

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

COUNTY NAME:
WAYNE COUNTY

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2024 - June 30, 2025

COUNTY NUMBER:
93

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

Meeting Date: 4/2/2024 Meeting Time: 09:45 AM Meeting Location: Wayne County Development Conference Room 208 S Franklin St Corydon, IA 50060

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)
<https://waynecounty.iowa.gov/>

County Telephone Number
(641) 872-2242

Iowa Department of Management	Current Year Certified Property Tax FY 2023/2024	Budget Year Effective Tax FY 2024/2025	Budget Year Proposed Tax FY 2024/2025
Taxable Valuations-General Services	433,430,659	436,539,405	436,539,405
Requested Tax Dollars-Countywide Rates	3,213,589	3,213,589	3,227,694
Tax Rate-Countywide	7.41431	7.36151	7.39382
Taxable Valuations-Rural Services	339,212,782	345,132,200	345,132,200
Requested Tax Dollars-Additional Rural Levies	1,339,890	1,339,890	1,363,272
Tax Rate-Rural Additional	3.95000	3.88225	3.95000
Rural Total	11.36431	11.24376	11.34382
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000	Current Year Certified Property Tax FY 2023/2024	Budget Year Proposed Tax FY 2024/2025	Percent Change
Urban Taxpayer	405	343	-15.31
Rural Taxpayer	621	526	-15.30
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Value of \$100,000	Current Year Certified Property Tax FY 2023/2024	Budget Year Proposed Tax FY 2024/2025	Percent Change
Urban Taxpayer	405	343	-15.31
Rural Taxpayer	621	526	-15.30

Reasons for tax increase if proposed exceeds the current:

Tax increase is necessary to continue providing superior services to our residents while maintaining county infrastructure.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2024/2025 Capital Projects	Debt Service	Permanent	TOTALS Budget 2024/2025	TOTALS Re-Est 2023/2024	TOTALS Actual 2022/2023
1	Taxes Levied on Property	3,227,694	1,363,272		0		4,590,966	4,553,479	4,249,421
2	Less: Uncollected Delinquent Taxes - Levy Year	29,285	554		0		29,839	51,491	29,839
3	Less: Credits to Taxpayers	115,015	45,635		0		160,650	175,111	160,650
4	Net Current Property Taxes	3,083,394	1,317,083		0		4,400,477	4,326,877	4,058,932
5	Delinquent Property Tax Revenue	8,661	314		0		8,975	9,000	8,975
6	Penalties, Interest & Costs on Taxes	28,011					28,011	0	28,011
7	Other County Taxes/TIF Tax Revenues	55,696	619,603	0	0	0	675,299	577,785	709,889
8	Intergovernmental	756,666	3,450,112	0	0	0	4,206,778	4,355,081	5,249,356
9	Licenses & Permits	500	10,250	0	0	0	10,750	9,600	32,535
10	Charges for Service	447,118	7,148	0	0	0	454,266	414,334	537,216
11	Use of Money & Property	153,249	35,680	0	0	0	188,929	72,890	1,381,232
12	Miscellaneous	63,690	751,000	0	0	0	814,690	3,700	376,139
13	Subtotal Revenues	4,596,985	6,191,190	0	0	0	10,788,175	9,769,267	12,382,285
	Other Financing Sources:								
14	General Long-Term Debt Proceeds	0	0	0	0	0	0	0	0
15	Operating Transfers In	0	904,375	0	0	0	904,375	894,606	869,823
16	Proceeds of Fixed Asset Sales	0	0	0	0	0	0	0	10,501
17	Total Revenues & Other Sources	4,596,985	7,095,565	0	0	0	11,692,550	10,663,873	13,262,609
EXPENDITURES & OTHER FINANCING USES									
	Operating:								
18	Public Safety and Legal Services	1,528,531	1,183,260			0	2,711,791	2,738,939	2,348,332
19	Physical Health and Social Services	1,391,498	84,100			0	1,475,598	1,572,733	1,366,676
20	County Environment and Education	468,873	117,141			0	586,014	546,838	508,076
21	Roads & Transportation	0	5,389,100			0	5,389,100	5,825,000	4,147,845
22	Government Services to Residents	523,385	10,530			0	533,915	426,584	301,305
24	Administration	1,504,923				0	1,504,923	1,499,364	1,184,478
25	Nonprogram Current	10,000	0			0	10,000	10,000	966,595
26	Debt Service	0	249,600			0	249,600	254,200	253,700
27	Capital Projects	400,000	895,000	0	0	0	1,295,000	1,856,000	501,128
28	Subtotal Expenditures	5,827,210	7,928,731	0	0	0	13,755,941	14,729,658	11,578,135
	Other Financing Uses:								
29	Operating Transfers Out	0	904,375	0	0	0	904,375	894,606	869,823
30	Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	0
31	Total Expenditures & Other Uses	5,827,210	8,833,106	0	0	0	14,660,316	15,624,264	12,447,958
32	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-1,230,225	-1,737,541	0	0	0	-2,967,766	-4,960,391	814,651
33	Beginning Fund Balance - July 1, 2024	2,740,275	3,373,879	0	0	0	6,114,154	11,074,545	10,259,894
34	Increase (Decrease) in Reserves (GAAP Budgeting)	0	0	0	0	0	0	0	0
35	Fund Balance - Nonspendable	0	0	0	0	0	0	0	0
36	Fund Balance - Restricted	0	0	0	0	0	0	0	7,714,536
37	Fund Balance - Committed	0	0	0	0	0	0	0	997,171
38	Fund Balance - Assigned	0	0	0	0	0	0	0	0
39	Fund Balance - Unassigned	1,510,050	1,636,338	0	0	0	3,146,388	6,114,154	2,362,838
40	Total Ending Fund Balance - June 30,	1,510,050	1,636,338	0	0	0	3,146,388	6,114,154	11,074,545

Proposed tax rate per \$1,000 valuation for County purposes: 7.39382 urban areas; 11.34382 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2024 - June 30, 2025

County Number: 93 County Name: WAYNE COUNTY Date Adopted: (entered upon adoption)

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis
CASH

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	4.23322	1,867,744	441,210,711	0.65
	Limitation Percentage			
	0			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2025	4.23322	1,879,856	0.65	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	3.95000	1,359,986	344,300,335	1.68
	Limitation Percentage			
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2025	3.95000	1,382,875	1.68	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		444,072,462		436,539,405	
General Basic	2	1,879,856		4.23322		1,847,967
+ Cemetery (Pioneer - 331.424B)	3	3,500		0.00788		3,440
= Total for General Basic	4	1,883,356				1,851,407
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	51,174				50,307
General Supplemental	6	1,400,034		3.15272		1,376,287
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7					0
Debt Service (from Form 703 col. I Countywide total)	9	0	444,072,462	0.00000	436,539,405	0
Voted Emergency Medical Services (Countywide)	10	0		0.00000		0
Other	11					0
Subtotal Countywide (A)	12	3,283,390		7.39382		3,227,694
B. All Rural Services Only Levies:	13		350,094,962		345,132,200	
Rural Services Basic	14	1,382,875		3.95000		1,363,272
Rural Services Supplemental	16	0		0.00000		0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	1,382,875		3.95000		1,363,272
Subtotal Countywide/All Rural Services (A + B)	21	4,666,265		11.34382		4,590,966
C. Special District Levies:						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	4,666,265				4,590,966

TOWNSHIP EMERGENCY SERVICES LEVIES

TOWNSHIP NAME	RECORD KEY	UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
	1			0		0
	2			0		0
	3			0		0
	4			0		0
	5			0		0
	6			0		0
	7			0		0
	8			0		0
	9			0		0
	10			0		0
	11			0		0
	12			0		0
	13			0		0
	14			0		0
	15			0		0
	16			0		0
	17			0		0
	18			0		0
	19			0		0
	20			0		0
	21			0		0
	22			0		0
	23			0		0
	24			0		0
	25			0		0
	26			0		0
	27			0		0
	28			0		0
	29			0		0
	30	0	0		0	0

	GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023			
TAXED LEVIED ON PROPERTY																
1 Less: Uncoll. Del. Taxes Levy Year	1,851,407	1,376,287		1,363,272	0		0		0	4,590,966	4,553,479	4,249,421				
2 Less: Credits to Taxpayers	16,830	12,455		554						29,839	51,491	29,839				
3 1000 Net Current Property Taxes	66,100	48,915		45,635	0		0			160,650	175,111	160,650				
4 1010 Delinq. Property Tax Revenue	1,768,477	1,314,917		1,317,683	0					4,400,477	4,326,877	4,058,932				
5 11XX Penalties, Int. & Costs on Taxes	459	8,202		314						8,975	9,000	8,975				
6 12XX Other County Taxes	28,011									28,011	0	28,011				
7 13XX Voter-Approved Local Option Taxes										0	0	567				
8 14XX Gambling Taxes						600,000				600,000	500,000	632,558				
9 15XX TIF Tax Revenues										0	0	0				
10 16XX Utility Tax Replacement Excise Taxes	31,949	23,747		19,603	0		0			75,299	77,785	76,964				
11 17XX Taxes Collected for Other Governments										0	0	0				
12 Subtotal	31,949	23,747	0	19,603	0	600,000	0	0	0	675,299	577,785	709,889				
INTERGOVERNMENTAL REVENUE																
13 20XX State Shared Revenues						3,181,744				3,181,744	3,100,527	3,308,896				
14 21XX State Replacements Against Levied Taxes	64,225	47,996		40,371						152,592	175,111	160,650				
15 22XX Other State Tax Replacements	26,569	19,879		6,433						52,881	51,913	49,165				
16 23XX, 24XX State/Federal Pass-Thru Revenues	70,400	233,697								304,097	450,500	1,043,193				
17 25XX Contributions from Other Intergovernmental Units		16,100	57,800	156,000						229,900	187,500	281,851				
18 26XX, 27XX State Grants and Entitlements	85,000			28,000			9,407			150,564	214,530	261,248				
19 28XX Federal Grants and Entitlements	135,000									135,000	175,000	133,216				
20 29XX Payments in Lieu of Taxes										0	0	11,137				
21 Subtotal (lines 13 - 20)	381,194	317,672	57,800	230,804	0	3,209,901	9,407	0	0	4,206,778	4,355,081	5,249,356				
22 3XXX Licenses & Permits	500			10,250						10,750	9,600	32,535				
23 4XXX, 5XXX Charges for Service	435,118	12,000		3,500			3,648			454,266	414,334	537,216				
24 6XXX Use of Money & Property	125,098	18,000	10,151				35,680			188,929	72,890	1,381,232				
25 8XXX Miscellaneous	46,403	11,042	6,245	1,000		750,000				814,690	3,700	376,139				
26 Total Revenues	2,817,209	1,705,580	74,196	1,582,554	0	3,959,901	648,735	0	0	10,788,175	9,769,267	12,382,285				
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																
27 9000 From General Basic										0	0	70,957				
28 9020 From Rural Services Basic						904,375				904,375	894,606	798,866				
29 90xx From Other Budgetary Funds										0	0	0				
30 Subtotal (lines 27- 29)	0	0	0	0	0	904,375	0	0	0	904,375	894,606	869,823				
31 91XX Proceeds/Gen Long-Term Debt										0	0	0				
32 92XX Proceeds/Gen Capital Asset Sales										0	0	10,501				
33 Total Revenues and Other Sources	2,817,209	1,705,580	74,196	1,582,554	0	4,864,276	648,735	0	0	11,692,550	10,663,873	13,262,609				
34 Beginning Fund Balance - July 1, NaN	1,379,628	1,116,013	244,634	569,773	0	1,987,701	816,405			6,114,154	11,074,545	10,259,894				
35 Total Resources	4,196,837	2,821,593	318,830	2,152,327	0	6,851,977	1,465,140	0	0	17,806,704	21,738,418	23,522,503				
36 Loss on Nonreplaced Credits Against Levied Taxes	-1,875	-919		-5,264	0		0			-8,058	0	0				

PUBLIC SAFETY AND LEGAL SERVICES

County Name: WAYNE COUNTY

County No: 93

		GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023		
LAW ENFORCEMENT PROGRAM														
1	1000 - Uniformed Patrol Services				639,760			24,000		663,760	631,336	544,589		
2	1010 - Investigations	2,000			50,000					52,000	96,000	94,414		
3	1020 - Unified Law Enforcement									0	0	3		
4	1030 - Contract Law Enforcement									0	0	4		
5	1040 - Law Enforcement Communications	5,000						54,000		59,000	65,000	69,787		
6	1050 - Adult Correctional Services	6,500		7,500				277,000		291,000	321,750	239,723		
7	1060 - Administration	948,150	337,985		75,000			63,500		1,424,635	1,402,825	1,202,748		
8	Subtotal	961,650	337,985	7,500	764,760	0	0	418,500	0	2,490,395	2,516,911	2,151,261		
LEGAL SERVICES PROGRAM														
9	1100 - Criminal Prosecution	90,689	42,033							132,722	131,011	122,301		
10	1110 - Medical Examiner	23,000								23,000	23,000	12,275		
11	1120 - Child Support Recovery									0	0	11		
12	Subtotal	113,689	42,033	0	0	0	0	0	0	155,722	154,011	134,576		
EMERGENCY SERVICES														
13	1200 - Ambulance Services									0	0	13		
14	1210 - Emergency Management	51,174								51,174	56,017	51,902		
15	1220 - Fire Protection & Rescue Services									0	0	15		
16	1230 - E911 Service Board									0	0	16		
17	Subtotal	51,174	0	0	0	0	0	0	0	51,174	56,017	51,902		
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
18	1400 - Physical Operations									0	0	18		
19	1410 - Research & Other Assistance									0	0	19		
20	1420 - Bailiff Services									0	0	20		
21	Subtotal	0	0	0	0	0	0	0	0	0	0	0		
COURT PROCEEDINGS PROGRAM														
22	1500 - Juries & Witnesses		11,000							11,000	8,500	8,372		
23	1510 - (Reserved)											23		
24	1520 - Detention Services									0	0	24		
25	1530 - Court Costs									0	0	25		
26	1540 - Service of Civil Papers									0	0	26		
27	Subtotal	0	11,000	0	0	0	0	0	0	11,000	8,500	8,372		
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
28	1600 - Juvenile Victim Restitution		1,500							1,500	1,500	710		
29	1610 - Juvenile Representation Services									0	0	29		
30	1620 - Court-Appointed Attorneys & Court Costs for Juveniles		2,000							2,000	2,000	1,511		
31	Subtotal	0	3,500	0	0	0	0	0	0	3,500	3,500	2,221		
32	Total - Public Safety & Legal Services	1,126,513	394,518	7,500	764,760	0	0	418,500	0	2,711,791	2,738,939	2,348,332		

