

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2022 - June 30, 2023
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: 3/7/2022 Meeting Time: 09:00 AM Meeting Location: Basement Conference Room Wayne County Courthouse 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.com

County Telephone Number
(641) 872-2242

		Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	4,249,421	4,514,293	4,454,938	-2.33
Less: Uncollected Delinquent Taxes - Levy Year	2	71,845	90,688	36,266	
Less: Credits to Taxpayers	3	167,642	126,933	181,686	
Net Current Property Taxes	4	4,009,934	4,296,672	4,236,986	
Delinquent Property Tax Revenue	5	0	1,147	78,748	
Penalties, Interest & Costs on Taxes	6	0	18,005	55,593	
Other County Taxes/TIF Tax Revenues	7	576,059	488,085	746,993	-12.18
Intergovernmental	8	4,604,509	5,071,156	4,627,526	
Licenses & Permits	9	9,750	8,750	14,420	
Charges for Service	10	363,656	406,447	474,509	
Use of Money & Property	11	18,025	86,516	64,097	
Miscellaneous	12	3,487	3,107	108,852	
Subtotal Revenues	13	9,585,420	10,379,885	10,407,724	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	15,150	
Operating Transfers In	15	869,823	831,315	784,700	
Proceeds of Fixed Asset Sales	16	0	0	10,130	
Total Revenues & Other Sources	17	10,455,243	11,211,200	11,217,704	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,506,237	2,387,065	1,963,869	12.97
Physical Health and Social Services	19	1,294,697	1,237,188	1,239,497	2.20
Mental Health, ID & DD	20	0	164,240	258,432	
County Environment and Education	21	497,653	429,827	316,828	25.33
Roads & Transportation	22	5,133,153	4,470,750	3,663,845	18.37
Government Services to Residents	23	409,510	366,996	281,622	20.59
Administration	24	1,342,615	1,267,205	994,538	16.19
Nonprogram Current	25	10,000	10,000	0	
Debt Service	26	263,700	253,000	263,904	-0.04
Capital Projects	27	1,831,000	1,565,000	201,862	201.17
Subtotal Expenditures	28	13,288,565	12,151,271	9,184,397	
Other Financing Uses:					
Operating Transfers Out	29	869,823	831,315	784,700	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	14,158,388	12,982,586	9,969,097	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-3,703,145	-1,771,386	1,248,607	
Beginning Fund Balance - July 1,	33	6,962,317	8,733,703	7,485,096	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	921,976	5,527,033	
Fund Balance - Committed	37	0	41,604	60,290	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	3,259,172	5,998,737	3,146,380	
Total Ending Fund Balance - June 30,	40	3,259,172	6,962,317	8,733,703	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	2,905,557				
Rural Only Levies*:	1,343,864	Urban Areas:	7.04070		
Special District Levies*:	0	Rural Areas:	11.16453		
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	76,059				

Explanation of any significant items in the budget or additional 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:	4.03802
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	226,233

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

Additional Monies permit continuance support of programs/services which provide substantial benefits to County Residents.

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:	4.12383
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	57,535

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

Additional Monies permit continuance support of programs/services which provide substantial benefits to County Residents.