NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027
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: 4/21/2026 Meeting Time: 04:30 PM 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)
www.warrencountyia.gov

County Telephone Number
(515) 690-9104

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	24,649,156	21,814,778	21,050,592	8.21
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	883,900	0	0	
Net Current Property Taxes	4	23,765,256	21,814,778	21,050,592	
Delinquent Property Tax Revenue	5	10,000	36,514	135	
Penalties, Interest & Costs on Taxes	6	133,595	101,684	146,861	
Other County Taxes/TIF Tax Revenues	7	3,628,658	3,360,118	3,797,044	-2.24
Intergovernmental	8	9,589,571	8,522,495	9,501,585	
Licenses & Permits	9	165,100	186,000	202,804	
Charges for Service	10	1,990,925	1,903,224	2,065,645	
Use of Money & Property	11	1,267,600	1,355,013	1,638,164	
Miscellaneous	12	1,440,273	662,997	1,150,258	
Subtotal Revenues	13	41,990,978	37,942,823	39,553,088	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	4,196,000	4,035,000	3,345,898	
Proceeds of Fixed Asset Sales	16	5,000	5,000	23,638	
Total Revenues & Other Sources	17	46,191,978	41,982,823	42,922,624	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	12,057,983	11,189,303	10,460,747	7.36
Physical Health and Social Services	19	3,378,575	2,819,694	2,853,957	8.80
County Environment and Education	21	3,258,313	1,990,407	2,711,355	9.62
Roads & Transportation	22	11,259,850	11,524,114	9,546,887	8.60
Government Services to Residents	23	2,076,686	1,332,683	1,766,193	8.43
Administration	24	5,823,265	4,909,525	5,079,130	7.08
Nonprogram Current	25	0	0	398	
Debt Service	26	3,332,000	3,330,937	3,378,428	-0.69
Capital Projects	27	3,572,300	536,013	1,109,193	79.46
Subtotal Expenditures	28	44,758,972	37,632,676	36,906,288	
Other Financing Uses:					
Operating Transfers Out	29	4,196,000	4,035,000	3,345,898	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	48,954,972	41,667,676	40,252,186	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-2,762,994	315,147	2,670,438	
Beginning Fund Balance - July 1,	33	24,342,756	24,027,609	21,357,171	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	21,579,762	24,342,756	24,027,609	
Total Ending Fund Balance - June 30,	40	21,579,762	24,342,756	24,027,609	

Proposed property taxation by type:	Proposed tax rates per $1,000 taxable valuation:
Countywide Levies*: 20,710,810	Urban Areas: 5.64659
Rural Only Levies*: 3,938,346	Rural Areas: 8.38166
Special District Levies*: 0	Any special district tax rates not included.
TIF Tax Revenues: 0	
Utility Replacement Excise Tax:	

366,993

COUNTY NAME: WARREN COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2026 - June 30, 2027	COUNTY NUMBER: 91

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

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

Meeting Date: 3/31/2026 Meeting Time: 09:30 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)
www.warrencountyia.gov

County Telephone Number
(515) 690-9104

Iowa Department of Management	Current Year Certified Property Tax FY 2025/2026	Budget Year Effective Tax FY 2026/2027	Budget Year Proposed Tax FY 2026/2027
Taxable Valuations-General Services	3,213,402,287	3,595,022,053	3,595,022,053
Requested Tax Dollars-Countywide Rates Except Debt Service	16,144,840	16,144,840	17,716,736
Taxable Valuations-Debt Service	3,662,558,116	4,167,349,542	4,167,349,542
Requested Tax Dollars-Debt Service	2,997,621	2,997,621	2,994,074
Requested Tax Dollars-Countywide Rates	19,142,461	19,142,461	20,710,810
Tax Rate-Countywide	5.84267	5.21020	5.64659
Taxable Valuations-Rural Services	1,269,757,904	1,439,943,519	1,439,943,519
Requested Tax Dollars-Additional Rural Levies	3,530,435	3,530,435	3,938,346
Tax Rate-Rural Additional	2.78040	2.45179	2.73507
Rural Total	8.62307	7.66199	8.38166
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of $100,000/$110,000	**Current Year Certified Property Tax FY 2025/2026**	**Budget Year Proposed Tax FY 2026/2027**	**Percent Change**
Urban Taxpayer	277	277	0.00
Rural Taxpayer	409	411	0.49
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of $300,000/$330,000	**Current Year Certified Property Tax FY 2025/2026**	**Budget Year Proposed Tax FY 2026/2027**	**Percent Change**
Urban Taxpayer	1,205	1,292	7.22
Rural Taxpayer	1,778	1,918	7.87

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:

Employee expenses, rising costs of materials, etc.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2026/2027 Capital Projects	Debt Service	Permanent	TOTALS Budget 2026/2027	TOTALS Re-Est 2025/2026	TOTALS Actual 2024/2025	
Taxes Levied on Property	1	17,716,736	3,938,346		2,994,074		24,649,156	21,814,778	21,050,592	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	640,500	129,500		113,900		883,900	0	0	3
Net Current Property Taxes	4	17,076,236	3,808,846		2,880,174		23,765,256	21,814,778	21,050,592	4
Delinquent Property Tax Revenue	5	7,000	2,000		1,000		10,000	36,514	135	5
Penalties, Interest & Costs on Taxes	6	133,595					133,595	101,684	146,861	6
Other County Taxes/TIF Tax Revenues	7	264,214	3,325,706	0	38,738	0	3,628,658	3,360,118	3,797,044	7
Intergovernmental	8	2,335,671	7,136,500	0	117,400	0	9,589,571	8,522,495	9,501,585	8
Licenses & Permits	9	41,100	124,000	0	0	0	165,100	186,000	202,804	9
Charges for Service	10	1,967,925	23,000	0	0	0	1,990,925	1,903,224	2,065,645	10
Use of Money & Property	11	1,189,400	48,200	0	30,000	0	1,267,600	1,355,013	1,638,164	11
Miscellaneous	12	1,432,773	7,500	0	0	0	1,440,273	662,997	1,150,258	12
Subtotal Revenues	13	24,447,914	14,475,752	0	3,067,312	0	41,990,978	37,942,823	39,553,088	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0	14
Operating Transfers In	15	421,000	3,775,000	0	0	0	4,196,000	4,035,000	3,345,898	15
Proceeds of Fixed Asset Sales	16	0	5,000	0	0	0	5,000	5,000	23,638	16
Total Revenues & Other Sources	17	24,868,914	18,255,752	0	3,067,312	0	46,191,978	41,982,823	42,922,624	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	10,509,600	1,548,383			0	12,057,983	11,189,303	10,460,747	18
Physical Health and Social Services	19	3,153,575	225,000			0	3,378,575	2,819,694	2,853,957	19
County Environment and Education	21	2,476,738	781,575			0	3,258,313	1,990,407	2,711,355	21
Roads & Transportation	22	0	11,259,850			0	11,259,850	11,524,114	9,546,887	22
Government Services to Residents	23	2,048,536	28,150			0	2,076,686	1,332,683	1,766,193	23
Administration	24	5,823,265	0			0	5,823,265	4,909,525	5,079,130	24
Nonprogram Current	25	0	0			0	0	0	398	25
Debt Service	26	298,000	0		3,034,000	0	3,332,000	3,330,937	3,378,428	26
Capital Projects	27	500,000	2,937,300	135,000		0	3,572,300	536,013	1,109,193	27
Subtotal Expenditures	28	24,809,714	16,780,258	135,000	3,034,000	0	44,758,972	37,632,676	36,906,288	28
Other Financing Uses:										
Operating Transfers Out	29	421,000	3,775,000	0	0	0	4,196,000	4,035,000	3,345,898	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	25,230,714	20,555,258	135,000	3,034,000	0	48,954,972	41,667,676	40,252,186	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-361,800	-2,299,506	-135,000	33,312	0	-2,762,994	315,147	2,670,438	32
Beginning Fund Balance - July 1, 2026	33	11,507,572	12,454,923	141,697	238,564	0	24,342,756	24,027,609	21,357,171	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	0	0	0	0	0	0	0	0	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	11,145,772	10,155,417	6,697	271,876	0	21,579,762	24,342,756	24,027,609	39
Total Ending Fund Balance - June 30,	40	11,145,772	10,155,417	6,697	271,876	0	21,579,762	24,342,756	24,027,609	40

Proposed tax rate per $1,000 valuation for County purposes: 5.64659 urban areas; 8.38166 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2026 - June 30, 2027

County Number: 91 County Name: WARREN COUNTY Date Adopted: 4/21/2026

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 2026 Budget Data	3.29909	10,759,311	3,261,296,696	11.82
	Limitation Percentage			
	3			
	GBFL Max Rate	**GBFL Max Dollars**	**Revenue Growth %**	
Max Allowed GBFL for FY 2027	3.20300	11,680,704	8.55	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	1.55630	2,015,530	1,295,077,923	13.29
	Limitation Percentage			
	3			
	RBFL Max Rate	**RBFL Max Dollars**	**Revenue Growth %**	
Max Allowed RBFL for FY 2027	1.51097	2,216,927	9.99	

		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		3,646,801,130		3,595,022,053	
General Basic	2	11,680,704		3.20300		11,514,856
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	11,680,704				11,514,856
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	6,291,206		1.72513		6,201,880
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	3,031,287	4,219,128,619	0.71846	4,167,349,542	2,994,074
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	21,003,197		5.64659		20,710,810
B. All Rural Services Only Levies:	13		1,467,220,746		1,439,943,519	
Rural Services Basic	14	2,216,927		1.51097		2,175,711
Rural Services Supplemental	16	1,796,025		1.22410		1,762,635
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	4,012,952		2.73507		3,938,346
Subtotal Countywide/All Rural Services (A + B)	21	25,016,149		8.38166		24,649,156
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	25,016,149				24,649,156

