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)
www.lyoncountyiowa.gov

County Telephone Number
(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:	
Countywide Levies*:	4,483,757
Rural Only Levies*:	2,483,891
Special District Levies*:	0
TIF Tax Revenues:	572,493
Utility Replacement Excise Tax:	48,331

Proposed tax rates per $1,000 taxable valuation:	
Urban Areas:	4.14218
Rural Areas:	7.18761
Any special district tax rates not included.	

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.gov

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

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: (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		1,090,029,887		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
Attorney	109,981
Auditor	69,203
Recorder	68,219
Treasurer	68,219
Sheriff	97,066
Supervisors	28,882
Supervisor Vice Chair, if different	
Supervisor Chair, if different	29,882

Number of Official County Newspapers	2
	Names of Official County Newspapers:
1	Lyon County Reporter
2	West Lyon Herald
3	
4	
5	
6	

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 levieswere 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		6,967,648	7,074,916	7,617,082	1
Less: Uncoll: Del. Taxes Levy Year	2											0			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		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										25,740	25,921	37,852	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	1,500	250		170							1,920	2,374	2,694	7
13XX Voter Approved Local Option Taxes	8	140,000			879,000							1,019,000	915,000	1,038,787	8
14XX Gambling Taxes	9	550,000										550,000	550,000	630,034	9
15XX TIF Tax Revenues	10							572,493				572,493	613,194	651,639	10
16XX Utility Tax Replacement Excise Taxes	11	26,484	4,864		16,983	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	0	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				4,502,829	5,000,000	5,007,266	13
21XX State Replacements Against Levied Taxes	14	192,800	31,710		103,090							327,600	346,677	398,560	14
22XX Other State Tax Replacements	15	42,770	7,025		21,260							71,055	93,550	114,616	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	90,675						1,141,635				1,232,310	1,876,444	890,093	16
25XX Contributions from Other Intergovernmental Units	17	159,240			310,656		70,872					540,768	481,678	569,862	17
26XX, 27XX State Grants and Entitlements	18	68,000			4,500		36,710	10,160				119,370	150,325	180,369	18
28XX Federal Grants and Entitlements	19	45,640					2,000					47,640	86,790	116,810	19
29XX Payments in Lieu of Taxes	20											0			20
Subtotal (lines 13 - 20)	21	599,125	38,735	0	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					68,900	66,200	95,252	22
4XXX, 5XXX Charges for Service	23	920,295			150		3,000	152,000				1,075,445	1,034,448	1,171,051	23
6XXX Use of Money & Property	24	122,786						580				123,366	125,126	175,025	24
8XXX Miscellaneous	25	136,400			450		8,000	5,200				150,050	158,205	651,702	25
Total Revenues	26	6,165,801	707,275	0	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				248,942	242,729	534,396	27
9020 From Rural Services Basic	28						2,466,646	65,000				2,531,646	2,442,723	2,339,641	28
90xx From Other Budgetary Funds	29	100,000					4,278,629			395,200		4,773,829	2,921,504	1,865,000	29
Subtotal (lines 27- 29)	30	100,000	0	0	0	0	6,929,217	130,000	0	395,200	0	7,554,417	5,606,956	4,739,037	30
91XX Proceeds\Gen Long-Term Debt	31											0	2,675,000		31
92XX Proceeds\Gen Capital Asset Sales	32											0	1,000	41,807	32
Total Revenues and Other Sources	33	6,265,801	707,275	0	3,734,910	0	7,059,799	6,514,897	0	395,200	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				8,595,665	10,333,009	9,492,223	34
Total Resources	35	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	35
Loss on Nonreplaced Credits Against Levied Taxes	36	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	1
1010 - Investigations	2									0			2
1020 - Unified Law Enforcement	3									0			3
1030 - Contract Law Enforcement	4									0			4
1040 - Law Enforcement Communications	5	378,330	43,436							421,766	377,439	358,640	5
1050 - Adult Correctional Services	6	742,570	124,242							866,812	794,367	762,914	6
1060 - Administration	7	475,023	15,502					214,000		704,525	432,521	422,655	7
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	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	367,393	61,504					47,000		475,897	410,870	362,869	9
