

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

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2023 - June 30, 2024

County Number: 60 County Name: LYON COUNTY Date Adopted: (entered upon adoption)

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		1,119,067,359		1,111,477,122	
General Basic	2	3,916,736		3.50000		3,890,170
+ Cemetery (Pioneer - 331.424B)	3	0		0.00000		0
= Total for General Basic	4	3,916,736				3,890,170
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	86,703				86,117
General Supplemental	6	600,000		0.53616		595,930
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	1,179,299,039	0.00000	1,171,708,802	0
Voted Emergency Medical Services (Countywide)	10	0		0.00000		0
Other	11					0
Subtotal Countywide (A)	12	4,516,736		4.03616		4,486,100
B. All Rural Services Only Levies:	13		846,155,502		840,552,451	
Rural Services Basic	14	2,500,874		2.95557		2,484,312
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		2.95557		2,484,312
Subtotal Countywide/All Rural Services (A + B)	21	7,017,610		6.99173		6,970,412
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	7,017,610				6,970,412

Elected Official		Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney		117,790		
Auditor		74,116	1	West Lyon Herald
Recorder		73,063	2	Lyon County Reporter
Treasurer		73,063	3	
Sheriff		104,928	4	
Supervisors		30,037	5	
Supervisor Vice Chair, if different			6	
Supervisor Chair, if different		31,037		

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	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 2023/2024	Re-Est 2022/2023	Actual 2021/2022					
TAXED LEVIED ON PROPERTY																		
1 Less: Uncoll: Del. Taxes Levy Year	3,890,170	595,930		2,484,312	0		0		0	6,970,412	6,967,648	6,967,001						
2 Less: Credits to Taxpayers	134,900	24,930		86,850						0								
3 1000 Net Current Property Taxes	3,755,270	571,000		2,397,462	0		0			246,680	330,239	352,184						
4 1010 Delinq. Property Tax Revenue										6,723,732	6,637,409	6,614,817						
5 11XX Penalties, Int. & Costs on Taxes										0		903						
6 OTHER COUNTY TAXES/TIF REVENUES										0								
7 12XX Other County Taxes	1,600	250		200						2,050	2,568	2,054						
8 13XX Voter Approved Local Option Taxes	160,000			877,000						1,037,000	1,049,000	1,244,706						
9 14XX Gambling Taxes	600,000									600,000	675,000	809,489						
10 15XX TIF Tax Revenues							609,263			609,263	572,493	605,416						
11 16XX Utility Tax Replacement Excise Taxes	26,566	4,070		16,562	0		0			47,198	48,331	48,490						
11B 17XX Taxes Collected for Other Governments	6,840									6,840	6,600	6,586						
12 Subtotal	795,006	4,320	0	893,762	0	0	609,263	0	0	2,302,351	2,353,992	2,716,741						
13 INTERGOVERNMENTAL REVENUE																		
14 20XX State Shared Revenues							4,110,304			4,110,304	4,502,829	4,898,262						
15 21XX State Replacements Against Levied Taxes	134,900	24,930		86,850						246,680	330,239	350,675						
16 22XX Other State Tax Replacements	33,070	6,055		21,360						60,485	76,977	98,545						
17 23XX, 24XX State/Federal Pass-Thru Revenues	81,875									81,875	1,222,015	1,303,803						
18 25XX Contributions from Other Intergovernmental Units	191,193			312,903						576,265	549,603	899,556						
19 26XX, 27XX State Grants and Entitlements	51,500			6,500						95,419	185,357	155,586						
20 28XX Federal Grants and Entitlements	60,640			42,000						104,240	106,153	141,208						
21 29XX Payments in Lieu of Taxes										0	0	0						
22 Subtotal (lines 13 - 20)	553,178	30,985	0	469,613	0	111,188	4,110,304	0	0	5,275,268	6,973,173	7,847,635						
23 3XXX Licenses & Permits	45,200			16,600		4,000				65,800	76,632	68,980						
24 4XXX, 5XXX Charges for Service	1,022,231			300		3,000	44,000			1,069,531	1,107,081	1,191,178						
25 6XXX Use of Money & Property	281,723						53,300			395,023	497,126	190,432						
26 8XXX Miscellaneous	131,700			1,300			11,000			144,000	245,658	344,256						
27 Total Revenues	6,584,308	606,305	0	3,779,037	0	118,188	4,827,867	0	60,000	15,975,705	17,916,811	19,000,076						
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																		
28 9000 From General Basic		250,000				188,843	65,000			503,843	248,942	242,729						
29 9020 From Rural Services Basic						2,541,640				2,541,640	2,531,646	2,442,723						
30 90xx From Other Budgetary Funds	100,000					4,184,304		437,000		4,721,304	4,732,829	2,194,300						
31 Subtotal (lines 27 - 29)	100,000	250,000	0	0	0	6,914,787	65,000	437,000	0	7,766,787	7,513,417	4,879,752						
32 91XX Proceeds/Gen Long-Term Debt										0	0	2,675,000						
33 92XX Proceeds/Gen Capital Asset Sales										0	1,600	12,420						
34 Total Revenues and Other Sources	6,684,308	856,305	0	3,779,037	0	7,032,975	4,892,867	0	497,000	23,742,492	25,431,828	26,567,248						
35 Beginning Fund Balance - July 1, NaN	5,248,764	177,380		1,265,052		4,717,474	2,672,746		602,442	14,683,858	15,010,350	10,333,010						
36 Total Resources	11,933,072	1,033,685	0	5,044,089	0	11,750,449	7,565,613	0	1,099,442	38,426,350	40,442,178	36,900,258						
Loss on Nonreplaced Credits Against Levied Taxes	0	0	0	0	0	0	0	0	0	0	0	-1,509						

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	207,500								207,500	1,597,685	1,250,388		
1010 - Investigations				1,264,625					1,264,625				
1020 - Unified Law Enforcement								0	0				
1030 - Contract Law Enforcement								0	0				
1040 - Law Enforcement Communications	404,244	38,930						443,174	414,475	381,708			
1050 - Adult Correctional Services	793,461	110,300						903,761	834,570	774,903			
1060 - Administration	512,467	16,834					6,000	535,301	519,237	424,424			
Subtotal	1,917,672	166,064	0	1,264,625	0	0	6,000	3,354,361	3,365,967	2,831,423			
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	382,988	61,830					9,500	454,318	449,342	368,588			
1110 - Medical Examiner	19,000							19,000	19,000	11,305			
1120 - Child Support Recovery	401,988	61,830	0	0	0	0	9,500	473,318	468,342	379,893			
Subtotal	793,976	123,660	0	0	0	0	19,000	956,636	936,684	759,786			
EMERGENCY SERVICES													
1200 - Ambulance Services	332,259	71,000						403,259	375,972	638,745			
1210 - Emergency Management	86,703							86,703	79,975	69,500			
1220 - Fire Protection & Rescue Services								0	0				
1230 - E911 Service Board								0	0				
Subtotal	418,962	71,000	0	0	0	0	0	489,962	455,947	708,245			
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	200							200	200	126			
1410 - Research & Other Assistance	1,000							1,000	1,000	19			
1420 - Bailiff Services								0	0	20			
Subtotal	1,200	0	0	0	0	0	0	1,200	1,200	126			
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses								0	0	22			
1510 - (Reserved)								0	0	23			
1520 - Detention Services								0	0	24			
1530 - Court Costs								0	0	25			
1540 - Service of Civil Papers	20,000							20,000	20,000	17,993			
Subtotal	20,000	0	0	0	0	0	0	20,000	20,000	17,993			
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution								0	0	28			
1610 - Juvenile Representation Services								0	0	29			
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	33,250							33,250	33,250	28,968			
Subtotal	33,250	0	0	0	0	0	0	33,250	33,250	28,968			
Total - Public Safety & Legal Services	2,793,072	298,894	0	1,264,625	0	0	15,500	4,372,091	4,344,706	3,966,648			

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

SERVICE AREA 4
 MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES
 County Name: LYON COUNTY
 County No: 60

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				13,015	12,144	
6020 - Solid Waste Disposal									0				0		
6030 - Environmental Restoration									0				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													
6110 - Maintenance & Operations	477,577	37,463													
6120 - Recreation & Environmental Educ.	89,020	21,136													
Subtotal	747,859	74,415	0	0	0	0	0	0	822,274				781,990	779,061	
ANIMAL CONTROL PROGRAM															
6200 - Animal Shelter															
6210 - Animal Bounties & State Apiarist Expenses	50												50	200	
Subtotal	50	0	0	0	0	0	0	0	50				50	200	
COUNTY DEVELOPMENT PROGRAM															
6300 - Land Use & Building Controls				12,699											
6310 - Housing Rehabilitation & Develop.															
6320 - Community Economic Development	1,320														
Subtotal	1,320	0	0	12,699	0	0	0	0	120,746				115,673	113,012	
EDUCATIONAL SERVICES PROGRAM															
6400 - Libraries				80,000											
6410 - Historic Preservation	7,000														
6420 - Fair & 4-H Clubs	20,000														
6430 - Faergrounds															
6440 - Memorial Halls															
6450 - Other Educational Services															
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															
6510 - Buildings															
6520 - Equipment															
6530 - Public Facilities															
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	0	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	1		
7010 - Engineering						799,927			799,927	571,382	340,831	2		
Subtotal	0	0	0	0	0	1,218,396	0	0	1,218,396	959,802	775,247	3		
ROADWAY MAINTENANCE PROGRAM														
7100 - Bridges & Culverts						774,769			774,769	509,843	255,170	4		
7110 - Roads						2,474,772			2,474,772	2,301,025	3,030,069	5		
7120 - Snow & Ice Control						633,119			633,119	567,352	167,172	6		
7130 - Traffic Controls						201,881			201,881	148,596	122,536	7		
7140 - Road Clearing						91,513			91,513	85,196	116,122	8		
Subtotal	0	0	0	0	0	4,176,054	0	0	4,176,054	3,612,012	3,691,069	9		
GENERAL ROADWAY EXPENDITURES PROGRAM														
7200 - New Equipment						950,000			950,000	2,100,800	1,597,566	10		
7210 - Equipment Operations						1,477,523			1,477,523	1,207,785	1,257,674	11		
7220 - Tools, Materials & Supplies						200,000			200,000	100,000	61,005	12		
7230 - Real Estate & Buildings						200,000			200,000	20,000	123,818	13		
Subtotal	0	0	0	0	0	2,827,523	0	0	2,827,523	3,428,585	3,040,063	14		
MASS TRANSIT PROGRAM														
7300 - Air Transportation												15		
7310 - Ground Transportation												16		
Subtotal	0	0	0	0	0							17		
Total - Roads & Transportation	0	0	0	0	0	8,221,973	0	0	8,221,973	8,000,399	7,506,379	18		

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															
8000 - Elections Administration									0			1			
8010 - Local Elections	145,900								145,900	62,415	66,930	2			
8020 - Township Officials				3,625					3,625	3,200	1,673	3			
Subtotal	145,900	0	0	3,625	0	0	0	0	149,525	65,615	68,603	4			
STATE ADMINISTRATIVE SERVICES															
8100 - Motor Vehicle Registrations & Licensing	171,452	59,766							231,218	200,221	170,495	5			
8101 - Driver Licenses Services	65,561								65,561	56,285	46,595	6			
8110 - Recording of Public Documents	190,478	53,845					15,540		259,863	253,207	221,594	7			
Subtotal	427,491	113,611	0	0	0	0	15,540	0	556,642	509,713	438,684	8			
Total - Government Services to Residents	573,391	113,611	0	3,625	0	0	15,540	0	706,167	575,328	507,287	9			

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															
1	205,399	78,600							283,999	270,015	265,468	1			
2	257,324	77,805				14,460			349,589	317,962	284,876	2			
3	175,169	50,803							225,972	195,087	170,387	3			
4	92,175								92,175	89,642	85,644	4			
5	98,363								98,363	91,507		5			
6	828,430	207,208	0	0	0	14,460	0	1,050,098	964,213	806,375	6				
CENTRAL SERVICES PROGRAM															
7	368,448	29,885							398,333	229,434	185,339	7			
8	289,979	30,000		20,064					340,043	161,674	232,131	8			
9									0			9			
10	658,427	59,885	0	20,064	0	0	0	738,376	391,108	417,470	10				
RISK MANAGEMENT SERVICES PROGRAM															
11	68,600								68,600	56,365	45,228	11			
12	101,820								101,820	84,492	65,620	12			
13	16,200								16,200	14,800	12,734	13			
14	3,900								3,900	3,900	4,948	14			
15	190,520	0	0	0	0	0	0	190,520	159,557	128,530	15				
16	1,677,377	267,093	0	20,064	0	14,460	0	1,978,994	1,514,878	1,352,375	16				
Total - Administration															

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														
0010 - County Farm Operations											0		1	
0020 - Interest on Short-Term Debt											0		2	
0030 - Other Nonprogram Current	50,000						98,263				148,263	411,493	113,324	
0040 - Other County Enterprises											0		3	
Total - Nonprogram Current	50,000	0	0	0	0	0	98,263			0	148,263	411,493	113,324	
LONG-TERM DEBT SERVICE														
0100 - Principal	605,000										1,002,000	973,000	756,001	
0110 - Interest and Fiscal Charges	31,770										71,770	90,795	62,186	
Total Long-term Debt Service	636,770	0	0	0	0	0	0	0	0	0	1,073,770	1,063,795	818,187	
CAPITAL PROJECTS														
0200 - Roadway Construction						750,000					750,000	270,000	639,348	
0210 - Conservation Land Acquisition & Dev.											0	100,929	130,219	
0220 - Other Capital Projects							1,103,491				1,103,491	250,000	11	
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														
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	
Total Physical Health and Social Services	610,490	84,726	0	100,895	0	0	50			0	796,161	677,947	605,881	
Total Mental Health, ID & DD	0	0	0	0	0	0	0			0	0	0	354,644	
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	
Total Roads & Transportation	0	0	0	0	0	8,221,973	0			0	8,221,973	8,000,399	7,506,379	
Total Government Services to Residents	573,391	113,611	0	3,625	0	15,540				0	706,167	575,328	507,287	
Total Administration	1,677,377	267,093	0	20,064	0	14,460				0	1,978,994	1,514,878	1,352,375	
Total Nonprogram Current	50,000	0	0	0	0	0	98,263			0	148,263	411,493	113,324	
Total Long-Term Debt Service	636,770	0	0	0	0	0	0			0	1,073,770	1,063,795	818,187	
Total Capital Projects	0	0	0	0	0	750,000	1,103,491	0	0	0	1,853,491	620,929	769,567	
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														
To General Supplemental	250,000										250,000		24	
To Rural Services Supplemental											0		25	
To Secondary Roads	188,843			2,541,640			4,184,304				6,914,787	6,929,217	4,053,452	
To Other Budgetary Funds	65,000						537,000				602,000	584,200	824,300	
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														
Increase (Decrease) In Reserves											0	0	29	
Fund Balance - Nonspendable											0	0	30	
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	
Fund Balance - Committed											0	0	33	
Fund Balance - Assigned	4,286,777										4,286,777	5,223,761	4,921,355	
Fund Balance - Unassigned	0	0	0	0	0	0	497,685	0	0	0	497,685	604,111	530,814	
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	
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 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

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:

-

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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