

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2022 - June 30, 2023

County Name: LYON COUNTY County Number: 60

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

Meeting Date: 3/22/2022 Meeting Time: 08:45 AM Meeting Location: Lyon County Courthouse, 206 S 2nd Avenue, Rock Rapids, IA 51246

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

www.lyoncountyiowa.gov

(712) 472-8517

		Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	6,967,648	7,074,916	7,617,082	-4.36
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	327,600	346,677	396,283	
Net Current Property Taxes	4	6,640,048	6,728,239	7,220,799	
Delinquent Property Tax Revenue	5	0	0	43,032	
Penalties, Interest & Costs on Taxes	6	25,740	25,921	37,852	
Other County Taxes/TIF Tax Revenues	7	2,198,344	2,137,099	2,391,409	-4.12
Intergovernmental	8	6,841,572	8,035,464	7,277,576	
Licenses & Permits	9	68,900	66,200	95,252	
Charges for Service	10	1,075,445	1,034,448	1,171,051	
Use of Money & Property	11	123,366	125,126	175,025	
Miscellaneous	12	150,050	158,205	651,702	
Subtotal Revenues	13	17,123,465	18,310,702	19,063,698	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	2,675,000	0	
Operating Transfers In	15	7,554,417	5,606,956	4,739,037	
Proceeds of Fixed Asset Sales	16	0	1,000	41,807	
Total Revenues & Other Sources	17	24,677,882	26,593,658	23,844,542	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	4,515,439	4,066,890	3,471,539	14.05
Physical Health and Social Services	19	728,059	672,489	580,553	11.99
Mental Health, ID & DD	20	0	464,690	354,933	
County Environment and Education	21	1,040,445	1,033,769	900,612	7.48
Roads & Transportation	22	6,447,521	11,288,902	6,484,258	-0.28
Government Services to Residents	23	594,861	530,463	452,737	14.63
Administration	24	1,498,386	1,422,742	1,158,759	13.71
Nonprogram Current	25	501,493	113,193	120,665	103.86
Debt Service	26	631,595	818,908	631,300	0.02
Capital Projects	27	1,271,000	2,312,000	4,109,363	-44.39
Subtotal Expenditures	28	17,228,799	22,724,046	18,264,719	
Other Financing Uses:					
Operating Transfers Out	29	7,554,417	5,606,956	4,739,037	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	24,783,216	28,331,002	23,003,756	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-105,334	-1,737,344	840,786	
Beginning Fund Balance - July 1,	33	8,595,665	10,333,009	9,492,223	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,035,959	4,125,537	4,751,613	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	3,574,631	3,968,810	5,129,707	
Fund Balance - Unassigned	39	879,741	501,318	451,689	
Total Ending Fund Balance - June 30,	40	8,490,331	8,595,665	10,333,009	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	4,483,757				
Rural Only Levies*:	2,483,891	Urban Areas:	4.14218		
Special District Levies*:	0	Rural Areas:	7.18761		
TIF Tax Revenues:	572,493	Any special district tax rates not included.			
Utility Replacement Excise Tax:	48,331				

Explanation of any significant items in the budget or additional virtual meeting information:

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NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY

Fiscal Year July 1, 2022 - June 30, 2023

County Name: LYON COUNTY County Number: 60

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

Meeting Date: 2/22/2022 Meeting Time: 08:35 AM Meeting Location: Lyon County Courthouse**Contact Person: Jen Smit Contact Phone Number: (712) 472-8517**

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)
www.lyoncountyiowa.govCounty Telephone Number
(712) 472-8517

		Current Year Certified Property Tax FY 2021/2022	Budget Year Effective Property Tax FY 2022/2023	Budget Year Proposed Maximum Property Tax FY 2022/2023	Proposed Percentage Change
Taxable Valuations-General Services	1	1,053,207,684	1,090,029,887	1,090,029,887	
Requested Tax Dollars-General Basic	2	3,686,226		3,815,105	
Requested Tax Dollars-General Supplemental	3	595,000		850,000	
Requested Tax Dollars-General Services Total	4	4,281,226	4,281,226	4,665,105	8.97
Estimated Tax Rate-General Services	5	4.06494	3.92762	4.27980	
Taxable Valuations-Rural Services	6	791,584,605	821,188,958	821,188,958	
Requested Tax Dollars-Rural Basic	7	2,484,061		2,500,874	
Requested Tax Dollars-Rural Supplemental	8	0		0	
Requested Tax Dollars-Rural Services Total	9	2,484,061	2,484,061	2,500,874	0.68
Estimated Tax Rate-Rural Services	10	3.13809	3.02496	3.04543	

Explanation of increases in the budget:

General Supplemental increased due to insurance costs

If applicable, the above notice is also available online at:

www.lyoncountyiowa.gov

The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions.

Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing.

Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2022/2023 Capital Projects	Debt Service	Permanent	TOTALS Budget 2022/2023	TOTALS Re-Est 2021/2022	TOTALS Actual 2020/2021
	Taxes Levied on Property	1 4,483,757	2,483,891		0		6,967,648	7,074,916	7,617,082
	Less: Uncollected Delinquent Taxes - Levy Year	2 0	0		0		0	0	0
	Less: Credits to Taxpayers	3 224,510	103,090		0		327,600	346,677	396,283
	Net Current Property Taxes	4 4,259,247	2,380,801		0		6,640,048	6,728,239	7,220,799
	Delinquent Property Tax Revenue	5 0	0		0		0	0	43,032
	Penalties, Interest & Costs on Taxes	6 25,740			0		25,740	25,921	37,852
	Other County Taxes/TIF Tax Revenues	7 729,698	1,468,646	0	0	0	2,198,344	2,137,099	2,391,409
	Intergovernmental	8 637,860	6,203,712	0	0	0	6,841,572	8,035,464	7,277,576
	Licenses & Permits	9 41,050	27,850	0	0	0	68,900	66,200	95,252
	Charges for Service	10 920,295	155,150	0	0	0	1,075,445	1,034,448	1,171,051
	Use of Money & Property	11 122,786	580	0	0	0	123,366	125,126	175,025
	Miscellaneous	12 136,400	13,650	0	0	0	150,050	158,205	651,702
	Subtotal Revenues	13 6,873,076	10,250,389	0	0	0	17,123,465	18,310,702	19,063,698
	Other Financing Sources:								
	General Long-Term Debt Proceeds	14 0	0	0	0	0	0	2,675,000	0
	Operating Transfers In	15 100,000	7,059,217	0	395,200	0	7,554,417	5,606,956	4,739,037
	Proceeds of Fixed Asset Sales	16 0	0	0	0	0	0	1,000	41,807
	Total Revenues & Other Sources	17 6,973,076	17,309,606	0	395,200	0	24,677,882	26,593,658	23,844,542
	EXPENDITURES & OTHER FINANCING USES								
	Operating:								
	Public Safety and Legal Services	18 2,921,040	1,594,399			0	4,515,439	4,066,890	3,471,539
	Physical Health and Social Services	19 700,510	27,549			0	728,059	672,489	580,553
	Mental Health, ID & DD	20 0	0			0	0	464,690	354,933
	County Environment and Education	21 809,078	231,367			0	1,040,445	1,033,769	900,612
	Roads & Transportation	22 0	6,447,521			0	6,447,521	11,288,902	6,484,258
	Government Services to Residents	23 561,811	33,050			0	594,861	530,463	452,737
	Administration	24 1,443,877	54,509			0	1,498,386	1,422,742	1,158,759
	Nonprogram Current	25 100,000	401,493			0	501,493	113,193	120,665
	Debt Service	26 631,595	0		0	0	631,595	818,908	631,300
	Capital Projects	27 0	1,271,000	0	0	0	1,271,000	2,312,000	4,109,363
	Subtotal Expenditures	28 7,167,911	10,060,888	0	0	0	17,228,799	22,724,046	18,264,719
	Other Financing Uses:								
	Operating Transfers Out	29 248,942	7,305,475	0	0	0	7,554,417	5,606,956	4,739,037
	Refunded Debt/Payments to Esrow	30 0	0	0	0	0	0	0	0
	Total Expenditures & Other Uses	31 7,416,853	17,366,363	0	395,200	0	24,783,216	28,331,002	23,003,756
	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -443,777	-56,757	0	0	0	-105,334	-1,737,344	840,786
	Beginning Fund Balance - July 1, 2022	33 4,145,624	4,450,041	0	0	0	8,595,665	10,333,009	9,492,223
	Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0	0	0	0	0	0
	Fund Balance - Nonspendable	35 0	0	0	0	0	0	0	0
	Fund Balance - Restricted	36 127,216	3,908,743	0	0	0	4,035,959	4,125,537	4,751,613
	Fund Balance - Committed	37 0	0	0	0	0	0	0	0
	Fund Balance - Assigned	38 3,574,631	0	0	0	0	3,574,631	3,968,810	5,129,707
	Fund Balance - Unassigned	39 0	484,541	0	395,200	0	879,741	501,318	451,689
	Total Ending Fund Balance - June 30,	40 3,701,847	4,393,284	0	395,200	0	8,490,331	8,595,665	10,333,009

Proposed tax rate per \$1,000 valuation for County purposes: 4.14218 urban areas; 7.18761 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2022 - June 30, 2023

County Number: 60 County Name: LYON COUNTY Date Adopted: 3/22/2022

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		1,090,029,887		1,082,463,050	
General Basic	2	3,815,105		3.50000		3,788,621
+ Cemetery (Pioneer - 331.424B)	3	0		0.00000		0
= Total for General Basic	4	3,815,105				3,788,621
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	79,975				79,420
General Supplemental	6	700,000		0.64218		695,136
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7					0
Debt Service (from Form 703 col. I Countywide total)	9	0	1,158,757,242	0.00000	1,151,190,405	0
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	4,515,105		4.14218		4,483,757
B. All Rural Services Only Levies:	13		821,188,958		815,612,410	
Rural Services Basic	14	2,500,874		3.04543		2,483,891
Rural Services Supplemental	16	0		0.00000		0
Unified Law Enforcement	17	0		0.00000		0
Other	18	0		0.00000		0
Other	19	0		0.00000		0
Subtotal All Rural Services Only (B)	20	2,500,874		3.04543		2,483,891
Subtotal Countywide/All Rural Services (A + B)	21	7,015,979		7.18761		6,967,648
C. Special District Levies:						
Flood & Erosion	22	0		0.00000		0
Voted Emergency Medical Services (partial county)	23	0		0.00000		0
Other	24	0		0.00000		0
Other	25	0		0.00000		0
Other	26	0		0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	7,015,979				6,967,648

Compensation Schedule for FY 2022/2023

Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	109,981		
Auditor	69,203	1	Lyon County Reporter
Recorder	68,219	2	West Lyon Herald
Treasurer	68,219	3	
Sheriff	97,066	4	
Supervisors	28,882	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different	29,882		

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

(Board Chairperson) (Date) (County Auditor) (Date)

COUNTY AUDITOR'S CERTIFICATION
By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor Signature of Certification) (Date)

TOWNSHIP EMERGENCY SERVICES LEVIES

TOWNSHIP NAME	RECORD KEY	UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
	1			0		0
	2			0		0
	3			0		0
	4			0		0
	5			0		0
	6			0		0
	7			0		0
	8			0		0
	9			0		0
	10			0		0
	11			0		0
	12			0		0
	13			0		0
	14			0		0
	15			0		0
	16			0		0
	17			0		0
	18			0		0
	19			0		0
	20			0		0
	21			0		0
	22			0		0
	23			0		0
	24			0		0
	25			0		0
	26			0		0
	27			0		0
	28			0		0
	29			0		0
	30	0	0		0	0

REVENUES DETAIL

County Name: LYON COUNTY

County No: 60

	GENERAL FUND										SPECIAL REVENUE FUNDS										TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021										
TAXED LEVIED ON PROPERTY	1	3,788,621	695,136	2,483,891	0	0	0	0	0	0	6,967,648	7,074,916	7,617,082	1									
Less: Uncoll. Del. Taxes Levy Year	2													2									
Less: Credits to Taxpayers	3	192,800	31,710	103,090							327,600	346,677	396,283	3									
1000 Net Current Property Taxes	4	3,595,821	663,426	2,380,801	0	0	0	0	0	0	6,640,048	6,728,239	7,220,799	4									
1010 Delinq. Property Tax Revenue	5										0		43,032	5									
11XX Penalties, Int. & Costs on Taxes	6	25,740											37,852	6									
OTHER COUNTY TAXES/TIF REVENUES																							
12XX Other County Taxes	7	1,500	250	170										7									
13XX Voter Approved Local Option Taxes	8	140,000		879,000										8									
14XX Gambling Taxes	9	550,000												9									
15XX TIF Tax Revenues	10					572,493								10									
16XX Utility Tax Replacement Excise Taxes	11	26,484	4,864	16,983	0	0	0	0	0	0	48,331	48,781	57,267	11									
17XX Taxes Collected for Other Governments	11B	6,600									6,600	7,750	10,988	11B									
Subtotal	12	724,584	5,114	896,153	0	0	572,493	0	0	0	2,198,344	2,137,099	2,391,409	12									
INTERGOVERNMENTAL REVENUE																							
20XX State Shared Revenues	13					4,502,829								13									
21XX State Replacements Against Levied Taxes	14	192,800	31,710	103,090										14									
22XX Other State Tax Replacements	15	42,770	7,025	21,260										15									
23XX, 24XX State/Federal Pass-Thru Revenues	16	90,675					1,141,635							16									
25XX Contributions from Other Intergovernmental Units	17	159,240		310,656		70,872								17									
26XX, 27XX State Grants and Entitlements	18	68,000		4,500		36,710	10,160							18									
28XX Federal Grants and Entitlements	19	45,640				2,000								19									
29XX Payments in Lieu of Taxes	20													20									
Subtotal (lines 13 - 20)	21	599,125	38,735	439,506	0	109,582	5,654,624	0	0	0	6,841,572	8,035,464	7,277,576	21									
3XXX Licenses & Permits	22	41,050		17,850		10,000								22									
4XXX, 5XXX Charges for Service	23	920,295		150		3,000	152,000							23									
6XXX Use of Money & Property	24	122,786				580								24									
8XXX Miscellaneous	25	136,400		450		8,000	5,200							25									
Total Revenues	26	6,165,801	707,275	3,734,910	0	130,582	6,384,897	0	0	0	17,123,465	18,310,702	19,063,698	26									
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																							
9000 From General Basic	27					183,942	65,000							27									
9020 From Rural Services Basic	28					2,466,646	65,000							28									
90xx From Other Budgetary Funds	29	100,000				4,278,629								29									
Subtotal (lines 27 - 29)	30	100,000	0	0	0	6,929,217	130,000							30									
91XX Proceeds/Gen Long-Term Debt	31													31									
92XX Proceeds/Gen Capital Asset Sales	32													32									
Total Revenues and Other Sources	33	6,265,801	707,275	3,734,910	0	7,059,799	6,514,897	0	0	0	24,677,882	26,593,658	23,844,542	33									
Beginning Fund Balance - July 1, NaN	34	3,968,810	176,814	1,074,009		1,989,663	1,386,369							34									
Total Resources	35	10,234,611	884,089	4,808,919	0	9,049,462	7,901,266	0	0	0	33,273,547	36,926,667	33,336,765	35									
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0	0	0	0	0	0	0	0	0	0	2,277	36									

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES

County Name: LYON COUNTY

County No: 60

		GENERAL FUND					SPECIAL REVENUE FUNDS					TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021		
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1	198,500			1,105,399			228,000		1,531,899	1,273,552	1,171,995		
1010 - Investigations	2								0	0				
1020 - Unified Law Enforcement	3								0	0				
1030 - Contract Law Enforcement	4								0					
1040 - Law Enforcement Communications	5	378,330	43,436						421,766	377,439	358,640			
1050 - Adult Correctional Services	6	742,570	124,242						866,812	794,367	762,914			
1060 - Administration	7	475,023	15,502					214,000	704,525	432,521	422,655			
Subtotal	8	1,794,423	183,180	0	1,105,399	0	0	442,000	0	3,525,002	2,877,879	2,716,204		
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	9	367,393	61,504					47,000		475,897	410,870	362,869		
1110 - Medical Examiner	10	19,000							19,000	20,400	16,684			
1120 - Child Support Recovery	11								0					
Subtotal	12	386,393	61,504	0	0	0	0	47,000	0	494,897	431,270	379,553		
EMERGENCY SERVICES														
1200 - Ambulance Services	13	288,370	74,745							363,115	624,591	280,077		
1210 - Emergency Management	14	79,975							79,975	69,500	69,500			
1220 - Fire Protection & Rescue Services	15								0					
1230 - E911 Service Board	16								0					
Subtotal	17	368,345	74,745	0	0	0	0	0	0	443,090	694,091	349,577		
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations	18	200								200	200	126		
1410 - Research & Other Assistance	19	1,000							1,000	1,000	1,000			
1420 - Bailiff Services	20								0					
Subtotal	21	1,200	0	0	0	0	0	0	0	1,200	1,200	126		
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses	22									0		22		
1510 - (Reserved)	23											23		
1520 - Detention Services	24								0			24		
1530 - Court Costs	25								0			25		
1540 - Service of Civil Papers	26	18,000							18,000	18,000	18,983			
Subtotal	27	18,000	0	0	0	0	0	0	0	18,000	18,000	13,983		
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution	28									0		28		
1610 - Juvenile Representation Services	29								0			29		
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	33,250								33,250	44,450	12,096		
Subtotal	31	33,250	0	0	0	0	0	0	0	33,250	44,450	12,096		
Total - Public Safety & Legal Services	32	2,601,611	319,429	0	1,105,399	0	0	489,000	0	4,515,439	4,066,890	3,471,539		

SERVICE AREA 3

PHYSICAL HEALTH & SOCIAL SERVICES

County Name: LYON COUNTY

County No: 60

		GENERAL FUND					SPECIAL REVENUE FUNDS					TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021		
PHYSICAL HEALTH SERVICES PROGRAM														
1	3000 - Personal & Family Health Services								0					
2	3010 - Communicable Disease Prevention & Control Services								0					
3	3020 - Environmental Health				27,549				27,549	28,461	23,339	3		
4	3040 - Health Administration	512,337	62,735						575,072	520,635	467,574	4		
5	3050 - Support of Hospitals								0			5		
6	Subtotal	512,337	62,735	0	27,549	0	0	0	602,621	549,096	490,913	6		
SERVICES TO POOR PROGRAM														
7	3100 - Administration	3,500												
8	3110 - General Welfare Services	20,691							3,500	6,720	6,088	7		
9	3120 - Care in County Care Facility								20,691	17,500	5,423	8		
10	Subtotal	24,191	0	0	0	0	0	0	24,191	24,220	11,511	10		
SERVICES TO MILITARY VETERANS PROGRAM														
11	3200 - Administration	48,567												
12	3210 - General Services to Veterans	8,725							8,725	8,725	2,060	12		
13	Subtotal	57,292	0	0	0	0	0	0	57,292	55,186	44,791	13		
CHILDREN'S & FAMILY SERVICES PROGRAM														
14	3300 - Youth Guidance													
15	3310 - Family Protective Services	10,500							10,500	10,500	10,500	15		
16	3320 - Services for Disabled Children											16		
17	Subtotal	10,500	0	0	0	0	0	0	10,500	10,500	10,500	17		
SERVICES TO OTHER ADULTS PROGRAM														
18	3400 - Services to the Elderly	10,955												
19	3410 - Other Social Services	9,500							10,955	9,987	9,987	18		
20	3420 - Social Services Business Operations								9,500	9,500	12,056	19		
21	Subtotal	20,455	0	0	0	0	0	0	20,455	19,487	22,043	20		
CHEMICAL DEPENDENCY PROGRAM														
22	3500 - Treatment Services	13,000												
23	3510 - Preventive Services								13,000	14,000	795	22		
24	Subtotal	13,000	0	0	0	0	0	0	13,000	14,000	795	23		
25	TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	637,775	62,735	0	27,549	0	0	0	728,059	672,489	580,553	25		

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: LYON COUNTY

County No: 60

		TOTALS			
			Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021
SERVICES TO PERSONS WITH:					
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS					
400X - Information & Education Services	1	0			
402X - Coordination Services	2	0	86,477		76,855
403X - Personal & Environ. Sprt	3	0			
404X - Treatment Services	4	0			
405X - Vocational & Day Services	5	0			
406X - Lic/Cert. Living Arrangements	6	0			
407X - Inst/Hospital & Commit Services	7	0			
Subtotal	8	0	86,477		76,855
42XX - INTELLECTUAL DISABILITY					
420X - Information & Education Services	9	0			
422X - Coordination Services	10	0			
423X - Personal & Environ. Sprt	11	0			
424X - Treatment Services	12	0			
425X - Vocational & Day Services	13	0			
426X - Lic/Cert. Living Arrangements	14	0			
427X - Inst/Hospital & Commit Services	15	0			
Subtotal	16	0	0	0	0
43XX - OTHER DEVELOPMENTAL DISABILITIES					
430X - Information & Education Services	17	0			
432X - Coordination Services	18	0			
433X - Personal & Environ. Sprt	19	0			
434X - Treatment Services	20	0			
435X - Vocational & Day Services	21	0			
436X - Lic/Cert. Living Arrangements	22	0			
437X - Inst/Hospital & Commit Services	23	0			
Subtotal	24	0	0	0	0
44XX - GENERAL ADMINISTRATION					
4411 - Direct Administration	25	0			
4412 - Purchased Administration	26	0			
4413 - Distrib to Regional Fiscal Agent	27	0	378,213		278,078
Subtotal	28	0	378,213		278,078
45XX - COUNTY PRVD CASE MGMT					
Subtotal	29	0			
46XX - COUNTY PRVD SERVICES					
Subtotal	30	0			
47XX - BRAIN INJURY					
470X - Information & Education Services	31	0			
472X - Coordination Services	32	0			
473X - Personal & Environ. Sprt	33	0			
474X - Treatment Services	34	0			
475X - Vocational & Day Services	35	0			
476X - Lic/Cert. Living Arrangements	36	0			
477X - Inst/Hospital & Commit Services	37	0			
Subtotal	38	0	0	0	0
Total - Mental Health, ID & DD					
	39	0	464,690		354,933

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
ENVIRONMENTAL QUALITY PROGRAM												
6000 - Natural Resources Conservation	120								120	120	1	
6010 - Weed Eradication				13,560					13,560	13,655	2	
6020 - Solid Waste Disposal									0	0	3	
6030 - Environmental Restoration									0	0	4	
Subtotal	120	0	0	13,560	0	0	0	0	13,680	13,775	5	
CONSERVATION & RECREATION SERVICES PROGRAM												
6100 - Administration	167,292	15,816							183,108	170,402	6	
6110 - Maintenance & Operations	457,822	30,189							488,011	506,765	7	
6120 - Recreation & Environmental Educ.	82,683	21,136							103,819	105,753	8	
Subtotal	707,797	67,141	0	0	0	0	0	0	774,938	782,920	9	
ANIMAL CONTROL PROGRAM												
6200 - Animal Shelter									0	0	10	
6210 - Animal Bounties & State Apiarist Expenses	50								50	50	11	
Subtotal	50	0	0	0	0	0	0	0	50	50	12	
COUNTY DEVELOPMENT PROGRAM												
6300 - Land Use & Building Controls				12,530					12,530	11,667	13	
6310 - Housing Rehabilitation & Develop.							125,277		127,247	122,357	14	
6320 - Community Economic Development	1,970								127,247	134,024	15	
Subtotal	1,970	0	0	12,530	0	0	125,277	0	139,777	134,024	16	
EDUCATIONAL SERVICES PROGRAM												
6400 - Libraries				80,000					80,000	80,000	17	
6410 - Historic Preservation	7,000								7,000	7,000	18	
6420 - Fair & 4-H Clubs	25,000								25,000	16,000	19	
6430 - Fairgrounds									0	0	20	
6440 - Memorial Halls									0	0	21	
6450 - Other Educational Services									0	0	22	
Subtotal	32,000	0	0	80,000	0	0	0	0	112,000	103,000	23	
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM												
6500 - Property									0	0	24	
6510 - Buildings									0	0	25	
6520 - Equipment									0	0	26	
6530 - Public Facilities									0	0	27	
Subtotal	0	0	0	0	0	0	0	0	0	0	28	
Total - County Environment and Education	741,937	67,141	0	106,090	0	0	125,277	0	1,040,445	1,033,769	29	

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021				
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM															
7000 - Administration						396,420			396,420	370,697	396,468				
7010 - Engineering						736,304			736,304	606,510	576,000				
Subtotal	0	0	0	0	0	1,132,724	0	0	1,132,724	977,207	972,468				
ROADWAY MAINTENANCE PROGRAM															
7100 - Bridges & Culverts						309,843			309,843	289,327	326,583				
7110 - Roads						2,451,025			2,451,025	3,915,857	2,709,076				
7120 - Snow & Ice Control						557,352			557,352	483,659	232,415				
7130 - Traffic Controls						143,596			143,596	127,151	74,495				
7140 - Road Clearing						85,196			85,196	72,657	56,859				
Subtotal	0	0	0	0	0	3,547,012	0	0	3,547,012	4,888,651	3,399,428				
GENERAL ROADWAY EXPENDITURES PROGRAM															
7200 - New Equipment						260,000			260,000	3,690,000	878,846				
7210 - Equipment Operations						1,207,785			1,207,785	1,027,410	1,141,241				
7220 - Tools, Materials & Supplies						200,000			200,000	105,634	79,840				
7230 - Real Estate & Buildings						100,000			100,000	600,000	12,435				
Subtotal	0	0	0	0	0	1,767,785	0	0	1,767,785	5,423,044	2,112,362				
MASS TRANSIT PROGRAM															
7300 - Air Transportation									0		15				
7310 - Ground Transportation									0		16				
Subtotal	0	0	0	0	0	0	0	0	0	0	0				
Total - Roads & Transportation	0	0	0	0	0	6,447,521	0	0	6,447,521	11,288,902	6,484,258				

SERVICE AREA 9

ADMINISTRATION

County Name: LYON COUNTY

County No: 60

		GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS	
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
POLICY & ADMINISTRATION PROGRAM													
	9000 - General County Management	1	199,565	88,650						288,215	274,018	243,593	
	9010 - Administrative Management Services	2	236,131	68,631			25,000			329,762	288,834	276,304	
	9020 - Treasury Management Services	3	167,924	18,451						186,375	177,466	172,200	
	9030 - Other Policy & Administration	4	97,042							97,042	96,796	86,761	
	9040 - Reimbursable MHDS Direct Expenses	5	85,610							85,610		5	
	Subtotal	6	786,272	175,732	0	0	0	25,000	0	987,004	837,114	778,858	
CENTRAL SERVICES PROGRAM													
	9100 - General Services	7	186,034	26,400						222,434	212,454	172,892	
	9110 - Information Tech Services	8	125,939		19,509			10,000		145,448	246,954	114,465	
	9120 - GIS Systems	9								0		9	
	Subtotal	10	311,973	26,400	0	19,509	0	10,000	0	367,882	459,408	287,357	
RISK MANAGEMENT SERVICES PROGRAM													
	9200 - Tort Liability	11	44,700							44,700	38,200	19,974	
	9210 - Safety of Workplace	12	80,100							80,100	71,520	59,509	
	9220 - Fidelity of Public Officers	13	14,800							14,800	13,200	10,879	
	9230 - Unemployment Compensation	14	3,900							3,900	3,300	2,182	
	Subtotal	15	143,500	0	0	0	0	0	0	143,500	126,220	92,544	
	Total - Administration	16	1,241,745	202,132	0	19,509	0	35,000	0	1,498,386	1,422,742	1,158,759	

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: LYON COUNTY

County No: 60

GENERAL FUND		SPECIAL REVENUE FUNDS										TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
NONPROGRAM CURRENT EXPENDITURES														
0010 - County Farm Operations											0			
0020 - Interest on Short-Term Debt											0			
0030 - Other Nonprogram Current	100,000						401,493				501,493	113,193	120,665	
0040 - Other County Enterprises											0			
Total - Nonprogram Current	100,000	0	0	0	0	0	401,493			0	501,493	113,193	120,665	
LONG-TERM DEBT SERVICE														
0100 - Principal	585,000										585,000	756,000	560,000	
0110 - Interest and Fiscal Charges	46,595										46,595	62,908	71,300	
Total Long-term Debt Service	631,595	0	0	0	0	0	0		0	0	631,595	818,908	631,300	
CAPITAL PROJECTS														
0200 - Roadway Construction						171,000					171,000	2,177,000	2,617,106	
0210 - Conservation Land Acquisition & Dev.							100,000				100,000	1,492,257	1,492,257	
0220 - Other Capital Projects							1,000,000				1,000,000		11	
Total Capital Projects	0	0	0	0	0	171,000	1,100,000	0	0	0	1,271,000	2,312,000	4,109,363	
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	2,601,611	319,429	0	1,105,399	0	0	489,000			0	4,515,439	4,066,890	3,471,539	
Total Physical Health and Social Services	637,775	62,735	0	27,549	0	0	0			0	728,059	672,489	580,553	
Total Mental Health, ID & DD	0	0	0	0	0	0	0			0	0	464,690	354,933	
Total County Environment and Education	741,937	67,141	0	106,090	0	0	125,277			0	1,040,445	1,033,769	900,612	
Total Roads & Transportation	0	0	0	0	0	6,447,521	0			0	6,447,521	11,288,902	6,484,258	
Total Government Services to Residents	456,375	105,436	0	3,050	0	0	30,000			0	594,861	530,463	452,737	
Total Administration	1,241,745	202,132	0	19,509	0	0	35,000			0	1,498,386	1,422,742	1,158,759	
Total Nonprogram Current	100,000	0	0	0	0	0	401,493			0	501,493	113,193	120,665	
Total Long-Term Debt Service	631,595	0	0	0	0	0	0			0	631,595	818,908	631,300	
Total Capital Projects	0	0	0	0	0	171,000	1,100,000	0	0	0	1,271,000	2,312,000	4,109,363	
Total - All Expenditures	6,411,038	756,873	0	1,261,597	0	6,618,521	2,180,770	0	0	0	17,228,799	22,724,046	18,264,719	
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
To General Supplemental											0			
To Rural Services Supplemental											0			
To Secondary Roads	183,942			2,466,646			4,278,629				6,929,217	5,287,656	2,984,037	
To Other Budgetary Funds	65,000			65,000			495,200				625,200	319,300	1,755,000	
Total Operating Transfers Out	248,942	0	0	2,531,646	0	0	4,773,829	0	0	0	7,554,417	5,606,956	4,739,037	
REFUNDED DEBT/PAYMENTS TO ESCROW														
Increase (Decrease) In Reserves											0		29	
Fund Balance - Nonspendable											0		30	
Fund Balance - Restricted		127,216		1,015,676		2,401,941	491,126				4,035,959	4,125,537	4,751,613	
Fund Balance - Committed											0		31	
Fund Balance - Assigned	3,574,631										3,574,631	3,968,810	5,129,707	
Fund Balance - Unassigned	0	0	0	0	0	29,000	455,541	0	395,200	0	879,741	501,318	451,689	
Total Ending Fund Balance - June 30,	3,574,631	127,216	0	1,015,676	0	2,430,941	946,667	0	395,200	0	8,490,331	8,595,665	10,333,009	
Total Requirements	10,234,611	884,089	0	4,808,919	0	9,049,462	7,901,266	0	395,200	0	33,273,547	36,926,667	33,336,765	

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service

Project Name	Amount of Issue	Debt Resolution Number	Principal Due 2022/2023	Interest Due 2022/2023	Bond Registration Due 2022/2023	TOTAL OBLIGATION 2022/2023	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
Go Bonds Secondary Roads	1 4,500,000	2017-20	585,000	45,375	600	630,975	630,975	0
	2					0		0
	3					0		0
	4					0		0
	5					0		0
	6					0		0
	7					0		0
	8					0		0
	9					0		0
	10					0		0
	11					0		0
	12					0		0
	13					0		0
	14					0		0
	15					0		0
	16					0		0
	17					0		0
	18					0		0
	19					0		0
	20					0		0
TOTALS FOR COUNTYWIDE DEBT SERVICE:			585,000	45,375	600	630,975	630,975	0

This area, lines 21 through 25, is for Partial County Debt Service Only – Such as for Special Assessment District Debt Service

	21	22	23	24	25
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:					

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

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a Rural 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 3.95 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

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

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

-

Comparison of the proposed general basic rate with the statutory maximum 3.95000 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

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