PHYSICAL HEALTH & SOCIAL SERVICES
 County Name: WAYNE COUNTY
 County No: 93

		GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023				
PHYSICAL HEALTH SERVICES PROGRAM																
1	3000 - Personal & Family Health Services	78,300											78,300	190,500	172,406	1
2	3010 - Communicable Disease Prevention & Control Services												0	0	0	2
3	3020 - Environmental Health												81,100	82,060	68,838	3
4	3040 - Health Administration	494,000	182,869		81,100								676,869	613,238	569,860	4
5	3050 - Support of Hospitals												0	0	0	5
6	Subtotal	572,300	182,869	0	81,100	0	0	0	0	0	0	0	836,269	885,798	811,104	6
SERVICES TO POOR PROGRAM																
7	3100 - Administration	14,300											14,300	14,300	5,844	7
8	3110 - General Welfare Services	38,555	6,300										44,855	44,885	35,638	8
9	3120 - Care in County Care Facility		364,784										364,784	361,260	311,373	9
10	Subtotal	52,855	371,084	0	0	0	0	0	0	0	0	0	423,939	420,445	352,855	10
SERVICES TO MILITARY VETERANS PROGRAM																
11	3200 - Administration	97,640	30,500										131,140	129,240	121,522	11
12	3210 - General Services to Veterans	10,750											10,750	10,750	13,973	12
13	Subtotal	108,390	30,500	0	0	0	0	0	0	0	0	0	141,890	139,990	135,495	13
CHILDREN'S & FAMILY SERVICES PROGRAM																
14	3300 - Youth Guidance	5,000	15,000										20,000	15,000	1,467	14
15	3310 - Family Protective Services												0	5,000	5,000	15
16	3320 - Services for Disabled Children												0	0	0	16
17	Subtotal	5,000	15,000	0	0	0	0	0	0	0	0	0	20,000	20,000	6,467	17
SERVICES TO OTHER ADULTS PROGRAM																
18	3400 - Services to the Elderly	21,500											21,500	74,500	55,755	18
19	3410 - Other Social Services												0	0	0	19
20	3420 - Social Services Business Operations												0	0	0	20
21	Subtotal	21,500	0	0	0	0	0	0	0	0	0	0	21,500	74,500	55,755	21
CHEMICAL DEPENDENCY PROGRAM																
22	3500 - Treatment Services		12,000										12,000	12,000	0	22
23	3510 - Preventive Services												0	0	0	23
24	3520 - Opioid Litigation Settlement			20,000									20,000	20,000	5,000	24
25	Subtotal	0	12,000	20,000	0	0	0	0	0	0	0	0	32,000	32,000	5,000	25
26	TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	760,045	611,453	20,000	81,100	0	0	3,000	0	1,475,598	1,572,733	1,366,676	26			

		TOTALS	
			Actual 2022/2023
SERVICES TO PERSONS WITH:			
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS			
400X - Information & Education Services		1	
402X - Coordination Services		2	
403X - Personal & Environ. Spt		3	
404X - Treatment Services		4	
405X - Vocational & Day Services		5	
406X - Lic/Cert. Living Arrangements		6	
407X - Inst/Hospital & Commit Services		7	
Subtotal		8	0
42XX - INTELLECTUAL DISABILITY			
420X - Information & Education Services		9	
422X - Coordination Services		10	
423X - Personal & Environ. Spt		11	
424X - Treatment Services		12	
425X - Vocational & Day Services		13	
426X - Lic/Cert. Living Arrangements		14	
427X - Inst/Hospital & Commit Services		15	
Subtotal		16	0
43XX - OTHER DEVELOPMENTAL DISABILITIES			
430X - Information & Education Services		17	
432X - Coordination Services		18	
433X - Personal & Environ. Spt		19	
434X - Treatment Services		20	
435X - Vocational & Day Services		21	
436X - Lic/Cert. Living Arrangements		22	
437X - Inst/Hospital & Commit Services		23	
Subtotal		24	0
44XX - GENERAL ADMINISTRATION			
4411 - Direct Administration		25	
4412 - Purchased Administration		26	
4413 - Distrib to Regional Fiscal Agent		27	
Subtotal		28	0
45XX - COUNTY PRVD CASE MGMT			
Subtotal		29	
46XX - COUNTY PRVD SERVICES			
Subtotal		30	
47XX - BRAIN INJURY			
470X - Information & Education Services		31	
472X - Coordination Services		32	
473X - Personal & Environ. Spt		33	
474X - Treatment Services		34	
475X - Vocational & Day Services		35	
476X - Lic/Cert. Living Arrangements		36	
477X - Inst/Hospital & Commit Services		37	
Subtotal		38	0
Total - Mental Health, ID & DD		39	0

