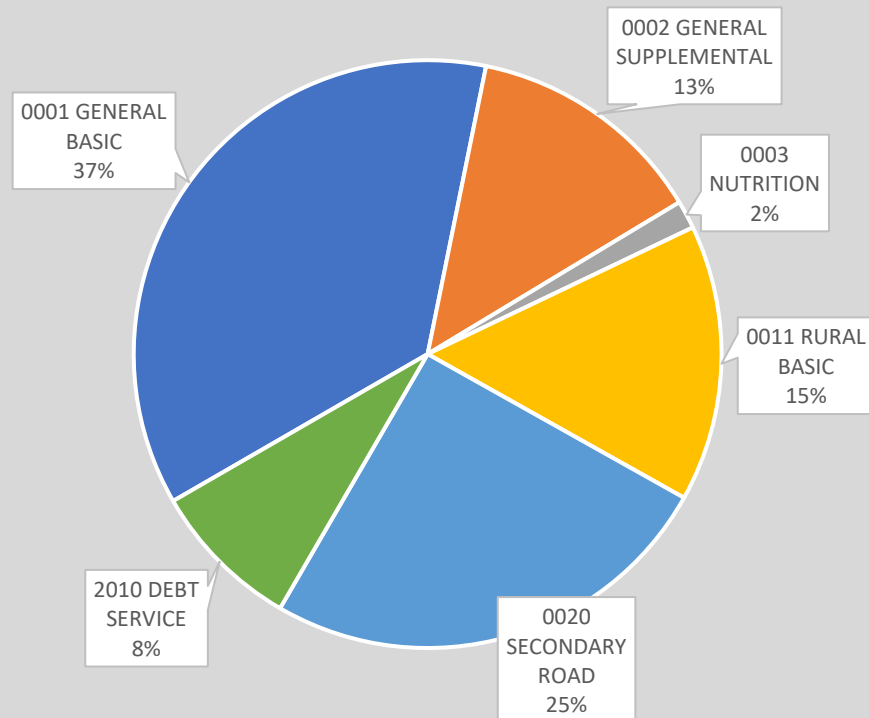
Budgeted Revenues

Revenues By Source

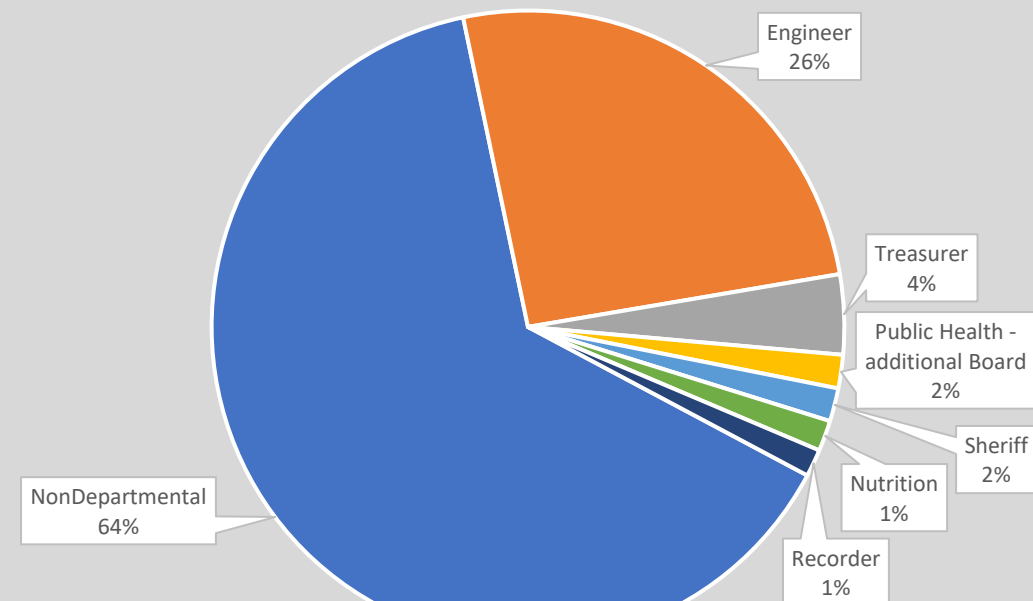


Revenues

By Fund



By Department



- Non-Departmental is made up primarily of taxes
- Other departments not listed either have no revenues or equate to less than 1% of overall revenues
- Local Option Sales Taxes make up 44% of Rural Basic Fund revenues; property taxes make up 51%

PRESENTATION WRAP UP

- Public Hearing to immediately follow
- Slides will be available on Warren County Website warrencountyia.gov
 - Click: Government > County Budget > BUDGET INFORMATION

THANK YOU!