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|---------------------|---|--|---------------|
| COUNTY NAME: | NOTICE OF PUBLIC HEARING – BUDGET ESTIMATE | | CO NO: |
| 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:

| Meeting Date: | Meeting Time: | Meeting Location: |
|----------------------|----------------------|--|
| 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: | | | |
|--|----------------------------|----------------------------|----------------------------|---|
| https://www.lyoncountyiowa.com | 712-472-8517 | | | |
| Iowa Department of Management Form 630 (Publish) | Budget 2019/2020 | Re-Est 2018/2019 | Actual 2017/2018 | AVG Annual % CHG |
| REVENUES & OTHER FINANCING SOURCES | | | | |
| 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 |
| Subtotal Revenues | 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 |
| Total Revenues & Other Sources | 17 | 20,089,082 | 19,321,445 | 19,512,300 |
| EXPENDITURES & OTHER FINANCING USES | | | | |
| 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 |
| Subtotal Expenditures | 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 | | |
| Total Expenditures & Other Uses | 31 | 20,507,160 | 21,482,455 | 22,585,564 |
| Excess of Revenues & Other Sources over (under) Expenditures & Other Uses | 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:

| | |
|--------------------------------|-----------|
| Countywide Levies*: | 4,630,120 |
| Rural Only Levies*: | 2,308,688 |
| Special District Levies*: | 0 |
| TIF Tax Revenues: | 655,298 |
| Utility Replacmnt. Excise Tax: | 54,754 |

Proposed tax rates per \$1,000 taxable valuation:

Urban Areas: 4.83165

Rural Areas: 8.02611

Any special district tax rates not included.

Date: 02-15-2019

Explanation of any significant items in the budget: