

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
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: 4/11/2023 Meeting Time: 08:45 AM Meeting Location: Lyon County Courthouse

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-budget-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)
www.lyoncounty.iowa.gov

County Telephone Number
 (712) 472-8517

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	6,970,412	6,967,648	6,967,001	0.02
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	246,680	330,239	352,184	
Net Current Property Taxes	4	6,723,732	6,637,409	6,614,817	
Delinquent Property Tax Revenue	5	0	0	903	
Penalties, Interest & Costs on Taxes	6	0	25,740	25,134	
Other County Taxes/TIF Tax Revenues	7	2,302,351	2,353,992	2,716,741	-7.94
Intergovernmental	8	5,275,268	6,973,173	7,847,635	
Licenses & Permits	9	65,800	76,632	68,980	
Charges for Service	10	1,069,531	1,107,081	1,191,178	
Use of Money & Property	11	395,023	497,126	190,432	
Miscellaneous	12	144,000	245,658	344,256	
Subtotal Revenues	13	15,975,705	17,916,811	19,000,076	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	2,675,000	
Operating Transfers In	15	7,766,787	7,513,417	4,879,752	
Proceeds of Fixed Asset Sales	16	0	1,600	12,420	
Total Revenues & Other Sources	17	23,742,492	25,431,828	26,567,248	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	4,372,091	4,344,706	3,966,648	4.99
Physical Health and Social Services	19	796,161	677,947	605,881	14.63
Mental Health, ID & DD	20	0	0	354,644	
County Environment and Education	21	1,075,904	1,035,428	1,015,864	2.91
Roads & Transportation	22	8,221,973	8,000,399	7,506,379	4.66
Government Services to Residents	23	706,167	575,328	507,287	17.99
Administration	24	1,978,994	1,514,878	1,352,375	20.97
Nonprogram Current	25	148,263	411,493	113,324	14.38
Debt Service	26	1,073,770	1,063,795	818,187	14.56
Capital Projects	27	1,853,491	620,929	769,567	55.19
Subtotal Expenditures	28	20,226,814	18,244,903	17,010,156	
Other Financing Uses:					
Operating Transfers Out	29	7,766,787	7,513,417	4,879,752	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	27,993,601	25,758,320	21,889,908	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-4,251,109	-326,492	4,677,340	
Beginning Fund Balance - July 1,	33	14,683,858	15,010,350	10,333,010	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	5,648,287	8,855,986	9,558,181	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	4,286,777	5,223,761	4,921,355	
Fund Balance - Unassigned	39	497,685	604,111	530,814	
Total Ending Fund Balance - June 30,	40	10,432,749	14,683,858	15,010,350	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	4,486,100	Urban Areas:		4.03616	
Rural Only Levies*:	2,484,312	Rural Areas:		6.99173	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	609,263				
Utility Replacement Excise Tax:	47,198				

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

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2023 - June 30, 2024
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: 3/14/2023 Meeting Time: 08:45 AM Meeting Location: Lyon County Courthouse
Contact Person: Jen Smit Contact Phone Number: (712) 472-8517 ext: 5

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.lyoncounty.iowa.gov

County Telephone Number
(712) 472-8517

		Current Year Certified Property Tax FY 2022/2023	Budget Year Effective Property Tax FY 2023/2024	Budget Year Proposed Maximum Property Tax FY 2023/2024	Proposed Percentage Change
Taxable Valuations-General Services	1	1,090,029,887	1,119,067,359	1,119,067,359	
Requested Tax Dollars-General Basic	2	3,815,105		3,971,803	
Requested Tax Dollars-General Supplemental	3	700,000		900,000	
Requested Tax Dollars-General Services Total	4	4,515,105	4,515,105	4,871,803	7.90
Estimated Tax Rate-General Services	5	4.14218	4.03470	4.35345	
Taxable Valuations-Rural Services	6	821,188,958	846,155,502	846,155,502	
Requested Tax Dollars-Rural Basic	7	2,500,874		2,638,002	
Requested Tax Dollars-Rural Supplemental	8	0		0	
Requested Tax Dollars-Rural Services Total	9	2,500,874	2,500,874	2,638,002	5.48
Estimated Tax Rate-Rural Services	10	3.04543	2.95557	3.11763	

Explanation of increases in the budget:

General supplemental was increased to cover health insurance increases Rural supplemental is at maximum due to limitation due to LOST tax relief

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

www.lyoncounty.iowa.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

		General	Special Revenue	TOTALS Budget 2023/2024 Capital Projects	Debt Service	Permanent	TOTALS Budget 2023/2024	TOTALS Re-Est 2022/2023	TOTALS Actual 2021/2022
	Taxes Levied on Property	1 4,486,100	2,484,312		0		6,970,412	6,967,648	6,967,001
	Less: Uncollected Delinquent Taxes - Levy Year	2 0	0		0		0	0	0
	Less: Credits to Taxpayers	3 159,830	86,850		0		246,680	330,239	352,184
	Net Current Property Taxes	4 4,326,270	2,397,462		0		6,723,732	6,637,409	6,614,817
	Delinquent Property Tax Revenue	5 0	0		0		0	0	903
	Penalties, Interest & Costs on Taxes	6 0	0		0		0	25,740	25,134
	Other County Taxes/TIF Tax Revenues	7 799,326	1,503,025	0	0	0	2,302,351	2,353,992	2,716,741
	Intergovernmental	8 584,163	4,691,105	0	0	0	5,275,268	6,973,173	7,847,635
	Licenses & Permits	9 45,200	20,600	0	0	0	65,800	76,632	68,980
	Charges for Service	10 1,022,231	47,300	0	0	0	1,069,531	1,107,081	1,191,178
	Use of Money & Property	11 281,723	53,300	0	60,000	0	395,023	497,126	190,432
	Miscellaneous	12 131,700	12,300	0	0	0	144,000	245,658	344,256
	Subtotal Revenues	13 7,190,613	8,725,092	0	60,000	0	15,975,705	17,916,811	19,000,076
	Other Financing Sources:								
	General Long-Term Debt Proceeds	14 0	0	0	0	0	0	0	2,675,000
	Operating Transfers In	15 350,000	6,979,787	0	437,000	0	7,766,787	7,513,417	4,879,752
	Proceeds of Fixed Asset Sales	16 0	0	0	0	0	0	1,600	12,420
	Total Revenues & Other Sources	17 7,540,613	15,704,879	0	497,000	0	23,742,492	25,431,828	26,567,248
	EXPENDITURES & OTHER FINANCING USES								
	Operating:								
	Public Safety and Legal Services	18 3,091,966	1,280,125		0	0	4,372,091	4,344,706	3,966,648
	Physical Health and Social Services	19 695,216	100,945		0	0	796,161	677,947	605,881
	Mental Health, ID & DD	20 0	0		0	0	0	0	354,644
	County Environment and Education	21 850,764	225,140		0	0	1,075,904	1,035,428	1,015,864
	Roads & Transportation	22 0	8,221,973		0	0	8,221,973	8,000,399	7,506,379
	Government Services to Residents	23 687,002	19,165		0	0	706,167	575,328	507,287
	Administration	24 1,944,470	34,524		0	0	1,978,994	1,514,878	1,352,375
	Nonprogram Current	25 50,000	98,263		0	0	148,263	411,493	113,324
	Debt Service	26 636,770	0		437,000	0	1,073,770	1,063,795	818,187
	Capital Projects	27 0	1,853,491		0	0	1,853,491	620,929	769,567
	Subtotal Expenditures	28 7,956,188	11,833,626	0	437,000	0	20,226,814	18,244,903	17,010,156
	Other Financing Uses:								
	Operating Transfers Out	29 503,843	7,262,944		0	0	7,766,787	7,513,417	4,879,752
	Refunded Debt/Payments to Escrow	30 0	0		0	0	0	0	0
	Total Expenditures & Other Uses	31 8,460,031	19,096,570	0	437,000	0	27,993,601	25,758,320	21,889,908
	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -919,418	-3,391,691	0	60,000	0	-4,251,109	-326,492	4,677,340
	Beginning Fund Balance - July 1, 2023	33 5,426,144	8,655,272	0	602,442	0	14,683,858	15,010,350	10,333,010
	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	36 219,949	4,765,896	0	662,442	0	5,648,287	8,855,986	9,558,181
	Fund Balance - Committed	37 0	0	0	0	0	0	0	0
	Fund Balance - Assigned	38 4,286,777	0	0	0	0	4,286,777	5,223,761	4,921,355
	Fund Balance - Unassigned	39 0	497,685	0	0	0	497,685	604,111	530,814
	Total Ending Fund Balance - June 30,	40 4,506,726	5,263,581	0	662,442	0	10,432,749	14,683,858	15,010,350

Proposed tax rate per \$1,000 valuation for County purposes: 4.03616 urban areas; 6.99173 rural areas; Any special district rates excluded.

