

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2025 - June 30, 2026

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: 4/15/2025 Meeting Time: 09:45 AM Meeting Location: Wayne County Courthouse Lower-Level 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-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 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	4,654,474	4,590,966	4,553,479	1.10
Less: Uncollected Delinquent Taxes - Levy Year	2	0	29,839	0	
Less: Credits to Taxpayers	3	0	160,650	145,908	
Net Current Property Taxes	4	4,654,474	4,400,477	4,407,571	
Delinquent Property Tax Revenue	5	0	8,975	9,290	
Penalties, Interest & Costs on Taxes	6	0	28,011	31,869	
Other County Taxes/TIF Tax Revenues	7	771,941	675,299	741,814	2.01
Intergovernmental	8	4,476,811	4,206,778	4,556,307	
Licenses & Permits	9	11,500	10,750	39,392	
Charges for Service	10	487,027	454,266	440,112	
Use of Money & Property	11	210,792	188,929	1,700,782	
Miscellaneous	12	810,592	814,690	169,867	
Subtotal Revenues	13	11,423,137	10,788,175	12,097,004	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	1,008,237	904,375	894,606	
Proceeds of Fixed Asset Sales	16	0	0	750	
Total Revenues & Other Sources	17	12,431,374	11,692,550	12,992,360	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,862,686	2,711,791	2,448,637	8.12
Physical Health and Social Services	19	1,605,369	1,475,598	1,294,482	11.36
Mental Health, ID & DD	20	0	0	0	
County Environment and Education	21	594,528	586,014	447,583	15.25
Roads & Transportation	22	5,298,789	5,389,100	4,598,247	7.35
Government Services to Residents	23	500,764	533,915	357,237	18.40
Administration	24	1,370,026	1,504,923	1,377,115	-0.26
Nonprogram Current	25	25,000	10,000	1,236,952	-85.78
Debt Service	26	250,000	249,600	254,200	-0.83
Capital Projects	27	956,854	1,295,000	1,496,245	-20.03
Subtotal Expenditures	28	13,464,016	13,755,941	13,510,698	
Other Financing Uses:					
Operating Transfers Out	29	1,008,237	904,375	894,606	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	14,472,253	14,660,316	14,405,304	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-2,040,879	-2,967,766	-1,412,944	
Beginning Fund Balance - July 1,	33	6,698,082	9,665,848	11,078,792	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	7,133,301	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	4,657,203	6,698,082	2,532,547	
Total Ending Fund Balance - June 30,	40	4,657,203	6,698,082	9,665,848	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	3,263,284	Urban Areas:	7.26693
Rural Only Levies*:	1,391,190		
Special District Levies*:	0		
TIF Tax Revenues:	0	Rural Areas:	11.17782
Utility Replacement Excise Tax:	71,566	Any special district tax rates not included.	

Explanation of any significant items in the budget or additional virtual meeting information:

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

Meeting Date: 4/1/2025 Meeting Time: 09:45 AM Meeting Location: Wayne County Courthouse Lower-Level 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 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 2024/2025	Budget Year Effective Tax FY 2025/2026	Budget Year Proposed Tax FY 2025/2026
Taxable Valuations-General Services	436,539,405	449,059,547	449,059,547
Requested Tax Dollars-Countywide Rates Except Debt Service	3,227,694	3,227,694	3,263,284
Taxable Valuations-Debt Service	436,539,405	449,059,547	449,059,547
Requested Tax Dollars-Debt Service	0	0	0
Requested Tax Dollars-Countywide Rates	3,227,694	3,227,694	3,263,284
Tax Rate-Countywide	7.39382	7.18767	7.26693
Taxable Valuations-Rural Services	345,132,200	355,722,096	355,722,096
Requested Tax Dollars-Additional Rural Levies	1,363,272	1,363,272	1,391,190
Tax Rate-Rural Additional	3.95000	3.83241	3.91089
Rural Total	11.34382	11.02008	11.17782
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified Property Tax FY 2024/2025	Budget Year Proposed Tax FY 2025/2026	Percent Change
Urban Taxpayer	343	379	10.50
Rural Taxpayer	526	583	10.84
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified Property Tax FY 2024/2025	Budget Year Proposed Tax FY 2025/2026	Percent Change
Urban Taxpayer	1,512	1,694	12.04
Rural Taxpayer	2,320	2,606	12.33

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:

Tax increase is necessary in order to maintain adequate services to Wayne County Residents while maintaining fund balances. The fund balances are needed to cover expenses in between tax collection periods.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2025/2026 Capital Projects	Debt Service	Permanent	TOTALS Budget 2025/2026	TOTALS Re-Est 2024/2025	TOTALS Actual 2023/2024
	Taxes Levied on Property	1 3,263,284	1,391,190		0		4,654,474	4,590,966	4,553,479
	Less: Uncollected Delinquent Taxes - Levy Year	2 0	0		0		0	29,839	0
	Less: Credits to Taxpayers	3 0	0		0		0	160,650	145,908
	Net Current Property Taxes	4 3,263,284	1,391,190		0		4,654,474	4,407,571	4,407,571
	Delinquent Property Tax Revenue	5 0	0		0		0	8,975	9,290
	Penalties, Interest & Costs on Taxes	6 0	0		0		0	28,011	31,869
	Other County Taxes/TIF Tax Revenues	7 53,217	718,724	0	0	0	771,941	675,299	741,814
	Intergovernmental	8 848,175	3,628,636	0	0	0	4,476,811	4,206,778	4,556,307
	Licenses & Permits	9 500	11,000	0	0	0	11,500	10,750	39,392
	Charges for Service	10 480,179	6,848	0	0	0	487,027	454,266	440,112
	Uses of Money & Property	11 174,765	36,027	0	0	0	210,792	188,929	1,700,782
	Miscellaneous	12 58,342	752,250	0	0	0	810,592	814,690	169,867
	Subtotal Revenues	13 4,878,462	6,544,675	0	0	0	11,423,137	10,788,175	12,097,004
	Other Financing Sources:								
	General Long-Term Debt Proceeds	14 0	0	0	0	0	0	0	0
	Operating Transfers In	15 0	1,008,237	0	0	0	1,008,237	904,375	894,606
	Proceeds of Fixed Asset Sales	16 0	0	0	0	0	0	0	750
	Total Revenues & Other Sources	17 4,878,462	7,552,912	0	0	0	12,431,374	11,692,550	12,992,360
	EXPENDITURES & OTHER FINANCING USES								
	Operating:								
	Public Safety and Legal Services	18 1,584,804	1,277,882		0	0	2,862,686	2,711,791	2,448,637
	Physical Health and Social Services	19 1,518,419	86,950		0	0	1,605,369	1,475,598	1,294,482
	Mental Health, ID & DD	20 0	0		0	0	0	0	0
	County Environment and Education	21 466,950	127,578		0	0	594,528	586,014	447,583
	Roads & Transportation	22 0	5,298,789		0	0	5,298,789	5,389,100	4,598,247
	Government Services to Residents	23 490,668	10,096		0	0	500,764	533,915	357,237
	Administration	24 1,370,026	0		0	0	1,370,026	1,504,923	1,377,115
	Nonprogram Current	25 25,000	0		0	0	25,000	10,000	1,236,952
	Debt Service	26 0	250,000		0	0	250,000	249,600	254,200
	Capital Projects	27 0	956,854	0	0	0	956,854	1,295,000	1,496,245
	Subtotal Expenditures	28 5,455,867	8,008,149	0	0	0	13,464,016	13,755,941	13,510,698
	Other Financing Uses:								
	Operating Transfers Out	29 77,008	931,229	0	0	0	1,008,237	904,375	894,606
	Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	0	0
	Total Expenditures & Other Uses	31 5,532,875	8,939,378	0	0	0	14,472,253	14,660,316	14,405,304
	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -654,413	-1,386,466	0	0	0	-2,040,879	-2,967,766	-1,412,944
	Beginning Fund Balance - July 1, 2025	33 2,895,939	3,802,143	0	0	0	6,698,082	9,665,848	11,078,792
	Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0	0	0	0	0	0
	Fund Balance - Nonspendable	35 0	0	0	0	0	0	0	0
	Fund Balance - Restricted	36 0	0	0	0	0	0	0	7,133,301
	Fund Balance - Committed	37 0	0	0	0	0	0	0	0
	Fund Balance - Assigned	38 0	0	0	0	0	0	0	0
	Fund Balance - Unassigned	39 2,241,526	2,415,677	0	0	0	4,657,203	6,698,082	2,532,547
	Total Ending Fund Balance - June 30,	40 2,241,526	2,415,677	0	0	0	4,657,203	6,698,082	9,665,848

