

FY 2022/2023 ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2023
County Name: WAYNE COUNTY County Number:93

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	2,905,557	1,343,864		0		4,249,421	4,249,421
Less: Uncollected Delinquent Taxes - Levy Year	29,285	554		0		29,839	71,845
Less: Credits to Taxpayers	115,015	45,635		0		160,650	167,642
Net Current Property Taxes	2,761,257	1,297,675		0		4,058,932	4,009,934
Delinquent Property Tax Revenue	8,661	314		0		8,975	
Penalties, Interest & Costs on Taxes	28,011					28,011	
Other County Taxes/TIF Tax Revenues	56,032	653,857	0	0	0	709,889	576,059
Intergovernmental	1,620,867	3,628,489	0	0	0	5,249,356	4,664,509
Licenses & Permits	1,008	31,527	0	0	0	32,535	9,750
Charges for Service	532,088	5,128	0	0	0	537,216	363,656
Use of Money & Property	1,343,458	37,774	0	0	0	1,381,232	18,025
Miscellaneous	76,281	299,858	0	0	0	376,139	3,487
Subtotal Revenues	6,427,663	5,954,622	0	0	0	12,382,285	9,645,420
Other Financing Sources:							
General Long-Term Debt Proceeds	0	0	0	0	0	0	0
Operating Transfers In	0	869,823	0	0	0	869,823	869,823
Proceeds of Capital Asset Sales	10,501	0	0	0	0	10,501	0
Total Revenues & Other Sources	6,438,164	6,824,445	0	0	0	13,262,609	10,515,243
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	1,289,737	1,058,595			0	2,348,332	2,613,737
Physical Health Social Services	1,293,130	73,546			0	1,366,676	1,468,361
Mental Health, ID & DD (Polk County only)	0	0			0	0	0
County Environment and Education	377,813	130,263			0	508,076	601,831
Roads & Transportation	0	4,147,845			0	4,147,845	5,133,153
Government Services to Residents	295,287	6,018			0	301,305	409,510
Administration	1,184,478	0			0	1,184,478	1,342,615
Nonprogram Current	964,862	1,733			0	966,595	10,000
Debt Service	0	253,700			0	253,700	263,700
Capital Projects	76,070	425,058	0	0	0	501,128	1,831,000
Subtotal Expenditures	5,481,377	6,096,758	0	0	0	11,578,135	13,673,907
Other Financing Uses:							
Operating Transfers Out	70,957	798,866	0	0	0	869,823	869,823
Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0
Total Expenditures & Other Uses	5,552,334	6,895,624	0	0	0	12,447,958	14,543,730
Changes in fund balance	885,830	-71,179	0	0	0	814,651	-4,028,487
Beginning Fund Balance - July 1, 2022	4,068,621	6,191,273	0	0	0	10,259,894	6,962,317
Increase (Decrease) in Reserves (GAAP Budget)	0	0	0	0	0	0	0
Fund Balance - Nonspendable	0	0	0	0	0	0	0
Fund Balance - Restricted	1,594,442	6,120,094	0	0	0	7,714,536	
Fund Balance - Committed	997,171	0	0	0	0	997,171	
Fund Balance - Assigned	0	0	0	0	0	0	
Fund Balance - Unassigned	2,362,838	0	0	0	0	2,362,838	2,933,830
Total Ending Fund Balance - June 30, 2023	4,954,451	6,120,094	0	0	0	11,074,545	2,933,830

Additional details are available at: -
Notes to the financial statement, if any: -
Telephone: -

ANNUAL FINANCIAL REPORT

County Name:WAYNE COUNTY
County Number: 93

FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
Revenues & Other Financing Sources						
Taxes Levied on Property	1 2,905,557	1,343,864		0		4,249,421
Less: Uncollected Delinquent Taxes - Levy Year	2 29,285	554				29,839
Less: Credits to Taxpayers	3 115,015	45,635				160,650
Net Current Property Taxes	4 2,761,257	1,297,675		0		4,058,932
Delinquent Property Tax Revenue	5 8,661	314				8,975
Penalties, Interest & Costs on Taxes	6 28,011					28,011
Other County Taxes/TIF Tax Revenues	7 56,032	653,857				709,889
Intergovernmental	8 1,620,867	3,628,489				5,249,356
Licenses & Permits	9 1,008	31,527				32,535
Charges for Service	10 532,088	5,128				537,216
Use of Money & Property	11 1,343,458	37,774				1,381,232
Miscellaneous	12 76,281	299,858				376,139
Subtotal Revenues	13 6,427,663	5,954,622	0	0	0	12,382,285
Other Financing Sources:						
General Long-Term Debt Proceeds	14					0
Operating Transfers In	15	869,823				869,823
Proceeds of Capital Asset Sales	16	10,501				10,501
Total Revenues & Other Sources	17 6,438,164	6,824,445	0	0	0	13,262,609
Expenditures & other Financing Uses						
Operating:						
Public Safety and Legal Services	18 1,289,737	1,058,595				2,348,332
Physical Health Social Services	19 1,293,130	73,546				1,366,676
Mental Health, ID & DD (Polk County only)	20					0
County Environment and Education	21 377,813	130,263				508,076
Roads & Transportation	22	4,147,845				4,147,845
Government Services to Residents	23 295,287	6,018				301,305
Administration	24 1,184,478					1,184,478
Nonprogram Current	25 964,862	1,733				966,595
Debt Service	26	253,700				253,700
Capital Projects	27 76,070	425,058				501,128
Subtotal Expenditures	28 5,481,377	6,096,758	0	0	0	11,578,135
Other Financing Uses:						
Operating Transfers Out	29 70,957	798,866				869,823
Refunded Debt/Payments to Escrow	30					0
Total Expenditures & Other Uses	31 5,552,334	6,895,624	0	0	0	12,447,958
Changes in fund balances	32 885,830	-71,179	0	0	0	814,651
Beginning Fund Balance - July 1, 2022	33 4,068,621	6,191,273				10,259,894
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35					0
Fund Balance - Restricted	36 1,594,442	6,120,094				7,714,536
Fund Balance - Committed	37 997,171					997,171
Fund Balance - Assigned	38					0
Fund Balance - Unassigned	39 2,362,838					2,362,838
Total Ending Fund Balance - June 30, 2023	40 4,954,451	6,120,094	0	0	0	11,074,545

