

WARREN COUNTY



Fiscal Year 2019
Budget
Public Hearing

BUDGET GOAL

Provide quality services to residents while minimizing the tax burden on citizens.

LEVY RATE REDUCTION

Warren County Property Tax Levy History

	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	10 year
	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	Reduction
General Basic	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	0.00
General Supp	1.86053	1.66051	1.79055	1.62090	1.61429	1.61429	1.61429	1.61429	1.61430	1.61430	1.61430	-0.25
Mental Health	0.74595	0.70993	0.69330	0.66490	0.62503	0.61008	0.60539	0.57738	0.56772	0.54815	0.52659	-0.22
Debt Service	0.30423	0.27638	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-0.30
TOTAL Urban Levy	6.41071	6.14682	5.98385	5.78580	5.73932	5.72437	5.71968	5.69167	5.68202	5.66245	5.64089	-0.77
Rural Basic	3.88506	3.75902	3.75902	3.63342	3.63342	3.63342	3.63342	3.63342	3.63342	3.63342	3.63342	-0.25
TOTAL Rural Levy	10.29577	9.90584	9.74287	9.41922	9.37274	9.35779	9.35310	9.32509	9.31544	9.29587	9.27431	-1.02

Over a 10 year span:

12% Reduction of the Urban Levy Rate

10% Reduction of the Rural Levy Rate

URBAN RESIDENTIAL TAX COMPUTATION

	<u>FY2018</u>	<u>FY2019</u>
Assessed Value	\$200,000	\$200,000
Times Rollback	56.9391%	55.6209%
Taxable Value	\$113,878	\$111,242
Times Urban Levy	\$5.66245/1,000	\$5.64089/1,000
Taxes	\$645	\$628

Tax dollar decrease of \$17

RURAL RESIDENTIAL TAX COMPUTATION

	<u>FY2018</u>	<u>FY2019</u>
Assessed Value	\$200,000	\$200,000
Times Rollback	56.9391%	55.6209%
Taxable Value	\$113,878	\$111,242
Times Rural Levy	\$9.29587/1,000	\$9.27431/1,000
Taxes	\$1,059	\$1,032

Tax dollar decrease of \$27

TAX LEVY COMPARISON TO OTHER COUNTIES

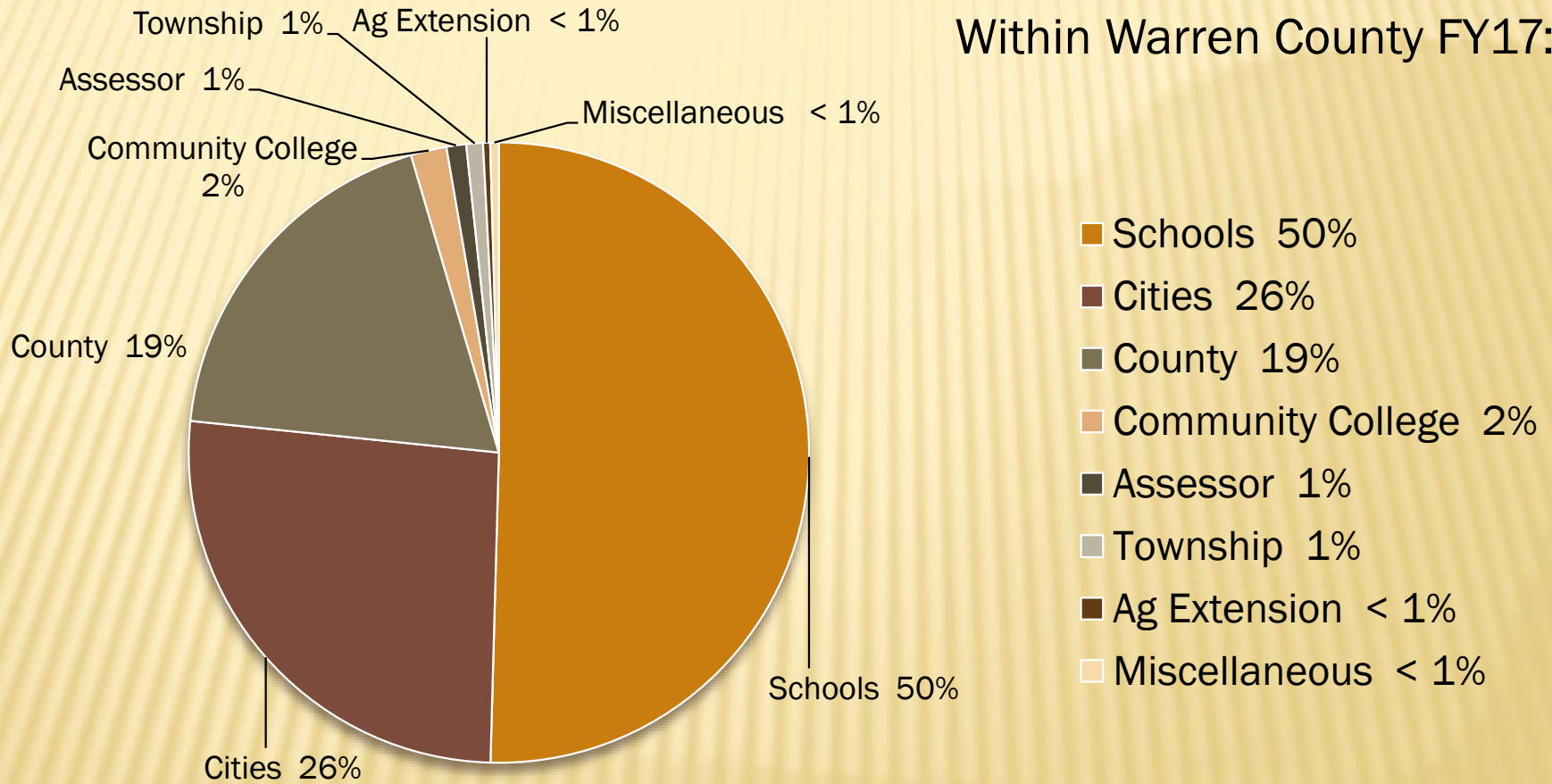
County Rank by Population	County	2016 Census Estimated Population	2018 Urban Levy	Statewide Rank	2018 Rural Levy	Statewide Rank	Debt Service Levy	Unincorporated Local Option Sales Tax
10	Dallas	84,516	3.90713	94	7.84847	91	Yes	No
11	Warren	49,691	5.66245	64	9.29587	62	No	No
12	Clinton	47,309	7.82264	15	10.78456	19	Yes	Yes
13	Cerro Gordo	43,070	6.19934	50	9.70673	49	Yes	Yes
14	Muscatine	42,940	7.57719	18	10.11719	34	Yes	Yes
15	Marshall	40,312	6.71518	35	9.82742	42	Yes	Yes

PER CAPITA TAX COMPARISON TO OTHER COUNTIES

County Rank by Population	County	2016 Census Estimated Population	Total Taxable Value	FY 2018 Total Property Tax Dollars Levied	Per Capita Tax
10	Dallas	84,516	5,093,476,848	24,026,382	\$284
11	Warren	49,691	1,977,575,330	14,016,054	\$282
12	Clinton	47,309	2,270,078,124	19,347,900	\$409
13	Cerro Gordo	43,070	2,545,051,873	17,637,949	\$410
14	Muscatine	42,940	1,934,379,754	16,500,100	\$384
15	Marshall	40,312	1,673,025,361	12,680,216	\$315
1	Polk	474,045	21,324,706,399	162,436,919	\$343
22	Marion	33,189	1,457,199,066	12,127,516	\$365
80	Clarke	9,309	397,160,034	4,850,864	\$521
49	Madison	15,848	801,654,732	6,609,635	\$417

TAXES LEVIED BY AUTHORITY

Within Warren County FY17:



BUDGET SUMMARY

Total Expenditures: 28,537,612

Total Revenues: 28,196,135

Reduction to Fund Balances -341,477

EXPENDITURE COMPARISON

<u>DEPT #</u>	<u>DEPARTMENT NAME</u>	<u>EXPENDITURES</u>		
		<u>BUDGET</u>	<u>PROPOSED BUDGET</u>	
		<u>FY2018</u>	<u>FY 2019</u>	
1	BOARD OF SUPERVISORS	576,254	540,970	(35,284)
2	AUDITOR	522,871	501,890	(20,981)
3	TREASURER	666,576	690,810	24,234
4	ATTORNEY	1,196,946	1,335,420	138,474
5	SHERIFF	3,905,095	4,378,880	473,785
7	RECORDER	316,670	339,285	22,615
15	DHS	101,750	100,750	(1,000)
16	CHILD DECATORIZATION	292,725	250,000	(42,725)
20	ENGINEER	8,418,030	9,025,000	606,970
21	VETERANS AFFAIRS	151,600	151,450	(150)
22	CONSERVATION	878,924	900,000	21,076
23	PUBLIC HEALTH NURSING	1,756,757	1,305,019	(451,738)
24	WEED COMMISSION	1,415	5,000	3585
25	GENERAL ASSISTANCE	298,349	286,755	(11,594)
27	NUTRITION	592,527	565,200	(27,327)
28	MEDICAL EXAMINER	60,000	60,000	-

EXPENDITURE COMPARISON

30	WELLNESS	77,550	67,500	(10,050)
31	DISTRICT COURT	223,700	231,400	7,700
33	LIBRARY	165,000	165,000	-
34	HISTORICAL SOCIETY	1,000	1,000	-
38	SUBSTANCE ABUSE	130,500	130,500	-
45	CAPITAL PROJECTS	295,000	165,000	(130,000)
49	MAINTENANCE	658,460	667,840	9380
50	TOWNSHIPS	3,600	3,600	-
51	GENERAL SERVICES	628,350	658,950	30,600
52	INFORMATION TECHNOLOGY	519,469	529,858	10,389
53	ZONING	183,535	184,760	1,225
60	MENTAL HEALTH	1,109,726	1,041,050	(68,676)
61	JUVENILE COURT SERVICES	104,000	86,000	(18,000)
75	LIBERTY CENTER SEWER	11,750	11,975	225
99	NON-DEPARTMENTAL	3,975,800	4,156,750	180,950
	EXPENDITURES	27,823,929	28,537,612	713,683

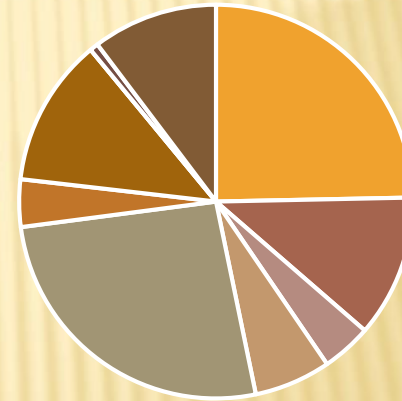
QUALITY SERVICES

FY 2017 Statewide County Expenditures by Service Area



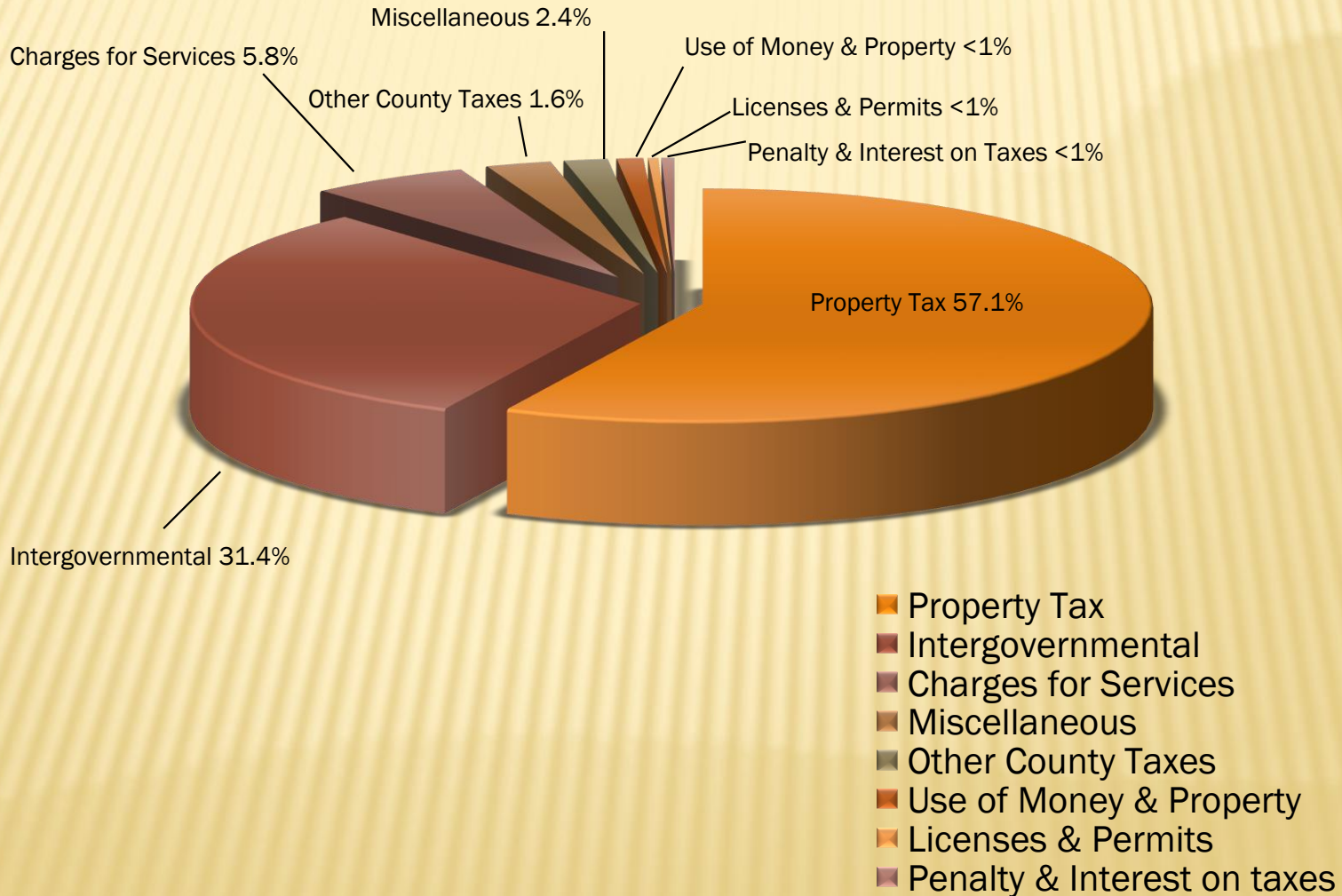
- 22.5% Public Safety & Legal Services
- 8.4% Physical Health & Social Services
- 6.2% Mental Health/ID/DD
- 6.5% County Environment & Education
- 24.0% Roads & Transportation
- 3.6% Government Services to Residents
- 10.6% Administration
- .3% Nonprogram Current
- 5.4% Debt Service
- 12.5% Capital Projects

FY 2019 Warren County Expenditures by Service Area



- 24.7 % Public Safety & Legal Services
- 11.7 % Physical Health & Social Services
- 4.1% Mental Health/ID & DD
- 6.3% County Environment & Education
- 26.2% Roads & Transportation
- 3.9% Government Services to Residents
- 12.2% Administration
- 0% Nonprogram Current
- .6% Debt Service
- 10.3% Capital Projects

REVENUES BY SOURCE



LOOKING AHEAD

- ❑ State Funding of Rollback Replacement Backfill

 - The County allocation over the past 4 years has been \$485,236

 - The County-wide allocation has been \$3,597,418

- ❑ Regionalized Mental Health levy rate

 - Could see upwards of 25 cent increase to the MH levy

- ❑ Law Enforcement Center bond issue

 - Addition of debt levy to current tax rate

LOOKING AHEAD

- ❑ Microsoft project beginning

1.5 million in projected tax revenue from Microsoft when TIF sunsets

- ❑ Veterans Parkway

The Warren County portion of the Southwest Connector is scheduled for completion 2019. This project paves the way for development in the northwest corner of the county.

- ❑ Local Option Sales Tax vote on May 1, 2018

If passed, an estimated 1.3 – 1.5 million annually applied to rural property tax relief

WARREN COUNTY



Thank you