

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
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: 4/18/2023 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)
www.waynecountyia.com

County Telephone Number
 (641) 872-2242

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	4,553,479	4,249,421	4,617,089	-0.69
Less: Uncollected Delinquent Taxes - Levy Year	2	51,491	71,845	32,269	
Less: Credits to Taxpayers	3	175,111	167,642	188,415	
Net Current Property Taxes	4	4,326,877	4,009,934	4,396,405	
Delinquent Property Tax Revenue	5	9,000	0	8,613	
Penalties, Interest & Costs on Taxes	6	0	0	29,850	
Other County Taxes/TIF Tax Revenues	7	577,785	576,059	695,853	-8.88
Intergovernmental	8	4,245,081	4,604,509	5,021,687	
Licenses & Permits	9	9,600	9,750	18,832	
Charges for Service	10	414,334	363,656	482,632	
Use of Money & Property	11	72,890	18,025	59,742	
Miscellaneous	12	3,700	3,487	31,229	
Subtotal Revenues	13	9,659,267	9,585,420	10,744,843	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	894,606	869,823	831,315	
Proceeds of Fixed Asset Sales	16	0	0	465,407	
Total Revenues & Other Sources	17	10,553,873	10,455,243	12,041,565	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,738,939	2,506,237	2,069,625	15.04
Physical Health and Social Services	19	1,552,733	1,294,697	1,367,739	6.55
Mental Health, ID & DD	20	0	0	176,353	
County Environment and Education	21	546,838	497,653	401,511	16.70
Roads & Transportation	22	5,825,000	5,133,153	3,752,326	24.59
Government Services to Residents	23	426,584	409,510	300,762	19.09
Administration	24	1,332,914	1,342,615	1,151,231	7.60
Nonprogram Current	25	10,000	10,000	0	
Debt Service	26	254,200	263,700	253,100	0.22
Capital Projects	27	1,456,000	555,000	403,742	89.90
Subtotal Expenditures	28	14,143,208	12,012,565	9,876,389	
Other Financing Uses:					
Operating Transfers Out	29	894,606	869,823	831,315	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	15,037,814	12,882,388	10,707,704	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-4,483,941	-2,427,145	1,333,861	
Beginning Fund Balance - July 1,	33	7,640,424	10,067,569	8,733,708	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	7,702,245	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	27,742	
Fund Balance - Unassigned	39	3,156,483	7,640,424	2,337,582	
Total Ending Fund Balance - June 30,	40	3,156,483	7,640,424	10,067,569	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	3,213,589	Urban Areas: 7.41431			
Rural Only Levies*:	1,339,890				
Special District Levies*:	0	Rural Areas: 11.36431			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	77,785				

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

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general 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:	4.23322
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	323,505

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
The County is facing unprecedented times with inflation while still trying to provide basic services for our residents.

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 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:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

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