REVENUES DETAIL

County Name:WAYNE COUNTY
County Number: 93

FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2022/2023
Taxes levied on Property	1 1,669,844	1,235,713	0	1,343,864	0		0		0		4,249,421
Less: Uncoll. Del. Taxes Levy Year	2 16,830	12,455		554							29,839
Less: Credits to Taxpayers	3 66,100	48,915		45,635							160,650
1000 Net Current Property Taxes	4 1,586,914	1,174,343		1,297,675							4,058,932
Delinq. Property Tax Revenue	5 459	8,202		314							8,975
11XX Penalties, Int, & Costs on Taxes	6 28,011										28,011
Other County Taxes:											
12XX Other County Taxes	7 243	180		144							567
13XX Voter Approved Local Option Taxes	8						632,358				632,358
14XX Gambling Taxes	9										0
15XX TIF Tax Revenues	10										0
16XX Utility Tax Replacement Excise Taxes	11 31,959	23,650		21,355							76,964
17XX Taxes Collected for Other Governments	11B										0
Subtotal	12 32,202	23,830	0	21,499	0	0	632,358	0	0	0	709,889
Intergovernmental Revenue:											
20XX State Shared Revenues	13					3,308,896					3,308,896
21X State Replacements Against Levied Taxes	14 66,100	48,915		45,635							160,650
22XX Other State Tax Replacements	15 24,248	17,944		6,973							49,165
23XX, 24XX State/Federal Pass-Thru Revenues	16 107,036	257,414	675,545	0		3,198					1,043,193
25XX Contributions from Other Intergovernmental Units	17 9,705	4,577	70,236	197,333							281,851
26XX, 27XX State Grants and Entitlements	18 194,794	0		27,210		30,630	8,614				261,248
28XX Federal Grants and Entitlements	19 133,216	0									133,216
29XX Payments in Lieu of Taxes	20 11,137	0									11,137
Subtotal	21 546,236	328,850	745,781	277,151	0	3,342,724	8,614	0	0	0	5,249,356
3XXX Licenses & Permits	22 1,008			11,145		20,382					32,535
4XXX, 5XXX Charges for Service	23 520,889	11,199		1,800		12	3,316				537,216
6XXX Use of Money & Property	24 337,582	20,000	985,876				37,774				1,381,232
8XXX Miscellaneous	25 17,150	678	58,453	1,089		291,712	7,057				376,139
Total Revenues	26 3,070,451	1,567,102	1,790,110	1,610,673	0	3,654,830	689,119	0	0	0	12,382,285
Other Financing Sources:											
Operating Transfers In:											
9000 From General Basic	27										70,957
9020 From Rural Services Basic	28						798,866				798,866
90XX From Other Budgetary Funds	29										0
Subtotal	30 0	0	0	0	0	869,823	0	0	0	0	869,823
91XX Proceeds/Gen Long-term Debt	31										0
92xx Proceeds/Capital Asset Sales	32 10,501										10,501
Total Revenues and Other Sources	33 3,080,952	1,567,102	1,790,110	1,610,673	0	4,524,653	689,119	0	0	0	13,262,609
Beginning Fund Balance - July 1, 2022	34 2,309,521	1,112,766	646,334	919,473	0	4,294,288	977,512	0	0	0	10,259,894
Total Resources	35 5,390,473	2,679,868	2,436,444	2,530,146	0	8,818,941	1,666,631	0	0	0	23,522,503

PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: WAYNE COUNTY County Number: 93
 FY 2022/2023 ANNUAL FINANCIAL REPORT
 10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023
Physical Health Services Program									
3000 - Personal & Family Health Services	172,406								172,406
3010 - Communicable Disease Prevention									0
3020 - Environmental Health				68,838					68,838
3040 - Health Administration	418,460	151,400							569,860
3050 - Support of Hospitals									0
Subtotal	590,866	151,400	0	68,838	0	0	0	0	811,104
Services to Poor Program									
3100 - Administration	5,844								5,844
3110 - General Welfare Services	30,005	5,633							35,638
3120 - Care in County Care Facility		311,373							311,373
Subtotal	35,849	317,006	0	0	0	0	0	0	352,855
Services to Military Veterans Program									
3200 - Administration	93,435	23,379					4,708		121,522
3210 - General Services to Veterans	13,973								13,973
Subtotal	107,408	23,379	0	0	0	0	4,708	0	135,495
Children's & Family Services									
3300 - Youth Guidance		1,467							1,467
3310 - Family Protective Services	5,000								5,000
3320 - Services for Disabled Children									0
Subtotal	5,000	1,467	0	0	0	0	0	0	6,467
Services to Other Adults Program									
3400 - Services to the Elderly	55,755								55,755
3410 - Other Social Services									0
3420 - Soc Serv Business Operations									0
Subtotal	55,755	0	0	0	0	0	0	0	55,755
Chemical Dependency Program									
3500 - Treatment Services									0
3510 - Preventive Services									0
3520 - Opioid Litigation Settlement			5,000						5,000
Subtotal	0	0	5,000	0	0	0	0	0	5,000
Total - Physical Health & Social	794,878	493,252	5,000	68,838	0	0	4,708	0	1,366,676

