NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
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: 4/22/2025 Meeting Time: 05:30 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 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	22,672,896	20,920,364	18,122,020	11.85
Less: Uncollected Delinquent Taxes - Levy Year	2	857,290	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	21,815,606	20,920,364	18,122,020	
Delinquent Property Tax Revenue	5	1,365	129	72	
Penalties, Interest & Costs on Taxes	6	125,886	49,688	132,999	
Other County Taxes/TIF Tax Revenues	7	3,364,558	3,400,399	3,634,851	-3.79
Intergovernmental	8	8,954,366	8,270,963	8,353,652	
Licenses & Permits	9	217,079	181,748	191,608	
Charges for Service	10	1,813,555	1,801,600	1,560,124	
Use of Money & Property	11	1,574,200	1,687,664	1,820,299	
Miscellaneous	12	1,399,820	724,046	809,352	
Subtotal Revenues	13	39,266,435	37,036,601	34,624,977	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	3,955,000	3,385,000	4,806,705	
Proceeds of Fixed Asset Sales	16	5,000	0	6,265	
Total Revenues & Other Sources	17	43,226,435	40,421,601	39,437,947	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	11,433,415	10,435,949	10,179,243	5.98
Physical Health and Social Services	19	3,306,926	2,689,338	2,609,990	12.56
County Environment and Education	21	3,683,348	2,699,307	2,930,494	12.11
Roads & Transportation	22	11,967,653	10,200,101	11,156,028	3.57
Government Services to Residents	23	1,994,166	1,655,656	1,686,333	8.74
Administration	24	5,857,287	5,187,653	4,871,050	9.66
Nonprogram Current	25	0	0	0	
Debt Service	26	3,340,000	3,376,232	3,408,187	-1.01
Capital Projects	27	2,277,659	1,384,136	1,147,074	40.91
Subtotal Expenditures	28	43,860,454	37,628,372	37,988,399	
Other Financing Uses:					
Operating Transfers Out	29	3,955,000	3,385,000	4,806,705	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	47,815,454	41,013,372	42,795,104	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-4,589,019	-591,771	-3,357,157	
Beginning Fund Balance - July 1,	33	20,765,400	21,357,171	24,714,328	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	10,846,837	0	15,961,700	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	1,208,410	0	0	
Fund Balance - Unassigned	39	4,121,134	20,765,400	5,395,471	
Total Ending Fund Balance - June 30,	40	16,176,381	20,765,400	21,357,171	

Proposed property taxation by type:	Proposed tax rates per $1,000 taxable valuation:
Countywide Levies*: 19,142,461	
Rural Only Levies*: 3,530,435	Urban Areas: 5.84267
Special District Levies*: 0	Rural Areas: 8.62307
TIF Tax Revenues: 0	Any special district tax rates not included.
Utility Replacement Excise Tax: 350,248	

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

COUNTY NAME: WARREN COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2025 - June 30, 2026	COUNTY NUMBER: 91

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:

Meeting Date: 4/7/2025 Meeting Time: 09:00 AM 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 2024/2025	Budget Year Effective Tax FY 2025/2026	Budget Year Proposed Tax FY 2025/2026
Taxable Valuations-General Services	3,013,206,199	3,213,402,287	3,213,402,287
Requested Tax Dollars-Countywide Rates Except Debt Service	15,346,831	15,346,831	16,144,840
Taxable Valuations-Debt Service	3,427,327,247	3,662,558,116	3,662,558,116
Requested Tax Dollars-Debt Service	3,041,205	3,041,205	2,997,621
Requested Tax Dollars-Countywide Rates	18,388,036	18,388,036	19,142,461
Tax Rate-Countywide	5.98053	5.60623	5.84267
Taxable Valuations-Rural Services	1,199,627,127	1,269,757,904	1,269,757,904
Requested Tax Dollars-Additional Rural Levies	3,348,795	3,348,795	3,530,435
Tax Rate-Rural Additional	2.79153	2.63735	2.78040
Rural Total	8.77206	8.24358	8.62307
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of $100,000/$110,000	**Current Year Certified Property Tax FY 2024/2025**	**Budget Year Proposed Tax FY 2025/2026**	**Percent Change**
Urban Taxpayer	277	305	10.11
Rural Taxpayer	407	450	10.57
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of $300,000/$330,000	**Current Year Certified Property Tax FY 2024/2025**	**Budget Year Proposed Tax FY 2025/2026**	**Percent Change**
Urban Taxpayer	1,223	1,363	11.45
Rural Taxpayer	1,794	2,011	12.10

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at $150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:

Expenses budget to go down in FY26. Any increased tax dollars prevents dipping into reserves.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2025/2026 Capital Projects	Debt Service	Permanent	TOTALS Budget 2025/2026	TOTALS Re-Est 2024/2025	TOTALS Actual 2023/2024	
Taxes Levied on Property	1	16,144,840	3,530,435		2,997,621		22,672,896	20,920,364	18,122,020	1
Less: Uncollected Delinquent Taxes - Levy Year	2	615,615	122,500		119,175		857,290	0	0	2
Less: Credits to Taxpayers	3	0	0		0		0	0	0	3
Net Current Property Taxes	4	15,529,225	3,407,935		2,878,446		21,815,606	20,920,364	18,122,020	4
Delinquent Property Tax Revenue	5	1,050	210		105		1,365	129	72	5
Penalties, Interest & Costs on Taxes	6	125,886					125,886	49,688	132,999	6
Other County Taxes/TIF Tax Revenues	7	250,847	3,072,500	0	41,211	0	3,364,558	3,400,399	3,634,851	7
Intergovernmental	8	2,163,081	6,667,900	0	123,385	0	8,954,366	8,270,963	8,353,652	8
Licenses & Permits	9	42,079	175,000	0	0	0	217,079	181,748	191,608	9
Charges for Service	10	1,777,835	35,720	0	0	0	1,813,555	1,801,600	1,560,124	10
Use of Money & Property	11	1,510,200	53,500	0	10,500	0	1,574,200	1,687,664	1,820,299	11
Miscellaneous	12	1,392,320	7,500	0	0	0	1,399,820	724,046	809,352	12
Subtotal Revenues	13	22,792,523	13,420,265	0	3,053,647	0	39,266,435	37,036,601	34,624,977	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0	14
Operating Transfers In	15	310,000	3,645,000	0	0	0	3,955,000	3,385,000	4,806,705	15
Proceeds of Fixed Asset Sales	16	0	5,000	0	0	0	5,000	0	6,265	16
Total Revenues & Other Sources	17	23,102,523	17,070,265	0	3,053,647	0	43,226,435	40,421,601	39,437,947	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	9,743,410	1,690,005			0	11,433,415	10,435,949	10,179,243	18
Physical Health and Social Services	19	3,045,807	261,119			0	3,306,926	2,689,338	2,609,990	19
County Environment and Education	21	2,000,811	1,682,537			0	3,683,348	2,699,307	2,930,494	21
Roads & Transportation	22	0	11,967,653			0	11,967,653	10,200,101	11,156,028	22
Government Services to Residents	23	1,849,790	144,376			0	1,994,166	1,655,656	1,686,333	23
Administration	24	5,717,280	140,007			0	5,857,287	5,187,653	4,871,050	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	293,000	0		3,047,000	0	3,340,000	3,376,232	3,408,187	26
Capital Projects	27	500,000	1,642,659	135,000		0	2,277,659	1,384,136	1,147,074	27
Subtotal Expenditures	28	23,150,098	17,528,356	135,000	3,047,000	0	43,860,454	37,628,372	37,988,399	28
Other Financing Uses:										
Operating Transfers Out	29	515,000	3,440,000	0	0	0	3,955,000	3,385,000	4,806,705	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	23,665,098	20,968,356	135,000	3,047,000	0	47,815,454	41,013,372	42,795,104	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-562,575	-3,898,091	-135,000	6,647	0	-4,589,019	-591,771	-3,357,157	32
Beginning Fund Balance - July 1, 2025	33	9,765,819	10,706,353	138,381	154,847	0	20,765,400	21,357,171	24,714,328	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	3,873,700	6,808,262	3,381	161,494	0	10,846,837	0	15,961,700	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	0	0	38
Fund Balance - Unassigned	39	4,121,134	0	0	0	0	4,121,134	20,765,400	5,395,471	39
Total Ending Fund Balance - June 30,	40	9,203,244	6,808,262	3,381	161,494	0	16,176,381	20,765,400	21,357,171	40

Proposed tax rate per $1,000 valuation for County purposes: 5.84267 urban areas; 8.62307 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2025 - June 30, 2026

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. 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

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.39806	10,402,444	3,061,289,179	6.52
	Limitation Percentage			
	3			
	GBFL Max Rate	**GBFL Max Dollars**	**Revenue Growth %**	
Max Allowed GBFL for FY 2026	3.29909	10,759,311	3.42	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	1.58743	1,945,048	1,225,281,215	5.70
	Limitation Percentage			
	2			
	RBFL Max Rate	**RBFL Max Dollars**	**Revenue Growth %**	
Max Allowed RBFL for FY 2026	1.55630	2,015,530	3.62	

		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		3,261,296,696		3,213,402,287	
General Basic	2	10,759,311		3.29909		10,601,303
+ Cemetery (Pioneer - 331.424B)	3	0		0.00000		0
= Total for General Basic	4	10,759,311				10,601,303
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	5,626,161		1.72513		5,543,537
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	3,036,837	3,710,452,525	0.81845	3,662,558,116	2,997,621
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	19,422,309		5.84267		19,142,461
B. All Rural Services Only Levies:	13		1,295,077,923		1,269,757,904	
Rural Services Basic	14	2,015,530		1.55630		1,976,124
Rural Services Supplemental	16	1,585,305		1.22410		1,554,311
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	3,600,835		2.78040		3,530,435
Subtotal Countywide/All Rural Services (A + B)	21	23,023,144		8.62307		22,672,896
C. Special District Levies:						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			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	23,023,144				22,672,896

Compensation Schedule for FY 2025/2026			
Elected Official	**Annual Salary**	Number of Official County Newspapers	3
Attorney	162,454.63		**Names of Official County Newspapers:**
Auditor	92,672.31	1	N/Warren Town And County News
Recorder	92,201.13	2	The Carlisle Citizen
Treasurer	92,849.5	3	Indianola Record Herald
Sheriff	146,043.29	4	
Supervisors	47,795.7	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different			

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 2025/2026	Re-Est 2024/2025	Actual 2023/2024	
TAXED LEVIED ON PROPERTY	1	10,601,303	5,543,537		1,976,124	1,554,311		0		2,997,621		22,672,896	20,920,364	18,122,020	1
Less: Uncoll: Del. Taxes Levy Year	2	419,475	196,140		91,875	30,625				119,175		857,290			2
Less: Credits to Taxpayers	3											0			3
1000 Net Current Property Taxes	4	10,181,828	5,347,397		1,884,249	1,523,686		0		2,878,446		21,815,606	20,920,364	18,122,020	4
1010 Delinq. Property Tax Revenue	5	525	525		105	105				105		1,365	129	72	5
11XX Penalties, Int, & Costs on Taxes	6	125,886										125,886	49,688	132,999	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	7,035	3,180		1,050	1,050				1,995		14,310	10,361	10,752	7
13XX Voter Approved Local Option Taxes	8				3,000,000							3,000,000	3,176,588	3,277,052	8
14XX Gambling Taxes	9											0			9
15XX TIF Tax Revenues	10											0			10
16XX Utility Tax Replacement Excise Taxes	11	158,008	82,624		39,406	30,994		0		39,216		350,248	213,450	347,047	11
17XX Taxes Collected for Other Governments	11B											0			11B
Subtotal	12	165,043	85,804	0	3,040,456	32,044	0	0	0	41,211	0	3,364,558	3,400,399	3,634,851	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13						5,500,000					5,500,000	5,736,324	4,917,632	13
21XX State Replacements Against Levied Taxes	14	419,475	196,140		91,875	30,625				119,175		857,290	980,277	844,809	14
22XX Other State Tax Replacements	15	88,210	41,485		4,725	1,575				4,210		140,205	42,464	111,722	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	597,500	35,000	78,900			730,000	225,100				1,666,500	766,096	1,555,952	16
25XX Contributions from Other Intergovernmental Units	17	312,116	21,000	200,000								533,116	447,807	661,174	17
26XX, 27XX State Grants and Entitlements	18	157,505					62,000	22,000				241,505	237,995	243,756	18
28XX Federal Grants and Entitlements	19											0	60,000		19
29XX Payments in Lieu of Taxes	20	15,750										15,750		18,607	20
Subtotal (lines 13 - 20)	21	1,590,556	293,625	278,900	96,600	32,200	6,292,000	247,100	0	123,385	0	8,954,366	8,270,963	8,353,652	21
3XXX Licenses & Permits	22	42,079			127,000		48,000					217,079	181,748	191,608	22
4XXX, 5XXX Charges for Service	23	1,777,835			16,000			19,720				1,813,555	1,801,600	1,560,124	23
6XXX Use of Money & Property	24	1,470,200		40,000				53,500		10,500		1,574,200	1,687,664	1,820,299	24
8XXX Miscellaneous	25	832,820	74,500	485,000	500		7,000					1,399,820	724,046	809,352	25
Total Revenues	26	16,186,772	5,801,851	803,900	5,164,910	1,588,035	6,347,000	320,320	0	3,053,647	0	39,266,435	37,036,601	34,624,977	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27			310,000			205,000					515,000	625,000	160,000	27
9020 From Rural Services Basic	28						3,440,000					3,440,000	2,760,000	3,203,230	28
90xx From Other Budgetary Funds	29											0		1,443,475	29
Subtotal (lines 27- 29)	30	0	0	310,000	0	0	3,645,000	0	0	0	0	3,955,000	3,385,000	4,806,705	30
91XX Proceeds\Gen Long-Term Debt	31											0			31
92XX Proceeds\Gen Capital Asset Sales	32						5,000					5,000		6,265	32
Total Revenues and Other Sources	33	16,186,772	5,801,851	1,113,900	5,164,910	1,588,035	9,997,000	320,320	0	3,053,647	0	43,226,435	40,421,601	39,437,947	33
Beginning Fund Balance - July 1, NaN	34	5,307,313	2,706,645	1,751,861	2,832,568	-52,608	5,075,156	2,851,237	138,381	154,847		20,765,400	21,357,171	24,714,328	34
Total Resources	35	21,494,085	8,508,496	2,865,761	7,997,478	1,535,427	15,072,156	3,171,557	138,381	3,208,494	0	63,991,835	61,778,772	64,152,275	35
Loss on Nonreplaced Credits Against Levied Taxes	36	419,475	196,140		91,875	30,625		0		119,175		857,290	980,277	844,809	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	859,800	288,500		996,800	278,500		316,549		2,740,149	2,655,379	2,989,069	1
1010 - Investigations	2	290,500	86,000							376,500	256,674	233,200	2
1020 - Unified Law Enforcement	3									0			3
1030 - Contract Law Enforcement	4									0			4
1040 - Law Enforcement Communications	5	1,309,050	337,000		70,000					1,716,050	1,586,905	1,471,983	5
1050 - Adult Correctional Services	6	2,084,800	433,250					633		2,518,683	2,406,598	2,172,242	6
1060 - Administration	7	941,050	258,000					4,234		1,203,284	1,143,985	865,512	7
Subtotal	8	5,485,200	1,402,750	0	1,066,800	278,500	0	321,416	0	8,554,666	8,049,541	7,732,006	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	1,434,060	461,000	250,000				2,000		2,147,060	1,834,931	1,929,499	9
1110 - Medical Examiner	10	130,000								130,000	89,652	125,212	10
1120 - Child Support Recovery	11									0			11
Subtotal	12	1,564,060	461,000	250,000	0	0	0	2,000	0	2,277,060	1,924,583	2,054,711	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13	75,000								75,000			13
1210 - Emergency Management	14		210,000					21,289		231,289	240,000	200,000	14
1220 - Fire Protection & Rescue Services	15									0			15
1230 - E911 Service Board	16									0			16
Subtotal	17	75,000	210,000	0	0	0	0	21,289	0	306,289	240,000	200,000	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18									0			18
1410 - Research & Other Assistance	19		30,000							30,000	33,137	35,864	19
1420 - Bailiff Services	20									0			20
Subtotal	21	0	30,000	0	0	0	0	0	0	30,000	33,137	35,864	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22									0			22
1510 - (Reserved)	23												23
1520 - Detention Services	24		130,000							130,000	69,596	75,804	24
1530 - Court Costs	25		95,000							95,000	79,857	51,181	25
1540 - Service of Civil Papers	26		40,000							40,000	39,074	29,645	26
Subtotal	27	0	265,000	0	0	0	0	0	0	265,000	188,527	156,630	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28									0			28
1610 - Juvenile Representation Services	29									0			29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		400							400	161	32	30
Subtotal	31	0	400	0	0	0	0	0	0	400	161	32	31
Total - Public Safety & Legal Services	32	7,124,260	2,369,150	250,000	1,066,800	278,500	0	344,705	0	11,433,415	10,435,949	10,179,243	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
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	192,425	62,000					2,431		256,856	152,372	277,942	3
3040 - Health Administration	4	537,300	160,000					17,155		714,455	483,251	771,482	4
3050 - Support of Hospitals	5									0			5
Subtotal	6	729,725	222,000	0	0	0	0	19,586	0	971,311	635,623	1,049,424	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	102,300								102,300	43,007	85,866	7
3110 - General Welfare Services	8	286,350	18,000							304,350	288,600	224,546	8
3120 - Care in County Care Facility	9									0			9
Subtotal	10	388,650	18,000	0	0	0	0	0	0	406,650	331,607	310,412	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	145,182	23,500							168,682	221,562	82,641	11
3210 - General Services to Veterans	12	62,300								62,300	73,800	36,326	12
Subtotal	13	207,482	23,500	0	0	0	0	0	0	230,982	295,362	118,967	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14									0			14
3310 - Family Protective Services	15		15,000							15,000	12,638	16,747	15
3320 - Services for Disabled Children	16									0			16
Subtotal	17	0	15,000	0	0	0	0	0	0	15,000	12,638	16,747	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	198,000	181,600	815,850				16,433		1,211,883	1,164,721	968,504	18
3410 - Other Social Services	19	211,000	35,000							246,000	82,587	97,778	19
3420 - Social Services Business Operations	20									0			20
Subtotal	21	409,000	216,600	815,850	0	0	0	16,433	0	1,457,883	1,247,308	1,066,282	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22									0			22
3510 - Preventive Services	23									0			23
3520 - Opioid Litigation Settlement	24							225,100		225,100	166,800	48,158	24
Subtotal	25	0	0	0	0	0	0	225,100	0	225,100	166,800	48,158	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	1,734,857	495,100	815,850	0	0	0	261,119	0	3,306,926	2,689,338	2,609,990	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1									0			1
6010 - Weed Eradication	2				14,980	2,150				17,130	15,400	15,493	2
6020 - Solid Waste Disposal	3							15,320		15,320	2,307	28,870	3
6030 - Environmental Restoration	4									0			4
Subtotal	5	0	0	0	14,980	2,150	0	15,320	0	32,450	17,707	44,363	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	605,405	157,176							762,581	729,038	579,819	6
6110 - Maintenance & Operations	7	1,037,420		50,000				18,361		1,105,781	1,052,516	1,134,925	7
6120 - Recreation & Environmental Educ.	8									0			8
Subtotal	9	1,642,825	157,176	50,000	0	0	0	18,361	0	1,868,362	1,781,554	1,714,744	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10				150,000					150,000	100,000	100,000	10
6210 - Animal Bounties & State Apiarist Expenses	11	210								210			11