Proposed tax rate per \$1,000 valuation for County purposes: 7.26693 urban areas; 11.17782 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2025 - June 30, 2026

County Number: 93 County Name: WAYNE COUNTY Date Adopted: 4/15/2025

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 2025 Budget Data	4.23322	1,879,856	444,072,462	2.76
	Limitation Percentage			
	1			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2026	4.19131	1,912,667	1.75	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.95000	1,382,875	350,094,962	2.97
	Limitation Percentage			
	1			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2026	3.91089	1,409,839	1.95	

		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		456,341,142		449,059,547	
General Basic	2	1,912,667		4.19131		1,882,148
+ Cemetery (Pioneer - 331.424B)	3	3,500		0.00767		3,444
= Total for General Basic	4	1,916,167				1,885,592
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	52,994				52,149
General Supplemental	6	1,400,034		3.06795		1,377,692
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	0				0
Debt Service (from Form 703 col. I Countywide total)	9	0	456,341,142	0.00000	449,059,547	0
Voted Emergency Medical Services (Countywide)	10	0		0.00000		0
Other	11					0
Subtotal Countywide (A)	12	3,316,201		7.26693		3,263,284
B. All Rural Services Only Levies:	13		360,490,639		355,722,096	
Rural Services Basic	14	1,409,839		3.91089		1,391,190
Rural Services Supplemental	16					0
Unified Law Enforcement	17	0		0.00000		0
Other	18	0		0.00000		0
Other	19	0		0.00000		0
Subtotal All Rural Services Only (B)	20	1,409,839		3.91089		1,391,190
Subtotal Countywide/All Rural Services (A + B)	21	4,726,040		11.17782		4,654,474
C. Special District Levies:						
Flood & Erosion	22	0		0.00000		0
Voted Emergency Medical Services (partial county)	23	0		0.00000		0
Other	24	0		0.00000		0
Other	25	0		0.00000		0
Other	26	0		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	4,726,040				4,654,474


Compensation Schedule for FY 2025/2026			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	62,136.99		
Auditor	66,845.38	1	Corydon Times Republican & New Era
Recorder	66,845.38	2	The Seymour Herald
Treasurer	66,845.38	3	
Sheriff	88,473.65	4	
Supervisors	35,410.74	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different			

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

 <hr/> (Board Chairperson)	 <hr/> (Date)	 <hr/> (County Auditor or Budget Preparer)	 <hr/> (Date)
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COUNTY AUDITOR'S CERTIFICATION

By Electronically Certifying, I certify the budget meets all statutory obligations.

