

<b>COUNTY NAME:</b>	<b>NOTICE OF PUBLIC HEARING – BUDGET ESTIMATE</b>	<b>CO NO:</b>
Lyon	Fiscal Year July 1, 2019 - June 30, 2020	60

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

<b>Meeting Date:</b>	<b>Meeting Time:</b>	<b>Meeting Location:</b>
03-05-2019	9:00 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:
<a href="https://www.lyoncountyia.com">https://www.lyoncountyia.com</a>	712-472-8517

Iowa Department of Management Form 630 (Publish)	Budget 2019/2020	Re-Est 2018/2019	Actual 2017/2018	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
Taxes Levied on Property*	1 6,938,808	6,477,013	6,578,414	2.7
Less: Uncollected Delinquent Taxes - Levy Year	2 0			
Less: Credits to Taxpayers	3 354,255	355,931	355,884	
Net Current Property Taxes	4 6,584,553	6,121,082	6,222,530	
Delinquent Property Tax Revenue	5 0		128	
Penalties, Interest & Costs on Taxes	6 25,070	25,070	23,882	
Other County Taxes/TIF Tax Revenues	7 2,048,982	2,001,758	1,858,725	4.99
Intergovernmental	8 5,919,282	6,399,112	5,739,215	
Licenses & Permits	9 76,050	75,000	62,334	
Charges for Service	10 958,746	934,397	955,388	
Use of Money & Property	11 297,521	286,293	279,105	
Miscellaneous	12 263,311	290,817	686,197	
<b>Subtotal Revenues</b>	13 16,173,515	16,133,529	15,827,504	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 0			
Operating Transfers In	15 3,765,567	2,997,916	3,649,192	
Proceeds of Fixed Asset Sales	16 150,000	190,000	35,604	
<b>Total Revenues &amp; Other Sources</b>	17 20,089,082	19,321,445	19,512,300	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18 3,511,588	3,578,001	3,240,452	4.1
Physical Health and Social Services	19 648,763	624,241	592,107	4.67
Mental Health, ID & DD	20 266,263	118,540	248,113	3.59
County Environment and Education	21 922,303	898,358	896,732	1.42
Roads & Transportation	22 5,635,000	8,016,440	5,555,267	0.72
Government Services to Residents	23 511,906	462,852	501,867	1
Administration	24 1,233,072	1,250,163	1,278,019	-1.77
Nonprogram Current	25 194,298	92,444	92,874	44.64
Debt Service	26 632,400	597,500	615,419	1.37
Capital Projects	27 3,186,000	2,846,000	5,915,522	-26.61
<b>Subtotal Expenditures</b>	28 16,741,593	18,484,539	18,936,372	
Other Financing Uses:				
Operating Transfers Out	29 3,765,567	2,997,916	3,649,192	
Refunded Debt/Payments to Escrow	30 0			
<b>Total Expenditures &amp; Other Uses</b>	31 20,507,160	21,482,455	22,585,564	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32 -418,078	-2,161,010	-3,073,264	
Beginning Fund Balance - July 1,	33 7,802,539	9,963,549	13,036,813	
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0			
Fund Balance - Nonspendable	35 0			
Fund Balance - Restricted	36 3,331,894	4,240,991	6,766,897	
Fund Balance - Committed	37 467,536	536,272	567,657	
Fund Balance - Assigned	38 350,000	818,400	450,000	
Fund Balance - Unassigned	39 3,235,031	2,206,876	2,178,995	
Total Ending Fund Balance - June 30,	40 7,384,461	7,802,539	9,963,549	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*: 4,630,120	Urban Areas: 4.83165
Rural Only Levies*: 2,308,688	Rural Areas: 8.02611
Special District Levies*: 0	Any special district tax rates not included.
TIF Tax Revenues: 655,298	
Utility Replacmnt. Excise Tax: 54,754	Date: 02-15-2019

Explanation of any significant items in the budget: