

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

Board of Supervisors of WAYNE COUNTY  
Fiscal Year July 1, 2025 - June 30, 2026

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, 2026

**Meeting Date/Time:** 5/12/2026 10:00 AM

**Contact:** MICHELLE DOOLEY

**Phone:** (641) 872-2242

**Meeting Location:** 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	4,654,474	0	4,654,474
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	0	0	0
<b>Net Current Property Tax</b>	4	4,654,474	0	4,654,474
Delinquent Property Tax Revenue	5	0	0	0
Penalties, Interest & Costs on Taxes	6	0	0	0
Other County Taxes/TIF Tax Revenues	7	771,941	0	771,941
Intergovernmental	8	4,476,811	0	4,476,811
Licenses & Permits	9	11,500	0	11,500
Charges for Service	10	487,027	0	487,027
Use of Money & Property	11	210,792	0	210,792
Miscellaneous	12	810,592	7,000	817,592
Subtotal Revenue	13	11,423,137	7,000	11,430,137
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	1,008,237	0	1,008,237
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	12,431,374	7,000	12,438,374
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18	2,862,686	281,369	3,144,055
Physical Health and Social Services	19	1,655,369	22,000	1,677,369
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	594,528	10,500	605,028
Roads & Transportation	22	5,298,789	0	5,298,789
Government Services to Residents	23	500,764	0	500,764
Administration	24	1,370,026	0	1,370,026
Nonprogram Current	25	25,000	0	25,000
Debt Service	26	250,000	0	250,000
Capital Projects	27	956,854	0	956,854
Subtotal Expenditures	28	13,514,016	313,869	13,827,885
Other Financing Uses:				
Operating Transfers Out	29	1,008,237	0	1,008,237
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	14,522,253	313,869	14,836,122
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-2,090,879	-306,869	-2,397,748
Beginning Fund Balance - July 1, 2025	33	6,698,082	0	6,698,082
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	4,607,203	-306,869	4,300,334
Total Ending Fund Balance - June 30, 2026	40	4,607,203	-306,869	4,300,334

**Explanation of Changes:** NEW COMMUNICATION TOWER PAID FOR BY LOSST & 911 FUNDS  
NEW WINDOWS IN PHN BUILDING  
ADDITIONAL FUNDS RECEIVED THAT REQUIRED BUDGET AMENDMENT TO EXPEND FOR VETERANS & PARK PROJECTS