

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	0	0	0	
Fund Balance - Unassigned	39	5,329,544	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:			
Special District Levies*:	0	Rural Areas:			
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:

