NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027
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: (entered upon publish) Meeting Time: (entered upon publish) Meeting Location: (entered upon publish)
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 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	4,750,685	4,654,474	4,590,966	1.72
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	156,902	
Net Current Property Taxes	4	4,750,685	4,654,474	4,434,064	
Delinquent Property Tax Revenue	5	0	0	16,709	
Penalties, Interest & Costs on Taxes	6	0	0	31,230	
Other County Taxes/TIF Tax Revenues	7	855,875	771,941	854,386	0.09
Intergovernmental	8	4,508,761	4,476,811	4,663,832	
Licenses & Permits	9	11,500	11,500	44,295	
Charges for Service	10	571,210	487,027	553,047	
Use of Money & Property	11	305,861	210,792	425,954	
Miscellaneous	12	60,471	810,592	150,606	
Subtotal Revenues	13	11,064,363	11,423,137	11,174,123	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	1,123,437	1,008,237	904,375	
Proceeds of Fixed Asset Sales	16	0	0	20,011	
Total Revenues & Other Sources	17	12,187,800	12,431,374	12,098,509	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,168,134	2,862,686	2,434,814	14.07
Physical Health and Social Services	19	1,538,779	1,605,369	1,409,219	4.50
County Environment and Education	21	619,762	594,528	511,882	10.03
Roads & Transportation	22	5,743,858	5,298,789	4,217,647	16.70
Government Services to Residents	23	515,655	500,764	477,579	3.91
Administration	24	1,424,101	1,370,026	1,334,459	3.30
Nonprogram Current	25	29,125	25,000	15,504	37.06
Debt Service	26	250,300	250,000	249,600	0.14
Capital Projects	27	272,429	956,854	408,130	-18.30
Subtotal Expenditures	28	13,562,143	13,464,016	11,058,834	
Other Financing Uses:					
Operating Transfers Out	29	1,123,437	1,008,237	904,375	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	14,685,580	14,472,253	11,963,209	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-2,497,780	-2,040,879	135,300	
Beginning Fund Balance - July 1,	33	7,670,917	6,698,082	9,576,497	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	7,247,671	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	5,173,137	4,657,203	2,464,126	
Total Ending Fund Balance - June 30,	40	5,173,137	4,657,203	9,711,797	

Proposed property taxation by type:	
Countywide Levies*:	3,243,312
Rural Only Levies*:	1,507,373
Special District Levies*:	0
TIF Tax Revenues:	0
Utility Replacement Excise Tax:	64,550

Proposed tax rates per $1,000 taxable valuation:	
Urban Areas:	6.46948
Rural Areas:	10.26646
Any special district tax rates not included.	

Explanation of any significant items in the budget or additional virtual meeting information:
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COUNTY NAME: WAYNE COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2026 - June 30, 2027	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: 3/31/2026 Meeting Time: 09:45 AM Meeting Location: Wayne County Courthouse 100 N Lafayette St Corydon, IA 50060 Lower-level Conference Room

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 2025/2026	Budget Year Effective Tax FY 2026/2027	Budget Year Proposed Tax FY 2026/2027
Taxable Valuations-General Services	449,059,547	501,325,027	501,325,027
Requested Tax Dollars-Countywide Rates Except Debt Service	3,263,284	3,263,284	3,243,312
Taxable Valuations-Debt Service	449,059,547	501,325,027	501,325,027
Requested Tax Dollars-Debt Service	0	0	0
Requested Tax Dollars-Countywide Rates	3,263,284	3,263,284	3,243,312
Tax Rate-Countywide	7.26693	6.50932	6.46948
Taxable Valuations-Rural Services	355,722,096	396,992,597	396,992,597
Requested Tax Dollars-Additional Rural Levies	1,391,190	1,391,190	1,507,373
Tax Rate-Rural Additional	3.91089	3.50432	3.79698
Rural Total	11.17782	10.01364	10.26646
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of $100,000/$110,000	**Current Year Certified Property Tax FY 2025/2026**	**Budget Year Proposed Tax FY 2026/2027**	**Percent Change**
Urban Taxpayer	345	317	-8.12
Rural Taxpayer	530	503	-5.09
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of $300,000/$330,000	**Current Year Certified Property Tax FY 2025/2026**	**Budget Year Proposed Tax FY 2026/2027**	**Percent Change**
Urban Taxpayer	1,498	1,480	-1.20
Rural Taxpayer	2,304	2,349	1.95

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:

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BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2026/2027 Capital Projects	Debt Service	Permanent	TOTALS Budget 2026/2027	TOTALS Re-Est 2025/2026	TOTALS Actual 2024/2025	
Taxes Levied on Property	1	3,243,312	1,507,373		0		4,750,685	4,654,474	4,590,966	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	0	0		0		0	0	156,902	3
Net Current Property Taxes	4	3,243,312	1,507,373		0		4,750,685	4,654,474	4,434,064	4
Delinquent Property Tax Revenue	5	0	0		0		0	0	16,709	5
Penalties, Interest & Costs on Taxes	6	0					0	0	31,230	6
Other County Taxes/TIF Tax Revenues	7	47,020	808,855	0	0	0	855,875	771,941	854,386	7
Intergovernmental	8	806,312	3,702,449	0	0	0	4,508,761	4,476,811	4,663,832	8
Licenses & Permits	9	500	11,000	0	0	0	11,500	11,500	44,295	9
Charges for Service	10	563,954	7,256	0	0	0	571,210	487,027	553,047	10
Use of Money & Property	11	273,084	32,777	0	0	0	305,861	210,792	425,954	11
Miscellaneous	12	58,471	2,000	0	0	0	60,471	810,592	150,606	12
Subtotal Revenues	13	4,992,653	6,071,710	0	0	0	11,064,363	11,423,137	11,174,123	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0	14
Operating Transfers In	15	0	1,123,437	0	0	0	1,123,437	1,008,237	904,375	15
Proceeds of Fixed Asset Sales	16	0	0	0	0	0	0	0	20,011	16
Total Revenues & Other Sources	17	4,992,653	7,195,147	0	0	0	12,187,800	12,431,374	12,098,509	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	1,770,719	1,397,415			0	3,168,134	2,862,686	2,434,814	18
Physical Health and Social Services	19	1,436,144	102,635			0	1,538,779	1,605,369	1,409,219	19
County Environment and Education	21	477,722	142,040			0	619,762	594,528	511,882	21
Roads & Transportation	22	0	5,743,858			0	5,743,858	5,298,789	4,217,647	22
Government Services to Residents	23	503,703	11,952			0	515,655	500,764	477,579	23
Administration	24	1,424,101	0			0	1,424,101	1,370,026	1,334,459	24
Nonprogram Current	25	29,125	0			0	29,125	25,000	15,504	25
Debt Service	26	0	250,300		0	0	250,300	250,000	249,600	26
Capital Projects	27	0	272,429	0		0	272,429	956,854	408,130	27
Subtotal Expenditures	28	5,641,514	7,920,629	0	0	0	13,562,143	13,464,016	11,058,834	28
Other Financing Uses:										
Operating Transfers Out	29	85,819	1,037,618	0	0	0	1,123,437	1,008,237	904,375	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	5,727,333	8,958,247	0	0	0	14,685,580	14,472,253	11,963,209	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-734,680	-1,763,100	0	0	0	-2,497,780	-2,040,879	135,300	32
Beginning Fund Balance - July 1, 2026	33	3,415,085	4,255,832	0	0	0	7,670,917	6,698,082	9,576,497	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	0	0	0	0	0	0	0	7,247,671	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	2,680,405	2,492,732	0	0	0	5,173,137	4,657,203	2,464,126	39
Total Ending Fund Balance - June 30,	40	2,680,405	2,492,732	0	0	0	5,173,137	4,657,203	9,711,797	40

Proposed tax rate per $1,000 valuation for County purposes: 6.46948 urban areas; 10.26646 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2026 - June 30, 2027

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 2026 Budget Data	4.19131	1,912,667	456,341,142	11.44
	Limitation Percentage			
	3			
	GBFL Max Rate	**GBFL Max Dollars**	**Revenue Growth %**	
Max Allowed GBFL for FY 2027	4.06923	2,069,425	8.20	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	3.91089	1,409,839	360,490,639	11.43
	Limitation Percentage			
	3			
	RBFL Max Rate	**RBFL Max Dollars**	**Revenue Growth %**	
Max Allowed RBFL for FY 2027	3.79698	1,525,154	8.18	

		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		508,554,388		501,325,027	
General Basic	2	2,069,424		4.06923		2,040,007
+ Cemetery (Pioneer - 331.424B)	3	3,500		0.00688		3,449
= Total for General Basic	4	2,072,924				2,043,456
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	1,217,158		2.39337		1,199,856
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	508,554,388	0.00000	501,325,027	0
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	3,290,082		6.46948		3,243,312
B. All Rural Services Only Levies:	13		401,675,415		396,992,597	
Rural Services Basic	14	1,525,153		3.79698		1,507,373
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	1,525,153		3.79698		1,507,373
Subtotal Countywide/All Rural Services (A + B)	21	4,815,235		10.26646		4,750,685
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	4,815,235				4,750,685

Compensation Schedule for FY 2026/2027	
Elected Official	**Annual Salary**
Attorney	64,001.1
Auditor	68,850.74
Recorder	68,850.74
Treasurer	68,850.74
Sheriff	101,500
Supervisors	36,473.06
Supervisor Vice Chair, if different	
Supervisor Chair, if different	

Number of Official County Newspapers	2
	Names of Official County Newspapers:
1	The Seymour Herald
2	Corydon Times Republican & Humeston New Era
3	
4	
5	
6	

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

(Board Chairperson) (Date) (County Auditor or Budget Preparer) (Date)

COUNTY AUDITOR'S CERTIFICATION

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

(County Auditor Signature of Certification) (Date)

REVENUES DETAIL

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 2026/2027	Re-Est 2025/2026	Actual 2024/2025	
TAXED LEVIED ON PROPERTY	1	2,043,456	1,199,856		1,507,373	0		0		0		4,750,685	4,654,474	4,590,966	1
Less: Uncoll: Del. Taxes Levy Year	2											0		0	2
Less: Credits to Taxpayers	3											0		156,902	3
1000 Net Current Property Taxes	4	2,043,456	1,199,856		1,507,373	0		0		0		4,750,685	4,654,474	4,434,064	4
1010 Delinq. Property Tax Revenue	5											0		16,709	5
11XX Penalties, Int, & Costs on Taxes	6											0		31,230	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	150	100		75							325	375	473	7
13XX Voter Approved Local Option Taxes	8							791,000				791,000	700,000	780,108	8
14XX Gambling Taxes	9	0										0		0	9
15XX TIF Tax Revenues	10											0		0	10
16XX Utility Tax Replacement Excise Taxes	11	29,468	17,302		17,780	0		0		0		64,550	71,566	73,805	11
17XX Taxes Collected for Other Governments	11B											0		0	11B
Subtotal	12	29,618	17,402	0	17,855	0	0	791,000	0	0	0	855,875	771,941	854,386	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13						3,377,010					3,377,010	3,362,592	3,429,584	13
21XX State Replacements Against Levied Taxes	14	56,000	42,000		34,000							132,000	138,000	156,902	14
22XX Other State Tax Replacements	15	10,000	10,000		5,000							25,000	25,000	58,639	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	110,800	303,527									414,327	405,275	406,805	16
25XX Contributions from Other Intergovernmental Units	17		16,100	9,885	212,500							238,485	226,900	237,120	17
26XX, 27XX State Grants and Entitlements	18	103,000			35,000		29,639	9,300				176,939	169,044	182,736	18
28XX Federal Grants and Entitlements	19	145,000										145,000	145,000	179,812	19
29XX Payments in Lieu of Taxes	20											0	5,000	12,234	20
Subtotal (lines 13 - 20)	21	424,800	371,627	9,885	286,500	0	3,406,649	9,300	0	0	0	4,508,761	4,476,811	4,663,832	21
3XXX Licenses & Permits	22	500			11,000							11,500	11,500	44,295	22
4XXX, 5XXX Charges for Service	23	563,954			4,000			3,256				571,210	487,027	553,047	23
6XXX Use of Money & Property	24	243,343	18,000	11,741				32,777				305,861	210,792	425,954	24
8XXX Miscellaneous	25	24,867	8,354	25,250	1,000			1,000				60,471	810,592	150,606	25
Total Revenues	26	3,330,538	1,615,239	46,876	1,827,728	0	3,406,649	837,333	0	0	0	11,064,363	11,423,137	11,174,123	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27						85,819					85,819	77,008	0	27
9020 From Rural Services Basic	28						1,037,618					1,037,618	931,229	904,375	28
90xx From Other Budgetary Funds	29											0		0	29
Subtotal (lines 27- 29)	30	0	0	0	0	0	1,123,437	0	0	0	0	1,123,437	1,008,237	904,375	30
91XX Proceeds\Gen Long-Term Debt	31											0		0	31
92XX Proceeds\Gen Capital Asset Sales	32											0		20,011	32
Total Revenues and Other Sources	33	3,330,538	1,615,239	46,876	1,827,728	0	4,530,086	837,333	0	0	0	12,187,800	12,431,374	12,098,509	33
Beginning Fund Balance - July 1, NaN	34	2,038,932	1,179,650	196,503	336,893	0	2,970,312	948,627				7,670,917	6,698,082	9,576,497	34
Total Resources	35	5,369,470	2,794,889	243,379	2,164,621	0	7,500,398	1,785,960	0	0	0	19,858,717	19,129,456	21,675,006	35
Loss on Nonreplaced Credits Against Levied Taxes	36	56,000	42,000		34,000	0		0		0		132,000	138,000	0	36

SERVICE AREA 1

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1				574,915			50,000		624,915	671,182	563,601	1
1010 - Investigations	2	2,000						52,000		54,000	54,000	56,391	2
1020 - Unified Law Enforcement	3									0		0	3
1030 - Contract Law Enforcement	4									0		0	4
1040 - Law Enforcement Communications	5	20,000						250,000		270,000	100,000	90,119	5
1050 - Adult Correctional Services	6	9,750		10,000				330,000		349,750	342,500	242,289	6
1060 - Administration	7	1,087,900	403,200		80,000			60,500		1,631,600	1,458,350	1,258,652	7
Subtotal	8	1,119,650	403,200	10,000	654,915	0	0	742,500	0	2,930,265	2,626,032	2,211,052	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	97,868	40,331							138,199	134,160	132,031	9
1110 - Medical Examiner	10	24,000								24,000	24,000	10,050	10
1120 - Child Support Recovery	11									0		0	11
Subtotal	12	121,868	40,331	0	0	0	0	0	0	162,199	158,160	142,081	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13									0		0	13
1210 - Emergency Management	14	50,170								50,170	52,994	51,174	14
1220 - Fire Protection & Rescue Services	15									0		0	15
1230 - E911 Service Board	16									0		0	16
Subtotal	17	50,170	0	0	0	0	0	0	0	50,170	52,994	51,174	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18									0		0	18
1410 - Research & Other Assistance	19									0		0	19
1420 - Bailiff Services	20									0		0	20
Subtotal	21	0	0	0	0	0	0	0	0	0	0	0	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22		22,000							22,000	22,000	28,016	22
1510 - (Reserved)	23												23
1520 - Detention Services	24									0		0	24
1530 - Court Costs	25									0		0	25
1540 - Service of Civil Papers	26									0		0	26
Subtotal	27	0	22,000	0	0	0	0	0	0	22,000	22,000	28,016	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28		1,500							1,500	1,500	813	28
1610 - Juvenile Representation Services	29									0		0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		2,000							2,000	2,000	1,678	30
Subtotal	31	0	3,500	0	0	0	0	0	0	3,500	3,500	2,491	31
Total - Public Safety & Legal Services	32	1,291,688	469,031	10,000	654,915	0	0	742,500	0	3,168,134	2,862,686	2,434,814	32

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1	75,000								75,000	85,000	71,387	1
3010 - Communicable Disease Prevention & Control Services	2									0		0	2
3020 - Environmental Health	3	13,050	5,350		99,635					118,035	83,950	74,804	3
3040 - Health Administration	4	498,200	169,000							667,200	682,600	667,873	4
3050 - Support of Hospitals	5									0		0	5
Subtotal	6	586,250	174,350	0	99,635	0	0	0	0	860,235	851,550	814,064	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	13,000								13,000	13,000	9,404	7
3110 - General Welfare Services	8	49,900	9,722							59,622	94,765	39,423	8
3120 - Care in County Care Facility	9		339,230							339,230	404,600	357,128	9
Subtotal	10	62,900	348,952	0	0	0	0	0	0	411,852	512,365	405,955	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	109,352	30,757					3,000		143,109	140,204	144,257	11
3210 - General Services to Veterans	12	10,083								10,083	10,750	6,695	12
Subtotal	13	119,435	30,757	0	0	0	0	3,000	0	153,192	150,954	150,952	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14		15,000							15,000	15,000	10,170	14
3310 - Family Protective Services	15									0	5,000	0	15
3320 - Services for Disabled Children	16									0		0	16
Subtotal	17	0	15,000	0	0	0	0	0	0	15,000	20,000	10,170	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	16,500								16,500	38,500	18,078	18
3410 - Other Social Services	19									0		0	19
3420 - Social Services Business Operations	20									0		0	20
Subtotal	21	16,500	0	0	0	0	0	0	0	16,500	38,500	18,078	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22		12,000							12,000	12,000	0	22
3510 - Preventive Services	23									0		0	23
3520 - Opioid Litigation Settlement	24			70,000						70,000	20,000	10,000	24
Subtotal	25	0	12,000	70,000	0	0	0	0	0	82,000	32,000	10,000	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	785,085	581,059	70,000	99,635	0	0	3,000	0	1,538,779	1,605,369	1,409,219	26

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1				47,470					47,470	46,000	45,369	1
6010 - Weed Eradication	2									0		0	2
6020 - Solid Waste Disposal	3				31,060					31,060	31,060	22,920	3
6030 - Environmental Restoration	4			4,047	8,000					12,047	12,047	15,640	4
Subtotal	5	0	0	4,047	86,530	0	0	0	0	90,577	89,107	83,929	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	67,678	27,057							94,735	89,743	80,539	6
6110 - Maintenance & Operations	7	171,509	19,770	1,808				24,380		217,467	202,319	182,185	7
6120 - Recreation & Environmental Educ.	8	42,736	20,080							62,816	63,028	39,884	8
Subtotal	9	281,923	66,907	1,808	0	0	0	24,380	0	375,018	355,090	302,608	9
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	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13									0		0	13
6310 - Housing Rehabilitation & Develop.	14	10,000								10,000	10,000	10,000	14
6320 - Community Economic Development	15	67,172	25,865							93,037	92,392	71,713	15
Subtotal	16	77,172	25,865	0	0	0	0	0	0	103,037	102,392	81,713	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				31,130					31,130	27,939	27,132	17
6410 - Historic Preservation	18	3,500		3,500						7,000	7,000	3,500	18
6420 - Fair & 4-H Clubs	19	10,000								10,000	10,000	10,000	19
6430 - Fairgrounds	20									0		0	20
6440 - Memorial Halls	21									0		0	21
6450 - Other Educational Services	22	3,000								3,000	3,000	3,000	22
Subtotal	23	16,500	0	3,500	31,130	0	0	0	0	51,130	47,939	43,632	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24									0		0	24
6510 - Buildings	25									0		0	25
6520 - Equipment	26									0		0	26
6530 - Public Facilities	27									0		0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	375,595	92,772	9,355	117,660	0	0	24,380	0	619,762	594,528	511,882	29