Compensation Schedule for FY 2026/2027			
Elected Official	**Annual Salary**	Number of Official County Newspapers	3
Attorney	168,140.54		**Names of Official County Newspapers:**
Auditor	95,915.84	1	The Carlisle Citizen
Recorder	95,428.17	2	N/Warren Town and County News
Treasurer	96,099.23	3	Indianola Record Herald
Sheriff	151,154.81	4	
Supervisors	47,795.5	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 2026/2027	Re-Est 2025/2026	Actual 2024/2025	
TAXED LEVIED ON PROPERTY	1	11,514,856	6,201,880		2,175,711	1,762,635		0		2,994,074		24,649,156	21,814,778	21,050,592	1
Less: Uncoll: Del. Taxes Levy Year	2											0			2
Less: Credits to Taxpayers	3	427,000	213,500		78,200	51,300				113,900		883,900			3
1000 Net Current Property Taxes	4	11,087,856	5,988,380		2,097,511	1,711,335		0		2,880,174		23,765,256	21,814,778	21,050,592	4
1010 Delinq. Property Tax Revenue	5	5,000	2,000		1,000	1,000				1,000		10,000	36,514	135	5
11XX Penalties, Int, & Costs on Taxes	6	133,595										133,595	101,684	146,861	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	6,100	2,940		600	500				1,525		11,665	9,878	11,835	7
13XX Voter Approved Local Option Taxes	8				3,250,000							3,250,000	3,000,000	3,427,572	8
14XX Gambling Taxes	9											0			9
15XX TIF Tax Revenues	10											0			10
16XX Utility Tax Replacement Excise Taxes	11	165,848	89,326		41,216	33,390		0		37,213		366,993	350,240	357,637	11
17XX Taxes Collected for Other Governments	11B											0			11B
Subtotal	12	171,948	92,266	0	3,291,816	33,890	0	0	0	38,738	0	3,628,658	3,360,118	3,797,044	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13						5,650,000					5,650,000	5,622,835	6,228,349	13
21XX State Replacements Against Levied Taxes	14	427,000	213,500		78,200	51,300				113,900		883,900	841,715	957,951	14
22XX Other State Tax Replacements	15	20,010	10,000							3,500		33,510	27,955	70,823	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	705,600	35,000	94,000			1,000,000	225,000				2,059,600	1,112,578	820,949	16
25XX Contributions from Other Intergovernmental Units	17	429,511	32,550	200,000								662,061	606,868	616,053	17
26XX, 27XX State Grants and Entitlements	18	153,500					62,000	70,000				285,500	295,544	738,241	18
28XX Federal Grants and Entitlements	19											0		50,000	19
29XX Payments in Lieu of Taxes	20	15,000										15,000	15,000	19,219	20
Subtotal (lines 13 - 20)	21	1,750,621	291,050	294,000	78,200	51,300	6,712,000	295,000	0	117,400	0	9,589,571	8,522,495	9,501,585	21
3XXX Licenses & Permits	22	41,100			75,000		49,000					165,100	186,000	202,804	22
4XXX, 5XXX Charges for Service	23	1,947,875	50	20,000	4,000			19,000				1,990,925	1,903,224	2,065,645	23
6XXX Use of Money & Property	24	1,144,400		45,000				48,200		30,000		1,267,600	1,355,013	1,638,164	24
8XXX Miscellaneous	25	905,005	72,768	455,000	500		7,000					1,440,273	662,997	1,150,258	25
Total Revenues	26	17,187,400	6,446,514	814,000	5,548,027	1,797,525	6,768,000	362,200	0	3,067,312	0	41,990,978	37,942,823	39,553,088	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27			421,000								421,000	595,000	420,000	27
9020 From Rural Services Basic	28						3,775,000					3,775,000	3,440,000	2,700,898	28
90xx From Other Budgetary Funds	29											0		225,000	29
Subtotal (lines 27- 29)	30	0	0	421,000	0	0	3,775,000	0	0	0	0	4,196,000	4,035,000	3,345,898	30
91XX Proceeds\Gen Long-Term Debt	31											0			31
92XX Proceeds\Gen Capital Asset Sales	32						5,000					5,000	5,000	23,638	32
Total Revenues and Other Sources	33	17,187,400	6,446,514	1,235,000	5,548,027	1,797,525	10,548,000	362,200	0	3,067,312	0	46,191,978	41,982,823	42,922,624	33
Beginning Fund Balance - July 1, NaN	34	6,159,993	3,490,573	1,857,006	3,800,731	383,515	5,067,760	3,202,917	141,697	238,564		24,342,756	24,027,609	21,357,171	34
Total Resources	35	23,347,393	9,937,087	3,092,006	9,348,758	2,181,040	15,615,760	3,565,117	141,697	3,305,876	0	70,534,734	66,010,432	64,279,795	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	841,715	957,951	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	1,000,075	305,700		1,052,083	290,400		12,000		2,660,258	2,423,960	2,592,891	1
1010 - Investigations	2	305,139	90,300							395,439	388,142	346,261	2