1110 - Medical Examiner	10	19,000								19,000	20,400	16,684	10
1120 - Child Support Recovery	11									0			11
Subtotal	12	386,393	61,504	0	0	0	0	47,000	0	494,897	431,270	379,553	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13	288,370	74,745							363,115	624,591	280,077	13
1210 - Emergency Management	14	79,975								79,975	69,500	69,500	14
1220 - Fire Protection & Rescue Services	15									0			15
1230 - E911 Service Board	16									0			16
Subtotal	17	368,345	74,745	0	0	0	0	0	0	443,090	694,091	349,577	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	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	18,000								18,000	18,000	13,983	26
Subtotal	27	18,000	0	0	0	0	0	0	0	18,000	18,000	13,983	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	44,450	12,096	30
Subtotal	31	33,250	0	0	0	0	0	0	0	33,250	44,450	12,096	31
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	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 2022/2023**	**Re-estimated 2021/2022**	**Actual 2020/2021**	
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				27,549					27,549	28,461	23,339	3
3040 - Health Administration	4	512,337	62,735							575,072	520,635	467,574	4
3050 - Support of Hospitals	5									0			5
Subtotal	6	512,337	62,735	0	27,549	0	0	0	0	602,621	549,096	490,913	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	3,500								3,500	6,720	6,088	7
3110 - General Welfare Services	8	20,691								20,691	17,500	5,423	8
3120 - Care in County Care Facility	9									0			9
Subtotal	10	24,191	0	0	0	0	0	0	0	24,191	24,220	11,511	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	48,567								48,567	46,461	42,731	11
3210 - General Services to Veterans	12	8,725								8,725	8,725	2,060	12
Subtotal	13	57,292	0	0	0	0	0	0	0	57,292	55,186	44,791	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14									0			14
3310 - Family Protective Services	15	10,500								10,500	10,500	10,500	15
3320 - Services for Disabled Children	16									0			16
Subtotal	17	10,500	0	0	0	0	0	0	0	10,500	10,500	10,500	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	10,955								10,955	9,987	9,987	18
3410 - Other Social Services	19	9,500								9,500	9,500	12,056	19
3420 - Social Services Business Operations	20									0			20
Subtotal	21	20,455	0	0	0	0	0	0	0	20,455	19,487	22,043	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22	13,000								13,000	14,000	795	22
3510 - Preventive Services	23									0			23
Subtotal	24	13,000	0	0	0	0	0	0	0	13,000	14,000	795	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	637,775	62,735	0	27,549	0	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			1
402X - Coordination Services	2	0	86,477	76,855	2
403X- Personal & Environ. Sprt	3	0			3
404X-Treatment Services	4	0			4
405X-Vocational & Day Services	5	0			5
406X-Lic/Cert. Living Arrangements	6	0			6
407X - Inst/Hospital & Commit Services	7	0			7
Subtotal	8	0	86,477	76,855	8
42XX - INTELLECTUAL DISABILITY					
420X - Information & Education Services	9	0			9
422X - Coordination Services	10	0			10
423X- Personal & Environ. Sprt	11	0			11
424X-Treatment Services	12	0			12
425X-Vocational & Day Services	13	0			13
426X-Lic/Cert. Living Arrangements	14	0			14
427X - Inst/Hospital & Commit Services	15	0			15
Subtotal	16	0	0	0	16
43XX - OTHER DEVELOPMENTAL DISABILITIES					
430X - Information & Education Services	17	0			17
432X - Coordination Services	18	0			18
433X- Personal & Environ. Sprt	19	0			19
434X-Treatment Services	20	0			20
435X-Vocational & Day Services	21	0			21
436X-Lic/Cert. Living Arrangements	22	0			22
437X - Inst/Hospital & Commit Services	23	0			23
Subtotal	24	0	0	0	24
44XX - GENERAL ADMINISTRATION					
4411-Direct Administration	25	0			25
4412-Purchased Administration	26	0			26
4413-Distrib to Regional Fiscal Agent	27	0	378,213	278,078	27
Subtotal	28	0	378,213	278,078	28
45XX - COUNTY PRVD CASE MGMT					
Subtotal	29	0			29
46XX - COUNTY PRVD SERVICES					
Subtotal	30	0			30
47XX - BRAIN INJURY					
470X - Information & Education Services	31	0			31
472X - Coordination Services	32	0			32
473X- Personal & Environ. Sprt	33	0			33
474X-Treatment Services	34	0			34
475X-Vocational & Day Services	35	0			35
476X-Lic/Cert. Living Arrangements	36	0			36
477X - Inst/Hospital & Commit Services	37	0			37
Subtotal	38	0	0	0	38
Total - Mental Health, ID & DD	39	0	464,690	354,933	39

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 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1	120								120	120		1
6010 - Weed Eradication	2				13,560					13,560	13,655	12,074	2
6020 - Solid Waste Disposal	3									0			3
6030 - Environmental Restoration	4									0			4
Subtotal	5	120	0	0	13,560	0	0	0	0	13,680	13,775	12,074	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	167,292	15,816							183,108	170,402	150,458	6
6110 - Maintenance & Operations	7	457,822	30,189							488,011	506,765	428,139	7
6120 - Recreation & Environmental Educ.	8	82,683	21,136							103,819	105,753	86,779	8
Subtotal	9	707,797	67,141	0	0	0	0	0	0	774,938	782,920	665,376	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10									0			10
6210 - Animal Bounties & State Apiarist Expenses	11	50								50	50		11
Subtotal	12	50	0	0	0	0	0	0	0	50	50	0	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13				12,530					12,530	11,667	9,305	13
6310 - Housing Rehabilitation & Develop.	14									0			14
6320 - Community Economic Development	15	1,970						125,277		127,247	122,357	110,857	15
Subtotal	16	1,970	0	0	12,530	0	0	125,277	0	139,777	134,024	120,162	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				80,000					80,000	80,000	80,000	17
6410 - Historic Preservation	18	7,000								7,000	7,000	7,000	18
6420 - Fair & 4-H Clubs	19	25,000								25,000	16,000	16,000	19
6430 - Fairgrounds	20									0			20
6440 - Memorial Halls	21									0			21
6450 - Other Educational Services	22									0			22
Subtotal	23	32,000	0	0	80,000	0	0	0	0	112,000	103,000	103,000	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24									0			24
6510 - Buildings	25									0			25
6520 - Equipment	26									0			26
6530 - Public Facilities	27									0			27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	741,937	67,141	0	106,090	0	0	125,277	0	1,040,445	1,033,769	900,612	29

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 2022/2023**	**Re-estimated 2021/2022**	**Actual 2020/2021**	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						396,420			396,420	370,697	396,468	1
7010 - Engineering	2						736,304			736,304	606,510	576,000	2
Subtotal	3	0	0	0	0	0	1,132,724	0	0	1,132,724	977,207	972,468	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						309,843			309,843	289,327	326,583	4
7110 - Roads	5						2,451,025			2,451,025	3,915,857	2,709,076	5
7120 - Snow & Ice Control	6						557,352			557,352	483,659	232,415	6
7130 - Traffic Controls	7						143,596			143,596	127,151	74,495	7
7140 - Road Clearing	8						85,196			85,196	72,657	56,859	8
Subtotal	9	0	0	0	0	0	3,547,012	0	0	3,547,012	4,888,651	3,399,428	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						260,000			260,000	3,690,000	878,846	10
7210 - Equipment Operations	11						1,207,785			1,207,785	1,027,410	1,141,241	11
7220 - Tools, Materials & Supplies	12						200,000			200,000	105,634	79,840	12
7230 - Real Estate & Buildings	13						100,000			100,000	600,000	12,435	13
Subtotal	14	0	0	0	0	0	1,767,785	0	0	1,767,785	5,423,044	2,112,362	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15									0			15
7310 - Ground Transportation	16									0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	0	0	6,447,521	0	0	6,447,521	11,288,902	6,484,258	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 2022/2023**	**Re-estimated 2021/2022**	**Actual 2020/2021**	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1									0			1
8010 - Local Elections	2	69,690								69,690	71,790	54,609	2
8020 - Township Officials	3				3,050					3,050	3,200	1,397	3
Subtotal	4	69,690	0	0	3,050	0	0	0	0	72,740	74,990	56,006	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	146,633	52,718							199,351	176,161	119,019	5
8101 - Driver Licenses Services	6	61,260								61,260	48,690	81,760	6
8110 - Recording of Public Documents	7	178,792	52,718					30,000		261,510	230,622	195,952	7
Subtotal	8	386,685	105,436	0	0	0	0	30,000	0	522,121	455,473	396,731	8
Total - Government Services to Residents	9	456,375	105,436	0	3,050	0	0	30,000	0	594,861	530,463	452,737	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 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	1
9010 - Administrative Management Services	2	236,131	68,631					25,000		329,762	288,834	276,304	2
9020 - Treasury Management Services	3	167,924	18,451							186,375	177,466	172,200	3
9030 - Other Policy & Administration	4	97,042								97,042	96,796	86,761	4
9040 - Reimbursable MHDS Direct Expenses	5	85,610								85,610			5
Subtotal	6	786,272	175,732	0	0	0	0	25,000	0	987,004	837,114	778,858	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	186,034	26,400					10,000		222,434	212,454	172,892	7
9110 - Information Tech Services	8	125,939			19,509					145,448	246,954	114,465	8
9120 - GIS Systems	9									0			9
Subtotal	10	311,973	26,400	0	19,509	0	0	10,000	0	367,882	459,408	287,357	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11	44,700								44,700	38,200	19,974	11
9210 - Safety of Workplace	12	80,100								80,100	71,520	59,509	12
9220 - Fidelity of Public Officers	13	14,800								14,800	13,200	10,879	13
9230 - Unemployment Compensation	14	3,900								3,900	3,300	2,182	14
Subtotal	15	143,500	0	0	0	0	0	0	0	143,500	126,220	92,544	15
Total - Administration	16	1,241,745	202,132	0	19,509	0	0	35,000	0	1,498,386	1,422,742	1,158,759	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 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1											0			1
0020 - Interest on Short-Term Debt	2											0			2
0030 - Other Nonprogram Current	3	100,000						401,493				501,493	113,193	120,665	3
0040 - Other County Enterprises	4											0			4
Total - Nonprogram Current	5	100,000	0	0	0	0	0	401,493			0	501,493	113,193	120,665	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6	585,000										585,000	756,000	560,000	6
0110 - Interest and Fiscal Charges	7	46,595										46,595	62,908	71,300	7
Total Long-term Debt Service	8	631,595	0	0	0	0	0	0		0	0	631,595	818,908	631,300	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						171,000					171,000	2,177,000	2,617,106	9
0210 - Conservation Land Acquisition & Dev.	10							100,000				100,000	135,000	1,492,257	10
0220 - Other Capital Projects	11							1,000,000				1,000,000			11
Total Capital Projects	12	0	0	0	0	0	171,000	1,100,000	0		0	1,271,000	2,312,000	4,109,363	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	2,601,611	319,429	0	1,105,399	0	0	489,000			0	4,515,439	4,066,890	3,471,539	13
Total Physical Health and Social Services	14	637,775	62,735	0	27,549	0	0	0			0	728,059	672,489	580,553	14
Total Mental Health, ID & DD	15	0	0	0	0	0	0	0			0	0	464,690	354,933	15
Total County Environment and Education	16	741,937	67,141	0	106,090	0	0	125,277			0	1,040,445	1,033,769	900,612	16
Total Roads & Transportation	17	0	0	0	0	0	6,447,521	0			0	6,447,521	11,288,902	6,484,258	17
Total Government Services to Residents	18	456,375	105,436	0	3,050	0	0	30,000			0	594,861	530,463	452,737	18
Total Administration	19	1,241,745	202,132	0	19,509	0	0	35,000			0	1,498,386	1,422,742	1,158,759	19
Total Nonprogram Current	20	100,000	0	0	0	0	0	401,493			0	501,493	113,193	120,665	20
Total Long-Term Debt Service	21	631,595	0	0	0	0	0	0		0	0	631,595	818,908	631,300	21
Total Capital Projects	22	0	0	0	0	0	171,000	1,100,000	0		0	1,271,000	2,312,000	4,109,363	22
Total - All Expenditures	23	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	23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24											0			24
To Rural Services Supplemental	25											0			25
To Secondary Roads	26	183,942			2,466,646			4,278,629				6,929,217	5,287,656	2,984,037	26
To Other Budgetary Funds	27	65,000			65,000			495,200				625,200	319,300	1,755,000	27
Total Operating Transfers Out	28	248,942	0	0	2,531,646	0	0	4,773,829	0	0	0	7,554,417	5,606,956	4,739,037	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0			29
Increase (Decrease) In Reserves	30											0			30
Fund Balance - Nonspendable	31											0			31
Fund Balance - Restricted	32		127,216		1,015,676		2,401,941	491,126				4,035,959	4,125,537	4,751,613	32
Fund Balance - Committed	33											0			33
Fund Balance - Assigned	34	3,574,631										3,574,631	3,968,810	5,129,707	34
Fund Balance - Unassigned	35	0	0	0	0	0	29,000	455,541	0	395,200	0	879,741	501,318	451,689	35
Total Ending Fund Balance - June 30,	36	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	36
Total Requirements	37	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	37

LONG TERM DEBT SCHEDULE

Project Name		Amount of Issue	Debt Resolution Number	Principal Due 2022/2023	Interest Due 2022/2023	Bond Registration Due 2022/2023	TOTAL OBLIGATION Due 2022/2023	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
This area, lines 1 through 20, is for Countywide Debt Service									
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						0		0
	22						0		0
	23						0		0
	24						0		0
	25						0		0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:				0	0	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:	
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:

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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:	
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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