

# Wayne County Board of Supervisors

The Regular meeting and FY27 Budget Work Session of the Wayne County Board of Supervisors was held on the 27th day of January 2026, in the Wayne County Courthouse Lower-Level Conference Room, Corydon, Iowa, pursuant to notice duly given in compliance with the Iowa Code Section 21.4. The Board noted due notice of meeting subject to said Code Section.

Present were Lance Lange, Chris Moore, and Todd Wilson, members of the Board. Also in attendance: Sheriff Keith Davis, Engineer Dillon Davenport and Dan Carpenter, Veteran Affairs Service Officer Joella Perry, Wayne County Conservation Director Kenny Banks, County Attorney Al Wilson, General Assistance, Chemical Dependency & New Venture Administrator Mendy Middlebrook and Auditor Michelle Dooley.

Moore called the meeting to order at 9:48AM and took roll call.

Pledge of Allegiance

Lange made a motion to approve the agenda, seconded by Wilson.

Lange made a motion to approve the Heartland Co-op application for tax abatement under Urban Revitalization Plan, seconded by Wilson.

## Commercial Improvements.

The construction of new commercial facilities.

a. *Exemption:* All qualified real estate assessed as commercial property is eligible to receive a partial exemption from taxation on the actual value added by the improvements for a period of ten (10) years as follows:

For the first year, an exemption from taxation on 80% of the actual value added.

For the second year, an exemption from taxation on 70% of the actual value added.

For the third year, an exemption from taxation on 60% of the actual value added.

For the fourth year, an exemption from taxation on 50% of the actual value added.

For the fifth year, an exemption from taxation on 40% of the actual value added.

For the sixth year, an exemption from taxation on 40% of the actual value added.

For the seventh year, an exemption from taxation on 30% of the actual value added.

For the eighth year, an exemption from taxation on 30% of the actual value added.

For the ninth year, an exemption from taxation on 20% of the actual value added.

For the tenth year, an exemption from taxation on 20% of the actual value added.

b. *Minimum Assessment Agreement:* Pursuant to Section 404.3C of the Code of Iowa, property owners submitting applications for Commercial Improvements must also enter into a written assessment agreement with the County and the Wayne County Assessor specifying a minimum actual value for the completed Commercial Improvements until a specified termination date and for the duration of the exemption period.

Wilson made a motion to approve the minimum assessment agreement with Heartland Co-op, seconded by Lange.

The agreement is effective January 1, 2026, and sets minimum actual value which shall be assessed for the property upon completion of the improvements to be constructed thereon, shall not be less than One Million Nine Hundred Twenty-one Thousand Four Hundred Fifty Dollars (\$1,921,450) until the termination of the agreement.

Lange made a motion to approve payment to Iowa Communities Assurance Pool for liability and property insurance, seconded by Wilson. The total amount to be paid is \$287,012.

Lange made a motion to approve the FY2027 Final Decision for the Employee benefits that will be offered effective 07/01/2026, seconded by Wilson

Dooley presented the following information to the Board and she has concerns about the Rural Service Basic ending balance.

| Fund                 | Beginning Balance<br>as of 7/1/2026 | Estimated FY27<br>Revenue & transfers | Estimated FY27<br>Expenditure & transfers | Ending Balance<br>as of 6/30/2027 |
|----------------------|-------------------------------------|---------------------------------------|---|-----------------------------------|
| General Basic        | \$ 2,038,932                        | \$ 3,313,685                          | \$3,604,611                               | \$ 1,748,006                      |
| General Supplemental | \$ 1,179,650                        | \$ 1,798,507                          | \$1,866,661                               | \$ 1,111,496                      |
| Rural Service Basic  | \$ 336,893                          | \$ 1,776,097                          | \$2,076,310                               | \$ 36,680                         |
| Secondary Roads      | \$ 2,970,312                        | \$ 4,530,191                          | \$6,016,287                               | \$ 1,484,216                      |
| <b>Total</b>         | <b>\$ 6,525,787</b>                 | <b>\$11,418,480</b>                   | <b>\$13,563,869</b>                       | <b>\$ 4,380,398</b>               |