Subtotal	12	210	0	0	150,000	0	0	0	0	150,210	100,000	100,000	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13				256,900	27,100		254,806		538,806	401,576	426,117	13
6310 - Housing Rehabilitation & Develop.	14									0			14
6320 - Community Economic Development	15	128,600						742,920		871,520	126,720	395,520	15
Subtotal	16	128,600	0	0	256,900	27,100	0	997,726	0	1,410,326	528,296	821,637	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				200,000					200,000	209,750	204,750	17
6410 - Historic Preservation	18	2,000								2,000	2,000	2,000	18
6420 - Fair & 4-H Clubs	19	8,000								8,000	34,000	8,000	19
6430 - Fairgrounds	20	12,000								12,000	26,000	35,000	20
6440 - Memorial Halls	21									0			21
6450 - Other Educational Services	22									0			22
Subtotal	23	22,000	0	0	200,000	0	0	0	0	222,000	271,750	249,750	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	1,793,635	157,176	50,000	621,880	29,250	0	1,031,407	0	3,683,348	2,699,307	2,930,494	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1					50,000	356,193			406,193	356,652	307,311	1
7010 - Engineering	2					88,000	1,169,760	17,834		1,275,594	975,672	1,123,327	2
Subtotal	3	0	0	0	0	138,000	1,525,953	17,834	0	1,681,787	1,332,324	1,430,638	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						335,017			335,017	252,837	532,316	4
7110 - Roads	5					1,058,000	3,669,670			4,727,670	5,056,256	3,546,364	5
7120 - Snow & Ice Control	6						296,194			296,194	291,497	232,392	6
7130 - Traffic Controls	7						303,591			303,591	350,783	287,983	7
7140 - Road Clearing	8				25,500		369,704			395,204	300,365	295,495	8
Subtotal	9	0	0	0	25,500	1,058,000	4,974,176	0	0	6,057,676	6,251,738	4,894,550	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						925,000	299,250		1,224,250	492,000	431,511	10
7210 - Equipment Operations	11					25,000	1,588,699			1,613,699	1,908,014	1,758,887	11
7220 - Tools, Materials & Supplies	12						15,000			15,000	13,000	5,360	12
7230 - Real Estate & Buildings	13						1,375,241			1,375,241	203,025	2,635,082	13
Subtotal	14	0	0	0	0	25,000	3,903,940	299,250	0	4,228,190	2,616,039	4,830,840	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	1,221,000	10,404,069	317,084	0	11,967,653	10,200,101	11,156,028	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1		615,700							615,700	656,255	476,008	1
8010 - Local Elections	2		197,100							197,100		120,358	2
8020 - Township Officials	3				6,000	945				6,945	3,525	4,416	3
Subtotal	4	0	812,800	0	6,000	945	0	0	0	819,745	659,780	600,782	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	267,450	112,750							380,200	368,372	394,043	5
8101 - Driver Licenses Services	6	183,340	89,600							272,940	232,404	243,097	6
8110 - Recording of Public Documents	7	293,350	90,500					137,431		521,281	395,100	448,411	7
Subtotal	8	744,140	292,850	0	0	0	0	137,431	0	1,174,421	995,876	1,085,551	8
Total - Government Services to Residents	9	744,140	1,105,650	0	6,000	945	0	137,431	0	1,994,166	1,655,656	1,686,333	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	586,651	224,150					1,048		811,849	675,185	673,268	1
9010 - Administrative Management Services	2	437,850	112,000					341		550,191	423,363	387,956	2
9020 - Treasury Management Services	3	320,750	87,600					56,068		464,418	359,279	344,869	3
9030 - Other Policy & Administration	4	115,500	119,725	60,000						295,225	243,136	184,684	4
9040 - Reimbursable Administrative Service Organization Direct Expenses	5									0			5
Subtotal	6	1,460,751	543,475	60,000	0	0	0	57,457	0	2,121,683	1,700,963	1,590,777	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	1,423,475	102,000							1,525,475	1,105,034	1,634,097	7
9110 - Information Tech Services	8	1,075,423	114,456					82,550		1,272,429	1,434,933	994,062	8
9120 - GIS Systems	9									0			9
Subtotal	10	2,498,898	216,456	0	0	0	0	82,550	0	2,797,904	2,539,967	2,628,159	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11		654,200							654,200	759,993	450,052	11
9210 - Safety of Workplace	12		252,000							252,000	184,750	186,953	12
9220 - Fidelity of Public Officers	13		5,250							5,250	652	543	13
9230 - Unemployment Compensation	14		26,250							26,250	1,328	14,566	14
Subtotal	15	0	937,700	0	0	0	0	0	0	937,700	946,723	652,114	15
Total - Administration	16	3,959,649	1,697,631	60,000	0	0	0	140,007	0	5,857,287	5,187,653	4,871,050	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