1020 - Unified Law Enforcement	3									0			3
1030 - Contract Law Enforcement	4									0			4
1040 - Law Enforcement Communications	5	1,541,350	335,300		163,000	28,900				2,068,550	1,826,169	1,498,592	5
1050 - Adult Correctional Services	6	2,207,870	469,200							2,677,070	2,501,028	2,379,865	6
1060 - Administration	7	907,368	230,200							1,137,568	1,156,339	1,086,833	7
Subtotal	8	5,961,802	1,430,700	0	1,215,083	319,300	0	12,000	0	8,938,885	8,295,638	7,904,442	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	1,658,460	489,313	235,245				2,000		2,385,018	2,206,565	2,016,284	9
1110 - Medical Examiner	10	136,500								136,500	150,000	94,955	10
1120 - Child Support Recovery	11									0			11
Subtotal	12	1,794,960	489,313	235,245	0	0	0	2,000	0	2,521,518	2,356,565	2,111,239	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13									0	75,000		13
1210 - Emergency Management	14		285,580							285,580	210,000	200,000	14
1220 - Fire Protection & Rescue Services	15									0			15
1230 - E911 Service Board	16									0			16
Subtotal	17	0	285,580	0	0	0	0	0	0	285,580	285,000	200,000	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18									0			18
1410 - Research & Other Assistance	19		45,000							45,000	40,000	41,167	19
1420 - Bailiff Services	20									0			20
Subtotal	21	0	45,000	0	0	0	0	0	0	45,000	40,000	41,167	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22									0			22
1510 - (Reserved)	23												23
1520 - Detention Services	24		115,000							115,000	76,000	81,242	24
1530 - Court Costs	25		100,000							100,000	85,000	79,553	25
1540 - Service of Civil Papers	26		50,000							50,000	50,000	42,741	26
Subtotal	27	0	265,000	0	0	0	0	0	0	265,000	211,000	203,536	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		2,000							2,000	1,100	363	30
Subtotal	31	0	2,000	0	0	0	0	0	0	2,000	1,100	363	31
Total - Public Safety & Legal Services	32	7,756,762	2,517,593	235,245	1,215,083	319,300	0	14,000	0	12,057,983	11,189,303	10,460,747	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
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	206,200	65,000							271,200	214,268	182,101	3
3040 - Health Administration	4	762,550	215,000							977,550	594,501	657,368	4
3050 - Support of Hospitals	5									0			5
Subtotal	6	968,750	280,000	0	0	0	0	0	0	1,248,750	808,769	839,469	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	107,850								107,850	33,515	44,515	7
3110 - General Welfare Services	8	285,900	16,000							301,900	300,050	306,504	8
3120 - Care in County Care Facility	9									0			9
Subtotal	10	393,750	16,000	0	0	0	0	0	0	409,750	333,565	351,019	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	153,050	25,700							178,750	155,439	159,366	11
3210 - General Services to Veterans	12	65,700								65,700	79,883	69,513	12
Subtotal	13	218,750	25,700	0	0	0	0	0	0	244,450	235,322	228,879	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14									0			14
3310 - Family Protective Services	15		18,000							18,000	13,000	16,314	15
3320 - Services for Disabled Children	16									0			16
Subtotal	17	0	18,000	0	0	0	0	0	0	18,000	13,000	16,314	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	40,000	156,000	820,625						1,016,625	1,141,817	1,123,667	18
3410 - Other Social Services	19	181,000	35,000							216,000	111,528	94,236	19
3420 - Social Services Business Operations	20									0			20
Subtotal	21	221,000	191,000	820,625	0	0	0	0	0	1,232,625	1,253,345	1,217,903	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22									0			22
3510 - Preventive Services	23									0		293	23
3520 - Opioid Litigation Settlement	24							225,000		225,000	175,693	200,080	24
Subtotal	25	0	0	0	0	0	0	225,000	0	225,000	175,693	200,373	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	1,802,250	530,700	820,625	0	0	0	225,000	0	3,378,575	2,819,694	2,853,957	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1									0			1
6010 - Weed Eradication	2				15,280	2,150				17,430	15,251	15,292	2
6020 - Solid Waste Disposal	3							14,220		14,220	8,187	4,540	3
6030 - Environmental Restoration	4									0			4
Subtotal	5	0	0	0	15,280	2,150	0	14,220	0	31,650	23,438	19,832	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	688,582	195,496							884,078	784,881	712,271	6
