State of Kansas
Special District
2022

CERTIFICATE

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
Lyon County Fire District #4

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2022; and (3) the
Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	331,375	244,943	5.097
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	331,375	244,943	5097
Budget Summary		7			
Neighborhood Revitalization Rebate					

244963 OK

County Clerk's Use Only
48,061,389 OK
Nov. 1, 2021 Total Assessed Valuation

Assisted by:
Joyce Wilson

Address:
105 Jeffery
Olpe, KS 66585
Email:
bujwilson@gmail.com

Treasurer

CHAIRMAN

Attest: 7-16, 2021

County Clerk

Governing Body

Lyon County Fire District #4
Lyon County

2022

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2021 Budgeted Funds	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	237,517	24,908	772	2,021	1,442	157
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	237,517	24,908	772	2,021	1,442	157

County Treas Motor Vehicle Estimate 24,908

County Treas Recreational Vehicle Estimate 772

County Treas 16/20M Vehicle Estimate 2,021

County Treas Commercial Vehicle Tax Estimate 1,442

County Treas Watercraft Tax Estimate 157

MVT Factor 0.10487

RVT Factor 0.00325

16/20M Factor 0.00851

Comm Veh Facto 0.00607

Watercraft Facto 0.00066

2022

Lyon County Fire District #4
Lyon County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Machinery Reserves	40,000	40,000		K.S.A. 19-3612e
	Totals	40,000	40,000	0	
	Adjustments*				
	Adjusted Totals	40,000	40,000	0	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Lyon County Fire District #4
Lyon County

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
NONE										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
NONE										
Total Revenue				0			0	0	0	0
Other:										
NONE										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2021	Payments Due 2021	Payments Due 2022
Pumper Truck	1/1/2016	60		300,000			
			Total	**300,000**	**0**	**0**	**0**

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Lyon County Fire District #4 2022 State of Kansas
Lyon County Special District
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	146,371	76,090	58,156
Receipts:			
Ad Valorem Tax	260,316	237,517	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		26,482	24,908
Recreational Vehicle Tax		731	772
16/20M Vehicle Tax		1,949	2,021
Commercial Vehicle Tax		1,546	1,442
Watercraft Tax		216	157
LAVTR			0
In Lieu of Taxes			
Sale of Equipment			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**260,316**	**268,441**	**29,300**
Resources Available:	**406,687**	**344,531**	**87,456**
Expenditures:			
Board Salaries	1,200	1,200	1,200
City of Emporia	230,501	200,000	225,000
Equipment Repairs	5,856	5,000	5,000
Budget and Publications	94	85	85
Insurance	75	75	75
Bank Charges	15	15	15
Equipment Lease	45,356		
Radios			
Transfer To:			
Machinery Reserve	47,500	80,000	100,000
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**330,597**	**286,375**	**331,375**
Unencumbered Cash Balance Dec 31	76,090	58,156	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	365,728	372,039	331,375
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	331,375
		Tax Required	243,919
	Delinquent Comp Rate:	0.4%	1,024
		Amount of 2021 Ad Valorem Tax	244,943

Lyon County Fire District #4 **NON-BUDGETED FUNDS** 2022

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Machinery Reserves		0		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	118,220	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		118,220
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer Form:										
General	47,500									
Total Receipts	47,500	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	47,500
Resources Available:	165,720	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	165,720
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	165,720	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	165,720 **
										165,720 **

** Note: These two block figures should agree.

State of Kansas
Special District
2022

NOTICE OF BUDGET HEARING

The governing body of
Lyon County Fire District #4
Lyon County
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate for 202		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	330,597	5.307	286,375	5.082	331,375	244,943	5.097
Debt Service							
Non-Budgeted Funds							
Totals	330,597	5.307	286,375	5.082	331,375	244,943	5.097
*Revenue Neutral Rate***							*4.940*
Less: Transfers	40,000		40,000		0		
Net Expenditures	290,597		246,375		331,375		
Total Tax Levied	230,572		237,517		xxxxxxxxxxxxxxxx		
Assessed Valuation	43,451,990		46,705,053		48,056,833		

Outstanding Indebtedness, Jan 1,

	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	90,712	45,356	0
Total	90,712	45,356	0

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

0

Input Sheet for Special District Budget Workbook

Enter special district name (may be Longer than green cell): Lyon County Fire District #4
Enter county name followed by "County": Lyon County

Enter year being budgeted (YYYY): 2022

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2021 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2021 *Expenditures*	Amount of 2020 Ad Valorem Tax
General		372,039	237,517
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax for 2021 Budgeted Year			237,517
Other (non-tax levy) fund names:			
Total Expenditures for 2021 Budgeted Year		372,039	

Non-budgeted funds:

1	Machinery Reserves
2	
3	
4	
5	

The input for the following comes directly from the 2021 Budget, Budget Summary Page:

	2019 Tax Rate (2020 Column)
General	5.307
Debt Service	
0	
0	
Total	5.307

Total Tax Levied (2020 budget column)	230,572
Assessed Valuation (2020 budget column)	43,451,990

Lyon County Fire District #4 2022
Lyon County

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2022 Budget Information:	
Total Assessed Valuation for 2021	48,056,833
New Improvements for 2021	225,690
Personal Property - 2021	776,925
Property that has changed in use for 2021	133,734
Personal Property - 2020	721,242
Neighborhood Revitalization - 2022	

Revenue Neutral Rate 4.940

Actual Tax Rates for the 2021 Budget:

Fund	Rate
General	5.082
Debt Service	
0	
0	
Total Tax Rates	5.082

Final Assessed Valuation from the November 1, 2020 Abstract	46,705,053

From the County Treasurer's Budget Information - 2022 Budget Year Estimates:	
Motor Vehicle Tax Estimate	24,908
Recreational Vehicle Tax Estimate	772
16\20 M Vehicle Tax	2,021
Commercial Vehicle Tax Estimate	1,442
Watercraft Tax Estimate	157
LAVTR	

Computation of Delinquency

Actual Delinquency for 2019 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 0.4%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2020 Budget Certificate Page	
Funds	2020 Expenditure Amounts Budget Authority
General	365,728
Debt Service	
0	
0	
0	
0	

Note: If the 2020 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF LYON COUNTY FIRE DISTRICT #4, HEREBY NOTIFIES THE LYON COUNTY CLERK OF THE INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_x_ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 5.097. The date of our hearing is Aug 23 at 10:00 AM/PM and will be held at Rosean Comm. Bldg 240 Road M in Emporia, Kansas.

___ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2021.

WITNESS my hand and official seal on _____, 2021.

(Seal)

_____

Clerk or Officer of Governing Body

CONSOLIDATED METHOD FUND PAGE 2022

County Name Lyon County

Special District Name Lyon County Fire District #4

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2020	Current Year Estimate 2021	Proposed Budget Year 2022
Unencumbered Cash Balance, Jan. 1	146,371	76,090	58,156
Ad Valorem Tax	260,316	237,517	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		26,482	24,908
Recreational Vehicle Tax		731	772
16/20M Vehicle Tax		1,949	2,021
Commercial Vehicle Tax		1,546	1,442
Watercraft Tax		216	157
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	**260,316**	**268,441**	**29,300**
Resources Available:	**406,687**	**344,531**	**87,456**
Expenditures:			
Board Salaries	1,200	1,200	1,200
City of Emporia	230,501	200,000	225,000
Equipment Repairs	5,856	5,000	5,000
Budget and Publications	94	85	85
Insurnce	75	75	75
Bank Charges	15	15	15
Equipment Lease	45,356		
Transfer To: Machinery Reserve	47,500	80,000	100,000
Cash Forward (2022 column)			
Total Expenditures	**330,597**	**286,375**	**331,375**
Unencumbered Cash Balance, Dec 31	76,090	58,156	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	331,375
		Tax Required	243,919
		Delinquency Computation % Rate 0.420%	1,024
		Amount of 2021 Ad Valorem Tax	244,943

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2020	Allocation for Year 2022 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	237,517	24908	772	2021	1442	157
Total	237,517	24,908	772	2,021	1,442	157

County Treas MVT Estimate	24,908				
County Treas RVT Estimate		772			
County Treas 16/20M Estimate			2,021		
County Treas Commercial Vehicle Tax Estimate				1,442	
County Treas Watercraft Tax Estimate					157

MVT Factor	0.10487				
RVT Factor		0.00325			
16/20M Factor			0.00851		
Commercial Vehicle Factor				0.00607	
Watercraft Factor					0.00066

State of Kansas
County

CERTIFICATE

2022

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
Lyon County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: County Clerk's Use Only	
Allocation of Vehicle Taxes		2				
Schedule of Transfers		3				
Statement of Indebtedness		4				
Statement of Lease-Purchases		5				
Fund	**K.S.A.**					
General	79-1946	6	18,274,511	13,360,094	36.260	13,360,130
Debt Service	10-113					
Road & Bridge	68-5,101		6,250,000	3,780,152	10.203	3,780,183
Multi-year Cap Imp (17)			3,650,219			
Mental Health (23)			400,000	343,844	.929	344,191
Newman Hospital (25)			350,000	341,496	.922	341,598
Noxious Weeds (26)			371,946	171,560	.464	171,910
Hetlinger Development (28)			36,500	31,794	.086	31,862
Special Bridge 1135 (33)			800,000	571,726	1.544	572,047
Special R&B 559A (41)			450,000	339,894	.918	340,116
Tort Liability (53)			325,000	218,907	.591	218,963
Health Department (66)			650,000	579,263	1.564	579,457
Bond & Interest (50)						
No Fund Warrant (51)						
Community Corrections (12)			412,465			
Cert Grant (13)			111			
Court Trustee (14)			162,770			
JV Community Initiative Grant (15)			430,511			
Surveillance Program (16)			1,176			
Citizen Review Board (18)			39,897			
911 Service Fund (19)			406,962			
Register of Deeds Technology (36)			58,321			
County Auto-Vehicle Dept (37)			279,930			
Prosecutor Training (38)			7,551			
Special Alcohol Fund (54)			50,496			
Special Parks & Rec (55)			4,533			
Treasurer Technology (29)			29,222			
County Clerk Technology (30)			25,456			
Special Road & Bridge (32)			825,230			
Totals		xxxxx	34,292,807	19,738,730	53.281	
Budget Summary		0				
Budget Summary2						
Neighborhood Rev						

County Clerk's Use Only
372,450,970 - TIF 1,953,717
Nov 1, 2021 Total Assessed Valuation

Total Value: 370,497,253

Assisted by:

Address:

Email:

Attest: Aug 26 2021
County Clerk

Governing Body

CPA Summary

State of Kansas
County

2022

Lyon County

CERTIFICATE (2)

Other County		Page No.	2022 Proposed Budget: Budget Authority for Expenditures	2022 Proposed Budget: Amount of 2021 Ad Valorem Tax	2022 Proposed Budget: November 1st Valuation	2022 Proposed Budget: County Clerk's Use Only
Special District Funds	K.S.A.					
County Library	12-1247		260,058	249,789	211,709,679	1.180
Recreation District #1	12-1927		13,000	13,000 ~~11,400~~	23,764,910	0.480
Lyon County Fire District #2	19-3610		102,471	65,513	9,418,988	6.955
LY Co Fire District #2-Debt	19.3610		14,060	10,544	9,418,988	1.119
Fire District #1	19.3610		249,995	57,140	24,779,885	2.306
Fire District #3	19-3610		73,901	31,627	4,591,246	6.889
Fire District #4	19-3610		331,375	244,943	48,056,833	5.097
Fire District #5	19-3610		72,910	66,058	14,980,024	4.410
Fire District #8	19-3610		57,005	35,612	14,165,405	2.514
* COUNTY LIBRARY				249,789	186,099,745	1.343
TOTALS		xxxxxx	1,174,775	772,626		30.950

249,931

CPA Summary

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	12,630,663	1,099,431	18,825	40,901	42,186	3,999
Debt Service						
Road & Bridge	4,440,367	386,510	6,617	14,379	14,831	1,406
Multi-year Cap Imp (17)						
Mental Health (23)	347,182	30,220	517	1,124	1,160	110
Newman Hospital (25)	280,394	24,407	418	908	937	89
Noxious Weeds (26)	96,043	8,360	143	311	321	30
Hetlinger Development (2	31,695	2,759	47	103	106	10
Special Bridge 1135 (33)	663,926	57,791	989	2,150	2,217	210
Special R&B 559A (41)	304,930	26,543	454	987	1,018	97
Tort Liability (53)	189,420	16,488	282	613	633	60
Health Department (66)	666,309	57,999	993	2,158	2,225	211
Bond & Interest (50)						
No Fund Warrant (51)						
TOTAL	19,650,929	1,710,508	29,285	63,634	65,634	6,222

County Treas Motor Vehicle Estimate 1,710,508

County Treas Recreational Vehicle Estimate 29,285

County Treas 16/20M Vehicle Estimate 63,634

County Treas Commercial Vehicle Tax Estimate 65,634

County Treas Watercraft Tax Estimate 6,222

Motor Vehicle Factor 0.08704

Recreational Vehicle Factor 0.00149

16/20M Vehicle Factor 0.00324

Commercial Vehicle Factor 0.00334

Watercraft Factor 0.00032

Lyon County

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
LyCoFire #4 Mach Reserve		LyCoFire #5 Bldg/Equ Res		LyCoFire #5 Donations		LyCoFire #8 Firefighters R				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	118,220	Cash Balance Jan 1	132,613	Cash Balance Jan 1	15,648	Cash Balance Jan 1	15,380	Cash Balance Jan 1		281,861
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Interest Income	198	Pepsi	11	Donations/Fundraisers				
				Interest Income	29					
Transfer From:		Transfer From:				Transfer From:				
General	47,500	General	45,500			General	3,055			
Total Receipts	47,500	Total Receipts	45,698	Total Receipts	40	Total Receipts	3,055	Total Receipts	0	96,293
Resources Available:	165,720	Resources Available:	178,311	Resources Available:	15,688	Resources Available:	18,435	Resources Available:	0	378,154
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		First Responders	23,608	Donations	1,100					
		Radios	69,394	Firemen Equipment	1,800					
Total Expenditures	0	Total Expenditures	93,002	Total Expenditures	2,900	Total Expenditures	0	Total Expenditures	0	95,902
Cash Balance Dec 31	165,720	Cash Balance Dec 31	85,309	Cash Balance Dec 31	12,788	Cash Balance Dec 31	18,435	Cash Balance Dec 31	0	282,252 **
										282,252 **

** Note: These two block figures should agree.

Lyon County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

Lyon County

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2021	Payments Due 2021	Payments Due 2022
Motorola 4 ASR sites and radios	43770	60	2.67	3,952,688	3,119,950	832,738	832,738
				Totals	**3,119,950**	**832,738**	**832,738**

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Lyon County

2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Tort Liability	20,000		20,000	
Motor Vehicle	General	20,000			K.S.A. 8-145
Road and Bridge	Special R&B Machinery	400,000			
	Total	440,000	0	20,000	
	Adjustments*				
	Adjusted Totals	440,000	0	20,000	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Lyon County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	4,259,611	4,967,736	3,157,413
Receipts:			
Ad Valorem Tax	12,844,764	12,630,663	xxxxxxxxxxxxxxxx
Delinquent Tax	206,883	117,000	
Motor Vehicle Tax	1,179,334	1,200,000	1,099,431
Recreational Vehicle Tax			18,825
16/20M Vehicle Tax			40,901
Commercial Vehicle Tax			42,186
Watercraft Tax			3,999
Gross Earnings (Intangible) Tax			0
LAVTR			9,091
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax			
Licenses & Permits	43,037	45,000	45,501
intergovernmental	645,152	600,000	520,000
Charges For Service	510,719	500,000	400,000
Fines & Forfeitures	5,303	6,000	600,000
Investment income	335,734	250,000	200,000
Transfers			
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	199,458	150,000	128,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**15,970,384**	**15,498,663**	**3,107,933**
Resources Available:	**20,229,995**	**20,466,399**	**6,265,346**

Lyon County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Multi-year Cap Imp (17)**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,912,000	3,301,816	3,726,090
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Sales Tax Receipts	2,901,148	2,924,697	2,640,000
Interest Income	6,772	5,000	40,000
Sales of fixed Assets	94,953	80,000	73,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**3,002,873**	**3,009,697**	**2,753,500**
Resources Available:	**4,914,873**	**6,311,513**	**6,479,590**
Expenditures:			
Contractual	340,601	330,000	330,400
Commodities			
Capital Outlay	1,272,456	2,255,423	3,319,819
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**1,613,057**	**2,585,423**	**3,650,219**
Unencumbered Cash Balance Dec 31	3,301,816	3,726,090	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	2,585,423	2,585,423	3,650,219
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,650,219
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **Mental Health (23)**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	53,290	47,147	33,676
Receipts:			
Ad Valorem Tax	353,125	347,182	xxxxxxxxxxxxxxxx
Delinquent Tax	5,909	3,325	
Motor Vehicle Tax	34,823	36,022	30,220
Recreational Vehicle Tax			517
16/20 M Vehicle Tax			1,124
Commercial Vehicle Tax			1,160
Watercraft Tax			110
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**393,857**	**386,529**	**33,131**
Resources Available:	**447,147**	**433,676**	**66,807**
Expenditures:			
Appropriation	400,000	400,000	400,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**400,000**	**400,000**	**400,000**
Unencumbered Cash Balance Dec 31	47,147	33,676	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	400,000	400,000	400,000
		Non-Appropriated Balance	636
		Total Expenditure/Non-Appr Balance	400,636
		Tax Required	333,829
	Delinquent Comp Rate:	3.0%	10,015
		Amount of 2021 Ad Valorem Tax	343,844

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Lyon County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Newman Hospital (25)**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	20,831	11,498	9,941
Receipts:			
Ad Valorem Tax	156,921	280,394	xxxxxxxxxxxxxxxx
Delinquent Tax	4,487	2,100	
Motor Vehicle Tax	28,618	14,547	24,407
Recreational Vehicle Tax	487	233	418
16/20 M Vehicle Tax	154	510	908
Commercial Vehicle Tax		601	937
Watercraft Tax		58	89
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**190,667**	**298,443**	**26,759**
Resources Available:	**211,498**	**309,941**	**36,700**
Expenditures:			
Appropriation	200,000	300,000	350,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**200,000**	**300,000**	**350,000**
Unencumbered Cash Balance Dec 31	11,498	9,941	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	300,000	300,000	350,000
		Non-Appropriated Balance	18250
		Total Expenditure/Non-Appr Balance	368,250
		Tax Required	331,550
	Delinquent Comp Rate:	3.0%	9,946
		Amount of 2021 Ad Valorem Tax	↘ 341,496

Adopted Budget

Noxious Weeds (26)	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	125,460	130,004	48,250
Receipts:			
Ad Valorem Tax	132,653	96,043	xxxxxxxxxxxxxxxx
Delinquent Tax	2,601	1,326	1,500
Motor Vehicle Tax	15,714	13,523	8,360
Recreational Vehicle Tax			143
16/20 M Vehicle Tax			311
Commercial Vehicle Tax			321
Watercraft Tax			30
Reimbursed expense - Chemicals	213,169	165,000	163,049
Remibursed expense - Labor			
Equipment reimbursed			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**364,137**	**275,892**	**173,714**
Resources Available:	**489,597**	**405,896**	**221,964**
Expenditures:			
Salary	136,498	156,386	160,386
Contractual	10,030	15,760	16,060
Commodities	211,665	185,500	195,500
Capital Outlay	1,400		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**359,593**	**357,646**	**371,946**
Unencumbered Cash Balance Dec 31	130,004	48,250	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	357,646	357,646	371,946
		Non-Appropriated Balance	16,581
See Tab A		Total Expenditure/Non-Appr Balance	388,527
		Tax Required	166,563
	Delinquent Comp Rate:	3.0%	4,997
		Amount of 2021 Ad Valorem Tax	↘ 171,560

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Lyon County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Hetlinger Development (28)**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	6,558	3,744	2,607
Receipts:			
Ad Valorem Tax	30,014	31,695	xxxxxxxxxxxxxxxx
Delinquent Tax	554	600	0
Motor Vehicle Tax	3,118	3,068	2,759
Recreational Vehicle Tax			47
16/20 M Vehicle Tax			103
Commercial Vehicle Tax			106
Watercraft Tax			10
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**33,686**	**35,363**	**3,025**
Resources Available:	**40,244**	**39,107**	**5,632**
Expenditures:			
Appropriation	36,500	36,500	36,500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**36,500**	**36,500**	**36,500**
Unencumbered Cash Balance Dec 31	3,744	2,607	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	36,500	36,500	36,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	36,500
		Tax Required	30,868
	Delinquent Comp Rate:	3.0%	926
		Amount of 2021 Ad Valorem Tax	↘ 31,794

Adopted Budget **Special Bridge 1135 (33)**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	238,586	182,472	223,669
Receipts:			
Ad Valorem Tax	530,591	663,926	xxxxxxxxxxxxxxxx
Delinquent Tax	8,268		
Motor Vehicle Tax	45,566	54,195	57,791
Recreational Vehicle Tax			989
16/20 M Vehicle Tax			2,150
Commercial Vehicle Tax			2,217
Watercraft Tax			210
Reimbursed expenses	1,545	1,679	
Prior year cancelled warrants			
Sale of fixed assets			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	53	12,563	
Does miscellaneous exceed 10% of Total I			
Total Receipts	**586,023**	**732,363**	**63,357**
Resources Available:	**824,609**	**914,835**	**287,026**
Expenditures:			
Salaries	273,263	267,675	344,155
Contractual	188,465	79,200	80,300
Commodities	169,130	344,291	375,545
Capital Outlay	11,279		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**642,137**	**691,166**	**800,000**
Unencumbered Cash Balance Dec 31	182,472	223,669	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	691,166	691,166	800,000
		Non-Appropriated Balance	42,100
		Total Expenditure/Non-Appr Balance	842,100
		Tax Required	555,074
	Delinquent Comp Rate:	3.0%	16,652
		Amount of 2021 Ad Valorem Tax	↘ 571,726

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Lyon County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special R&B 559A (41)**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	67,649	115,996	109,308
Receipts:			
Ad Valorem Tax	334,776	304,930	xxxxxxxxxxxxxxxx
Delinquent Tax	5,240	0	4,949
Motor Vehicle Tax	30,625	34,148	26,543
Recreational Vehicle Tax			454
16/20 M Vehicle Tax			987
Commercial Vehicle Tax			1,018
Watercraft Tax			97
Reimbursed expense	293	234	300
Sale of fixed assets			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**370,934**	**339,312**	**34,348**
Resources Available:	**438,583**	**455,308**	**143,656**
Expenditures:			
Contractual		36,000	36,000
Commodities	322,587	310,000	414,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**322,587**	**346,000**	**450,000**
Unencumbered Cash Balance Dec 31	115,996	109,308	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	346,000	346,000	450,000
		Non-Appropriated Balance	23,650
		Total Expenditure/Non-Appr Balance	473,650
		Tax Required	329,994
	Delinquent Comp Rate:	3.0%	9,900
		Amount of 2021 Ad Valorem Tax	339,894

Adopted Budget **Tort Liability (53)**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	181,495	196,578	111,493
Receipts:			
Ad Valorem Tax	243,981	189,420	xxxxxxxxxxxxxxxx
Delinquent Tax	4,493	2,325	
Motor Vehicle Tax	28,371	24,886	16,488
Recreational Vehicle Tax			282
16/20 M Vehicle Tax			613
Commercial Vehicle Tax			633
Watercraft Tax			60
Transfer in			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**276,845**	**216,631**	**18,076**
Resources Available:	**458,340**	**413,209**	**129,569**
Expenditures:			
General Liability Insurance	261,762	301,716	305,000
Tort Liability Transfer			20,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**261,762**	**301,716**	**325,000**
Unencumbered Cash Balance Dec 31	196,578	111,493	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	320,000	320,000	325,000
		Non-Appropriated Balance	17,100
		Total Expenditure/Non-Appr Balance	342,100
		Tax Required	212,531
	Delinquent Comp Rate:	3.0%	6,376
		Amount of 2021 Ad Valorem Tax	218,907

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Health Department (66)**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,045	1,052	58,223
Receipts:			
Ad Valorem Tax	400,603	666,309	xxxxxxxxxxxxxxxx
Delinquent Tax	6,931	0	
Motor Vehicle Tax	40,473	40,862	57,999
Recreational Vehicle Tax			993
16/20 M Vehicle Tax			2,158
Commercial Vehicle Tax			2,225
Watercraft Tax			211
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**448,007**	**707,171**	**63,586**
Resources Available:	**451,052**	**708,223**	**121,809**
Expenditures:			
Appropriation	450,000	650,000	650,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**450,000**	**650,000**	**650,000**
Unencumbered Cash Balance Dec 31	1,052	58,223	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	650,000	650,000	650,000
		Non-Appropriated Balance	34,200
		Total Expenditure/Non-Appr Balance	684,200
		Tax Required	562,391
	Delinquent Comp Rate:	3.0%	16,872
		Amount of 2021 Ad Valorem Tax	579,263

Adopted Budget **Bond & Interest (50)**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2021 Ad Valorem Tax	0

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Lyon County 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Corrections (12)**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	217,403	259,839	272,696
Receipts:			
Reimbursed expenses	25,450	25,450	185,993
Grant Adult	408,231	410,000	370,992
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**433,681**	**435,450**	**556,985**
Resources Available:	**651,084**	**695,289**	**829,681**
Expenditures:			
Salaries	301,879	313,012	306,950
Contractual	61,363	55,819	68,674
Commodities	24,752	53,762	36,841
Capital Outlay	3,251		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**391,245**	**422,593**	**412,465**
Unencumbered Cash Balance Dec 31	259,839	272,696	417,216
2020/2021/2022 Budget Authority Amoun	422,593	422,593	412,465

Adopted Budget

Cert Grant (13)	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	111	111	111
Receipts:			
Grant Income			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**111**	**111**	**111**
Expenditures:			
Contractual			111
Commodities			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**111**
Unencumbered Cash Balance Dec 31	111	111	0
2020/2021/2022 Budget Authority Amoun	111	111	111

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Lyon County 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Court Trustee (14)**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	179,372	74,836	15,216
Receipts:			
Bail Forfeitures-transfer in	5,831	16,000	81,554
Collection/Attorney Fees	48,726	66,000	66,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**54,557**	**82,000**	**147,554**
Resources Available:	**233,929**	**156,836**	**162,770**
Expenditures:			
Salaries	156,909	132,020	154,520
Contractual	515	5,500	5,750
Commodities	1,079	2,500	2,500
Capital Outlay	590	1,600	
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**159,093**	**141,620**	**162,770**
Unencumbered Cash Balance Dec 31	74,836	15,216	0
2020/2021/2022 Budget Authority Amount	141,620	141,620	162,770

See Tab A

Adopted Budget **JV Community Initiative Grant (15)**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	68,844	67,145	83,618
Receipts:			
Reimbursed expense	3,253	16,192	16,192
Grant Income	320,502	430,792	430,792
Grant Income Intern			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**323,755**	**446,984**	**446,984**
Resources Available:	**392,599**	**514,129**	**530,602**
Expenditures:			
Salaries	305,042	348,702	348,702
Contractual	14,957	64,277	64,277
Commodities	3,615	17,532	17,532
Capital Outlay	1,840		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**325,454**	**430,511**	**430,511**
Unencumbered Cash Balance Dec 31	67,145	83,618	100,091
2020/2021/2022 Budget Authority Amount	431,891	431,891	430,511

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Lyon County 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Surveillance Program (16)**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,208	1,208	1,176
Receipts:			
Matching income			
Transfer in			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**1,208**	**1,208**	**1,176**
Expenditures:			
Salaries			1,176
Contractual		25	
Commodities		7	
Capital Outlay			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**32**	**1,176**
Unencumbered Cash Balance Dec 31	1,208	1,176	0
2020/2021/2022 Budget Authority Amoun	1,208	1,208	1,176

Adopted Budget

Citizen Review Board (18)	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	25,880	23,360	13,619
Receipts:			
Grant Income	24,182	26,278	26,278
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**24,182**	**26,278**	**26,278**
Resources Available:	**50,062**	**49,638**	**39,897**
Expenditures:			
Salaries	18,829	21,019	26,000
Contractual	2,848	13,000	11,897
Commodities	250	2,000	2,000
Capital Outlay	4,775		0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**26,702**	**36,019**	**39,897**
Unencumbered Cash Balance Dec 31	23,360	13,619	0
2020/2021/2022 Budget Authority Amoun	49,519	49,519	39,897

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **911 Service Fund (19)**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	520,771	410,962	208,962
Receipts:			
Registration Fees	211,097	198,000	198,000
transfer in			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**211,097**	**198,000**	**198,000**
Resources Available:	**731,868**	**608,962**	**406,962**
Expenditures:			
Contractual	146,700	200,000	206,962
Commodities	1,135	0	
Capital Outlay	173,071	200,000	200,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**320,906**	**400,000**	**406,962**
Unencumbered Cash Balance Dec 31	410,962	208,962	0
2020/2021/2022 Budget Authority Amoun	518,000	518,000	406,962

Adopted Budget **Register of Deeds Technology (36)**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	45,920	58,321	28,321
Receipts:			
Registration Fees	42,232	30,000	30,000
transfer in			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**42,232**	**30,000**	**30,000**
Resources Available:	**88,152**	**88,321**	**58,321**
Expenditures:			
Contractual	25,975	20,000	25,000
Commodities	2,278		
Capital Outlay	1,578	40,000	33,321
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**29,831**	**60,000**	**58,321**
Unencumbered Cash Balance Dec 31	58,321	28,321	0
2020/2021/2022 Budget Authority Amoun	60,000	60,000	58,321

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Lyon County 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **County Auto-Vehicle Dept (37)**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	37,199	16,429	1,444
Receipts:			
Registration Fees	239,176	250,385	275,000
Other Fees	1,750	2,100	3,486
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**240,926**	**252,485**	**278,486**
Resources Available:	**278,125**	**268,914**	**279,930**
Expenditures:			
Salaries	245,350	257,420	269,880
Contractual	10,543	6,700	6,700
Commodities	5,803	3,350	3,350
Transfers out			
Capital Outlay			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**261,696**	**267,470**	**279,930**
Unencumbered Cash Balance Dec 31	16,429	1,444	0
2020/2021/2022 Budget Authority Amount	267,470	267,470	279,930

Adopted Budget

Prosecutor Training (38)	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,194	4,551	1,551
Receipts:			
Registration Fees	3,719	4,000	6,000
transfer in			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,719**	**4,000**	**6,000**
Resources Available:	**5,913**	**8,551**	**7,551**
Expenditures:			
Contractual	1,362	7,000	7,551
Commodities			
Capital Outlay			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,362**	**7,000**	**7,551**
Unencumbered Cash Balance Dec 31	4,551	1,551	0
2020/2021/2022 Budget Authority Amount	7,000	7,000	7,551

CPA Summary

Lyon County 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol Fund (54)**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	39,975	45,593	48,496
Receipts:			
Liquor tax	5,618	2,903	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**5,618**	**2,903**	**2,000**
Resources Available:	**45,593**	**48,496**	**50,496**
Expenditures:			
Appropriations			50,496
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**0**	**0**	**50,496**
Unencumbered Cash Balance Dec 31	45,593	48,496	0
2020/2021/2022 Budget Authority Amoun	45,077	45,077	50,496

Adopted Budget

Special Parks & Rec (55)	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	4,533	4,533	4,533
Receipts:			
Other Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**4,533**	**4,533**	**4,533**
Expenditures:			
Contractual			4,533
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**4,533**
Unencumbered Cash Balance Dec 31	4,533	4,533	0
2020/2021/2022 Budget Authority Amoun	4,533	4,533	4,533

CPA Summary

Lyon County 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Treasurer Technology (29)**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	23,017	19,614	20,222
Receipts:			
Registration Fees	10,562	10,562	9,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**10,562**	**10,562**	**9,000**
Resources Available:	**33,579**	**30,176**	**29,222**
Expenditures:			
Contractual	4,500	4,500	4,500
Commodities	2,898	3,000	3,000
Capital Outlay	6,567	2,454	21,722
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**13,965**	**9,954**	**29,222**
Unencumbered Cash Balance Dec 31	19,614	20,222	0
2020/2021/2022 Budget Authority Amoun	28,000	28,000	29,222

Adopted Budget

County Clerk Technology (30)	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,186	9,861	16,456
Receipts:			
Registration Fees	10,562	9,000	9,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**10,562**	**9,000**	**9,000**
Resources Available:	**13,748**	**18,861**	**25,456**
Expenditures:			
Contractual			
Commodities	819	1,220	456
Capital Outlay	3,068	1,185	25,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**3,887**	**2,405**	**25,456**
Unencumbered Cash Balance Dec 31	9,861	16,456	0
2020/2021/2022 Budget Authority Amoun	17,000	17,000	25,456