COUNTY ENVIRONMENT AND EDUCATION
 County Name: WAYNE COUNTY County Number: 93
 FY 2022/2023 ANNUAL FINANCIAL REPORT
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Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023
Environmental Quality Program									
6000 - Natural Resources Conservation	1			40,647					40,647
6010 - Weed Eradication	2								0
6020 - Solid Waste Disposal	3			30,560					30,560
6030 - Environmental Restoration	4			8,000					8,000
Subtotal	5	0	0	79,207	0	0	0	0	79,207
Conservation & Recreation Service Program									
6100 - Administration	6	28,747							28,747
6110 - Maintenance & Operations	7	118,080	1,100				25,405		119,185
6120 - Recreation & Environmental Educ.	8	38,314	6,548						44,862
Subtotal	9	226,755	48,111	0	0	0	25,405	0	301,371
Animal Control Program									
6200 - Animal Shelter	10								0
6210 - Animal Bounties & State									
Apiarist Expenses	11								0
Subtotal	12	0	0	0	0	0	0	0	0
County Development Program									
6300 - Land Use & Building Controls	13								0
6310 - Housing Rehabilitation & Develop.	14	65,000							65,000
6320 - Community Economic Development	15	21,775	2,072						23,847
Subtotal	16	86,775	2,072	0	0	0	0	0	88,847
Educational Services Program									
6400 - Libraries	17			25,651					25,651
6410 - Historic Preservation	18								0
6420 - Fair & 4-H Clubs	19	10,000							10,000
6430 - Fairgrounds	20								0
6440 - Memorial Halls	21								0
6450 - Other Educational Services	22	3,000							3,000
Subtotal	23	13,000	0	25,651	0	0	0	0	38,651
President or Governor Declared Disasters Program									
6500 - Property	24								0
6510 - Buildings	25								0
6520 - Equipment	26								0
6530 - Public Facilities	27								0
Subtotal	28	0	0	0	0	0	0	0	0
Total - County Environment and Education	29	50,183	1,100	104,858	0	0	25,405	0	508,076

ROADS & TRANSPORTATION
 County Name: WAYNE COUNTY County Number: 93
 FY 2022/2023 ANNUAL FINANCIAL REPORT
 10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023
Secondary Roads Administration & Engineering Program									
7000 - Administration						199,325			199,325
7010 - Engineering						304,089			304,089
Subtotal	0	0	0	0	0	503,414	0	0	503,414
Roadway Maintenance Program									
7100 - Bridges & Culverts						334,824			334,824
7110 - Roads						1,523,285			1,523,285
7120 - Snow & Ice Control						19,581			19,581
7130 - Traffic Controls						104,781			104,781
7140 - Road Clearing						120,764			120,764
Subtotal	0	0	0	0	0	2,103,235	0	0	2,103,235
General Roadway Expenditures Program									
7200 - Equipment						566,531			566,531
7210 - Equipment Operations						789,894			789,894
7220 - Tools, Materials & Supplies						103,546			103,546
7230 - Real Estate & Buildings						81,225			81,225
Subtotal	0	0	0	0	0	1,541,196	0	0	1,541,196
Mass Transit Program									
7300 - Air Transportation									0
7310 - Ground Transportation									0
Subtotal	0	0	0	0	0	0	0	0	0
Total - Roads & Transportation	0	0	0	0	0	4,147,845	0	0	4,147,845

GOVERNMENT SERVICES TO RESIDENTS
 County Name: WAYNE COUNTY County Number: 93
 FY 2022/2023 ANNUAL FINANCIAL REPORT
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Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023
Representation Services Program									
8000 - Elections Administration		46,057							46,057 1
8010 - Local Elections		4,277							4,277 2
8020 - Township Officials				4,296					4,296 3
Subtotal	0	50,334	0	4,296	0	0	0	0	54,630 4
State Administrative Services									
8100 - Motor Vehicle Registrations & Licensing	24,556	9,281							33,837 5
8101 - Driver Licenses Services	25,659	9,643							35,302 6
8110 - Recording of Public Documents	128,743	47,071					1,722		177,536 7
Subtotal	178,958	65,995	0	0	0	0	1,722	0	246,675 8
Total - Government Services to Residents	178,958	116,329	0	4,296	0	0	1,722	0	301,305 9