Resolution 26-15 states that Wayne County shall strive to maintain ending fund balances between 25%-50% of the Total Operating Expenditures by Fund.

| <b>Fund</b>          | <b>Estimated Ending Balance<br/>as of 6/30/2026</b> | <b>Estimated FY27<br/>Expenditure &amp; transfers</b> | <b>25%<br/>of expenditures</b> | <b>50%<br/>Of expenditures</b> |
|----------------------|---|---|--------------------------------|--------------------------------|
| General Basic        | \$2,038,932   | \$3,604,611 (\$85,819<br>Local Support for Sec Rds)   | 901,153                        | 1,802,306                      |
| General Supplemental | \$1,179,650   | \$1,866,661   | 466,665                        | 933,331                        |
| Rural Service        | \$336,893   | \$2,076,310 (1,037,618<br>Local Support for Sec Rds)  | 519,078                        | 1,038,155                      |
| Secondary Roads      | \$2,970,312   | \$6,016,287   | 1,504,072                      | 3,008,144                      |
| <b>Total</b>         | <b>\$6,525,787</b>                                  | <b>\$13,563,869</b>                                   | <b>3,390,967</b>               | <b>6,781,935</b>               |

The Board reviewed the following budgets:

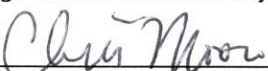
| <b>Department</b>           | <b>FY27 Budget<br/>Request</b> |   |
|-----------------------------|--------------------------------|---|
| Sheriff's Office            | \$3,178,350                    | Discussed LOST Funds and 28E agreements with the cities for law enforcement, and tower construction. Moving a Deputy Sheriff salary and benefits to General Basic to help improve the Rural Basic   |
| Civil Service               | \$ 2,000                       | Consistent with last year's budget  |
| Engineer's Office & Sec Rds | \$6,016,287                    | The local support from General Basic is \$85,819 and Rural Basic is \$1,037,618 for a total of local support \$1,123,437. There was discussion about the interest earned on their fund balance and where those funds should be credited to.                       |
| Board of Supervisors        | \$ 706,327                     | Did go down from FY26's budget  |
| Auditor's Office            | \$ 324,425                     | General Election Year along with budget request in case a special election is called.   |
| Environmental Programs      | \$ 39,060                      | Allocation to Wayne, Decatur & Ringgold County Landfill. Allocation adjust every 10 years with the census.  |
| Watershed                   | \$ 2,500                       | Consistent with last year's budget  |
| County Farm                 | \$ 14,125                      | Budget increased by \$4,125 due to property taxes   |
| Pioneer Cemetery            | \$ 3,500                       | Consistent with last year's budget  |
| Veteran Affairs             | \$ 162,792                     | State and federal funding has a negative impact on local budgets while the need for a full Service Officer continues to increase.   |
| Break for Lunch             |                                |   |
| Conservation Department     | \$ 379,065                     | The budget increase is mainly due to salary increases and projects funded with additional grants and funding sources  |
| County Attorney             | \$ 138,199                     | The budget increase is mainly due to salary increase.   |
| General Relief              | \$ 72,622                      | The budget request was reduced from FY26 due to new job duties with New Venture.  |
| Chemical Dependency         | \$ 12,000                      | Consistent with last year's budget.   |
| New Venture Waiver Home     | \$ 351,230                     | County support for the facility is going down from \$57,125 to \$30,402 in FY27. There was discussion about finding a fourth resident for the home. Public Health Nursing is still assisting with operations and will be billing the facility for hours rendered. |

Lange made a motion at 12:25PM to break for lunch, seconded by Wilson.

Lange made a motion to come back into session at 1:08PM, seconded by Wilson.

There being no further business, the next FY27 Budget Work Session will be held on the 28th day of January 2026, at 10:00AM in the Wayne County Courthouse Lower-Level Conference Room.

Lange made a motion to adjourn at 3:02PM, seconded by Wilson.

  
Chris Moore, Board of Supervisor Chair

Attested   
Michelle Dooley, Auditor