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						374,184			374,184	366,281	261,281	1
7010 - Engineering	2						326,251			326,251	313,885	305,429	2
Subtotal	3	0	0	0	0	0	700,435	0	0	700,435	680,166	566,710	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						509,633			509,633	394,745	315,278	4
7110 - Roads	5						1,937,047			1,937,047	1,712,519	1,540,593	5
7120 - Snow & Ice Control	6						137,295			137,295	133,200	15,656	6
7130 - Traffic Controls	7						72,161			72,161	69,927	52,351	7
7140 - Road Clearing	8						315,577			315,577	296,710	148,171	8
Subtotal	9	0	0	0	0	0	2,971,713	0	0	2,971,713	2,607,101	2,072,049	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						800,000			800,000	800,000	624,466	10
7210 - Equipment Operations	11						1,003,333			1,003,333	953,602	799,657	11
7220 - Tools, Materials & Supplies	12						212,000			212,000	212,000	104,615	12
7230 - Real Estate & Buildings	13						56,377			56,377	45,920	50,150	13
Subtotal	14	0	0	0	0	0	2,071,710	0	0	2,071,710	2,011,522	1,578,888	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15									0		0	15
7310 - Ground Transportation	16									0		0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	0	0	5,743,858	0	0	5,743,858	5,298,789	4,217,647	18

SERVICE AREA 8

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1		117,110							117,110	114,436	111,274	1
8010 - Local Elections	2		16,100							16,100	16,100	2,954	2
8020 - Township Officials	3				8,452					8,452	6,596	4,037	3
Subtotal	4	0	133,210	0	8,452	0	0	0	0	141,662	137,132	118,265	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	67,316	21,889							89,205	86,802	90,021	5
8101 - Driver Licenses Services	6	49,835	21,183							71,018	68,036	66,920	6
8110 - Recording of Public Documents	7	157,270	53,000					3,500		213,770	208,794	202,373	7
Subtotal	8	274,421	96,072	0	0	0	0	3,500	0	373,993	363,632	359,314	8
Total - Government Services to Residents	9	274,421	229,282	0	8,452	0	0	3,500	0	515,655	500,764	477,579	9

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	222,420	67,701							290,121	248,566	246,215	1
9010 - Administrative Management Services	2	135,750	55,465							191,215	184,158	184,504	2
9020 - Treasury Management Services	3	89,651	24,596							114,247	111,255	94,143	3
9030 - Other Policy & Administration	4	60,000								60,000	60,000	89,247	4
9040 - Reimbursable Administrative Service Organization Direct Expenses	5			6,385						6,385	49,300	48,456	5
Subtotal	6	507,821	147,762	6,385	0	0	0	0	0	661,968	653,279	662,565	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	93,141	142,732							235,873	200,987	156,432	7
9110 - Information Tech Services	8	300,000	24,000							324,000	324,000	310,731	8
9120 - GIS Systems	9									0		0	9
Subtotal	10	393,141	166,732	0	0	0	0	0	0	559,873	524,987	467,163	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11		162,000							162,000		0	11
9210 - Safety of Workplace	12		38,500							38,500	190,000	203,227	12
9220 - Fidelity of Public Officers	13		1,760							1,760	1,760	1,504	13
9230 - Unemployment Compensation	14									0		0	14
Subtotal	15	0	202,260	0	0	0	0	0	0	202,260	191,760	204,731	15
Total - Administration	16	900,962	516,754	6,385	0	0	0	0	0	1,424,101	1,370,026	1,334,459	16