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	205,000								1,705,000		1,910,000	1,878,000	1,831,000	6
0110 - Interest and Fiscal Charges	7	88,000								1,342,000		1,430,000	1,498,232	1,577,187	7
Total Long-term Debt Service	8	293,000	0	0	0	0	0	0		3,047,000	0	3,340,000	3,376,232	3,408,187	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						730,000					730,000	860,620	449,161	9
0210 - Conservation Land Acquisition & Dev.	10											0			10
0220 - Other Capital Projects	11			500,000				912,659	135,000			1,547,659	523,516	697,913	11
Total Capital Projects	12	0	0	500,000	0	0	730,000	912,659	135,000		0	2,277,659	1,384,136	1,147,074	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	7,124,260	2,369,150	250,000	1,066,800	278,500	0	344,705			0	11,433,415	10,435,949	10,179,243	13
Total Physical Health and Social Services	14	1,734,857	495,100	815,850	0	0	0	261,119			0	3,306,926	2,689,338	2,609,990	14
Total County Environment and Education	16	1,793,635	157,176	50,000	621,880	29,250	0	1,031,407			0	3,683,348	2,699,307	2,930,494	16
Total Roads & Transportation	17	0	0	0	25,500	1,221,000	10,404,069	317,084			0	11,967,653	10,200,101	11,156,028	17
Total Government Services to Residents	18	744,140	1,105,650	0	6,000	945	0	137,431			0	1,994,166	1,655,656	1,686,333	18
Total Administration	19	3,959,649	1,697,631	60,000	0	0	0	140,007			0	5,857,287	5,187,653	4,871,050	19
Total Nonprogram Current	20	0	0	0	0	0	0	0			0	0	0	0	20
Total Long-Term Debt Service	21	293,000	0	0	0	0	0	0		3,047,000	0	3,340,000	3,376,232	3,408,187	21
Total Capital Projects	22	0	0	500,000	0	0	730,000	912,659	135,000		0	2,277,659	1,384,136	1,147,074	22
Total - All Expenditures	23	15,649,541	5,824,707	1,675,850	1,720,180	1,529,695	11,134,069	3,144,412	135,000	3,047,000	0	43,860,454	37,628,372	37,988,399	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	205,000			3,440,000							3,645,000	3,150,000	3,203,230	26
To Other Budgetary Funds	27	310,000										310,000	235,000	1,603,475	27
Total Operating Transfers Out	28	515,000	0	0	3,440,000	0	0	0	0	0	0	3,955,000	3,385,000	4,806,705	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		2,683,789	1,189,911	2,837,298	5,732	3,938,087	27,145	3,381	161,494		10,846,837		15,961,700	32
Fund Balance - Committed	33											0			33
Fund Balance - Assigned	34	1,208,410										1,208,410			34
Fund Balance - Unassigned	35	4,121,134	0	0	0	0	0	0	0	0	0	4,121,134	20,765,400	5,395,471	35
Total Ending Fund Balance - June 30,	36	5,329,544	2,683,789	1,189,911	2,837,298	5,732	3,938,087	27,145	3,381	161,494	0	16,176,381	20,765,400	21,357,171	36
Total Requirements	37	21,494,085	8,508,496	2,865,761	7,997,478	1,535,427	15,072,156	3,171,557	138,381	3,208,494	0	63,991,835	61,778,772	64,152,275	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 2025/2026**	**Interest Due 2025/2026**	**Bond Registration Due 2025/2026**	**TOTAL OBLIGATION Due 2025/2026**	**Amount Paid by Other Funds & Debt Service Fund Balance**	**Current Year Utility Replacement & Debt Service Taxes**
Justice Center #1 Series 2018A CLN	1			455,000	254,194		709,194		709,194
Justice Center #2 Series 2020A	2			805,000	789,250	2,000	1,596,250		1,596,250
911 Communications #1 Series 2019A CLN	3			410,000	276,168		686,168		686,168
911 Communications #2 Series 2021	4			35,000	10,225		45,225		45,225
	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
TOTALS FOR COUNTYWIDE DEBT SERVICE:				1,705,000	1,329,837	2,000	3,036,837	0	3,036,837

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		

Exceed General and Rural

FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A GENERAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM Per the result of a special levy election, the accompanying budget proposes a General Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum Rural 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:	3.29909
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:

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FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A RURAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM Per the result of a special levy election, the accompanying budget proposes a Rural Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 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:	1.55630
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:

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