6110 - Maintenance & Operations	7	1,442,350		20,000						1,462,350	374,556	1,094,145	7
6120 - Recreation & Environmental Educ.	8									0			8
Subtotal	9	2,130,932	195,496	20,000	0	0	0	0	0	2,346,428	1,159,437	1,806,416	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10				160,000					160,000	150,000	116,667	10
6210 - Animal Bounties & State Apiarist Expenses	11	210								210			11
Subtotal	12	210	0	0	160,000	0	0	0	0	160,210	150,000	116,667	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13				336,825	48,100				384,925	288,932	341,090	13
6310 - Housing Rehabilitation & Develop.	14									0			14
6320 - Community Economic Development	15	108,100								108,100	148,600	155,600	15
Subtotal	16	108,100	0	0	336,825	48,100	0	0	0	493,025	437,532	496,690	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				205,000					205,000	200,000	209,750	17
6410 - Historic Preservation	18	2,000								2,000		2,000	18
6420 - Fair & 4-H Clubs	19	20,000								20,000	8,000	34,000	19
6430 - Fairgrounds	20									0	12,000	26,000	20
6440 - Memorial Halls	21									0			21
6450 - Other Educational Services	22									0			22
Subtotal	23	22,000	0	0	205,000	0	0	0	0	227,000	220,000	271,750	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	2,261,242	195,496	20,000	717,105	50,250	0	14,220	0	3,258,313	1,990,407	2,711,355	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1					126,138	418,800			544,938	439,686	386,572	1
7010 - Engineering	2					165,909	993,667			1,159,576	973,353	946,354	2
Subtotal	3	0	0	0	0	292,047	1,412,467	0	0	1,704,514	1,413,039	1,332,926	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4					16,524	316,338			332,862	327,621	262,733	4
7110 - Roads	5					220,533	3,686,651			3,907,184	3,910,356	4,461,789	5
7120 - Snow & Ice Control	6					27,541	329,373			356,914	314,681	275,791	6
7130 - Traffic Controls	7					16,929	274,885			291,814	242,872	243,335	7
7140 - Road Clearing	8				25,500	65,748	385,238			476,486	374,596	361,952	8
Subtotal	9	0	0	0	25,500	347,275	4,992,485	0	0	5,365,260	5,170,126	5,605,600	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						1,405,000			1,405,000	1,624,000	494,598	10
7210 - Equipment Operations	11					619,678	1,600,398			2,220,076	2,011,949	1,906,337	11
7220 - Tools, Materials & Supplies	12						15,000			15,000	15,000	10,186	12
7230 - Real Estate & Buildings	13						550,000			550,000	1,290,000	197,240	13
Subtotal	14	0	0	0	0	619,678	3,570,398	0	0	4,190,076	4,940,949	2,608,361	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	1,259,000	9,975,350	0	0	11,259,850	11,524,114	9,546,887	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1		731,886							731,886	199,615	611,786	1
8010 - Local Elections	2		212,800							212,800	109,696	34,189	2
8020 - Township Officials	3				7,000	1,150				8,150	7,400	3,428	3
Subtotal	4	0	944,686	0	7,000	1,150	0	0	0	952,836	316,711	649,403	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	333,230	169,000							502,230	472,621	407,413	5
8101 - Driver Licenses Services	6	146,420	54,200							200,620	140,319	240,736	6
8110 - Recording of Public Documents	7	313,000	88,000					20,000		421,000	403,032	468,641	7
Subtotal	8	792,650	311,200	0	0	0	0	20,000	0	1,123,850	1,015,972	1,116,790	8
Total - Government Services to Residents	9	792,650	1,255,886	0	7,000	1,150	0	20,000	0	2,076,686	1,332,683	1,766,193	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	590,760	248,200							838,960	899,129	810,977	1
9010 - Administrative Management Services	2	460,121	108,000							568,121	461,424	466,717	2
9020 - Treasury Management Services	3	332,550	95,000							427,550	401,858	387,802	3
9030 - Other Policy & Administration	4	124,000	74,725	60,000						258,725	226,729	218,259	4
9040 - Reimbursable Administrative Service Organization Direct Expenses	5									0			5
Subtotal	6	1,507,431	525,925	60,000	0	0	0	0	0	2,093,356	1,989,140	1,883,755	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	1,430,315	91,500							1,521,815	837,621	1,190,932	7
9110 - Information Tech Services	8	1,167,844	84,000							1,251,844	1,173,651	1,170,957	8
9120 - GIS Systems	9									0			9
Subtotal	10	2,598,159	175,500	0	0	0	0	0	0	2,773,659	2,011,272	2,361,889	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11		704,000							704,000	680,570	633,328	11
9210 - Safety of Workplace	12		220,000							220,000	204,000	187,100	12
9220 - Fidelity of Public Officers	13		5,250							5,250	543	543	13
9230 - Unemployment Compensation	14		27,000							27,000	24,000	12,515	14
Subtotal	15	0	956,250	0	0	0	0	0	0	956,250	909,113	833,486	15
Total - Administration	16	4,105,590	1,657,675	60,000	0	0	0	0	0	5,823,265	4,909,525	5,079,130	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1											0		398	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	398	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6	215,000								1,775,000		1,990,000	1,910,000	1,878,000	6
0110 - Interest and Fiscal Charges	7	83,000								1,259,000		1,342,000	1,420,937	1,500,428	7
Total Long-term Debt Service	8	298,000	0	0	0	0	0	0		3,034,000	0	3,332,000	3,330,937	3,378,428	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						1,010,000					1,010,000	236,013	732,840	9
0210 - Conservation Land Acquisition & Dev.	10											0			10
0220 - Other Capital Projects	11			500,000				1,927,300	135,000			2,562,300	300,000	376,353	11
Total Capital Projects	12	0	0	500,000	0	0	1,010,000	1,927,300	135,000		0	3,572,300	536,013	1,109,193	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	7,756,762	2,517,593	235,245	1,215,083	319,300	0	14,000			0	12,057,983	11,189,303	10,460,747	13
Total Physical Health and Social Services	14	1,802,250	530,700	820,625	0	0	0	225,000			0	3,378,575	2,819,694	2,853,957	14
Total County Environment and Education	16	2,261,242	195,496	20,000	717,105	50,250	0	14,220			0	3,258,313	1,990,407	2,711,355	16
Total Roads & Transportation	17	0	0	0	25,500	1,259,000	9,975,350	0			0	11,259,850	11,524,114	9,546,887	17
Total Government Services to Residents	18	792,650	1,255,886	0	7,000	1,150	0	20,000			0	2,076,686	1,332,683	1,766,193	18
Total Administration	19	4,105,590	1,657,675	60,000	0	0	0	0			0	5,823,265	4,909,525	5,079,130	19
Total Nonprogram Current	20	0	0	0	0	0	0	0			0	0	0	398	20
Total Long-Term Debt Service	21	298,000	0	0	0	0	0	0		3,034,000	0	3,332,000	3,330,937	3,378,428	21
Total Capital Projects	22	0	0	500,000	0	0	1,010,000	1,927,300	135,000		0	3,572,300	536,013	1,109,193	22
Total - All Expenditures	23	17,016,494	6,157,350	1,635,870	1,964,688	1,629,700	10,985,350	2,200,520	135,000	3,034,000	0	44,758,972	37,632,676	36,906,288	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				3,775,000							3,775,000	3,440,000	3,090,898	26
To Other Budgetary Funds	27	421,000										421,000	595,000	255,000	27
Total Operating Transfers Out	28	421,000	0	0	3,775,000	0	0	0	0	0	0	4,196,000	4,035,000	3,345,898	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											0			32
Fund Balance - Committed	33											0			33
Fund Balance - Assigned	34											0			34
Fund Balance - Unassigned	35	5,909,899	3,779,737	1,456,136	3,609,070	551,340	4,630,410	1,364,597	6,697	271,876	0	21,579,762	24,342,756	24,027,609	35
Total Ending Fund Balance - June 30,	36	5,909,899	3,779,737	1,456,136	3,609,070	551,340	4,630,410	1,364,597	6,697	271,876	0	21,579,762	24,342,756	24,027,609	36
Total Requirements	37	23,347,393	9,937,087	3,092,006	9,348,758	2,181,040	15,615,760	3,565,117	141,697	3,305,876	0	70,534,734	66,010,432	64,279,795	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 2026/2027**	**Interest Due 2026/2027**	**Bond Registration Due 2026/2027**	**TOTAL OBLIGATION Due 2026/2027**	**Amount Paid by Other Funds & Debt Service Fund Balance**	**Current Year Utility Replacement & Debt Service Taxes**
Series 2018A CLN JC #1	1	9,500,000		470,000	235,994		705,994		705,994
Series 2020A JC#2	2	20,400,000		845,000	749,000		1,594,000		1,594,000
Series 2019A CLN E911 #1	3	9,080,000	19-327	425,000	259,768		684,768		684,768
Series 2021 E911#2	4	690,000	21–238	35,000	9,525		44,525		44,525
Series 2022 Sec Rd Shop	5	3,505,000		215,000	82,050		297,050	297,050	0
	6					2,000	2,000		2,000
	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:				1,990,000	1,336,337	2,000	3,328,337	297,050	3,031,287

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:	3.20300
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:	1.51097
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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