

**NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET**

Board of Supervisors of WAYNE COUNTY  
Fiscal Year July 1, 2024 - June 30, 2025

The Board of Supervisors of WAYNE COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2025

<b>Meeting Date/Time:</b> 5/13/2025 10:00 AM	<b>Contact:</b> Michelle Dooley	<b>Phone:</b> (641) 872-2242
<b>Meeting Location:</b> Wayne County Courthouse Lower-Level Conference Room 100 N. Lafayette St Corydon, IA 50060		

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	4,590,966	0	4,590,966
Less: Uncollected Delinquent Taxes - Levy Year	2	29,839	0	29,839
Less: Credits to Taxpayers	3	160,650	0	160,650
<b>Net Current Property Tax</b>	4	4,400,477	0	4,400,477
Delinquent Property Tax Revenue	5	8,975	0	8,975
Penalties, Interest & Costs on Taxes	6	28,011	0	28,011
Other County Taxes/TIF Tax Revenues	7	675,299	0	675,299
Intergovernmental	8	4,206,778	10,000	4,216,778
Licenses & Permits	9	10,750	0	10,750
Charges for Service	10	454,266	0	454,266
Use of Money & Property	11	188,929	0	188,929
Miscellaneous	12	814,690	0	814,690
Subtotal Revenue	13	10,788,175	10,000	10,798,175
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	904,375	0	904,375
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	11,692,550	10,000	11,702,550
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18	2,711,791	88,500	2,800,291
Physical Health and Social Services	19	1,475,598	18,600	1,494,198
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	586,014	21,000	607,014
Roads & Transportation	22	5,389,100	0	5,389,100
Government Services to Residents	23	533,915	0	533,915
Administration	24	1,504,923	10,000	1,514,923
Nonprogram Current	25	10,000	0	10,000
Debt Service	26	249,600	5,000	254,600
Capital Projects	27	1,295,000	0	1,295,000
Subtotal Expenditures	28	13,755,941	143,100	13,899,041
Other Financing Uses:				
Operating Transfers Out	29	904,375	0	904,375
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	14,660,316	143,100	14,803,416
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-2,967,766	-133,100	-3,100,866
Beginning Fund Balance - July 1, 2024	33	6,114,154	0	6,114,154
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	0	0	0
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	3,146,388	-133,100	3,013,288
Total Ending Fund Balance - June 30, 2025	40	3,146,388	-133,100	3,013,288

**Explanation of Changes:** County will be expending funds that were received from other funding sources during FY25. The amendment is necessary to allow departments to spend those funds on projects.