

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2024 - June 30, 2025

County Name: WAYNE COUNTY County Number: 93

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

Meeting Date: 4/16/2024 Meeting Time: 10:00 AM Meeting Location: Wayne County Development Conference Room 208 S Franklin St Corydon, Iowa

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://waynecounty.iowa.gov/>

County Telephone Number
(641) 872-2242

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	4,590,966	4,553,479	4,249,421	3.94
Less: Uncollected Delinquent Taxes - Levy Year	2	29,839	51,491	29,839	
Less: Credits to Taxpayers	3	160,650	175,111	160,650	
Net Current Property Taxes	4	4,400,477	4,326,877	4,058,932	
Delinquent Property Tax Revenue	5	8,975	9,000	8,975	
Penalties, Interest & Costs on Taxes	6	28,011	0	28,011	
Other County Taxes/TIF Tax Revenues	7	675,299	577,785	709,889	-2.47
Intergovernmental	8	4,206,778	4,355,081	5,249,356	
Licenses & Permits	9	10,750	9,600	32,535	
Charges for Service	10	454,266	414,334	537,216	
Use of Money & Property	11	188,929	72,890	1,381,232	
Miscellaneous	12	814,690	3,700	376,139	
Subtotal Revenues	13	10,788,175	9,769,267	12,382,285	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	904,375	894,606	869,823	
Proceeds of Fixed Asset Sales	16	0	0	10,501	
Total Revenues & Other Sources	17	11,692,550	10,663,873	13,262,609	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,711,791	2,738,939	2,348,332	7.46
Physical Health and Social Services	19	1,475,598	1,572,733	1,366,676	3.91
County Environment and Education	21	586,014	546,838	508,076	7.40
Roads & Transportation	22	5,389,100	5,825,000	4,147,845	13.98
Government Services to Residents	23	533,915	426,584	301,305	33.12
Administration	24	1,504,923	1,499,364	1,184,478	12.72
Nonprogram Current	25	10,000	10,000	966,595	-89.83
Debt Service	26	249,600	254,200	253,700	-0.81
Capital Projects	27	1,295,000	1,856,000	501,128	60.75
Subtotal Expenditures	28	13,755,941	14,729,658	11,578,135	
Other Financing Uses:					
Operating Transfers Out	29	904,375	894,606	869,823	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	14,660,316	15,624,264	12,447,958	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,967,766	-4,960,391	814,651	
Beginning Fund Balance - July 1,	33	6,114,154	11,074,545	10,259,894	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	7,714,536	
Fund Balance - Committed	37	0	0	997,171	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	3,146,388	6,114,154	2,362,838	
Total Ending Fund Balance - June 30,	40	3,146,388	6,114,154	11,074,545	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	3,227,694	Urban Areas: 7.39382			
Rural Only Levies*:	1,363,272				
Special District Levies*:	0	Rural Areas: 11.34382			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	75,299				

Explanation of any significant items in the budget or additional virtual meeting information:
Rising cost of services and Courthouse HVAC Project