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 #3**

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 | 73,901 | 31,627 ✓ | 6.914 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxx | 73,901 | 31,627 | 6.914 |
| Budget Summary | | 6 | | | |
| Neighborhood Revitalization Rebate | | | | | |

31628 OK

County Clerk's Use Only
4,574,549 OK
Nov. 1, 2021 Total Assessed Valuation

Assisted by:
Joyce Wilson

Address:
105 Jeffery
Olpe, KS 66865
Email:
bujwilson@gmail.com

Attest: _____, 2021

County Clerk

Governing Body

Lyon County Fire District #3
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 | 31,066 | 3,708 | 32 | 263 | 91 | 9 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 31,066 | 3,708 | 32 | 263 | 91 | 9 |

County Treas Motor Vehicle Estimate 3,708

County Treas Recreational Vehicle Estimate 32

County Treas 16/20M Vehicle Estimate 263

County Treas Commercial Vehicle Tax Estimate 91

County Treas Watercraft Tax Estimate 9

MVT Factor 0.11936

RVT Factor 0.00103

16/20M Factor 0.00847

Comm Veh Facto 0.00293

Watercraft Facto 0.00029

2022

Lyon County Fire District #3
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 |
|---|---|---|---|---|---|
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| | | | | | |
| | **Totals** | 0 | 0 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 0 | 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 #3
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 |
|---|---|---|---|---|---|---|---|
| Rescue Truck | 6/9/2014 | 72 | 4.25 | 50,000 | 8,408 | 8,408 | 0 |
| Radios | 4/14/2020 | 58 | 3.25 | 46,851 | 46,851 | 10,252 | 10,252 |
| | | | | | | | |
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| | | | | | | | |
| | | | **Total** | **96,851** | **55,259** | **18,660** | **10,252** |

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

Lyon County Fire District #3
Lyon County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2022

State of Kansas
Special District

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 15,502 | 35,426 | 27,968 |
| Receipts: | | | |
| Ad Valorem Tax | 34,149 | 31,066 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | 3,387 | 3,708 |
| Recreational Vehicle Tax | | 39 | 32 |
| 16/20M Vehicle Tax | | 265 | 263 |
| Commercial Vehicle Tax | | 90 | 91 |
| Watercraft Tax | | 9 | 9 |
| LAVTR | | | 0 |
| In Lieu of Taxes | | | |
| Donations | 5,283 | 5,500 | 5,500 |
| Sale of Equipment | | | |
| Grant | 6,000 | 5,000 | 5,000 |
| Insurance Claim | 11,000 | | |
| | | | |
| | | | |
| | | | |
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| | | | |
| Interest on Idle Funds | 36 | 35 | 35 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **56,468** | **45,391** | **14,638** |
| **Resources Available:** | **71,970** | **80,817** | **42,606** |
| Expenditures: | | | |
| Fire and EMT Equipment | 5,266 | 5,500 | 5,500 |
| Repairs | 1,691 | 13,000 | 24,500 |
| Vehicle Repairs | 13,440 | 13,500 | 13,500 |
| Fuel | 776 | 2,500 | 1,000 |
| Lyon County Property Tax | 23 | 23 | 23 |
| Insurance | 3,529 | 3,598 | 3,650 |
| Office Expenses | 819 | 825 | 825 |
| Advertising | 769 | 800 | 800 |
| Professional Fee / Dues | 51 | 51 | 51 |
| Utilities | 1,772 | 2,800 | 2,800 |
| Rescue Truck Lease | 8,408 | | |
| Radio Payment | | 10,252 | 10,252 |
| 6 x 6 Grass Truck Payment | | | 11,000 |
| | | | |
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| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **36,544** | **52,849** | **73,901** |
| Unencumbered Cash Balance Dec 31 | 35,426 | 27,968 | xxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount | 63,038 | 79,974 | 73,901 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 73,901 |
| | | Tax Required | 31,295 |
| | Delinquent Comp Rate: | 1.1% | 332 |
| | | Amount of 2021 Ad Valorem Tax | 31,627 |