 <hr/> (County Auditor Signature of Certification)	 <hr/> (Date)
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	GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS			
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024		
TAXED LEVIED ON PROPERTY	1	1,885,592	1,377,692		1,391,190	0		0		0		4,654,474	4,590,966	4,553,479		
Less: Uncoll. Del. Taxes Levy Year	2											0	29,839	0		
Less: Credits to Taxpayers	3											0	160,650	145,908		
1000 Net Current Property Taxes	4	1,885,592	1,377,692		1,391,190	0		0				4,654,474	4,400,477	4,407,571		
1010 Delinq. Property Tax Revenue	5											0	8,975	9,290		
11XX Penalties, Int. & Costs on Taxes	6											0	28,011	31,869		
OTHER COUNTY TAXES/TIF REVENUES																
12XX Other County Taxes	7	200	100		75							375		508		
13XX Voter-Approved Local Option Taxes	8							700,000				700,000	600,000	664,218		
14XX Gambling Taxes	9											0		0		
15XX TIF Tax Revenues	10											0		0		
16XX Utility Tax Replacement Excise Taxes	11	30,575	22,342		18,649	0		0				71,566	75,299	77,088		
17XX Taxes Collected for Other Governments	11B											0		0		
Subtotal	12	30,775	22,442	0	18,724	0		700,000	0	0		771,941	675,299	741,814		
INTERGOVERNMENTAL REVENUE																
20XX State Shared Revenues	13							3,362,592				3,362,592	3,181,744	3,357,297		
21XX State Replacements Against Levied Taxes	14	59,000	45,000		34,000							138,000	152,592	159,863		
22XX Other State Tax Replacements	15	10,000	10,000		5,000							25,000	52,881	52,885		
23XX, 24XX State/Federal Pass-Thru Revenues	16	75,800	329,475									405,275	304,097	379,402		
25XX Contributions from Other Intergovernmental Units	17		16,100	52,800	158,000							226,900	229,900	215,574		
26XX, 27XX State Grants and Entitlements	18	100,000			30,000			9,300				169,044	150,564	197,841		
28XX Federal Grants and Entitlements	19	145,000										145,000	135,000	181,601		
29XX Payments in Lieu of Taxes	20	5,000										5,000		11,844		
Subtotal (lines 13 - 20)	21	394,800	400,575	52,800	227,000	0		9,300	0	0		4,476,811	4,206,778	4,556,307		
3XXX Licenses & Permits	22	500			11,000							11,500	10,750	39,392		
4XXX, 5XXX Charges for Service	23	480,179			3,500			3,348				487,027	454,266	440,112		
6XXX Use of Money & Property	24	143,324	18,000	13,441				36,027				210,792	188,929	1,700,782		
8XXX Miscellaneous	25	28,346	8,746	21,250	1,000			1,250				810,592	814,690	169,867		
Total Revenues	26	2,963,516	1,827,455	87,491	1,652,414	0		749,925	0	0		11,423,137	10,788,175	12,097,004		
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																
9000 From General Basic	27											77,008		0		
9020 From Rural Services Basic	28							77,008				931,229	904,375	894,606		
90xx From Other Budgetary Funds	29											0		0		
Subtotal (lines 27- 29)	30	0	0	0	0	0		1,008,237	0	0		1,008,237	904,375	894,606		
91XX Proceeds/Gen Long-Term Debt	31											0		0		
92XX Proceeds/Gen Capital Asset Sales	32											0		750		
Total Revenues and Other Sources	33	2,963,516	1,827,455	87,491	1,652,414	0		749,925	0	0		12,431,374	11,692,550	12,992,360		
Beginning Fund Balance - July 1, NaN	34	1,831,907	884,888	179,144	401,852	0		834,905	0	0		6,698,082	9,665,848	11,078,792		
Total Resources	35	4,795,423	2,712,343	266,635	2,054,266	0		1,584,830	0	0		19,129,456	21,358,398	24,071,152		
Loss on Nonreplaced Credits Against Levied Taxes	36	59,000	45,000		34,000	0			0	0		138,000	-8,058	13,955		

PUBLIC SAFETY AND LEGAL SERVICES
 County Name: WAYNE COUNTY
 County No: 93

	GENERAL FUND					SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024			
LAW ENFORCEMENT PROGRAM															
1000 - Uniformed Patrol Services					646,182					671,182	663,760	550,207			
1010 - Investigations	2,000									54,000	52,000	94,658			
1020 - Unified Law Enforcement									0	0	0	0			
1030 - Contract Law Enforcement									0	0	0	0			
1040 - Law Enforcement Communications	20,000								100,000	59,000	63,983				
1050 - Adult Correctional Services	6,500		10,000						342,500	291,000	291,297				
1060 - Administration	949,650	360,000			80,000				1,458,350	1,424,635	1,228,867				
Subtotal	978,150	360,000	10,000	0	726,182	0	0	0	2,626,032	2,490,395	2,229,012				
LEGAL SERVICES PROGRAM															
1100 - Criminal Prosecution	94,367	39,793							134,160	132,722	127,592				
1110 - Medical Examiner	24,000	0							24,000	23,000	19,675				
1120 - Child Support Recovery	0	0							0	0	56,017				
Subtotal	118,367	39,793	0	0	0	0	0	0	158,160	155,722	203,284				
EMERGENCY SERVICES															
1200 - Ambulance Services									0			13			
1210 - Emergency Management	52,994								52,994	51,174	14				
1220 - Fire Protection & Rescue Services									0	0	15				
1230 - E911 Service Board									0	0	16				
Subtotal	52,994	0	0	0	0	0	0	0	52,994	51,174	0				
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM															
1400 - Physical Operations									0			18			
1410 - Research & Other Assistance									0			19			
1420 - Bailiff Services									0			20			
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0			
COURT PROCEEDINGS PROGRAM															
1500 - Juries & Witnesses		22,000							22,000	11,000	14,582				
1510 - (Reserved)												23			
1520 - Detention Services									0			24			
1530 - Court Costs									0			25			
1540 - Service of Civil Papers									0			26			
Subtotal	0	22,000	0	0	0	0	0	0	22,000	11,000	14,582				
JUVENILE JUSTICE ADMINISTRATION PROGRAM															
1600 - Juvenile Victim Restitution		1,500							1,500	1,500	1,101				
1610 - Juvenile Representation Services									0						
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		2,000							2,000	2,000	658				
Subtotal	0	3,500	0	0	0	0	0	0	3,500	3,500	1,759				
Total - Public Safety & Legal Services	1,149,511	425,293	10,000	0	726,182	0	0	0	2,862,686	2,711,791	2,448,637				

PHYSICAL HEALTH & SOCIAL SERVICES

County Name: WAYNE COUNTY

County No: 93

		GENERAL FUND					SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024			
PHYSICAL HEALTH SERVICES PROGRAM															
1	3000 - Personal & Family Health Services	85,000								85,000	78,300	127,242			
2	3010 - Communicable Disease Prevention & Control Services									0		0			
3	3020 - Environmental Health					83,950				83,950	81,100	70,618			
4	3040 - Health Administration	501,900	180,700							682,600	676,869	443,158			
5	3050 - Support of Hospitals									0		0			
6	Subtotal	586,900	180,700	0	0	83,950	0	0	0	851,550	836,269	641,018			
SERVICES TO POOR PROGRAM															
7	3100 - Administration	13,000								13,000	14,300	7,838			
8	3110 - General Welfare Services	74,800	19,965							94,765	44,855	38,906			
9	3120 - Care in County Care Facility		404,600							404,600	364,784	398,110			
10	Subtotal	87,800	424,565	0	0	0	0	0	0	512,365	423,939	444,854			
SERVICES TO MILITARY VETERANS PROGRAM															
11	3200 - Administration	106,675	30,529							140,204	131,140	135,657			
12	3210 - General Services to Veterans	10,750								10,750	10,750	1,835			
13	Subtotal	117,425	30,529	0	0	0	0	0	0	150,954	141,890	137,492			
CHILDREN'S & FAMILY SERVICES PROGRAM															
14	3300 - Youth Guidance		15,000							15,000	20,000	14			
15	3310 - Family Protective Services	5,000								5,000		15			
16	3320 - Services for Disabled Children									0		16			
17	Subtotal	5,000	15,000	0	0	0	0	0	0	20,000	20,000	0			
SERVICES TO OTHER ADULTS PROGRAM															
18	3400 - Services to the Elderly	38,500								38,500	21,500	60,620			
19	3410 - Other Social Services									0		19			
20	3420 - Social Services Business Operations									0		20			
21	Subtotal	38,500	0	0	0	0	0	0	0	38,500	21,500	60,620			
CHEMICAL DEPENDENCY PROGRAM															
22	3500 - Treatment Services		12,000							12,000	12,000	498			
23	3510 - Preventive Services									0		23			
24	3520 - Opioid Litigation Settlement			20,000						20,000	20,000	10,000			
25	Subtotal	0	12,000	20,000	0	0	0	0	0	32,000	32,000	10,498			
26	TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	835,625	662,794	20,000	0	83,950	0	0	3,000	1,605,369	1,475,598	1,294,482			

COUNTY ENVIRONMENT AND EDUCATION

County Name: WAYNE COUNTY

County No: 93

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024			
ENVIRONMENTAL QUALITY PROGRAM															
6000 - Natural Resources Conservation	1				46,000					46,000	40,370	18,906			
6010 - Weed Eradication	2								0	0		0			
6020 - Solid Waste Disposal	3				31,060					31,060	31,060	30,560			
6030 - Environmental Restoration	4		4,047		8,000					12,047	12,047	8,000			
Subtotal	5	0	4,047	0	85,060	0	0	0	0	89,107	83,477	57,466			
CONSERVATION & RECREATION SERVICES PROGRAM															
6100 - Administration	6	66,140	23,603							89,743	88,260	80,483			
6110 - Maintenance & Operations	7	162,722	23,210	1,808						202,319	191,336	138,017			
6120 - Recreation & Environmental Educ.	8	41,200	21,828							63,028	67,155	48,742			
Subtotal	9	270,062	68,641	1,808	0	0	0	14,579	0	355,090	346,751	267,242			
ANIMAL CONTROL PROGRAM															
6200 - Animal Shelter	10								0	0		10			
6210 - Animal Bounties & State Apiarist Expenses	11								0	0		11			
Subtotal	12	0	0	0	0	0	0	0	0	0	0	0			
COUNTY DEVELOPMENT PROGRAM															
6300 - Land Use & Building Controls	13									0		13			
6310 - Housing Rehabilitation & Develop.	14	10,000								10,000	10,000	10,000			
6320 - Community Economic Development	15	65,842	26,550							92,392	92,154	69,692			
Subtotal	16	75,842	26,550	0	0	0	0	0	0	102,392	102,154	79,692			
EDUCATIONAL SERVICES PROGRAM															
6400 - Libraries	17				27,939					27,939	27,132	26,683			
6410 - Historic Preservation	18	3,500		3,500						7,000	13,500	3,500			
6420 - Fair & 4-H Clubs	19	10,000								10,000	10,000	10,000			
6430 - Fairgrounds	20									0		0			
6440 - Memorial Halls	21									0		0			
6450 - Other Educational Services	22	3,000								3,000	3,000	3,000			
Subtotal	23	16,500	0	3,500	27,939	0	0	0	0	47,939	53,632	43,183			
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM															
6500 - Property	24									0		24			
6510 - Buildings	25									0		25			
6520 - Equipment	26									0		26			
6530 - Public Facilities	27									0		27			
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0			
Total - County Environment and Education	29	362,404	95,191	9,355	112,999	0	0	14,579	0	594,528	586,014	447,583			

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

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024			
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM															
7000 - Administration							366,281			366,281	370,600	267,306			
7010 - Engineering							313,885			313,885	370,000	300,236			
Subtotal	0	0	0	0	0	0	680,166	0	0	680,166	740,600	567,542			
ROADWAY MAINTENANCE PROGRAM															
7100 - Bridges & Culverts							394,745			394,745	462,000	339,846			
7110 - Roads							1,712,519			1,712,519	1,815,000	1,642,440			
7120 - Snow & Ice Control							133,200			133,200	125,000	28,615			
7130 - Traffic Controls							69,927			69,927	104,000	59,476			
7140 - Road Clearing							296,710			296,710	228,500	165,701			
Subtotal	0	0	0	0	0	0	2,607,101	0	0	2,607,101	2,734,500	2,236,078			
GENERAL ROADWAY EXPENDITURES PROGRAM															
7200 - New Equipment							800,000			800,000	750,000	819,062			
7210 - Equipment Operations							953,602			953,602	939,000	759,362			
7220 - Tools, Materials & Supplies							212,000			212,000	195,500	157,113			
7230 - Real Estate & Buildings							45,920			45,920	29,500	59,090			
Subtotal	0	0	0	0	0	0	2,011,522	0	0	2,011,522	1,914,000	1,794,627			
MASS TRANSIT PROGRAM															
7300 - Air Transportation										0		15			
7310 - Ground Transportation										0		16			
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0			
Total - Roads & Transportation	0	0	0	0	0	0	5,298,789	0	0	5,298,789	5,389,100	4,598,247			

GOVERNMENT SERVICES TO RESIDENTS

County Name: WAYNE COUNTY

County No: 93

		GENERAL FUND					SPECIAL REVENUE FUNDS					TOTALS		
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
REPRESENTATION SERVICES PROGRAM														
	1		114,436								114,436	111,506	52,325	
	2		16,100								16,100	16,100	14,487	
	3					6,596					6,596	7,030	4,780	
	4	0	130,536	0	0	6,596	0	0	0	0	137,132	134,636	71,592	
STATE ADMINISTRATIVE SERVICES														
	5	65,321	21,481								86,802	85,204	44,531	
	6	46,555	21,481								68,036	67,014	51,628	
	7	154,088	51,206						3,500		208,794	247,061	189,486	
	8	265,964	94,168	0	0	0	0	0	3,500	0	363,632	399,279	285,645	
	9	265,964	224,704	0	0	6,596	0	0	3,500	0	500,764	533,915	357,237	
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	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024		
POLICY & ADMINISTRATION PROGRAM															
	1	179,233	69,333								248,566	249,361	226,074		
	2	130,750	53,408								184,158	187,299	238,122		
	3	87,146	24,109								111,255	113,391	141,838		
	4	60,000									60,000	45,000	30,282		
	5			49,300							49,300	53,500	46,474		
	6	457,129	146,850	49,300	0	0	0	0	0	0	653,279	648,551	682,790		
CENTRAL SERVICES PROGRAM															
	7	70,758	130,229								200,987	329,612	201,085		
	8	298,000	26,000								324,000	315,000	288,937		
	9										0	0	0		
	10	368,758	156,229	0	0	0	0	0	0	0	524,987	644,612	490,022		
RISK MANAGEMENT SERVICES PROGRAM															
	11										0	0	0		
	12		190,000								190,000	210,000	202,899		
	13		1,760								1,760	1,760	1,404		
	14										0	0	0		
	15	0	191,760	0	0	0	0	0	0	0	191,760	211,760	204,303		
	16	825,887	494,839	49,300	0	0	0	0	0	0	1,370,026	1,504,923	1,377,115		
Total - Administration															

