

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2020 - June 30, 2021

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: 3/9/2020 Meeting Time: 09:00 AM Meeting Location: Wayne County Courthouse, Boardroom

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-gov-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)

County Telephone Number

https://www.waynecountyia.com/

(641) 872-2242

	Budget 2020/2021	Re-Est 2019/2020	Actual 2018/2019	AVG Annual % CHG	
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	4,454,938	4,196,045	3,804,767	8.21
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	22,477	
Less: Credits to Taxpayers	3	179,469	212,389	186,812	
Net Current Property Taxes	4	4,275,469	3,983,656	3,595,478	
Delinquent Property Tax Revenue	5	0	0	599	
Penalties, Interest & Costs on Taxes	6	0	26,153	36,556	
Other County Taxes/TIF Tax Revenues	7	459,071	463,714	574,062	-10.57
Intergovernmental	8	3,592,104	3,442,269	4,331,782	
Licenses & Permits	9	8,038	8,988	11,912	
Charges for Service	10	466,504	541,601	501,980	
Use of Money & Property	11	120,285	78,509	187,961	
Miscellaneous	12	7,278	53,059	95,945	
Subtotal Revenues	13	8,928,749	8,597,949	9,336,275	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	784,700	693,313	659,807	
Proceeds of Fixed Asset Sales	16	0	0	3,601	
Total Revenues & Other Sources	17	9,713,449	9,291,262	9,999,683	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,265,713	2,012,379	1,756,990	13.56
Physical Health and Social Services	19	1,133,682	1,053,671	1,013,421	5.77
Mental Health, ID & DD	20	265,971	315,489	529,786	-29.15
County Environment and Education	21	371,879	385,723	409,024	-4.65
Roads & Transportation	22	4,291,900	4,099,400	2,913,016	21.38
Government Services to Residents	23	342,561	305,370	260,237	14.73
Administration	24	1,153,180	1,005,348	890,739	13.78
Nonprogram Current	25	20,000	20,000	0	
Debt Service	26	263,414	267,154	265,487	-0.39
Capital Projects	27	510,000	490,000	947,487	-26.63
Subtotal Expenditures	28	10,618,300	9,954,534	8,986,187	
Other Financing Uses:					
Operating Transfers Out	29	784,700	693,313	659,807	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	11,403,000	10,647,847	9,645,994	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
Beginning Fund Balance - July 1,	32	-1,689,551	-1,356,585	353,689	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	2,913,504	
Fund Balance - Committed	37	0	0	35,057	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	3,897,252	5,586,803	3,994,827	
Total Ending Fund Balance - June 30,	40	3,897,252	5,586,803	6,943,388	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	3,282,918	Urban Areas:			8.66067
Rural Only Levies*:	1,172,020	Rural Areas:			12.56067
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:	78,569				

Explanation of any significant items in the budget:

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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:	5.04570
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	596,911

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
Wayne county is implementing new financial software and IT Support. And Wayne County is responsible for 20% of the cost associated with repairing the flood damages of 2019.