State of Kansas
Special District
2022

## NOTICE OF BUDGET HEARING

The governing body of
**Lyon County Fire District #3**
Lyon County
will meet on August 26, 2021 at 3:00 PM at Lyon County District #3 Firehouse 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 Lyon County District #3 Firehouse 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 | 36,544 | 7.194 | 52,849 | 7.016 | 73,901 | 31,627 | 6.889 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 36,544 | 7.194 | 52,849 | 7.016 | 73,901 | 31,627 | 6.889 |
| *Revenue Neutral Rate*** | | | | | | | *6.767* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 36,544 | | 52,849 | | 73,901 | | |
| Total Tax Levied | 30,430 | | 31,066 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 4,230,493 | | 4,427,693 | | 4,591,246 | | |

| 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. | 43,215 | 16,818 | 55,259 |
| Total | 43,215 | 16,818 | 55,259 |

*Tax rates are expressed in mills.

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

Jason Gibson

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF** Lyon Co Fire Dist #3 (Miller) **HEREBY NOTIFIES THE** Lyon **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

✓ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 6.889. The date of our hearing is 8/26/21 at 3:00 AM/PM and will be held at 3278 Main address in Reading, 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 6/25, 2021.

(Seal)

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.

**CONSOLIDATED METHOD FUND PAGE** 2022

County Name: Lyon County
Special District Name: Lyon County Fire District #3

**FUND PAGE**

| Adopted Budget for **GENERAL FUND** | Prior Year Actual 2020 | Current Year Estimate 2021 | Proposed Budget Year 2022 |
|---|---|---|---|
| Unencumbered Cash Balance, Jan. 1 | 15,502 | 35,426 | 27,968 |
| Ad Valorem Tax | 34,149 | 31,066 | xxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | 3,387 | 3,708 |
| Recreational Vehicle Tax | | 39 | 32 |
| 16/20M Vehicle Tax | | 265 | 263 |
| Commercial Vehicle Tax | | 90 | 91 |
| Watercraft Tax | | 9 | 9 |
| LAVTR | | | |
| | | | |
| In Lieu of Taxes | | | |
| Donations | 5,283 | 5,500 | 5,500 |
| Sale of Equipment | | | |
| Grant | 6,000 | 5,000 | 5,000 |
| Insurance Clain | 11,000 | | |
| Interest on Idle Funds | 36 | 35 | 35 |
| **Total Receipts** | **56,468** | **45,391** | **14,638** |
| **Resources Available:** | **71,970** | **80,817** | **42,606** |
| Expenditures: | | | |
| Fire and EMT Equipment | 5,266 | 5,500 | 5,500 |
| Repairs and Vehicle Repairs | 15,131 | 26,500 | 38,000 |
| Fuel | 776 | 2,500 | 1,000 |
| Lyon County Property Taxes | 23 | 23 | 23 |
| Insurance | 3,529 | 3,598 | 3,650 |
| Office Expense/Advertising/Utilities | 3,360 | 4,425 | 4,425 |
| Professional Fees / Dues | 51 | 51 | 51 |
| Lease and Radio Payments | 8,408 | 10,252 | 21,252 |
| Cash Forward (2022 column) | | | |
| **Total Expenditures** | **36,544** | **52,849** | **73,901** |
| Unencumbered Cash Balance, Dec 31 | 35,426 | 27,968 | xxxxxxxxxxxxx |
| | | Non-Appropriated Balance | |
| | | Total Expenditures and Non-Appropriated Balance | 73,901 |
| | | Tax Required | 31,295 |
| | | Delinquency Computation % Rate 0.01 | 332 |
| | | Amount of 2021 Ad Valorem Tax | 31,627 |

**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 | 31,066 | 3708 | 32 | 263 | 91 | 9 |
| | | | | | | |
| Total | 31,066 | 3,708 | 32 | 263 | 91 | 9 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas MVT Estimate | 3,708 | | | | |
| County Treas RVT Estimate | | 32 | | | |
| County Treas 16/20M Estimate | | | 263 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 91 | |
| County Treas Watercraft Tax Estimate | | | | | 9 |

| | | | | | |
|---|---|---|---|---|---|
| MVT Factor | 0.11936 | | | | |
| RVT Factor | | 0.00103 | | | |
| 16/20M Factor | | | 0.00847 | | |
| Commercial Vehicle Factor | | | | 0.00293 | |
| Watercraft Factor | | | | | 0.00029 |

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) | | | | | | |
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| 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 | | | |
| | | | | | | |
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| | | | | | | |
| **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 |
| | | | | | | |
| | | | | | | |
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| * COUNTY LIBRARY | | | | 249,789 | 186,099,745 | 1.343 |
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| 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) | | | | | | |
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| | | | | | | |
| 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: | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Revenue Bonds: | | | | | | | | | | | |
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| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
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| **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 |
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| | | | | | | | |
| | | | | **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 | | | |
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| | 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 | | | |
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| 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 |
| | | | |
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| | | | |
| 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 |
| | | | |
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| | | | |
| 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 |
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| 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 |

**CPA Summary**

Lyon County 2022

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>**Newman Hospital (25)** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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 |
| | | | |
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| | | | |
| 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 |
| | | | |
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| | | | |
| 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<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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 |

| **CPA Summary** |
|---|
| |

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 |
| | | | |
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| | | | |
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| | | | |
| 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 |

| **CPA Summary** |
|---|
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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 | | | |
| | | | |
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| | | | |
| 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 |

**CPA Summary**

Lyon County 2022

**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 |
| | | | |
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| | | | |
| 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 |
| | | | |
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| | | | |
| | | | |
| 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 | | | |
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| | | | |
| 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: | | | |
| | | | |
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| | | | |
| 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 |

| **CPA Summary** |
|---|
| |

Lyon County 2022

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Community Corrections (12)** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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 |

**CPA Summary**

Lyon County 2022

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Court Trustee (14)** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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<br>**JV Community Initiative Grant (15)** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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 |

**CPA Summary**

Lyon County 2022

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Surveillance Program (16)** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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 |

| **CPA Summary** |
|---|
| |

Lyon County 2022

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**911 Service Fund (19)** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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<br>**Register of Deeds Technology (36)** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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 |

**CPA Summary**

Lyon County 2022

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**County Auto-Vehicle Dept (37)** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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<br>**Special Alcohol Fund (54)** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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<br>**Treasurer Technology (29)** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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: | | | |
| | | | |
| | | | |
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| | | | |
| 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: | | |
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| | | | | | | | | | | |
| 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: | | |
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| 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: | | |
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| 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: | | |
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| | | | | | | | | | | |
| 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: | | |
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| 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: | | |
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| 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: | | |
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| 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: | | |
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| 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<br>General | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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<br>**General Fund - Detail Expenditures** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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<br>General Fund - Detail Expend | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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<br>General Fund - Detail Expend | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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<br>General Fund - Detail Expend | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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<br>General Fund - Detail Expend | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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 | | | |
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| 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<br>Road & Bridge | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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 |
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| 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<br>**Road & Bridge Fund** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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) | | | | | |
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| 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.

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| | | | | | | |
| 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

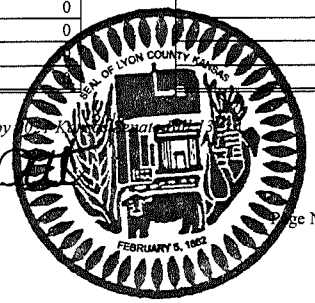
Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | 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) | | | | | | | |
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| 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 | | |
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| 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* |
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| 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