SERVICE AREA 0

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1	14,125										14,125	10,000	0	1
0020 - Interest on Short-Term Debt	2											0		0	2
0030 - Other Nonprogram Current	3											0		0	3
0040 - Other County Enterprises	4			15,000								15,000	15,000	15,504	4
Total - Nonprogram Current	5	14,125	0	15,000	0	0	0	0			0	29,125	25,000	15,504	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6							240,000				240,000	235,000	230,000	6
0110 - Interest and Fiscal Charges	7							10,300				10,300	15,000	19,600	7
Total Long-term Debt Service	8	0	0	0	0	0	0	250,300		0	0	250,300	250,000	249,600	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						272,429					272,429	941,854	44,645	9
0210 - Conservation Land Acquisition & Dev.	10											0		0	10
0220 - Other Capital Projects	11											0	15,000	363,485	11
Total Capital Projects	12	0	0	0	0	0	272,429	0	0		0	272,429	956,854	408,130	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	1,291,688	469,031	10,000	654,915	0	0	742,500			0	3,168,134	2,862,686	2,434,814	13
Total Physical Health and Social Services	14	785,085	581,059	70,000	99,635	0	0	3,000			0	1,538,779	1,605,369	1,409,219	14
Total County Environment and Education	16	375,595	92,772	9,355	117,660	0	0	24,380			0	619,762	594,528	511,882	16
Total Roads & Transportation	17	0	0	0	0	0	5,743,858	0			0	5,743,858	5,298,789	4,217,647	17
Total Government Services to Residents	18	274,421	229,282	0	8,452	0	0	3,500			0	515,655	500,764	477,579	18
Total Administration	19	900,962	516,754	6,385	0	0	0	0			0	1,424,101	1,370,026	1,334,459	19
Total Nonprogram Current	20	14,125	0	15,000	0	0	0	0			0	29,125	25,000	15,504	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	250,300		0	0	250,300	250,000	249,600	21
Total Capital Projects	22	0	0	0	0	0	272,429	0	0		0	272,429	956,854	408,130	22
Total - All Expenditures	23	3,641,876	1,888,898	110,740	880,662	0	6,016,287	1,023,680	0	0	0	13,562,143	13,464,016	11,058,834	23
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	85,819			1,037,618							1,123,437	1,008,237	904,375	26
To Other Budgetary Funds	27											0		0	27
Total Operating Transfers Out	28	85,819	0	0	1,037,618	0	0	0	0	0	0	1,123,437	1,008,237	904,375	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0		0	29
Increase (Decrease) In Reserves	30											0		0	30
Fund Balance - Nonspendable	31											0		0	31
Fund Balance - Restricted	32											0		7,247,671	32
Fund Balance - Committed	33											0		0	33
Fund Balance - Assigned	34											0		0	34
Fund Balance - Unassigned	35	1,641,775	905,991	132,639	246,341	0	1,484,111	762,280	0	0	0	5,173,137	4,657,203	2,464,126	35
Total Ending Fund Balance - June 30,	36	1,641,775	905,991	132,639	246,341	0	1,484,111	762,280	0	0	0	5,173,137	4,657,203	9,711,797	36
Total Requirements	37	5,369,470	2,794,889	243,379	2,164,621	0	7,500,398	1,785,960	0	0	0	19,858,717	19,129,456	21,675,006	37

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 2026/2027	Interest Due 2026/2027	Bond Registration Due 2026/2027	TOTAL OBLIGATION Due 2026/2027	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		0
	22						0		0
	23						0		0
	24						0		0
	25						0		0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:				0	0	0	0	0	0

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:	4.06923
Maximum General Basic Tax Rate per $1,000 of Taxable Value:	4.06923
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:	3.79698
Maximum Rural Basic Tax Rate per $1,000 of Taxable Value:	3.79698
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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