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	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1	10,000										10,000	10,000		
0020 - Interest on Short-Term Debt	2											0	0		
0030 - Other Nonprogram Current	3											0	0	1,236,952	
0040 - Other County Enterprises	4		15,000									15,000		0	
Total - Nonprogram Current	5	10,000	0	15,000	0	0	0	0	0	0	0	25,000	10,000	1,236,952	
LONG-TERM DEBT SERVICE															
0100 - Principal	6							235,000				235,000	230,000	230,000	
0110 - Interest and Fiscal Charges	7							15,000				15,000	19,600	24,200	
Total Long-term Debt Service	8	0	0	0	0	0	0	250,000	0	0	0	250,000	249,600	254,200	
CAPITAL PROJECTS															
0200 - Roadway Construction	9						941,854					941,854	775,000	176,927	
0210 - Conservation Land Acquisition & Dev.	10											0	0	0	
0220 - Other Capital Projects	11							15,000				15,000	520,000	1,319,318	
Total Capital Projects	12	0	0	0	0	0	941,854	15,000	0	0	0	956,854	1,295,000	1,496,245	
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	1,149,511	425,293	10,000	0	726,182	0	551,700				2,862,686	2,711,791	2,448,637	
Total Physical Health and Social Services	14	835,625	662,794	20,000	0	83,950	0	3,000				1,605,369	1,475,598	1,294,482	
Total Mental Health, ID & DD	15	0	0	0	0	0	0	0				0	0	0	
Total County Environment and Education	16	362,404	95,191	9,355	0	112,999	0	14,579				594,528	586,014	447,583	
Total Roads & Transportation	17	0	0	0	0	0	0	0				5,298,789	5,389,100	4,598,247	
Total Government Services to Residents	18	265,964	224,704	0	0	6,596	0	3,500				500,764	533,915	357,237	
Total Administration	19	825,887	494,839	49,300	0	0	0	0				1,370,026	1,504,923	1,377,115	
Total Nonprogram Current	20	10,000	0	15,000	0	0	0	0				25,000	10,000	1,236,952	
Total Long-Term Debt Service	21	0	0	0	0	0	0	250,000				250,000	249,600	254,200	
Total Capital Projects	22	0	0	0	0	0	941,854	15,000	0	0	0	956,854	1,295,000	1,496,245	
Total - All Expenditures	23	3,449,391	1,902,821	103,655	0	929,727	0	837,779	0	0	0	13,464,016	13,755,941	13,510,698	
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24											0	0	24	
To Rural Services Supplemental	25											0	0	25	
To Secondary Roads	26	77,008				931,229						1,008,237	904,375	894,606	
To Other Budgetary Funds	27											0	0	27	
Total Operating Transfers Out	28	77,008	0	0	0	931,229	0	0	0	0	0	1,008,237	904,375	894,606	
REFUNDED DEBT/PAYMENTS TO ESCROW															
Increase (Decrease) In Reserves	29											0	0	29	
Fund Balance - Nonspendable	30											0	0	30	
Fund Balance - Restricted	31											0	0	31	
Fund Balance - Committed	32											0	0	7,133,301	
Fund Balance - Assigned	33											0	0	33	
Fund Balance - Unassigned	34											0	0	34	
Total Ending Fund Balance - June 30,	35	1,269,024	809,522	162,980	0	193,310	0	747,051	0	0	0	4,657,203	6,698,082	2,532,547	
Total Requirements	36	1,269,024	809,522	162,980	0	193,310	0	747,051	0	0	0	4,657,203	6,698,082	9,665,848	
Total Requirements	37	4,795,423	2,712,343	266,635	0	2,054,266	0	1,584,830	0	0	0	19,129,456	21,358,398	24,071,152	

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 2025/2026	Interest Due 2025/2026	Bond Registration Due 2025/2026	TOTAL OBLIGATION Due 2025/2026	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
	1		0			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	0

TOTALS FOR PARTIAL COUNTY DEBT SERVICE:

							0	0	0
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Exceed General and Rural

FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A GENERAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM Per the result of a special levy election, the accompanying budget proposes a General Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum Rural 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:	4.19131
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	4.19131
General Basic Tax Dollars to be Generated in Excess of Maximum:	0

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

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FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A RURAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM Per the result of a special levy election, the accompanying budget proposes a Rural Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 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:	3.91089
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.91089
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	0.

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

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