

**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](http://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
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
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	
<b>Subtotal Revenues</b>	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	
<b>Total Revenues &amp; Other Sources</b>	17	12,187,800	12,431,374	12,098,509	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
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
<b>Subtotal Expenditures</b>	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	
<b>Total Expenditures &amp; Other Uses</b>	31	14,685,580	14,472,253	11,963,209	
<b>Excess of Revenues &amp; Other Sources</b>					
<b>over (under) Expenditures &amp; Other Uses</b>	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	
<b>Total Ending Fund Balance - June 30,</b>	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:

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
<b>Tax Rate-Countywide</b>	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
<b>Tax Rate-Rural Additional</b>	3.91089	3.50432	3.79698
<b>Rural Total</b>	11.17782	10.01364	10.26646
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	<b>Current Year Certified Property Tax FY 2025/2026</b>	<b>Budget Year Proposed Tax FY 2026/2027</b>	<b>Percent Change</b>
Urban Taxpayer	345	317	-8.12
Rural Taxpayer	530	503	-5.09
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	<b>Current Year Certified Property Tax FY 2025/2026</b>	<b>Budget Year Proposed Tax FY 2026/2027</b>	<b>Percent Change</b>
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:

Tax increase is necessary in order to maintain adequate services to Wayne County Residents while maintaining fund balances. The fund balances are necessary to cover expenses in between tax collection periods.

**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
	Less: Uncollected Delinquent Taxes - Levy Year	2 0	0		0		0	0	0
	Less: Credits to Taxpayers	3 0	0		0		0	0	156,902
	Net Current Property Taxes	4 3,243,312	1,507,373		0		4,750,685	4,654,474	4,434,064
	Delinquent Property Tax Revenue	5 0	0		0		0	0	16,709
	Penalties, Interest & Costs on Taxes	6 0	0		0		0	0	31,230
	Other County Taxes/TIF Tax Revenues	7 47,020	808,855	0	0	0	855,875	771,941	854,386
	Intergovernmental	8 806,312	3,702,449	0	0	0	4,508,761	4,476,811	4,663,832
	Licenses & Permits	9 500	11,000	0	0	0	11,500	11,500	44,295
	Charges for Service	10 563,954	7,256	0	0	0	571,210	487,027	553,047
	Use of Money & Property	11 273,084	32,777	0	0	0	305,861	210,792	425,954
	Miscellaneous	12 58,471	2,000	0	0	0	60,471	810,592	150,606
	Subtotal Revenues	13 4,992,653	6,071,710	0	0	0	11,064,363	11,423,137	11,174,123
	Other Financing Sources:								
	General Long-Term Debt Proceeds	14 0	0	0	0	0	0	0	0
	Operating Transfers In	15 0	1,123,437	0	0	0	1,123,437	1,008,237	904,375
	Proceeds of Fixed Asset Sales	16 0	0	0	0	0	0	0	20,011
	Total Revenues & Other Sources	17 4,992,653	7,195,147	0	0	0	12,187,800	12,431,374	12,098,509
	<b>EXPENDITURES &amp; OTHER FINANCING USES</b>								
	Operating:								
	Public Safety and Legal Services	18 1,770,719	1,397,415		0	0	3,168,134	2,862,686	2,434,814
	Physical Health and Social Services	19 1,436,144	102,635		0	0	1,538,779	1,605,369	1,409,219
	County Environment and Education	21 477,722	142,040		0	0	619,762	594,528	511,882
	Roads & Transportation	22 0	5,743,858		0	0	5,743,858	5,298,789	4,217,647
	Government Services to Residents	23 503,703	11,952		0	0	515,655	500,764	477,579
	Administration	24 1,424,101	0		0	0	1,424,101	1,370,026	1,334,459
	Nonprogram Current	25 29,125	0		0	0	29,125	25,000	15,504
	Debt Service	26 0	250,300		0	0	250,300	250,000	249,600
	Capital Projects	27 0	272,429	0	0	0	272,429	956,854	408,130
	Subtotal Expenditures	28 5,641,514	7,920,629	0	0	0	13,562,143	13,464,016	11,058,834
	Other Financing Uses:								
	Operating Transfers Out	29 85,819	1,037,618		0	0	1,123,437	1,008,237	904,375
	Refunded Debt/Payments to Escrow	30 0	0		0	0	0	0	0
	Total Expenditures & Other Uses	31 5,727,333	8,958,247	0	0	0	14,685,580	14,472,253	11,963,209
	<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32 -734,680	-1,763,100	0	0	0	-2,497,780	-2,040,879	135,300
	Beginning Fund Balance - July 1, 2026	33 3,415,086	4,255,832	0	0	0	7,670,918	9,711,797	9,576,497
	Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0	0	0	0	0	0
	Fund Balance - Nonspendable	35 0	0	0	0	0	0	0	0
	Fund Balance - Restricted	36 0	0	0	0	0	0	0	7,247,671
	Fund Balance - Committed	37 0	0	0	0	0	0	0	0
	Fund Balance - Assigned	38 0	0	0	0	0	0	0	0
	Fund Balance - Unassigned	39 2,680,406	2,492,732	0	0	0	5,173,138	7,670,918	2,464,126
	Total Ending Fund Balance - June 30,	40 2,680,406	2,492,732	0	0	0	5,173,138	7,670,918	9,711,797

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 %
<b>FY 2026 Budget Data</b>	4.19131	1,912,667	456,341,142	11.44
	<b>Limitation Percentage</b>			
	3			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
<b>Max Allowed GBFL for FY 2027</b>	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 %
<b>FY 2026 Budget Data</b>	3.91089	1,409,839	360,490,639	11.43
	<b>Limitation Percentage</b>			
	3			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
<b>Max Allowed RBFL for FY 2027</b>	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
<b>A. Countywide Levies:</b>	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
<b>Subtotal Countywide (A)</b>	12	3,290,082		6.46948		3,243,312
<b>B. All Rural Services Only Levies:</b>	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
<b>Subtotal All Rural Services Only (B)</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
<b>C. Special District Levies:</b>						
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
<b>Subtotal Special Districts (C)</b>	28	0				0
<b>GRAND TOTAL (A + B + C)</b>	29	4,815,235				4,750,685

Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	64,001.1		
Auditor	68,850.74	1	The Seymour Herald
Recorder	68,850.74	2	Corydon Times Republican & Humeston New Era
Treasurer	68,850.74	3	
Sheriff	101,500	4	
Supervisors	36,473.06	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different			

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)

	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			
<b>TAXED LEVIED ON PROPERTY</b>																
Less: Uncoll: Del. Taxes Levy Year	1	2,043,456	1,199,856	1,507,373	0		0	0		4,750,685	4,654,474	4,590,966				
Less: Credits to Taxpayers	2									0	0	0				
1000 Net Current Property Taxes	3									0		156,902				
1010 Delinq. Property Tax Revenue	4	2,043,456	1,199,856	1,507,373	0		0	0		4,750,685	4,654,474	4,434,064				
11XX Penalties, Int. & Costs on Taxes	5									0		16,709				
<b>OTHER COUNTY TAXES/TIF REVENUES</b>	6									0		31,230				
12XX Other County Taxes	7	150	100	75						325	375	473				
13XX Voter-Approved Local Option Taxes	8						791,000			791,000	700,000	780,108				
14XX Gambling Taxes	9	0								0	0	0				
15XX TIF Tax Revenues	10									0	0	0				
16XX Utility Tax Replacement Excise Taxes	11	29,468	17,302	17,780	0		0	0		64,550	71,566	73,805				
17XX Taxes Collected for Other Governments	11B									0	0	0				
Subtotal	12	29,618	17,402	17,855	0		791,000	0	0	855,875	771,941	854,386				
<b>INTERGOVERNMENTAL REVENUE</b>																
20XX State Shared Revenues	13						3,377,010			3,377,010	3,362,592	3,429,584				
21XX State Replacements Against Levied Taxes	14	56,000	42,000	34,000						132,000	138,000	156,902				
22XX Other State Tax Replacements	15	10,000	10,000	5,000						25,000	25,000	58,639				
23XX, 24XX State/Federal Pass-Thru Revenues	16	110,800	303,527							414,327	405,275	406,805				
25XX Contributions from Other Intergovernmental Units	17		16,100	212,500						238,485	226,900	237,120				
26XX, 27XX State Grants and Entitlements	18	103,000		35,000			9,300			176,939	169,044	182,736				
28XX Federal Grants and Entitlements	19	145,000								145,000	145,000	179,812				
29XX Payments in Lieu of Taxes	20									0	5,000	12,234				
Subtotal (lines 13 - 20)	21	424,800	371,627	286,500	0		9,300	0	0	4,508,761	4,476,811	4,663,832				
3XXX Licenses & Permits	22	500		11,000						11,500	11,500	44,295				
4XXX, 5XXX Charges for Service	23	563,954		4,000			3,256			571,210	487,027	553,047				
6XXX Use of Money & Property	24	243,343	18,000	11,741			32,777			305,861	210,792	425,954				
8XXX Miscellaneous	25	24,867	8,354	1,000			1,000			60,471	810,592	150,606				
Total Revenues	26	3,330,538	1,615,239	1,827,728	0		837,333	0	0	11,064,363	11,423,137	11,174,123				
<b>OTHER FINANCING SOURCES OPERATING TRANSFERS IN</b>																
9000 From General Basic	27									85,819	77,008	0				
9020 From Rural Services Basic	28									1,037,618	931,229	904,375				
90xx From Other Budgetary Funds	29									0	0	0				
Subtotal (lines 27- 29)	30	0	0	0	0		0	0	0	1,123,437	1,008,237	904,375				
91XX Proceeds/Gen Long-Term Debt	31									0	0	0				
92XX Proceeds/Gen Capital Asset Sales	32									0	0	20,011				
Total Revenues and Other Sources	33	3,330,538	1,615,239	1,827,728	0		837,333	0	0	12,187,800	12,431,374	12,098,509				
Beginning Fund Balance - July 1, NaN	34	2,038,933	1,179,650	336,893	0		948,627			7,670,918	9,711,797	9,576,497				
Total Resources	35	5,369,471	2,794,889	2,164,621	0		1,785,960	0	0	19,858,718	22,143,171	21,675,006				
Loss on Nonreplaced Credits Against Levied Taxes	36	56,000	42,000	34,000	0		0	0	0	132,000	138,000	0				

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

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					
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>																	
	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	99,635	0	99,635	0	0	0	0	0	0	860,235	851,550	814,064	6
<b>SERVICES TO POOR PROGRAM</b>																	
	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	0	0	0	411,852	512,365	405,955	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>																	
	3200 - Administration	11	109,352	30,757										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	0	0	0	0	0	153,192	150,954	150,952	13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>																	
	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	0	0	0	15,000	20,000	10,170	17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>																	
	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	0	0	0	16,500	38,500	18,078	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>																	
	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	0	0	0	82,000	32,000	10,000	25
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>		26	785,085	581,059	70,000	99,635	0	0	0	0	0	0	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				
<b>ENVIRONMENTAL QUALITY PROGRAM</b>															
6000 - Natural Resources Conservation				47,470					47,470	46,000	45,369				
6010 - Weed Eradication									0		0				
6020 - Solid Waste Disposal				31,060					31,060	31,060	22,920				
6030 - Environmental Restoration			4,047	8,000					12,047	12,047	15,640				
Subtotal	0	0	4,047	86,530	0	0	0	0	90,577	89,107	83,929				
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>															
6100 - Administration	67,678	27,057							94,735	89,743	80,539				
6110 - Maintenance & Operations	171,509	19,770	1,808				24,380		217,467	202,319	182,185				
6120 - Recreation & Environmental Educ.	42,736	20,080							62,816	63,028	39,884				
Subtotal	281,923	66,907	1,808	0	0	0	24,380	0	375,018	355,090	302,608				
<b>ANIMAL CONTROL PROGRAM</b>															
6200 - Animal Shelter									0		0				
6210 - Animal Bounties & State Apiarist Expenses									0		0				
Subtotal	0	0	0	0	0	0	0	0	0	0	0				
<b>COUNTY DEVELOPMENT PROGRAM</b>															
6300 - Land Use & Building Controls															
6310 - Housing Rehabilitation & Develop.	10,000								10,000	10,000	10,000				
6320 - Community Economic Development	67,172	25,865							93,037	92,392	71,713				
Subtotal	77,172	25,865	0	0	0	0	0	0	103,037	102,392	81,713				
<b>EDUCATIONAL SERVICES PROGRAM</b>															
6400 - Libraries				31,130					31,130	27,939	27,132				
6410 - Historic Preservation	3,500		3,500						7,000	7,000	3,500				
6420 - Fair & 4-H Clubs	10,000								10,000	10,000	10,000				
6430 - Fairgrounds									0		0				
6440 - Memorial Halls									0		0				
6450 - Other Educational Services	3,000								3,000	3,000	3,000				
Subtotal	16,500	0	3,500	31,130	0	0	0	0	51,130	47,939	43,632				
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>															
6500 - Property									0		0				
6510 - Buildings									0		0				
6520 - Equipment									0		0				
6530 - Public Facilities									0		0				
Subtotal	0	0	0	0	0	0	0	0	0	0	0				
<b>Total - County Environment and Education</b>	<b>375,595</b>	<b>92,772</b>	<b>9,355</b>	<b>117,660</b>	<b>0</b>	<b>0</b>	<b>24,380</b>	<b>0</b>	<b>619,762</b>	<b>594,528</b>	<b>511,882</b>				

**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				
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>															
7000 - Administration						374,184			374,184	366,281	261,281	1			
7010 - Engineering						326,251			326,251	313,885	305,429	2			
Subtotal	0	0	0	0	0	700,435	0	0	700,435	680,166	566,710	3			
<b>ROADWAY MAINTENANCE PROGRAM</b>															
7100 - Bridges & Culverts						509,633			509,633	394,745	315,278	4			
7110 - Roads						1,937,047			1,937,047	1,712,519	1,540,593	5			
7120 - Snow & Ice Control						137,295			137,295	133,200	15,656	6			
7130 - Traffic Controls						72,161			72,161	69,927	52,351	7			
7140 - Road Clearing						315,577			315,577	296,710	148,171	8			
Subtotal	0	0	0	0	0	2,971,713	0	0	2,971,713	2,607,101	2,072,049	9			
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>															
7200 - New Equipment						800,000			800,000	800,000	624,466	10			
7210 - Equipment Operations						1,003,333			1,003,333	933,602	799,657	11			
7220 - Tools, Materials & Supplies						212,000			212,000	212,000	104,615	12			
7230 - Real Estate & Buildings						56,377			56,377	45,920	50,150	13			
Subtotal	0	0	0	0	0	2,071,710	0	0	2,071,710	2,011,522	1,578,888	14			
<b>MASS TRANSIT PROGRAM</b>															
7300 - Air Transportation										0	0	15			
7310 - Ground Transportation										0	0	16			
Subtotal	0	0	0	0	0	0	0	0	0	0	0	17			
<b>Total - Roads &amp; Transportation</b>	0	0	0	0	0	5,743,858	0	0	5,743,858	5,298,789	4,217,647	18			

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		
<b>REPRESENTATION SERVICES PROGRAM</b>														
	1		117,110							117,110	114,436	111,274		
	2		16,100							16,100	16,100	2,954		
	3				8,452					8,452	6,596	4,037		
	4	0	133,210	0	8,452	0	0	0	0	141,662	137,132	118,265		
<b>STATE ADMINISTRATIVE SERVICES</b>														
	5	67,316	21,889							89,205	86,802	90,021		
	6	49,835	21,183							71,018	68,036	66,920		
	7	157,270	53,000				3,500			213,770	208,794	202,373		
	8	274,421	96,072	0	0	0	0	0	0	373,993	363,632	359,314		
	9	274,421	229,282	0	8,452	0	0	0	0	515,655	500,764	477,579		
<b>Total - Government Services to Residents</b>														

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

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	
<b>NONPROGRAM CURRENT EXPENDITURES</b>															
	0010 - County Farm Operations	14,125										14,125	10,000	0	
	0020 - Interest on Short-Term Debt											0	0	0	
	0030 - Other Nonprogram Current											0	0	0	
	0040 - Other County Enterprises			15,000								15,000	15,000	15,504	
	Total - Nonprogram Current	14,125	0	15,000	0	0	0	0	0		0	29,125	25,000	15,504	
<b>LONG-TERM DEBT SERVICE</b>															
	0100 - Principal							240,000				240,000	235,000	230,000	
	0110 - Interest and Fiscal Charges							10,300				10,300	15,000	19,600	
	Total Long-term Debt Service	0	0	0	0	0	0	250,300		0	0	250,300	250,000	249,600	
<b>CAPITAL PROJECTS</b>															
	0200 - Roadway Construction						272,429					272,429	941,854	44,645	
	0210 - Conservation Land Acquisition & Dev.											0	0	0	
	0220 - Other Capital Projects											0	15,000	363,485	
	Total Capital Projects	0	0	0	0	0	272,429	0	0	0	0	272,429	956,854	408,130	
<b>EXPENDITURES SUMMARY</b>															
	Total Public Safety and Legal Services	1,291,688	469,031	10,000	654,915	0	0	742,500			0	3,168,134	2,862,686	2,434,814	
	Total Physical Health and Social Services	785,085	581,059	70,000	99,635	0	0	3,000			0	1,538,779	1,605,369	1,409,219	
	Total County Environment and Education	375,595	92,772	9,355	117,660	0	0	24,380			0	619,762	594,528	511,882	
	Total Roads & Transportation	0	0	0	0	0	5,743,858	0			0	5,743,858	5,298,789	4,217,647	
	Total Government Services to Residents	274,421	229,282	0	8,452	0	0	3,500			0	515,655	500,764	477,579	
	Total Administration	900,962	516,754	6,385	0	0	0	0			0	1,424,101	1,370,026	1,334,459	
	Total Nonprogram Current	14,125	0	15,000	0	0	0	0			0	29,125	25,000	15,504	
	Total Long-Term Debt Service	0	0	0	0	0	0	250,300		0	0	250,300	250,000	249,600	
	Total Capital Projects	0	0	0	0	0	272,429	0			0	272,429	956,854	408,130	
	Total - All Expenditures	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	
<b>OTHER BUDGETARY FINANCING USES</b>															
<b>OPERATING TRANSFERS OUT</b>															
	To General Supplemental											0	0	0	
	To Rural Services Supplemental											0	0	0	
	To Secondary Roads	85,819			1,037,618							1,123,437	1,008,237	904,375	
	To Other Budgetary Funds											0	0	0	
	Total Operating Transfers Out	85,819	0	0	1,037,618	0	0	0	0	0	0	1,123,437	1,008,237	904,375	
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>															
	Increase (Decrease) In Reserves											0	0	0	
	Fund Balance - Nonspendable											0	0	0	
	Fund Balance - Restricted											0	0	0	
	Fund Balance - Committed											0	0	0	
	Fund Balance - Assigned											0	0	0	
	Fund Balance - Unassigned	1,641,776	905,991	132,639	246,341	0	1,484,111	762,280	0	0	0	5,173,138	7,670,918	2,464,126	
	Total Ending Fund Balance - June 30,	1,641,776	905,991	132,639	246,341	0	1,484,111	762,280	0	0	0	5,173,138	7,670,918	9,711,797	
	<b>Total Requirements</b>	5,369,471	2,794,889	243,379	2,164,621	0	7,500,398	1,785,960	0	0	0	19,858,718	22,143,171	21,675,006	

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
<b>TOTALS FOR COUNTYWIDE DEBT SERVICE:</b>			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
	22							0
	23							0
	24							0
	25							0

**TOTALS FOR PARTIAL COUNTY DEBT SERVICE:**

							0	0	0	0
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**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:

-

**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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