

COUNTY NAME:	NOTICE OF PUBLIC HEARING – BUDGET ESTIMATE	CO NO:
Lyon	Fiscal Year July 1, 2018 - June 30, 2019	60

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date:	Meeting Time:	Meeting Location:
02-26-2018	11:00 A.M.	County Courthouse - 206 S 2nd Ave. Rock Rapids, IA

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.

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 Web Site (if available):	County Telephone Number:
www.lyoncountyiowa.com	712-472-8517

Iowa Department of Management Form 630 (Publish)	Budget 2018/2019	Re-Est 2017/2018	Actual 2016/2017	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES				
Taxes Levied on Property*	1 6,477,013	6,552,929	6,952,528	-3.48
Less: Uncollected Delinquent Taxes - Levy Year	2 0			
Less: Credits to Taxpayers	3 349,340	350,307	377,294	
Net Current Property Taxes	4 6,127,673	6,202,622	6,575,234	
Delinquent Property Tax Revenue	5 0		314	
Penalties, Interest & Costs on Taxes	6 25,070	25,253	24,906	
Other County Taxes/TIF Tax Revenues	7 1,910,429	1,914,740	1,991,125	-2.05
Intergovernmental	8 5,420,475	5,678,153	6,276,415	
Licenses & Permits	9 72,550	72,550	75,603	
Charges for Service	10 917,825	939,013	979,914	
Use of Money & Property	11 213,453	240,022	186,493	
Miscellaneous	12 103,166	210,121	434,466	
Subtotal Revenues	13 14,790,641	15,282,474	16,544,470	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 0		4,646,225	
Operating Transfers In	15 2,797,916	3,184,192	3,261,618	
Proceeds of Fixed Asset Sales	16 190,000	40,000	70,040	
Total Revenues & Other Sources	17 17,778,557	18,506,666	24,522,353	
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18 3,369,325	3,279,482	3,130,512	3.74
Physical Health and Social Services	19 656,846	646,659	594,942	5.07
Mental Health, ID & DD	20 117,540	252,121	248,113	-31.17
County Environment and Education	21 910,444	904,484	917,851	-0.4
Roads & Transportation	22 6,547,700	6,177,260	5,482,361	9.29
Government Services to Residents	23 468,444	516,709	507,543	-3.93
Administration	24 1,197,006	1,304,748	1,198,827	-0.08
Nonprogram Current	25 110,409	92,873	231,442	-30.93
Debt Service	26 597,500	615,519	298,420	41.5
Capital Projects	27 2,866,355	5,772,261	3,377,714	-7.88
Subtotal Expenditures	28 16,841,569	19,562,116	15,987,725	
Other Financing Uses:				
Operating Transfers Out	29 2,797,916	3,184,192	3,261,618	
Refunded Debt/Payments to Escrow	30 0			
Total Expenditures & Other Uses	31 19,639,485	22,746,308	19,249,343	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -1,860,928	-4,239,642	5,273,010	
Beginning Fund Balance - July 1,	33 8,797,171	13,036,813	7,763,803	
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0			
Fund Balance - Nonspendable	35 0			
Fund Balance - Restricted	36 3,431,367	5,905,335	9,091,057	
Fund Balance - Committed	37 715,476	560,532	484,677	
Fund Balance - Assigned	38 750,000	450,000	625,000	
Fund Balance - Unassigned	39 2,039,400	1,881,304	2,836,079	
Total Ending Fund Balance - June 30,	40 6,936,243	8,797,171	13,036,813	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	4,345,462	Urban Areas:	4.81994
Rural Only Levies*:	2,131,551	Rural Areas:	7.9687
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	575,409		
Utility Replacmnt. Excise Tax:	55,500	Date:	02-26-2018

Explanation of any significant items in the budget: