

Wayne County Board of Supervisors FY26 Budget Work Session

The FY26 Budget Work Session of the Wayne County Board of Supervisors was held on the 27th day of January 2025, 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: IT Director Chase Clark, Wayne County Conservation Director Kenny Banks, Treasurer Amanda Cooper, County Attorney Al Wilson, Sheriff Keith Davis, Recorder Angie Horton, and Auditor Michelle Dooley.

Moore called the meeting to order at 10:00AM and took roll call.

Auditor Dooley shared the following information with the Board before meeting with the Department Heads/Elected Officials. The maximum allowed General Basic Fund Levy is 4.19131. This rate will generate \$1,912,667 in property tax dollars. The maximum allowed Rural Service Basic Fund Levy is 3.91089. This rate will generate \$1,409,839 in property tax dollars.

Dooley shared the following information based on the initial budget request.

Fund	Beginning Balance as of 7/1/2025	Estimated FY26 Revenue & transfers	Estimated FY26 Expenditure & transfers	Ending Balance as of 6/30/2026
General Basic	\$ 1,831,907	\$ 2,942,443	\$3,401,091	\$ 1,373,259
General Supplemental	\$ 884,888	\$ 1,827,693	\$1,883,821	\$ 828,760
General Other	\$ 179,144	\$ 1,072,491	\$1,059,355	\$ 192,280
Rural Service	\$ 401,852	\$ 1,652,414	\$1,983,575	\$ 70,691
Secondary Roads	\$ 2,565,386	\$ 5,186,184	\$6,276,755	\$ 1,474,815
Special Other	\$ 834,905	\$ 749,945	\$ 837,779	\$ 747,071
Total	\$ 6,698,082	\$13,431,170	\$15,442,376	\$ 4,686,876

Resolution 25-08 states that Wayne County shall strive to maintain ending fund balances between 25%-50% of the Total Operating Expenditures by Fund.

Fund	Estimated Ending Balance as of 6/30/2026	Estimated FY26 Expenditure & transfers	25% of expenditures	50% of expenditures
General Basic	\$ 1,373,259	\$3,401,091	850,273	1,700,546
General Supplemental	\$ 828,760	\$1,883,821	470,956	941,911
General Other	\$ 192,280	\$1,059,355	264,839	529,678
Rural Service	\$ 70,691	\$1,983,575 (1,043,848)	234,931	991,788
Secondary Roads	\$ 1,474,815	\$6,276,755	1,569,189	3,138,378
Special Other	\$ 747,071	\$ 837,779	209,445	418,890
Total	\$ 4,686,876	\$15,442,376	3,860,594	7,721,188

The Board reviewed the following budgets:

Department	FY25 Budget	FY26 Budget Request	% of change	
Board of Supervisors	\$758,825	\$654,416	13.7% decrease	FY25 budgeted for HVAC
Data Processing/Chase Clark	\$315,000	\$324,000	2.86% increase	Budget phone/computer equipment in Data Processing
Conservation/Kenny Banks	\$350,798	\$359,137	2.38% increase	Talked about the need for a new vehicle
Treasurer/Amanda Cooper	\$265,609	\$266,093	0.182% increase	

Lange made a motion at 12:00PM to break for lunch, seconded by Wilson.

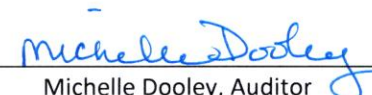
Lange made a motion to come back into session at 1PM, seconded by Wilson.

Department	FY25 Budget	FY26 Budget Request	% of change	
Attorney/Al Wilson	\$132,722	\$134,160	1.08% increase	
District Court	\$ 10,000	\$ 20,000	100% increase	Very hard to budget because we are mandated to pay expenses
Probation Office	\$18,500	\$18,500	No Change	Very hard to budget because we are mandated to pay expenses
Sheriff Office/Keith Davis	\$2,859,995	\$2,889,032	1.02% increase	This budget includes expenses for Local Option Sales & Service Tax
Recorder/Angie Horton	\$247,061	\$208,794	15.49% decrease	FY25 budget included a scanner
Auditor/Michelle Dooley	\$314,905	\$314,694	.067% decrease	There is no general election but there is the regular city/school & always have to budget for a Special Election

There being no further business, the next FY26 Budget Work Session will be held on the 28th day of January 2025, at 10:00AM in the Wayne County Courthouse Lower-Level Conference Room.

Moore made a motion to adjourn at 2:32PM, seconded by Lange.


 Chris Moore, Board of Supervisor Chair

Attested 
 Michelle Dooley, Auditor