CPA Summary

Lyon County 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Road & Bridge (32)**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	575,934	923,528	825,230
Receipts:			
Reimbursed Expense	146,860	145,317	
Transfer in	400,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**546,860**	**145,317**	**0**
Resources Available:	**1,122,794**	**1,068,845**	**825,230**
Expenditures:			
Contractual	151,266	201,000	225,230
Commodities		42,615	100,000
Capital Outlay	48,000		500,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**199,266**	**243,615**	**825,230**
Unencumbered Cash Balance Dec 31	923,528	825,230	0
2020/2021/2022 Budget Authority Amoun	235,000	235,000	825,230

See Tab C

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amoun	0	0	0

CPA Summary

Lyon County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

**Note: These two block figures should agree.

CPA Summary

Lyon County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**0** **
										0 **

**Note: These two block figures should agree.

CPA Summary

Lyon County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**0** **
										0 **

**Note: These two block figures should agree.

CPA Summary

Lyon County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

**Note: These two block figures should agree.

CPA Summary

Lyon County 2022

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	20,229,995	20,466,399	6,265,346
Expenditures:			
County Commission 10-01	247,254	292,150	314,000
County Clerk 10-02	259,727	264,289	299,893
County Treasurer 10-03	231,954	305,775	327,470
County Attorney 10-04	1,392,449	1,461,500	1,510,500
Register of Deeds 10-05	244,798	291,772	312,300
Solid Waste 10-06	16,852	19,100	19,100
Unified Court 10-07	488,631	547,212	572,212
Courthouse General 10-08	160,985	190,000	192,500
Human Resources 10-09	101,446	119,065	169,561
Emergency Management 10-10	138,601	152,692	171,666
Juvenile Services 10-11	298,719	397,200	397,200
County Coroner 10-12	74,978	86,000	90,000
County Wide Zoning 10-15	102,722	121,950	127,930
Finance, Data Processing & Payroll 10-16	302,211	343,777	355,349
Law Enforcement 10-17	2,378,270	2,640,063	2,857,978
County General 10-18	110,878	136,500	136,500
Jail Management 10-20	2,644,083	3,025,517	3,255,113
Direct Election 10-21	253,667	309,114	357,972
Extension 10-22	300,000	300,000	300,000
Appraisal 10-25	601,070	660,200	696,100
Dispatch 10-28	1,667,454	1,933,100	1,933,100
Historical Society 10-29	118,000	118,000	118,000
Soil Conservation 10-30	30,000	30,000	30,000
Household Waste 10-31	102,779	110,900	114,000
Administrative Services 10-32	69,000	103,000	115,000
Debts & Delq. Accounts Collection 10-33	125,102	172,470	200,670
Fair Board 10-36	60,000	60,000	60,000
Fair Grounds 10-46	35,472	75,110	75,110
Information Technology 10-51	244,419	285,025	306,739
Employee Benefit 10-58	159,815	210,000	210,000
Other	0	0	0
Dept of Aging 10-61	286,461	304,633	342,377
Transportation - first half 10-63	404,394	384,800	395,965
Transportation - second half 10-64	339,128	384,800	395,965
County Facility Management 10-70	1,270,941	1,473,272	1,514,241
Non-Departmental 10-00	0	0	0
	0	0	0
	0	0	0
	0	0	0
Other	0	0	0
Subtotal	15,262,259	17,308,986	18,274,511
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**15,262,259**	**17,308,986**	**18,274,511**
Unencumbered Cash Balance Dec 31	4,967,736	3,157,413	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	17,308,986	17,308,986	18,274,511
		Non-Appropriated Balance	961,800
		Total Expenditure/Non-Appr Balance	19,236,311
		Tax Required	12,970,965
	Delinquent Comp Rate:	3.0%	389,129
		Amount of 2021 Ad Valorem Tax	13,360,094

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
County Commission 10-01			
Salaries	192,813	221,500	237,350
Contractual	54,352	69,550	75,550
Commodities	89	1,100	1,100
Capital Outlay			
Total	247,254	292,150	314,000
County Clerk 10-02			
Salaries	250,098	242,589	263,193
Contractual	8,523	16,700	31,700
Commodities	1,106	3,000	3,000
Capital Outlay		2,000	2,000
Total	259,727	264,289	299,893
County Treasurer 10-03			
Salaries	206,958	261,715	283,410
Contractual	21,130	36,225	36,225
Commodities	3,866	7,835	7,835
Capital Outlay			
Total	231,954	305,775	327,470
County Attorney 10-04			
Salaries	1,293,696	1,366,000	1,415,000
Contractual	91,774	87,500	87,500
Commodities	6,400	8,000	8,000
Capital Outlay	579		
Total	1,392,449	1,461,500	1,510,500
Register of Deeds 10-05			
Salaries	236,997	276,607	297,135
Contractual	3,874	11,890	3,275
Commodities	3,227	3,275	11,890
Capital Outlay	699		
Total	244,798	291,772	312,300
Solid Waste 10-06			
Salaries			
Contractual	16,852	19,000	19,000
Commodities		100	100
Capital Outlay			
Total	16,852	19,100	19,100
Unified Court 10-07			
Salaries	8,865	9,262	9,262
Contractual	422,998	480,950	505,950
Commodities	30,957	57,000	57,000
Capital Outlay	25,811		
Total	488,631	547,212	572,212
Courthouse General 10-08			
Salaries	39,321	45,500	45,500
Contractual	96,943	114,500	115,000
Commodities	24,722	30,000	32,000
Capital Outlay			
Total	160,985	190,000	192,500
Total - Page 7b	**3,042,650**	**3,371,798**	**3,547,975**

Lyon County 2022

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Human Resources 10-09			
Salaries	97,973	113,640	164,136
Contractual	2,991	4,675	4,675
Commodities	482	750	750
Capital Outlay			
Total	101,446	119,065	169,561
Emergency Management 10-10			
Salaries	134,023	135,192	154,166
Contractual	1,670	12,000	12,000
Commodities	1,727	5,500	5,500
Capital Outlay	1,181		
Total	138,601	152,692	171,666
Juvenile Services 10-11			
Salaries	209,803	268,488	268,488
Contractual	82,333	126,033	126,033
Commodities	4,776	2,679	2,679
Capital Outlay	1,807		
Total	298,719	397,200	397,200
County Coroner 10-12			
Salaries			
Contractual	74,978	86,000	90,000
Commodities			
Capital Outlay			
Total	74,978	86,000	90,000
County Wide Zoning 10-15			
Salaries	93,117	100,600	104,530
Contractual	8,009	18,450	20,500
Commodities	550	1,900	1,900
Capital Outlay	1,046	1,000	1,000
Total	102,722	121,950	127,930
Finance, Data Processing & Payroll 10-16			
Salaries	297,067	333,852	345,299
Contractual	2,647	4,675	4,650
Commodities	2,497	2,750	2,900
Capital Outlay		2,500	2,500
Total	302,211	343,777	355,349
Law Enforcement 10-17			
Salaries	2,097,845	2,302,563	2,515,478
Contractual	155,370	179,500	162,000
Commodities	121,211	158,000	180,500
Capital Outlay	3,845		
Total	2,378,270	2,640,063	2,857,978
County General 10-18			
Salaries			
Contractual	108,478	116,500	116,500
Commodities	2,400	20,000	20,000
Capital Outlay			
Total	110,878	136,500	136,500
Total - Page7c	**3,507,825**	**3,997,247**	**4,306,184**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Jail Management 10-20			
Salaries	1,997,238	2,320,336	2,550,765
Contractual	414,871	367,681	369,848
Commodities	231,974	337,500	334,500
Capital Outlay			
Total	2,644,083	3,025,517	3,255,113
Direct Election 10-21			
Salaries	108,576	136,254	185,112
Contractual	135,225	146,980	146,980
Commodities	4,722	25,000	25,000
Capital Outlay	5,143	880	880
Total	253,667	309,114	357,972
Extension 10-22			
Salaries			
Contractual	300,000	300,000	300,000
Commodities			
Capital Outlay			
Total	300,000	300,000	300,000
Appraisal 10-25			
Salaries	524,390	561,000	614,800
Contractual	67,567	93,700	75,800
Commodities	3,444	5,500	5,500
Capital Outlay	5,669		
Total	601,070	660,200	696,100
Dispatch 10-28			
Salaries	947,482	1,062,000	1,112,000
Contractual	35,768	53,600	53,600
Commodities	16,400	17,500	17,500
Capital Outlay	667,804	800,000	750,000
Total	1,667,454	1,933,100	1,933,100
Historical Society 10-29			
Salaries			
Contractual	118,000	118,000	118,000
Commodities			
Capital Outlay			
Total	118,000	118,000	118,000
Soil Conservation 10-30			
Salaries			
Contractual	30,000	30,000	30,000
Commodities			
Capital Outlay			
Total	30,000	30,000	30,000
Household Waste 10-31			
Salaries	59,494	64,900	68,000
Contractual	40,396	43,000	43,000
Commodities	2,889	3,000	3,000
Capital Outlay			
Total	102,779	110,900	114,000
Total - Page7d	**5,717,053**	**6,486,831**	**6,804,285**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Administrative Services 10-32			
Salaries		20,000	13,000
Contractual	69,000	83,000	102,000
Commodities			
Capital Outlay			
Total	69,000	103,000	115,000
Debts & Delq. Accounts Collection 10-33			
Salaries	123,353	167,720	195,220
Contractual	1,441	1,950	2,650
Commodities	308	1,200	1,200
Capital Outlay		1,600	1,600
Total	125,102	172,470	200,670
Fair Board 10-36			
Salaries			
Contractual	60,000	60,000	60,000
Commodities			
Capital Outlay			
Total	60,000	60,000	60,000
Fair Grounds 10-46			
Salaries	13,824	17,500	17,500
Contractual	15,126	54,610	54,610
Commodities	362	3,000	3,000
Capital Outlay	6,160		
Total	35,472	75,110	75,110
Information Technology 10-51			
Salaries	223,459	239,201	245,209
Contractual	18,736	39,824	39,824
Commodities	2,224	6,000	6,000
Capital Outlay			15,706
Total	244,419	285,025	306,739
Employee Benefit 10-58			
Salaries			
Contractual	159,764	210,000	210,000
Commodities	51		
Capital Outlay			
Total	159,815	210,000	210,000
Other			
Contractual			
Total	0	0	0
Dept of Aging 10-61			
Salaries			
Contractual	286,461	304,633	342,377
Commodities			
Capital Outlay			
Total	286,461	304,633	342,377
Transportation - first half 10-63			
Salaries	334,184	303,000	338,415
Contractual	54,302	59,175	47,500
Commodities	14,368	7,625	8,550
Capital Outlay	1,540	15,000	1,500
Total	404,394	384,800	395,965
Total - Page7e	**1,384,662**	**1,595,038**	**1,705,861**

Lyon County 2022

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Transportation - second half 10-64			
Salaries	289,847	303,000	338,415
Contractual	37,107	59,175	47,500
Commodities	12,174	7,625	8,550
Capital Outlay		15,000	1,500
Total	339,128	384,800	395,965
County Facility Management 10-70			
Salaries	658,110	712,082	756,582
Contractual	569,285	708,090	703,059
Commodities	29,235	53,100	54,600
Capital Outlay	14,311		
Total	1,270,941	1,473,272	1,514,241
Non-Departmental 10-00			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Contractual			
Judgments			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Other			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6f	1,610,069	1,858,072	1,910,206
Total - Page 6b	3,042,650	3,371,798	3,547,975
Total - Page 6c	3,507,825	3,997,247	4,306,184
Total - Page 6d	5,717,053	6,486,831	6,804,285
Total - Page 6e	1,384,662	1,595,038	1,705,861
Total Detail Expenditures**	**15,262,259**	**17,308,986**	**18,274,511**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Lyon County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,431,802	1,573,530	1,454,950
Receipts:			
Ad Valorem Tax	4,520,308	4,440,367	xxxxxxxxxxxxxxxx
Delinquent Tax	78,325	50,000	
Motor Vehicle Tax	448,382	461,000	386,510
Recreational Vehicle Tax			6,617
16/20M Vehicle Tax			14,379
Commercial Vehicle Tax			14,831
Watercraft Tax			1,406
Special City & County Highway	745,461	790,000	750,000
Special KDOT Funds	240		
Reimbursements	255,698	113,053	251,257
Other income	8,209	27,000	25,000
Prior year cancelled warrants			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,056,623**	**5,881,420**	**1,450,000**
Resources Available:	**7,488,425**	**7,454,950**	**2,904,950**

Lyon County 2022

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	7,488,425	7,454,950	2,904,950
Expenditures from detail page:			
	5,514,895	6,000,000	6,250,000
Transfer Out	400,000	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	5,914,895	6,000,000	6,250,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,914,895**	**6,000,000**	**6,250,000**
Unencumbered Cash Balance Dec 31	1,573,530	1,454,950	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	6,000,000	6,000,000	6,250,000
		Non-Appropriated Balance	325,000
		Total Expenditure/Non-Appr Balance	6,575,000
		Tax Required	3,670,050
	Delinquent Comp Rate:	3.0%	110,102
		Amount of 2021 Ad Valorem Tax	3,780,152

CPA Summary

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Salaries	2,554,838	3,070,350	3,230,963
Contractual	449,034	316,150	266,150
Commodities	2,457,318	2,612,717	2,752,104
Capital Outlay	53,705	783	783
Total	5,514,895	6,000,000	6,250,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	5,514,895	6,000,000	6,250,000

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

The Emporia Gazette
517 Merchant St.
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
31 Aug 2021

Notice ID: xJylnKjSarE5K8mOGzSr
Notice Name: Resolution 23-21

PUBLICATION FEE: $86.13

Bettina Shank
Operations Manager

VERIFICATION

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp.4-10-2023

STATE OF KANSAS
COUNTY OF LYON

Signed or attested before me on this
31st day of August, A.D. 2021.

Lisa M Stueve
Notary Public

See Proof on Next Page

Expected print dimensions of advertisement:
Width: 3.41 in., Height: 3.79 in.

Newspaper page size: Width: 10.22 in., Height: 19.00 in.
Publisher may wrap or break notice between pages.

Resolution No. 23-21

A R
PRC

A RESOLUTION OF LYON COUNTY, KANSAS BOARD OF COMMISSIONERS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

by th

WHEREAS, the Revenue Neutral Rate for Lyon County, Kansas was calculated as 49.736 mills by the Lyon County Clerk; and

levy

WHEREAS, the budget proposed by the Governing Body of Lyon County, Kansas will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

Cou
be h

WHEREAS, the Governing Body held a hearing on August 26, 2021 at 10:00 a.m. in the Lyon County Courthouse at 430 Commercial St., Emporia, Kansas, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

to e

WHEREAS, the Governing Body of Lyon County, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

CO

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF LYON COUNTY, KANSAS:

Rev

The Lyon County, Kansas Board of Commissioners shall levy a property tax rate exceeding the Revenue Neutral Rate of 49.736 mills.

This
unti

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

AD

ADOPTED this 26 day of Aug (month and year) and **SIGNED** by the Governing Body.

Rollie Martin, Chairman

Doug Peck, Vice Chairman

Scott A. Briggs, Commissioner

Attest: Tammy Vopat, Lyon County Clerk

by

Resolution No. 23-21

A RESOLUTION OF LYON COUNTY, KANSAS BOARD OF COMMISSIONERS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;.

WHEREAS, the Revenue Neutral Rate for Lyon County, Kansas was calculated as 49.736 mills by the Lyon County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Lyon County, Kansas will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 26, 2021 at 10:00 a.m. in the Lyon County Courthouse at 430 Commercial St., Emporia, Kansas, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Lyon County, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF LYON COUNTY, KANSAS:

The Lyon County, Kansas Board of Commissioners shall levy a property tax rate exceeding the Revenue Neutral Rate of 49.736 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 26 day of August (month and year) and **SIGNED** by the Governing Body.

Rollie Martin, Chairman

Doug Peck, Vice Chairman

Scott A. Briggs, Commissioner

Attest: Tammy Vopat, Deputy

Tammy Vopat, Lyon County Clerk

SEAL OF LYON COUNTY, KANSAS
FEBRUARY 5, 1862

State of Kansas
Special District 2022

NOTICE OF BUDGET HEARING

The governing body of

County Library

Lyon

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at and will be available at this hearing.

SUPPORTING COUNTIES

Lyon (home county)

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	256,928	1.380	256,283	1.296	260,058	249,789	1.180
Debt Service							
Employee Benefits							
Totals	256,928	1.380	256,283	1.296	260,058	249,789	1.180
Revenue Neutral Rate **							*1.107*
Less: Transfers	0		0		0		
Net Expenditures	256,928		256,283		260,058		
Total Tax Levied	234,113		234,261		xxxxxxxxxxxxx		
Assessed Valuation	168,544,255		180,813,580		211,709,679		

Outstanding Indebtedness, Jan 1,

	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

0

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Lyon County **, HEREBY NOTIFIES THE** Lyon **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 54.212. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on _____, 20___.

(Seal)

David M. Williams

Clerk or Officer of Governing Body

Controller

7/16/21

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Lyon County Library **HEREBY NOTIFIES THE** Lyon **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

1.180 Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on _____, 20___.

(Seal)

Daniel M Williams

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

2022

NOTICE OF BUDGET HEARING

The governing body of
Lyon County
will meet on August 26, 2021 at 10:00 AM at Lyon County Commission Chambers for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Lyon County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Est. Tax Rate*
General	15,262,259	39.252	17,308,986	35.810	18,274,511	13,360,094	36.695
Debt Service							
Road & Bridge	5,914,895	13.808	6,000,000	12.589	6,250,000	3,780,152	10.382
Multi-year Cap Imp (17)	1,613,057		2,585,425		3,650,219		
Mental Health (23)	400,000	1.079	400,000	0.984	400,000	343,844	0.944
Newman Hospital (25)	200,000	0.478	300,000	0.795	350,000	341,496	0.938
Noxious Weeds (26)	359,593	0.405	357,646	0.272	371,946	171,560	0.471
Hettinger Development (2	36,500	0.092	36,500	0.090	36,500	31,794	0.087
Special Bridge 1135 (33)	642,137	1.623	691,166	1.882	800,000	571,726	1.570
Special R&B 599A (41)	322,587	1.023	346,000	0.865	450,000	339,894	0.934
Tort Liability (53)	261,762	0.745	301,716	0.537	325,000	218,907	0.601
Health Department (66)	450,000	1.224	650,000	1.889	650,000	579,263	1.591
Bond & Interest (50)							
No Fund Warrant (51)							
Community Corrections (	391,245		422,595		412,465		
Cert Grant (13)					111		
Court Trustee (14)	159,093		141,629		162,770		
JV Community Initiative (	325,454		430,511		430,511		
Surveillance Program (15			33		1,176		
Citizen Review Board (18	26,702		36,019		39,897		
911 Service Fund (19)	320,506		400,000		406,962		
Register of Deeds Techno	29,831		60,000		58,321		
County Auto-Vehicle Dep	261,696		267,470		279,930		
Prosecutor Training (38)	1,362		7,000		7,551		
Special Alcohol Fund (54					50,496		
Special Parks & Rec (55)					4,533		
Treasurer Technology (39	13,965		9,954		29,222		
County Clerk Technology	2,887		2,405		25,456		
Special Road & Bridge (3	199,266		243,615		825,230		
Totals	27,196,197	59.729	30,998,656	55.713	34,293,807	19,738,730	54.211
Revenue Neutral Rate **							48.736
Less: Transfers	440,000		0		20,000		
Net Expenditure	26,756,197		30,998,656		34,272,807		
Total Tax Levied	20,013,420		19,650,929		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	335,077,088		352,708,770		364,106,340		

Outstanding Indebtedness, January 1,

	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.		0	3,119,950
Total		0	3,119,950

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by

Clerk

State of Kansas
County

Lyon County

2022

NOTICE OF BUDGET HEARING

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022				
Other County Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Ad Valorem Tax	Estimated Valuation	Est. Tax Rate*	Revenue Neutral Rate**
County Library	256,928	1.180	256,283	1.296	260,058	249,789	211,309,670	1.180	1.107
Recreation District #1	9,500	0.500	17,400	0.500	13,000	11,400	23,764,910	0.480	0.489
Lyon County Fire District #2	92,163	7.836	76,775	7.319	102,471	65,343	9,418,968	6.995	8.075
LY Co Fire District #2-Debt		1.445	14,520	1.447	14,060	10,544	9,418,968	1.119	8.075
Fire District #1	73,833	2.474	29,195	2.398	349,995	57,140	24,779,885	2.306	2.309
Fire District #3	36,544	7.194	52,849	7.016	73,901	31,627	4,591,246	6.889	6.767
Fire District #4	320,597	5.307	286,375	5.082	331,375	244,943	48,056,853	5.097	4.946
Fire District #5	70,908	4.575	77,406	4.485	72,910	66,058	14,580,004	4.410	4.383
Fire District #E	69,254	2.722	60,908	2.623	57,009	35,812	14,165,405	2.314	2.498

The Emporia Gazette
517 Merchant St.
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 3 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

See Proof on Next Page

PUBLICATION DATES:
14 Aug 2021

Notice ID: Q5586rnWFxE7m2k5VeFF
Notice Name: Lyon County Notice of Budget Hearing

PUBLICATION FEE: $138.70

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp.4-10-2023

Signed or attested before me on this

16th day of August, A.D. 2021.

Notary Public

The Emporia Gazette
517 Merchant St.
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

See Proof on Next Page

PUBLICATION DATES:
14 Aug 2021

Notice ID: 1was0qm5E9f5s8gxbQg7
Notice Name: Notice of Revenue Neutral Rate Intent

PUBLICATION FEE: $47.42

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 4-10-2023

Signed or attested before me on this
16th day of August, A.D. 2021.

Notary Public

Expected print dimensions of advertisement:
Width: 3.41 in., Height: 2.08 in.

Newspaper page size: Width: 10.22 in., Height: 19.00 in.
Publisher may wrap or break notice between pages.

NOTICE OF REVENUE NEUTRAL RATE INTENT

The Governing Bodies of Lyon County, Lyon County Library, Fire District #1, Fire District #3, Fire District #4, Fire District #5 and Fire District #8 hereby notifies the Lyon County Clerk of Intent to Exceed the Revenue Neutral Rate;

District	Proposed Mill Levy Rate	Public Hearing Date
Lyon County	54.212	August 26, 2021 @ 10:00 a.m. Lyon County Courthouse, 430 Commercial St. Emporia, Kansas
Lyon County Library	1.180	August 26, 2021 @ 10:00 a.m. Lyon County Courthouse, 430 Commercial St. Emporia, Kansas
Fire District #1	2.306	August 26, 2021 @ 7:00 p.m. Olpe Fire Station, 204 W. Bitler, Olpe, Kansas
Fire District #3	6.889	August 26, 2021 @ 3:00 p.m. 3278 Main St., Reading, Kansas
Fire District #4	5.097	August 23, 2021 @ 10:00 a.m. Rosean Cemetery/Community Bldg., 240 Road M, Emporia, Kansas
Fire District #5	4.410	August 26, 2021 @ 10:00 a.m. Lyon County Courthouse, 430 Commercial St. Emporia, Kansas
Fire District #8	2.514	September 8, 2021 @ 7:30 p.m. Americus Library, 710 Main St., Americus, Kansas

Witness by hand and official seal on July 20, 2021

Tammy Vogel, Lyon County Clerk
on behalf of the Lyon County Commission

The Emporia Gazette
517 Merchant St.
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 3 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

See Proof on Next Page

PUBLICATION DATES:
4 Sep 2021

Notice ID: Yei5HVja0UCjTPHUyIZ0
Notice Name: Budget

PUBLICATION FEE: $176.42

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp.4-10-2023

Signed or attested before me on this
7th day of September, A.D. 2021

Notary Public

Expected print dimensions of advertisement:
Width: 3.41 in., Height: 7.76 in.

Newspaper page size: Width: 10.22 in., Height: 19.00 in.
Publisher may wrap or break notice between pages.

State of Kansas
County

CERTIFICATE

2022

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
Lyon County
certify that: (1) the hearing mentioned in the attached publication was held,
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	79-1946	6	18,274,511	13,360,094	
Debt Service	10-113				
Road & Bridge	68-5,101		6,250,000	3,780,152	
Multi-year Cap Imp (17)			3,650,219		
Mental Health (23)			400,000	343,844	
Newman Hospital (25)			350,000	341,496	
Noxious Weeds (26)			271,946	171,569	
Heilinger Development (28)			36,500	31,794	
Special Bridge 1135 (33)			800,000	571,728	
Special K&B 359A (41)			450,000	339,894	
Tort Liability (53)			325,000	218,907	
Health Department (66)			650,000	579,263	
Bond & Interest (50)					
No Fund Warrant (51)					
Community Corrections (12)			412,465		
Cert Grant (13)			111		
Court Trustee (14)			162,770		
JV Community Initiative Grant (15)			430,511		
Surveillance Program (16)			1,176		
Citizen Review Board (18)			39,897		
911 Service Fund (19)			406,962		
Register of Deeds Technology (36)			58,321		
County Auto-Vehicle Dept (37)			279,930		
Prosecutor Training (38)			7,551		
Special Alcohol Fund (54)			50,496		
Special Parks & Rec (55)			4,533		
Treasurer Technology (29)			29,222		
County Clerk Technology (30)			25,456		
Special Road & Bridge (32)			825,230		
Totals		xxxxx	34,292,807	19,738,710	
Budget Summary		0			
Budget Summary2					
Neighborhood Rev					

County Clerk's Use Only
Nov 1, 2021 Total Assessed Valuation

Assisted by:

Address:

Email:

Attest: Aug. 26, 2021
County Clerk

Governing Body

CPA Summary

State of Kansas
County

Lyon County

2022

CERTIFICATE (2)

Other County		Page No.	2022 Proposed Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	November 1st Valuation	County Clerk's Use Only
Special District Funds	K.S.A.					
County Library	12-1247		260,058	249,789	211,709,679	1.180
Recreation District #1	12-1927		13,000	11,400	23,764,910	0.480
Lyon County Fire District #2			102,471	65,513	9,418,988	6.955
LY Co Fire District #2-Debt			14,060	10,544	9,418,988	1.119
Fire District #1			249,995	57,140	24,779,885	2.306
Fire District #3			73,901	31,627	4,591,246	6.889
Fire District #4			331,375	244,943	48,056,833	5.097
Fire District #5			72,910	66,058	14,980,024	4.410
Fire District #8			57,005	35,612	14,165,405	2.514

Expected print dimensions of advertisement:
Width: 3.41 in., Height: 7.76 in.

Newspaper page size: Width: 10.22 in., Height: 19.00 in.
Publisher may wrap or break notice between pages.

TOTALS		xxxxxx	1,174,775	772,626		30,950

CPA Summary

State of Kansas
County

2022

NOTICE OF BUDGET HEARING

The governing body of
Lyon County
will meet on August 26, 2021 at 10:00 AM at Lyon County Commission Chambers for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Lyon County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

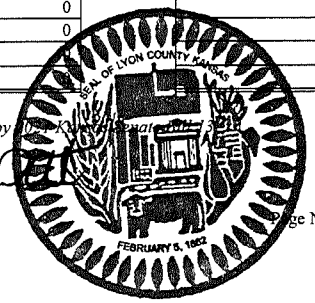
Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Est. Tax Rate*
General	15,262,259	39.252	17,308,986	35.810	18,274,511	13,360,094	36.693
Debt Service							
Road & Bridge	5,914,895	13.808	6,000,000	12.589	6,250,000	3,780,152	10.382
Multi-year Cap Imp (17)	1,613,057		2,585,423		3,650,219		
Mental Health (23)	400,000	1.079	400,000	0.984	400,000	343,844	0.944
Newman Hospital (25)	200,000	0.478	300,000	0.795	350,000	341,496	0.938
Noxious Weeds (26)	359,593	0.405	357,646	0.272	371,946	171,560	0.471
Hetlinger Development (2	36,500	0.092	36,500	0.090	36,500	31,794	0.087
Special Bridge 1135 (33)	642,137	1.623	691,166	1.882	800,000	571,726	1.570
Special R&B 559A (41)	322,587	1.023	346,000	0.865	450,000	339,894	0.934
Tort Liability (53)	261,762	0.745	301,716	0.537	325,000	218,907	0.601
Health Department (66)	450,000	1.224	650,000	1.889	650,000	579,263	1.591
Bond & Interest (50)							
No Fund Warrant (51)							
Community Corrections (	391,245		422,593		412,465		
Cert Grant (13)					111		
Court Trustee (14)	159,093		141,620		162,770		
JV Community Initiative (	325,454		430,511		430,511		
Surveillance Program (16)			32		1,176		
Citizen Review Board (18	26,702		36,019		39,897		
911 Service Fund (19)	320,906		400,000		406,962		
Register of Deeds Techno	29,831		60,000		58,321		
County Auto-Vehicle Dep	261,696		267,470		279,930		
Prosecutor Training (38)	1,362		7,000		7,551		
Special Alcohol Fund (54)					50,496		
Special Parks & Rec (55)					4,533		
Treasurer Technology (29	13,965		9,954		29,222		
County Clerk Technology	3,887		2,405		25,456		
Special Road & Bridge (3	199,266		243,615		825,230		
Totals	27,196,197	59.729	30,998,656	55.713	34,292,807	19,738,730	54.211
Revenue Neutral Rate **							*49.736*
Less: Transfers	440,000		0		20,000		
Net Expenditure	26,756,197		30,998,656		34,272,807		
Total Tax Levied	20,013,420		19,650,929		xxxxxxxxxxxxxxxxx		
Assessed Valuation	335,077,088		352,708,770		364,106,369		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.		0	3,119,950
Total		0	3,119,950

*Tax rates are expressed in mills
**_Revenue Neutral Rate as defined by_ [illegible]

Clerk



[illegible]ge No.

State of Kansas
County

Lyon County 2022

NOTICE OF BUDGET HEARING

Other County Special District Funds	Prior Year Actual for 2020 Expenditures	Prior Year Actual for 2020 Actual Tax Rate*	Current Year Estimate for 2021 Expenditures	Current Year Estimate for 2021 Actual Tax Rate*	Proposed Budget Year for 2022 Budget Authority for Expenditures	Proposed Budget Year for 2022 Ad Valorem Tax	Proposed Budget Year for 2022 Estimated Valuation	Proposed Budget Year for 2022 Est. Tax Rate*	*Revenue Neutral Rate***
County Library	256,928	1.380	256,283	1.296	260,058	249,789	211,709,679	1.180	*1.107*
Recreation District #1	9,500	0.500	17,400	0.500	13,000	11,400	23,764,910	0.480	*0.480*
Lyon County Fire District #2	97,163	7.836	76,775	7.319	102,471	65,513	9,418,988	6.955	*8.075*
LY Co Fire District #2-Debt		1.445	14,520	1.447	14,060	10,544	9,418,988	1.119	*8.075*
Fire District #1	73,833	2.474	23,195	2.398	249,995	57,140	24,779,885	2.306	*2.300*
Fire District #3	36,544	7.194	52,849	7.016	73,901	31,627	4,591,246	6.889	*6.767*
Fire District #4	330,597	5.307	286,375	5.082	331,375	244,943	48,056,833	5.097	*4.940*
Fire District #5	70,908	4.575	77,406	4.480	72,910	66,058	14,980,024	4.410	*4.382*
Fire District #8	69,254	2.722	60,908	2.623	57,005	35,612	14,165,405	2.514	*2.498*
Totals	944,727	33.433	865,711	32.161	1,174,775	772,626		30.950	

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Tammy Vpat
Clerk

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NOTICE OF REVENUE NEUTRAL RATE INTENT

The Governing Bodies of Lyon County, Lyon County Library, Fire District #1, Fire District #3, Fire District #4, Fire District #5 and Fire District #8 hereby notifies the Lyon County Clerk of Intent to Exceed the Revenue Neutral Rate;

District	Proposed Mill Levy Rate	Public Hearing Date
Lyon County	54.212	August 26, 2021 @ 10:00 a.m. Lyon County Courthouse, 430 Commercial St. Emporia, Kansas
Lyon County Library	1.180	August 26, 2021 @ 10:00 a.m. Lyon County Courthouse, 430 Commercial St. Emporia, Kansas
Fire District #1	2.306	August 26, 2021 @ 7:00 p.m. Olpe Fire Station, 204 W. Bitler, Olpe, Kansas
Fire District #3	6.889	August 26, 2021 @ 3:00 p.m. 3278 Main St., Reading, Kansas
Fire District #4	5.097	August 23, 2021 @ 10:00 a.m. Rosean Cemetery/Community Bldg., 240 Road M, Emporia, Kansas
Fire District #5	4.410	August 26, 2021 @ 10:00 a.m. Lyon County Courthouse, 430 Commercial St. Emporia, Kansas
Fire District #8	2.514	September 8, 2021 @ 7:30 p.m. Americus Library, 710 Main St., Americus, Kansas

Witness by hand and official seal on July 20, 2021

Tammy Vopat, Lyon County Clerk
on behalf of the Lyon County Commission