

Wayne County Board of Supervisors

The FY27 Budget Work Session of the Wayne County Board of Supervisors was held on the 10th day of February 2026, in the Wayne County Courthouse, 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 Chris Moore, Todd Wilson, and Lance Lange (By Phone) members of the Board. Also in attendance: County Recorder, Angie Horton, and Auditor Michelle Dooley.

Moore called the meeting to order at 9:56AM and took roll call.
More made a motion to approve the agenda, seconded by Wilson.

Recorder Horton reported that they have 451 real estate books in their office.
All real estate documents have been digitized since 1994.
Most real estate documents are scanned dating back to the 1970's.
This is a very time-consuming and expensive project for the Recorder's Office but she welcomes any help from the other offices that is available.

Moore shared some examples of properties he looked at and applying different levy rates to the assessed values. He wants to ensure that the county is utilizing the funds balances that are being held will limiting the property tax liability for all real estate owners. He would like to see a .5% increase for residential class and a 1% increase for rural classes.

They discussed the budget adjustments made to the following budgets:
Sheriff's Office moved salary expenses for one deputy from Rural Basic to General Basic and General Supplemental.
He also moved some one-time allowable expenses to the LOST Fund.
Environmental Health/Sanitarian moved some salary expenses from Rural Basic to General Basic and General Supplemental. He is also working with another county to try to establish a 28E agreement to share services with.
Veteran Affairs Commissioners are scheduled to meet on February 12th to discuss reducing their FY27 Budget Request and will report back.
New Venture Group Home budget request has been decreased since some services will be offered by Public Health Nursing Dept.

They also discussed fund balances and proposed levy rates.
The FY27 General Basic Fund Maximum Levy rate is 4.06923.
The maximum General Basic Fund property taxes for FY27 would be \$2,069,425; this is an increase of \$156,758.

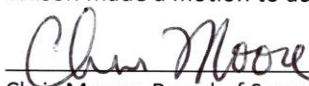
The FY27 maximum levy rate must be proposed and approved in order for the county to utilize General Supplemental Levy Rate.
Moore would like to see the proposed Supplemental Levy Rate be set at 2.39337.
This proposed General Supplemental levy rate would generate \$1,199,856; this is a decrease of \$177,836.

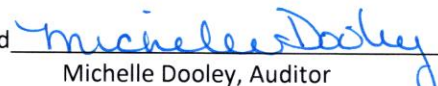
The FY27 Rural Basic Fund Maximum Levy rate is 3.79698.
The maximum Rural Basic Fund property taxes for FY27 are \$1,525,154; this is an increase of \$115,314.

HF718 still requires the county to submit a proposed budget to the Department of Management by March 5th and for mailings to go out to all taxpayers informing them additional public hearings held by Cities, Schools and County by March 20th.

There being no further business, the next regular scheduled meeting will be held on the 17th day of February 2026, at 10:00AM in the Wayne County Courthouse Lower-Level Conference Room.

Wilson made a motion to adjourn at 11:21AM, seconded by Moore.


Chris Moore, Board of Supervisor Chair

Attested 
Michelle Dooley, Auditor