ADMINISTRATION
 County Name: WAYNE COUNTY County Number: 93
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 10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023
Policy & Administrative Program									
9000 - General County Management	189,559	45,320							234,879
9010 - Administrative Management Services	148,454	71,602							220,056
9020 - Treasury Management Services	107,881	37,959							145,840
9030 - Other Policy & Administration	31,946								31,946
9040 - Reimbursable MHDS Direct Expenses			60,644						60,644
Subtotal	477,840	154,881	60,644	0	0	0	0	0	693,365
Central Services Program									
9100 - General Services	57,509	110,404							167,913
9110 - Information Tech Services	171,097								171,097
9120 - GIS Systems									0
Subtotal	228,606	110,404	0	0	0	0	0	0	339,010
Risk Management Services Program									
9200 - Tort Liability									0
9210 - Safety of Workplace		149,819							149,819
9220 - Fidelity of Public Officers		2,284							2,284
9230 - Unemployment Compensation									0
Subtotal	0	152,103	0	0	0	0	0	0	152,103
Total - Administration	706,446	417,388	60,644	0	0	0	0	0	1,184,478

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: WAYNE COUNTY County Number: 93

FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2022/2023
Nonprogram Current Expenditures											
0010 - County Farm Operations	1										0
0020 - Interest on Short-Term Debt	2										0
0030 - Other Nonprogram Current	3		7,768				1,733				9,501
0040 - Other County Enterprises	4		957,094								957,094
Total - Nonprogram Current	5	0	964,862	0	0	0	1,733			0	966,595
Long-Term Debt Service											
0100 - Principal	6						225,000				225,000
0110 - Interest and Fiscal Changes	7						28,700				28,700
Total - Long-Term Debt Service	8	0	0	0	0	0	253,700		0	0	253,700
Capital Projects											
0200 - Roadway Construction	9					425,058					425,058
0210 - Conservation Land Acquisition & Dev.	10										0
0220 - Other Capital Projects	11		76,070								76,070
Total - Capital Projects	12	0	76,070	0	0	425,058	0	0	0	0	501,128
Expenditures Summary											
Total Public Safety and Legal Services	13	949,866	337,686	2,185	698,393	0	360,202				2,348,332
Total Physical Health and Social Services	14	794,878	493,252	5,000	68,838	0	4,708				1,366,676
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0				0
Total County Environment and Education	16	326,530	50,183	1,100	104,858	0	25,405				508,076
Total Roads & Transportation	17	0	0	0	0	4,147,845	0				4,147,845
Total Government Services to Residents	18	178,958	116,329	0	4,296	0	1,722				301,305
Total Administration	19	706,446	417,388	60,644	0	0	0				1,184,478
Total Nonprogram Current	20	0	0	964,862	0	0	1,733				966,595
Total Long-Term Debt Service	21	0	0	0	0	0	253,700		0		253,700
Total Capital Projects	22	0	0	76,070	0	425,058	0	0	0	0	501,128
Total - All Expenditures	23	2,956,678	1,414,838	1,109,861	876,385	0	647,470	0	0	0	11,578,135
Other Budgetary Financing Uses Operating Transfers Out											
To General Supplemental	24										0
To Rural Services Supplemental	25										0
To Secondary Roads	26	70,957			798,866						869,823
To Other Budgetary Funds	27										0
Total Operating Transfers Out	28	70,957	0	0	798,866	0	0	0	0	0	869,823
Refunded Debt/ Payments to Escrow	29										0
Increase (Decrease) In Reserves	30										0
Fund Balance - Nonspendable	31										0
Fund Balance - Restricted	32		1,265,030	329,412	854,895	4,246,038	1,019,161				7,714,536
Fund Balance - Committed	33			997,171							997,171
Fund Balance - Assigned	34										0
Fund Balance - Unassigned	35	2,362,838	0	0	0	0	0	0	0	0	2,362,838
Total Ending Fund Balance - June 30,	36	2,362,838	1,265,030	1,326,583	854,895	4,246,038	1,019,161	0	0	0	11,074,545
Total Requirements	37	5,390,473	2,679,868	2,436,444	2,530,146	8,818,941	1,666,631	0	0	0	23,522,503