

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	1,195,792	188,929	1,700,782	
Miscellaneous	12	810,592	814,690	169,867	
Subtotal Revenues	13	12,408,137	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	13,416,374	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
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	1,030,000	10,000	1,236,952	-8.75
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	14,469,016	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	15,477,253	14,660,316	14,405,304	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-2,060,879	-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	4,637,203	6,698,082	2,532,547	
Total Ending Fund Balance - June 30,	40	4,637,203	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: