

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: 4/14/2026 Meeting Time: 10:00 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 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	7,670,918	9,711,797	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	5,173,138	7,670,918	2,464,126	
Total Ending Fund Balance - June 30,	40	5,173,138	7,670,918	9,711,797	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	3,243,312	Urban Areas:	6.46948
Rural Only Levies*:	1,507,373		
Special District Levies*:	0		
TIF Tax Revenues:	0	Rural Areas:	10.26646
Utility Replacement Excise Tax:	64,550	Any special district tax rates not included.	

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