

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2021 - June 30, 2022
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: 3/8/2021 Meeting Time: 09:00 AM Meeting Location: Wayne County Courthouse Basement Conference Room 100 N Lafayette St Corydon, IA 50060

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-gov-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)
www.waynecountyia.org

County Telephone Number
 (641) 872-2242

		Budget 2021/2022	Re-Est 2020/2021	Actual 2019/2020	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	4,730,704	4,454,938	4,196,045	6.18
Less: Uncollected Delinquent Taxes - Levy Year	2	90,688	0	88,028	
Less: Credits to Taxpayers	3	126,933	179,469	219,859	
Net Current Property Taxes	4	4,513,083	4,275,469	3,888,158	
Delinquent Property Tax Revenue	5	1,147	0	1,542	
Penalties, Interest & Costs on Taxes	6	18,005	0	17,459	
Other County Taxes/TIF Tax Revenues	7	490,343	459,071	461,509	3.08
Intergovernmental	8	4,445,612	3,592,104	4,217,736	
Licenses & Permits	9	8,750	8,038	11,950	
Charges for Service	10	406,447	466,504	445,492	
Use of Money & Property	11	86,516	120,285	170,697	
Miscellaneous	12	3,107	7,278	35,311	
Subtotal Revenues	13	9,973,010	8,928,749	9,249,854	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	831,315	784,700	678,592	
Proceeds of Fixed Asset Sales	16	0	0	198,373	
Total Revenues & Other Sources	17	10,804,325	9,713,449	10,126,819	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,387,065	2,265,713	1,828,951	14.24
Physical Health and Social Services	19	1,237,188	1,133,682	1,097,029	6.20
Mental Health, ID & DD	20	267,036	265,971	301,403	-5.87
County Environment and Education	21	429,827	371,879	315,998	16.63
Roads & Transportation	22	4,470,750	4,291,900	3,801,751	8.44
Government Services to Residents	23	387,230	342,561	284,486	16.67
Administration	24	1,287,654	1,153,180	1,002,319	13.34
Nonprogram Current	25	10,000	20,000	0	
Debt Service	26	253,000	263,414	268,405	-2.91
Capital Projects	27	1,565,000	510,000	6,174	1,492.11
Subtotal Expenditures	28	12,294,750	10,618,300	8,906,516	
Other Financing Uses:					
Operating Transfers Out	29	831,315	784,700	678,592	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	13,126,065	11,403,000	9,585,108	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,321,740	-1,689,551	541,711	
Beginning Fund Balance - July 1,	33	5,795,545	7,485,096	6,943,385	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	921,976	0	4,973,893	
Fund Balance - Committed	37	41,604	0	48,273	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	2,510,225	5,795,545	2,462,930	
Total Ending Fund Balance - June 30,	40	3,473,805	5,795,545	7,485,096	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	3,432,403	Urban Areas:		8.75086	
Rural Only Levies*:	1,298,301	Rural Areas:		12.91974	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:	89,682				

Explanation of any significant items in the budget:

Reconstructing of Medicine Creek after 2019 flood. Bringing the Courthouse up to date with safety/security features. Courthouse heating/cooling system needs to be replaced. Treasurer requesting a 3rd Staff member.

Virtual Meeting Information:

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	4.96832
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	587,377

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

Reconstructing of Medicine Creek after 2019 flood. Bringing the Courthouse up to date with safety/security features. Courthouse heating/cooling system needs to be replaced. Treasurer requesting a 3rd Staff member.

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	4.16880
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	69,266

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:
Reconstructing Medicine Creek after 2019 Flood.