COUNTY ENVIRONMENT AND EDUCATION

County Name: WAYNE COUNTY

County No: 93

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023				
ENVIRONMENTAL QUALITY PROGRAM															
6000 - Natural Resources Conservation				40,370					40,370		40,647				
6010 - Weed Eradication									0		0				
6020 - Solid Waste Disposal				31,060					31,060		30,560				
6030 - Environmental Restoration			4,047	8,000					12,047		8,000				
Subtotal	0	0	4,047	79,430	0	0	0	0	83,477	83,447	79,207	5			
CONSERVATION & RECREATION SERVICES PROGRAM															
6100 - Administration	63,784	24,476							88,260	87,377	99,108	6			
6110 - Maintenance & Operations	152,232	24,525	4,000				10,579		191,336	179,252	157,401	7			
6120 - Recreation & Environmental Educ.	43,460	23,695							67,155	66,383	44,862	8			
Subtotal	259,476	72,696	4,000	0	0	0	10,579	0	346,751	333,012	301,371	9			
ANIMAL CONTROL PROGRAM															
6200 - Animal Shelter									0			10			
6210 - Animal Bounties & State Apiarist Expenses									0			11			
Subtotal	0	0	0	0	0	0	0	0	0	0	0	12			
COUNTY DEVELOPMENT PROGRAM															
6300 - Land Use & Building Controls									0			13			
6310 - Housing Rehabilitation & Develop.	10,000								10,000	10,000	65,000	14			
6320 - Community Economic Development	64,550	27,604							92,154	66,971	23,847	15			
Subtotal	74,550	27,604	0	0	0	0	0	0	102,154	76,971	88,847	16			
EDUCATIONAL SERVICES PROGRAM															
6400 - Libraries				27,132					27,132	26,908	25,651	17			
6410 - Historic Preservation	3,500		10,000						13,500	13,500		18			
6420 - Fair & 4-H Clubs	10,000								10,000	10,000	10,000	19			
6430 - Fairgrounds									0			20			
6440 - Memorial Halls									0			21			
6450 - Other Educational Services	3,000								3,000	3,000	3,000	22			
Subtotal	16,500	0	10,000	27,132	0	0	0	0	53,632	53,408	38,651	23			
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM															
6500 - Property									0			24			
6510 - Buildings									0			25			
6520 - Equipment									0			26			
6530 - Public Facilities									0			27			
Subtotal	0	0	0	0	0	0	0	0	0	0	0	28			
29	350,526	100,300	18,047	106,562	0	0	10,579	0	586,014	546,838	508,076	29			
Total - County Environment and Education															

ROADS & TRANSPORTATION
 County Name: WAYNE COUNTY
 County No: 93

		GENERAL FUND					SPECIAL REVENUE FUNDS					TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023		
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM														
	7000 - Administration						370,600			370,600	367,000	199,325		
	7010 - Engineering						370,000			370,000	382,000	304,089		
	Subtotal	0	0	0	0	0	740,600	0	0	740,600	749,000	503,414		
ROADWAY MAINTENANCE PROGRAM														
	7100 - Bridges & Culverts						462,000			462,000	634,000	334,824		
	7110 - Roads						1,815,000			1,815,000	1,909,000	1,523,285		
	7120 - Snow & Ice Control						125,000			125,000	119,000	19,581		
	7130 - Traffic Controls						104,000			104,000	98,000	104,781		
	7140 - Road Clearing						228,500			228,500	220,000	120,764		
	Subtotal	0	0	0	0	0	2,734,500	0	0	2,734,500	2,980,000	2,103,235		
GENERAL ROADWAY EXPENDITURES PROGRAM														
	7200 - New Equipment						750,000			750,000	800,000	566,531		
	7210 - Equipment Operations						939,000			939,000	982,500	789,894		
	7220 - Tools, Materials & Supplies						195,500			195,500	264,000	103,546		
	7230 - Real Estate & Buildings						29,500			29,500	49,500	81,225		
	Subtotal	0	0	0	0	0	1,914,000	0	0	1,914,000	2,096,000	1,541,196		
MASS TRANSIT PROGRAM														
	7300 - Air Transportation									0	0	15		
	7310 - Ground Transportation									0	0	16		
	Subtotal	0	0	0	0	0	0	0	0	0	0	0		
	Total - Roads & Transportation	0	0	0	0	0	5,389,100	0	0	5,389,100	5,825,000	4,147,845		

GOVERNMENT SERVICES TO RESIDENTS

County Name: WAYNE COUNTY

County No: 93

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023			
REPRESENTATION SERVICES PROGRAM														
1		111,506							111,506	52,500	46,057			
2		16,100							16,100	16,100	4,277			
3				7,030					7,030	7,030	4,296			
4	0	127,606	0	7,030	0	0	0	0	134,636	75,630	54,630			
STATE ADMINISTRATIVE SERVICES														
5	62,673	22,531							85,204	76,502	33,837			
6	45,482	21,532							67,014	67,152	35,302			
7	191,344	52,217				3,500			247,061	207,300	177,536			
8	299,499	96,280	0	0	0	0	0	0	399,279	350,954	246,675			
9	299,499	223,886	0	7,030	0	0	0	0	533,915	426,584	301,305			
Total - Government Services to Residents														

ADMINISTRATION
 County Name: WAYNE COUNTY
 County No: 93

		GENERAL FUND					SPECIAL REVENUE FUNDS					TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023		
POLICY & ADMINISTRATION PROGRAM														
1	9000 - General County Management	176,181	73,180							249,361	227,938	234,879		
2	9010 - Administrative Management Services	126,500	60,799							187,299	240,600	220,056		
3	9020 - Treasury Management Services	88,199	25,192							113,391	120,898	145,840		
4	9030 - Other Policy & Administration	45,000								45,000	45,000	31,946		
5	9040 - Reimbursable MHDS Direct Expenses			53,500						53,500	64,450	60,644		
6	Subtotal	435,880	159,171	53,500	0	0	0	0	0	648,551	698,886	693,365		
CENTRAL SERVICES PROGRAM														
7	9100 - General Services	97,886	231,726							329,612	328,018	167,913		
8	9110 - Information Tech Services	287,500	27,500							315,000	300,700	171,097		
9	9120 - GIS Systems									0	0	0		
10	Subtotal	385,386	259,226	0	0	0	0	0	0	644,612	628,718	339,010		
RISK MANAGEMENT SERVICES PROGRAM														
11	9200 - Tort Liability									0	130,000	0		
12	9210 - Safety of Workplace		210,000							210,000	40,000	149,819		
13	9220 - Fidelity of Public Officers		1,760							1,760	1,760	2,284		
14	9230 - Unemployment Compensation									0	0	14		
15	Subtotal	0	211,760	0	0	0	0	0	0	211,760	171,760	152,103		
16	Total - Administration	821,266	630,157	53,500	0	0	0	0	0	1,504,923	1,499,364	1,184,478		

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: WAYNE COUNTY

County No: 93

GENERAL FUND		SPECIAL REVENUE FUNDS										TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
NONPROGRAM CURRENT EXPENDITURES														
0010 - County Farm Operations	10,000										10,000	10,000	0	
0020 - Interest on Short-Term Debt													0	
0030 - Other Nonprogram Current													9,501	
0040 - Other County Enterprises													957,094	
Total - Nonprogram Current	10,000	0	0	0	0	0	0	0		0	10,000	10,000	966,595	
LONG-TERM DEBT SERVICE														
0100 - Principal							230,000				230,000	230,000	225,000	
0110 - Interest and Fiscal Charges							19,600				19,600	24,200	28,700	
Total Long-term Debt Service	0	0	0	0	0	0	249,600		0	0	249,600	254,200	253,700	
CAPITAL PROJECTS														
0200 - Roadway Construction						775,000					775,000	456,000	425,058	
0210 - Conservation Land Acquisition & Dev.												0	0	
0220 - Other Capital Projects	150,000	150,000	100,000				120,000				520,000	1,400,000	76,070	
Total Capital Projects	150,000	150,000	100,000	0	0	775,000	120,000	0	0	0	1,295,000	1,856,000	501,128	
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	1,126,513	394,518	7,500	764,760	0	0	418,500			0	2,711,791	2,738,939	2,348,332	
Total Physical Health and Social Services	760,045	611,453	20,000	81,100	0	0	3,000			0	1,475,598	1,572,733	1,366,676	
Total County Environment and Education	350,526	100,300	18,047	106,562	0	0	10,579			0	586,014	546,838	508,076	
Total Roads & Transportation	0	0	0	0	0	5,389,100				0	5,389,100	5,825,000	4,147,845	
Total Government Services to Residents	299,499	223,886	0	7,030	0	0	3,500			0	533,915	426,584	301,305	
Total Administration	821,266	630,157	53,500	0	0	0	0			0	1,504,923	1,499,364	1,184,478	
Total Nonprogram Current	10,000	0	0	0	0	0	0			0	10,000	10,000	966,595	
Total Long-Term Debt Service	0	0	0	0	0	0	249,600		0	0	249,600	254,200	253,700	
Total Capital Projects	150,000	150,000	100,000	0	0	775,000	120,000	0	0	0	1,295,000	1,856,000	501,128	
Total - All Expenditures	3,517,849	2,110,314	199,047	959,452	0	6,164,100	805,179	0	0	0	13,755,941	14,729,658	11,578,135	
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
To General Supplemental													0	
To Rural Services Supplemental													0	
To Secondary Roads				904,375							904,375	894,606	869,823	
To Other Budgetary Funds													0	
Total Operating Transfers Out	0	0	0	904,375	0	0	0	0	0	0	904,375	894,606	869,823	
REFUNDED DEBT/PAYMENTS TO ESCROW														
Increase (Decrease) In Reserves													29	
Fund Balance - Nonspendable													30	
Fund Balance - Restricted													31	
Fund Balance - Committed													7,714,536	
Fund Balance - Assigned													997,171	
Fund Balance - Unassigned	678,988	711,279	119,783	288,500	0	687,877	659,961	0	0	0	3,146,388	6,114,154	2,362,838	
Total Ending Fund Balance - June 30,	678,988	711,279	119,783	288,500	0	687,877	659,961	0	0	0	3,146,388	6,114,154	11,074,545	
Total Requirements	4,196,837	2,821,593	318,830	2,152,327	0	6,851,977	1,465,140	0	0	0	17,806,704	21,738,418	23,522,503	

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service

Project Name	Amount of Issue	Debt Resolution Number	Principal Due 2024/2025	Interest Due 2024/2025	Bond Registration Due 2024/2025	TOTAL OBLIGATION Due 2024/2025	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
	1					0		0
	2					0		0
	3					0		0
	4					0		0
	5					0		0
	6					0		0
	7					0		0
	8					0		0
	9					0		0
	10					0		0
	11					0		0
	12					0		0
	13					0		0
	14					0		0
	15					0		0
	16					0		0
	17					0		0
	18					0		0
	19					0		0
	20					0		0
TOTALS FOR COUNTYWIDE DEBT SERVICE:			0	0	0	0	0	0

This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service

	21							0
	22							0
	23							0
	24							0
	25							0

TOTALS FOR PARTIAL COUNTY DEBT SERVICE:

							0	0	0	0
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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:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	

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

-

Comparison of the proposed general basic rate with the statutory maximum 3.95000 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:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

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

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