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	0

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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1	207,500							207,500	1,597,685	1,250,388	1		
1010 - Investigations	2			1,264,625					1,264,625			2		
1020 - Unified Law Enforcement	3								0			3		
1030 - Contract Law Enforcement	4								0			4		
1040 - Law Enforcement Communications	5	404,244	38,930						443,174	414,475	381,708	5		
1050 - Adult Correctional Services	6	793,461	110,300						903,761	834,570	774,903	6		
1060 - Administration	7	512,467	16,834				6,000		535,301	519,237	424,424	7		
Subtotal	8	1,917,672	166,064	0	1,264,625	0	6,000	0	3,354,361	3,365,967	2,831,423	8		
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	9	382,988	61,830				9,500		454,318	449,342	368,588	9		
1110 - Medical Examiner	10	19,000							19,000	19,000	11,305	10		
1120 - Child Support Recovery	11								0			11		
Subtotal	12	401,988	61,830	0	0	0	9,500	0	473,318	468,342	379,893	12		
EMERGENCY SERVICES														
1200 - Ambulance Services	13	332,259	71,000						403,259	375,972	638,745	13		
1210 - Emergency Management	14	86,703							86,703	79,975	69,500	14		
1220 - Fire Protection & Rescue Services	15								0			15		
1230 - E911 Service Board	16								0			16		
Subtotal	17	418,962	71,000	0	0	0	0	0	489,962	455,947	708,245	17		
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations	18	200							200	200	126	18		
1410 - Research & Other Assistance	19	1,000							1,000	1,000		19		
1420 - Bailiff Services	20								0			20		
Subtotal	21	1,200	0	0	0	0	0	0	1,200	1,200	126	21		
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	20,000							20,000	20,000	17,993	26		
Subtotal	27	20,000	0	0	0	0	0	0	20,000	20,000	17,993	27		
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	33,250	28,968	30		
Subtotal	31	33,250	0	0	0	0	0	0	33,250	33,250	28,968	31		
Total - Public Safety & Legal Services	32	2,793,072	298,894	0	1,264,625	0	15,500	0	4,372,091	4,344,706	3,966,648	32		

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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
PHYSICAL HEALTH SERVICES PROGRAM														
3000 - Personal & Family Health Services	1							0				1		
3010 - Communicable Disease Prevention & Control Services	2							0				2		
3020 - Environmental Health	3			100,895				100,895	56,818	18,659		3		
3040 - Health Administration	4	84,726						568,444	499,832	493,045		4		
3050 - Support of Hospitals	5							0				5		
Subtotal	6	84,726	0	100,895	0	0	0	669,339	556,650	511,704		6		
SERVICES TO POOR PROGRAM														
3100 - Administration	7	6,711						6,711	4,040	6,097		7		
3110 - General Welfare Services	8	15,300						15,300	20,691	6,114		8		
3120 - Care in County Care Facility	9							0				9		
Subtotal	10	22,011	0	0	0	0	0	22,011	24,731	12,211		10		
SERVICES TO MILITARY VETERANS PROGRAM														
3200 - Administration	11	51,215						51,215	47,686	48,682		11		
3210 - General Services to Veterans	12	7,975						7,975	4,875	2,344		12		
Subtotal	13	59,190	0	0	0	0	0	59,190	52,561	51,026		13		
CHILDREN'S & FAMILY SERVICES PROGRAM														
3300 - Youth Guidance	14							0				14		
3310 - Family Protective Services	15	12,500						12,500	10,500	10,500		15		
3320 - Services for Disabled Children	16							0				16		
Subtotal	17	12,500	0	0	0	0	0	12,500	10,500	10,500		17		
SERVICES TO OTHER ADULTS PROGRAM														
3400 - Services to the Elderly	18	11,071						11,071	10,955	9,987		18		
3410 - Other Social Services	19	11,000						11,000	9,500	9,012		19		
3420 - Social Services Business Operations	20							0				20		
Subtotal	21	22,071	0	0	0	0	0	22,071	20,455	18,999		21		
CHEMICAL DEPENDENCY PROGRAM														
3500 - Treatment Services	22	11,000						11,000	13,000	1,441		22		
3510 - Preventive Services	23							0				23		
3520 - Opioid Litigation Settlement	24						50	50	50	50		24		
Subtotal	25	11,000	0	0	0	0	50	11,050	13,050	1,441		25		
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	610,490	84,726	0	100,895	0	50	796,161	677,947	605,881		26		

		TOTALS	
			Actual 2021/2022
SERVICES TO PERSONS WITH:			
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS			
400X - Information & Education Services	1		
402X - Coordination Services	2		83,172
403X- Personal & Environ. Sprt	3		
404X- Treatment Services	4		
405X- Vocational & Day Services	5		
406X- Lic/ Cert. Living Arrangements	6		
407X - Inst/Hospital & Commit Services	7		
Subtotal	8		83,172
42XX - INTELLECTUAL DISABILITY			
420X - Information & Education Services	9		
422X - Coordination Services	10		
423X- Personal & Environ. Sprt	11		
424X- Treatment Services	12		
425X- Vocational & Day Services	13		
426X- Lic/ Cert. Living Arrangements	14		
427X - Inst/Hospital & Commit Services	15		
Subtotal	16		0
43XX - OTHER DEVELOPMENTAL DISABILITIES			
430X - Information & Education Services	17		
432X - Coordination Services	18		
433X- Personal & Environ. Sprt	19		
434X- Treatment Services	20		
435X- Vocational & Day Services	21		
436X- Lic/ Cert. Living Arrangements	22		
437X - Inst/Hospital & Commit Services	23		
Subtotal	24		0
44XX - GENERAL ADMINISTRATION			
4411 - Direct Administration	25		
4412 - Purchased Administration	26		
4413 - Distrib to Regional Fiscal Agent	27		271,472
Subtotal	28		271,472
45XX - COUNTY PRVD CASE MGMT			
Subtotal	29		
46XX - COUNTY PRVD SERVICES			
Subtotal	30		
47XX - BRAIN INJURY			
470X - Information & Education Services	31		
472X - Coordination Services	32		
473X- Personal & Environ. Sprt	33		
474X- Treatment Services	34		
475X- Vocational & Day Services	35		
476X- Lic/ Cert. Living Arrangements	36		
477X - Inst/Hospital & Commit Services	37		
Subtotal	38		0
Total - Mental Health, ID & DD	39		354,644

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022				
ENVIRONMENTAL QUALITY PROGRAM															
6000 - Natural Resources Conservation	120								120	120					
6010 - Weed Eradication				13,015					13,015	12,965	12,144				
6020 - Solid Waste Disposal									0						
6030 - Environmental Restoration									0						
Subtotal	120	0	0	13,015	0	0	0	0	13,135	13,085	12,144				
CONSERVATION & RECREATION SERVICES PROGRAM															
6100 - Administration	181,262	15,816							197,078	181,325	164,487				
6110 - Maintenance & Operations	477,577	37,463							515,040	496,848	511,979				
6120 - Recreation & Environmental Educ.	89,020	21,136							110,156	103,817	102,595				
Subtotal	747,859	74,415	0	0	0	0	0	0	822,274	781,990	779,061				
ANIMAL CONTROL PROGRAM															
6200 - Animal Shelter									0						
6210 - Animal Bounties & State Apiarist Expenses	50								50	200					
Subtotal	50	0	0	0	0	0	0	0	50	200	0				
COUNTY DEVELOPMENT PROGRAM															
6300 - Land Use & Building Controls				12,699					12,699	12,480	8,647				
6310 - Housing Rehabilitation & Develop.									0						
6320 - Community Economic Development	1,320								120,746	115,673	113,012				
Subtotal	1,320	0	0	12,699	0	0	0	0	133,445	128,153	121,659				
EDUCATIONAL SERVICES PROGRAM															
6400 - Libraries				80,000					80,000	80,000	80,000				
6410 - Historic Preservation	7,000								7,000	7,000	7,000				
6420 - Fair & 4-H Clubs	20,000								20,000	25,000	16,000				
6430 - Faergounds									0						
6440 - Memorial Halls									0						
6450 - Other Educational Services									0						
Subtotal	27,000	0	0	80,000	0	0	0	0	107,000	112,000	103,000				
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM															
6500 - Property									0						
6510 - Buildings									0						
6520 - Equipment									0						
6530 - Public Facilities									0						
Subtotal	0	0	0	0	0	0	0	0	0	0	0				
Total - County Environment and Education	776,349	74,415	0	105,714	0	0	119,426	0	1,075,904	1,035,428	1,015,864				

SERVICE AREA 7
ROADS & TRANSPORTATION
 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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM												
7000 - Administration						418,469			418,469	388,420	434,416	
7010 - Engineering						799,927			799,927	571,382	340,831	
Subtotal	0	0	0	0	0	1,218,396	0	0	1,218,396	959,802	775,247	
ROADWAY MAINTENANCE PROGRAM												
7100 - Bridges & Culverts						774,769			774,769	509,843	255,170	
7110 - Roads						2,474,772			2,474,772	2,301,025	3,030,069	
7120 - Snow & Ice Control						633,119			633,119	567,352	167,172	
7130 - Traffic Controls						201,881			201,881	148,596	122,536	
7140 - Road Clearing						91,513			91,513	85,196	116,122	
Subtotal	0	0	0	0	0	4,176,054	0	0	4,176,054	3,612,012	3,691,069	
GENERAL ROADWAY EXPENDITURES PROGRAM												
7200 - New Equipment						950,000			950,000	2,100,800	1,597,566	
7210 - Equipment Operations						1,477,523			1,477,523	1,207,785	1,257,674	
7220 - Tools, Materials & Supplies						200,000			200,000	100,000	61,005	
7230 - Real Estate & Buildings						200,000			200,000	20,000	123,818	
Subtotal	0	0	0	0	0	2,827,523	0	0	2,827,523	3,428,585	3,040,063	
MASS TRANSIT PROGRAM												
7300 - Air Transportation									0			
7310 - Ground Transportation									0			
Subtotal	0	0	0	0	0				0	0	0	
Total - Roads & Transportation	0	0	0	0	0	8,221,973	0	0	8,221,973	8,000,399	7,506,379	

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
REPRESENTATION SERVICES PROGRAM														
1									0			1		
2	145,900								145,900	62,415	66,930	2		
3				3,625					3,625	3,200	1,673	3		
4	145,900	0	0	3,625	0	0	0	0	149,525	65,615	68,603	4		
STATE ADMINISTRATIVE SERVICES														
5	171,452	59,766							231,218	200,221	170,495	5		
6	65,561								65,561	56,285	46,595	6		
7	190,478	53,845							259,863	253,207	221,594	7		
8	427,491	113,611	0	0	0	0	0	0	556,642	509,713	438,684	8		
9	573,391	113,611	0	3,625	0	0	0	0	706,167	575,328	507,287	9		
Total - Government Services to Residents														

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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022		
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	205,399	78,600							283,999	270,015	265,468	1	
9010 - Administrative Management Services	257,324	77,805				14,460			349,589	317,962	284,876	2	
9020 - Treasury Management Services	175,169	50,803							225,972	195,087	170,387	3	
9030 - Other Policy & Administration	92,175								92,175	89,642	85,644	4	
9040 - Reimbursable MHDS Direct Expenses	98,363								98,363	91,507		5	
Subtotal	828,430	207,208	0	0	0	14,460	0	1,050,098	964,213	806,375	6		
CENTRAL SERVICES PROGRAM													
9100 - General Services	368,448	29,885							398,333	229,434	185,339	7	
9110 - Information Tech Services	289,979	30,000		20,064					340,043	161,674	232,131	8	
9120 - GIS Systems									0			9	
Subtotal	658,427	59,885	0	20,064	0	0	0	738,376	391,108	417,470	10		
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	68,600								68,600	56,365	45,228	11	
9210 - Safety of Workplace	101,820								101,820	84,492	65,620	12	
9220 - Fidelity of Public Officers	16,200								16,200	14,800	12,734	13	
9230 - Unemployment Compensation	3,900								3,900	3,900	4,948	14	
Subtotal	190,520	0	0	0	0	0	0	190,520	159,557	128,530	15		
Total - Administration	1,677,377	267,093	0	20,064	0	14,460	0	1,978,994	1,514,878	1,352,375	16		

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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022
NONPROGRAM CURRENT EXPENDITURES														
1	0010 - County Farm Operations											0		1
2	0020 - Interest on Short-Term Debt											0		2
3	0030 - Other Nonprogram Current	50,000						98,263				148,263	411,493	113,324
4	0040 - Other County Enterprises											0		4
5	Total - Nonprogram Current	50,000	0	0	0	0	0	98,263			0	148,263	411,493	113,324
LONG-TERM DEBT SERVICE														
6	0100 - Principal	605,000										1,002,000	973,000	756,001
7	0110 - Interest and Fiscal Charges	31,770								397,000		71,770	90,795	62,186
8	Total Long-term Debt Service	636,770	0	0	0	0	0	0		437,000	0	1,073,770	1,063,795	818,187
CAPITAL PROJECTS														
9	0200 - Roadway Construction						750,000					750,000	270,000	639,348
10	0210 - Conservation Land Acquisition & Dev.											0	100,929	130,219
11	0220 - Other Capital Projects							1,103,491				1,103,491	250,000	11
12	Total Capital Projects	0	0	0	0	0	750,000	1,103,491	0	0	0	1,853,491	620,929	769,567
EXPENDITURES SUMMARY														
13	Total Public Safety and Legal Services	2,793,072	298,894	0	1,264,625	0	0	15,500			0	4,372,091	4,344,706	3,966,648
14	Total Physical Health and Social Services	610,490	84,726	0	100,895	0	0	50			0	796,161	677,947	605,881
15	Total Mental Health, ID & DD	0	0	0	0	0	0	0			0	0	0	354,644
16	Total County Environment and Education	776,349	74,415	0	105,714	0	119,426				0	1,075,904	1,035,428	1,015,864
17	Total Roads & Transportation	0	0	0	0	0	8,221,973				0	8,221,973	8,000,399	7,506,379
18	Total Government Services to Residents	573,391	113,611	0	3,625	0	15,540				0	706,167	575,328	507,287
19	Total Administration	1,677,377	267,093	0	20,064	0	14,460				0	1,978,994	1,514,878	1,352,375
20	Total Nonprogram Current	50,000	0	0	0	0	0	98,263			0	148,263	411,493	113,324
21	Total Long-Term Debt Service	636,770	0	0	0	0	0	0		437,000	0	1,073,770	1,063,795	818,187
22	Total Capital Projects	0	0	0	0	0	750,000	1,103,491	0	0	0	1,853,491	620,929	769,567
23	Total - All Expenditures	7,117,449	838,739	0	1,494,923	0	8,971,973	1,366,730	0	437,000	0	20,226,814	18,244,903	17,010,156
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
24	To General Supplemental	250,000										250,000		24
25	To Rural Services Supplemental											0		25
26	To Secondary Roads	188,843			2,541,640			4,184,304				6,914,787	6,929,217	4,053,452
27	To Other Budgetary Funds	65,000						537,000				602,000	584,200	824,300
28	Total Operating Transfers Out	503,843	0	0	2,541,640	0	0	4,721,304	0	0	0	7,766,787	7,513,417	4,879,752
REFUNDED DEBT/PAYMENTS TO ESCROW														
30	Increase (Decrease) In Reserves											0		30
31	Fund Balance - Nonspendable											0		31
32	Fund Balance - Restricted	25,003	194,946		1,007,526		2,778,476	979,894		662,442		5,648,287	8,855,986	9,558,181
33	Fund Balance - Committed											0		33
34	Fund Balance - Assigned	4,286,777										4,286,777	5,223,761	4,921,355
35	Fund Balance - Unassigned	0	0	0	0	0	0	497,685	0	0	0	497,685	604,111	530,814
36	Total Ending Fund Balance - June 30,	4,311,780	194,946	0	1,007,526	0	2,778,476	1,477,579	0	662,442	0	10,432,749	14,683,858	15,010,350
37	Total Requirements	11,933,072	1,033,685	0	5,044,089	0	11,750,449	7,565,613	0	1,099,442	0	38,426,350	40,442,178	36,900,258

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 2023/2024	Interest Due 2023/2024	Bond Registration Due 2023/2024	TOTAL OBLIGATION Due 2023/2024	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
GO Road Bonds 2017	4,500,000	2017-20	605,000	30,750	600	636,350	636,350	0
Road Use Tax Revenue Note 2022 Motograder	2,675,000	2021-17	397,000	40,000		437,000	437,000	0
TOTALS FOR COUNTYWIDE DEBT SERVICE:			1,002,000	70,750	600	1,073,350	1,073,350	0

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

TOTALS FOR PARTIAL COUNTY DEBT SERVICE:							0	0	0	0

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:	3.50000
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	0

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

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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:	3.50000
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	0

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

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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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