



LYON COUNTY
COMPTROLLER'S OFFICE

27 South Main Street
Yerington, Nevada 89447
PHONE: (775) 463-6510
FAX: (775) 463-6500

JOSHUA D. FOLI
Comptroller

Nevada Department of Taxation
1550 East College Parkway, Suite 115
Carson City, NV 89706-7921

_____ Lyon County _____ herewith submits the FINAL budget for the
fiscal year ending June 30, 2024

This budget contains 5 funds, including Debt Service, requiring property tax revenues totaling \$ 18,717,148

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed _____. If the final computation requires, the tax rate will be lowered.

This budget contains 25 governmental fund types with estimated expenditures of \$ 127,988,949 and
2 proprietary funds with estimated expenses of \$ 11,894,630

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

I Josh Foli
(Printed Name)
Lyon County Comptroller
(Title)

certify that all applicable funds and financial operations of this Local Government are listed herein

Signed Josh Foli

Dated: May 18, 2023

Phone: (775) 463-6510

APPROVED BY THE GOVERNING BOARD

Tommy Henrich
David J. Rockade
Wesley...
...
...

SCHEDULED PUBLIC HEARING:
(Must be held from May 15, 2023 to May 31, 2023 this year)

Date and Time May 18, 2023 9:00 A.M. Publication Date May 3 & 10, 2023

Place: Lyon County Administrative Building, Commissioners Chambers, 27 S Main Street, Yerington, NV 89447

LYON COUNTY
23-24 INDEX

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Lyon County
Budget For Fiscal Year 2023-2024
Budget Message

The County is projecting an increase in property tax of 10.8% and an increase in consolidated tax revenue of 3.9%. General Fund total revenue, excluding grants, is expected to increase by 4.2%.

This budget shows the addition of 8.55 full-time equivalent (FTE) positions and 3.45 employees added partway through the current fiscal year, plus the reduction in 1 FTE from an eliminated position.

This budget includes salary increases of 1.75% plus merit/longevity increases of 2.5%.

This budget also contains some vehicle purchases and one-time projects. Significant items include:

- Roof replacements at the old Courthouse - \$100,000, Stagecoach Community Center - \$35,000, and Silver City Community Center - \$50,000.
- HVAC replacements at the Stagecoach Community Center - \$30,000, Fernley Justice Court - \$26,000.
- Facilities vehicle replacements - \$304,000.
- Sheriff's vehicles - \$608,700.
- One replacement and one new vehicle for the Animal Control - \$140,000.
- Mini-Excavator split between Facilities and Parks - \$70,000.
- One replacement transport trailer for Roads - \$105,000.
- One mid-size excavator for Roads - \$160,000.
- District Court expansion and remodel (multiple year project) - \$9,615,246.
- Dayton Government Complex and possible federal appropriation match funding for Sheriff Training Center, (multiple year project) - \$25,185,557.
- New water tank in the Dayton Water Fund – 10 Mile Hill - \$4,801,400.
- Smokey Hills water main replacement, Phase I - \$1,920,000.
- Water meter replacement project in the Dayton Water Fund - \$2750,000.
- A new mini-excavator split between Dayton Water and Sewer Funds - \$70,000.
- Two new vehicles split between Dayton Water and Sewer Funds - \$140,000.
- Rolling A Sewer Plant expansion (multiple year project) - \$12,490,000.
- Sewer gravity line replacement (multiple year project) - \$3,885,100.
- Sewer rapid infiltration basin (multiple year project) - \$332,673.
- Lift Station 1 rehabilitation (multiple year project) - \$100,000.

The General Fund anticipated ending fund balance is still considered sufficient to maintain financial stability. Lyon County also maintains a balance of \$3,450,000 in the County's stabilization fund as authorized by NRS.354.6115.

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/22 (1)	ESTIMATED CURRENT YEAR 06/30/23 (2)	BUDGET YEAR 06/30/24 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/24 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	15,800,512	16,898,325	18,717,148	-	18,717,148
Other Taxes	8,617,831	8,242,600	8,399,186	-	8,399,186
Licenses and Permits	5,665,170	6,113,920	6,118,600	-	6,118,600
Intergovernmental Resources	29,545,444	30,259,978	28,582,667	-	28,582,667
Charges for Services	5,785,600	4,248,891	4,164,243	12,075,750	16,239,993
Fines and Forfeits	768,281	868,013	886,400	-	886,400
Miscellaneous	1,083,818	1,962,089	2,434,900	803,919	3,238,819
TOTAL REVENUES	67,266,656	68,593,816	69,303,144	12,879,669	82,182,813
EXPENDITURES-EXPENSES					
General Government	11,409,648	12,113,322	42,328,528	-	42,328,528
Public Safety	18,689,385	18,195,767	23,077,862	-	23,077,862
Judicial	11,828,886	11,373,524	23,929,400	-	23,929,400
Public Works	7,536,400	8,728,017	24,880,198	-	24,880,198
Health	305,297	295,349	350,116	-	350,116
Welfare	6,193,241	6,253,384	9,562,049	-	9,562,049
Culture and Recreation	2,115,607	2,471,378	3,860,796	-	3,860,796
Intergovernmental Expenditures	-	-	-	-	-
Contingencies	-	-	1,636,794	-	1,636,794
Utility Enterprises	-	-	-	11,894,630	11,894,630
Debt Service - Principal	-	-	-	-	-
Interest Cost	-	-	-	-	-
TOTAL EXPENDITURES-EXPENSES	58,078,464	59,430,741	129,625,743	11,894,630	141,520,373
Excess of Revenues over (under) Expenditures-Expenses	9,188,192	9,163,075	(60,322,599)	985,039	(59,337,560)

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/22 (1)	ESTIMATED CURRENT YEAR 06/30/23 (2)	BUDGET YEAR 06/30/24 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/24 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	-	-	-	-	-
Insurance Proceeds	-	-	-	-	-
Sales of General Fixed Assets	-	-	-	-	-
Operating Transfers (in)	8,296	5,513	4,700,000	-	4,700,000
Operating Transfers (out)	(8,296)	(5,513)	(4,700,000)	-	(4,700,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	9,188,192	9,163,075	(60,322,599)	985,039	XXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	51,130,599	60,318,791	68,476,533	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Residual Equity Transfers	-	(1,005,333)	-	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
TOTAL FUND BALANCE JULY 1, BEGINNING OF YEAR:	51,130,599	59,313,458	68,476,533	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	60,318,791	68,476,533	8,153,934	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	BUDGET YEAR ENDING 06/30/24
General Government	60	60	63
Judicial	81	83	70
Public Safety	121	129	136
Public Works	15	16	16
Sanitation	0	0	0
Health	0	0	0
Welfare	41	41	44
Culture and Recreation	12	12	15
Community Support	0	0	0
TOTAL GENERAL GOVERNMENT			
Utilities	28	28	32
Hospitals	0	0	0
Transit Systems	0	0	0
Airports	0	0	0
Other	0	0	0
TOTAL	358	369	376

POPULATION (AS OF JULY 1)	56,497	57,629	60,454
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SOURCE OF POPULATION ESTIMATE*

STATE DEMOGRAPHER

Assessed Valuation (Secured and Unsecured Only)	2,411,108,022	2,762,650,689	3,081,465,144
Net Proceeds of Mines	6,884,289	2,260,741	2,260,741
TOTAL ASSESSED VALUE	2,417,992,311	2,764,911,430	3,083,725,885
TAX RATE			
General Fund	0.7687	0.7687	0.7237
Special Revenue Funds	0.1600	0.1600	0.2050
Capital Projects Funds	0.0000	0.0000	0.0000
Debt Service Funds	0.0000	0.0000	0.0000
Enterprise Fund	0.0000	0.0000	0.0000
Other	0.0000	0.0000	0.0000
TOTAL TAX RATE	0.9287	0.9287	0.9287

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

LYON COUNTY
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2023-2024

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	2.5867	3,081,465,144	79,708,259	0.8137	25,073,882	(8,676,738)	16,397,144
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	2,260,741	-	0.8137	XXXXXXXXXXXXXXXXXXXX	-	-
VOTER APPROVED:							
C. Voter Approved Overrides							-
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)	0.0150	3,083,725,885	462,559	0.0150	462,559	(159,950)	302,609
E. Medical Indigent (NRS 428.285)	0.1000	3,083,725,885	3,083,726	0.1000	3,083,726	(1,066,331)	2,017,395
F. Capital Acquisition (NRS 354.59815)	0.0500	3,083,725,885	1,541,863				
G. Youth Services Levy (NRS 62B.150, 62B.160)	0.0571	3,083,725,885	1,761,407	0.0000	-	-	-
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.5766	3,083,725,885	17,780,999				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.7987	3,083,725,885	24,630,554	0.1150	3,546,285	(1,226,281)	2,320,004
M. SUBTOTAL A, C, L	3.3854	3,083,725,885	104,338,813	0.9287	28,620,167	(9,903,019)	18,717,148
N. Debt							
O. TOTAL M AND N	3.3854	3,083,725,885	104,338,813	0.9287	28,620,167	(9,903,019)	18,717,148

LYON COUNTY

(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

SCHEDULE A - ESTIMATED REVENUES & OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2024

Budget Summary for

LYON COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
GENERAL	11,764,542	22,453,323	14,585,549	0.7237	11,252,412	-	-	60,055,826
PARK CONSTRUCTION TAX	1,033,988	-	-	0.0000	281,000	-	-	1,314,988
COOPERATIVE EXTENSION	415,941	-	201,542	0.0100	14,000	-	-	631,483
UNEMPLOYMENT	416,813	-	-	0.0000	-	-	-	416,813
LYON COUNTY ROOM TAX	63,064	-	-	0.0000	96,500	-	-	159,564
STABILIZATION	3,450,000	-	-	0.0000	-	-	-	3,450,000
AID TO DOMESTIC VIOLENCE	-	-	-	0.0000	6,000	-	-	6,000
VEHICLE ACQUISITION	389,903	-	-	0.0000	335,000	-	-	724,903
FAIR & RODEO	213,283	-	-	0.0000	198,672	-	-	411,955
JST COURT SP ADM ASSESSMENT	1,036,349	-	-	0.0000	158,600	-	-	1,194,949
DISTRICT COURT RESTRICTED FEES	728,852	-	-	0.0000	175,500	-	-	904,352
JUV PROB SP ADM ASSESS	34,212	-	-	0.0000	12,000	-	200,000	246,212
COUNTY LIBRARY GIFT	13,347	-	-	0.0000	-	-	-	13,347
JUVENILE YOUTH FACILITY	-	-	-	0.0000	-	-	-	-
MINING CLAIM MAPS	19,459	-	-	0.0000	2,000	-	-	21,459

SCHEDULE A - ESTIMATED REVENUES & OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2024

Budget Summary for

LYON COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
911 SURCHARGE	835,901	-	-	0.0000	750,000	-	-	1,585,901
ANIMAL CONTROL DONATIONS	135,803	-	-	0.0000	-	-	-	135,803
ROAD	557,859	-	-	0.0000	2,337,858	-	-	2,895,717
REGIONAL TRANSPORTATION	14,701,101	-	-	0.0000	6,118,586	-	-	20,819,687
ROAD IMPROVEMENT	1,711,572	-	-	0.0000	245,000	-	-	1,956,572
INDIGENT	689,131	-	604,624	0.0300	135,790	-	-	1,429,545
OPIOID SETTLEMENT	335,443	-	-	0.0000	60,000	-	-	395,443
MEDICAL INDIGENT	3,648,488	-	2,116,184	0.1050	115,000	-	-	5,879,672
SENIOR SERVICES	759,517	-	1,209,249	0.0600	691,155	-	-	2,659,921
SENIOR SERVICES DONATION	151,262	-	-	0.0000	-	-	-	151,262
CAPITAL IMPROVEMENTS	25,370,703	-	-	0.0000	5,147,600	-	4,500,000	35,018,303
Subtotal Governmental Fund Types, Expendable Trust Funds	68,476,533	22,453,323	18,717,148	0.9287	28,132,673	-	4,700,000	142,479,677
PROPRIETARY FUNDS	-	-	-	0.0000	-	-	-	-
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX	-	-	0.0000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	22,453,323	18,717,148	0.9287	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2024

Budget Summary for LYON COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS				SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)						
GENERAL	-	20,158,926	12,509,160	15,387,809	1,148,800	1,476,141	4,700,000	4,674,990	60,055,826
PARK CONSTRUCTION TAX	R	-	-	-	1,314,988	-	-	-	1,314,988
COOPERATIVE EXTENSION	R	-	-	202,642	-	6,079	-	422,762	631,483
UNEMPLOYMENT	R	-	416,813	-	-	-	-	-	416,813
LYON COUNTY ROOM TAX	R	-	200	119,364	-	-	-	40,000	159,564
STABILIZATION	R	-	-	3,450,000	-	-	-	-	3,450,000
AID TO DOMESTIC VIOLENCE	R	-	-	6,000	-	-	-	-	6,000
VEHICLE ACQUISITION	R	-	-	-	384,000	-	-	340,903	724,903
FAIR & RODEO	R	1,000	30	191,522	-	5,777	-	213,626	411,955
JST COURT SP ADM ASSESSMENT	R	33,000	-	409,581	752,368	-	-	-	1,194,949
DISTRICT COURT RESTRICTED FEES	R	-	-	904,352	-	-	-	-	904,352
JUV PROB SP ADM ASSESSMENT	R	39,000	5,228	2,500	-	-	-	199,484	246,212
COUNTY LIBRARY GIFT	R	-	-	13,347	-	-	-	-	13,347
JUVENILE YOUTH FACILITY	R	-	-	-	-	-	-	-	-
MINING CLAIM MAPS	R	-	-	21,459	-	-	-	-	21,459

* FUND TYPES: R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2024

Budget Summary for LYON COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
FUND NAME	*								
911 SURCHARGE	R	-	-	1,585,901	-	-	-	-	1,585,901
ANIMAL CONTROL DONATIONS	R	-	-	135,803	-	-	-	-	135,803
ROAD	R	1,072,953	523,546	489,940	-	62,593	-	746,685	2,895,717
REGIONAL TRANSPORTATION	R	-	500	20,819,187	-	-	-	-	20,819,687
ROAD IMPROVEMENT	R	-	-	1,636,572	320,000	-	-	-	1,956,572
INDIGENT	R	421,657	220,998	288,264	-	27,928	-	470,698	1,429,545
OPIOID SETTLEMENT	R	198,288	94,782	88,124	-	-	-	14,249	395,443
MEDICAL INDIGENT	R	188,172	81,019	2,739,051	2,500,000	-	-	371,430	5,879,672
SENIOR SERVICES	R	857,311	432,668	614,624	37,935	58,276	-	659,107	2,659,921
SENIOR SERVICES DONATION	R	-	-	151,262	-	-	-	-	151,262
CAPITAL IMPROVEMENTS	C	-	-	200,000	34,818,303	-	-	-	35,018,303
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		22,970,307	14,284,944	49,457,304	41,276,394	1,636,794	4,700,000	8,153,934	142,479,677

* FUND TYPES: R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM TAXES	13,049,864	13,168,211	14,585,549	14,585,549
LICENSES AND PERMITS				
BUSINESS LICENSES AND PERMITS				
BUSINESS LICENSES	394,530	430,000	430,000	430,000
LIQUOR LICENSES	88,026	95,000	95,000	95,000
COUNTY GAMING LICENSES	176,433	200,000	200,000	200,000
FRANCHISE FEES	549,794	390,000	390,000	390,000
UTILITY LICENSE FEES	1,845,631	3,000,000	2,600,000	2,600,000
PROSTITUTION WORK PERMIT	14,640	15,000	15,000	15,000
NONBUSINESS LICENSES AND PERMITS				
ANIMAL LICENSES	5,171	4,100	4,100	4,100
BUILDING PERMITS	1,121,935	1,000,000	1,000,000	1,000,000
ELECTRIC, GAS, SEPTIC PERMITS	-	100	-	-
MOBILE HOME TRIP PERMITS	1,790	20	-	-
MISCELLANEOUS BUILDING FEES	27,749	28,500	28,500	28,500
EXCAVATION PERMITS	-	-	-	-
SUBTOTAL	4,225,699	5,162,720	4,762,600	4,762,600
INTERGOVERNMENTAL				
FEDERAL GRANTS				
FEDERAL GRANTS	1,095,466	589,170	325,000	325,000
STATE GRANTS				
STATE GRANTS	711,356	722,062	1,037,267	1,037,267
STATE SHARED REVENUE				
CONSOLIDATED TAX DISTRIBUTION	18,765,393	21,617,778	22,453,323	22,453,323
STATE GAMING LICENSES				
STATE GAMING TAX	121,311	115,000	115,000	115,000
OTHER	336,828	231,726	-	144,000
SUBTOTAL	21,030,354	23,275,736	23,930,590	24,074,590
CHARGES FOR SERVICES				
GENERAL GOVERNMENT				
CLERKS FEES	214,950	225,000	225,000	225,000
CLERK TECHNOLOGY FEE	2,763	2,000	2,500	2,500
ASSESSORS COMMISSIONS	911,223	1,100,000	1,100,000	1,100,000
ASSESSORS TECHNOLOGY FEE	303,732	315,000	315,000	315,000
GENERAL RECORDER FEES	516,313	300,000	300,000	300,000
RECORDER TECHNOLOGY FEE	92,080	55,000	55,000	55,000
FORECLOSURE MEDIATION FEE	-	-	-	-
SUBDIVISION ENGINEERING FEES	1,000	170,000	90,000	90,000
PLANNING & ZONING FEES	117,306	140,000	140,000	140,000
SITE PLAN REVIEW FEE	5,373	4,800	4,800	4,800
IMPROVEMENT DRAWING REVIEW FEE	36,688	20,000	50,000	50,000
OTHER	243,396	308,525	291,695	291,695

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
EXECUTIVE				
GENERAL SUPPORT SERVICES				
EMPLOYEE BENEFITS	199,163	191,058	200,000	200,000
SERVICES & SUPPLIES	1,296,694	1,371,503	1,588,800	1,588,800
DEPT SUBTOTAL	1,495,857	1,562,561	1,788,800	1,788,800
COMMISSIONERS				
SALARIES & WAGES	362,905	393,845	395,738	395,738
EMPLOYEE BENEFITS	185,968	170,521	212,304	212,304
SERVICES & SUPPLIES	57,751	71,060	106,900	106,900
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	606,624	635,426	714,942	714,942
CLERK AND TREASURER				
SALARIES & WAGES	382,450	398,945	409,486	409,486
EMPLOYEE BENEFITS	180,176	178,897	219,080	219,080
SERVICES & SUPPLIES	343,447	308,603	451,476	451,476
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	906,073	886,445	1,080,042	1,080,042
HUMAN RESOURCES				
SALARIES & WAGES	208,586	224,112	234,653	234,653
EMPLOYEE BENEFITS	72,406	75,737	93,376	93,376
SERVICES & SUPPLIES	27,062	32,102	36,000	36,000
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	308,054	331,951	364,029	364,029
COMPUTER INFORMATION SYS				
SALARIES & WAGES	261,827	276,943	288,467	288,467
EMPLOYEE BENEFITS	111,680	116,605	136,690	136,690
SERVICES & SUPPLIES	520,013	601,235	591,767	591,767
CAPITAL OUTLAY	-	-	35,000	35,000
DEPT SUBTOTAL	893,520	994,783	1,051,924	1,051,924
ACTIVITY SUBTOTAL	4,210,128	4,411,166	4,999,737	4,999,737
FINANCE				
COMPTROLLER				
SALARIES & WAGES	411,264	380,069	405,302	405,302
EMPLOYEE BENEFITS	193,467	176,223	209,291	209,291
SERVICES & SUPPLIES	97,137	92,108	110,425	110,425
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	701,868	648,400	725,018	725,018
OTHER				
RECORDER				
SALARIES & WAGES	253,872	272,000	273,478	273,478
EMPLOYEE BENEFITS	113,955	118,999	140,294	140,294
SERVICES & SUPPLIES	82,570	136,126	204,063	204,063
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	450,397	527,125	617,835	617,835

LYON COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
POLICE				
SHERIFF				
SALARIES & WAGES	5,543,414	5,640,039	6,070,276	6,070,276
EMPLOYEE BENEFITS	3,201,185	3,137,501	4,703,995	4,703,995
SERVICES & SUPPLIES	1,548,354	1,635,254	1,862,785	1,862,785
CAPITAL OUTLAY	761,006	26,381	259,700	259,700
DEPT SUBTOTAL	11,053,959	10,439,175	12,896,756	12,896,756
SEARCH & RESCUE				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	15,048	21,350	22,000	22,000
SERVICES & SUPPLIES	40,094	52,549	50,864	50,864
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	55,142	73,899	72,864	72,864
ACTIVITY SUBTOTAL	11,109,101	10,513,074	12,969,620	12,969,620
PROTECTIVE SERVICES				
DISPATCH				
SALARIES & WAGES	932,734	902,400	1,149,253	1,149,253
EMPLOYEE BENEFITS	338,055	335,235	563,437	563,437
SERVICES & SUPPLIES	73,095	59,734	83,475	83,475
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	1,343,884	1,297,369	1,796,165	1,796,165
ANIMAL CONTROL				
SALARIES & WAGES	229,202	245,848	360,238	360,238
EMPLOYEE BENEFITS	86,648	88,312	169,921	169,921
SERVICES & SUPPLIES	72,546	108,897	114,326	114,326
CAPITAL OUTLAY	-	-	140,000	140,000
DEPT SUBTOTAL	388,396	443,057	784,485	784,485
SAFETY & EMERGENCY MANAGEMENT				
SALARIES & WAGES	-	48,757	103,265	103,265
EMPLOYEE BENEFITS	-	13,949	33,966	33,966
SERVICES & SUPPLIES	41,250	28,538	34,510	34,510
CAPITAL OUTLAY	-	46,334	-	-
DEPT SUBTOTAL	41,250	137,578	171,741	171,741
ACTIVITY SUBTOTAL	1,773,530	1,878,004	2,752,391	2,752,391
CORRECTIONS				
JAIL				
SALARIES & WAGES	2,128,477	2,378,367	2,232,262	2,232,262
EMPLOYEE BENEFITS	1,393,625	1,436,852	1,546,704	1,546,704
SERVICES & SUPPLIES	1,228,166	1,407,556	1,506,181	1,506,181
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	4,750,268	5,222,775	5,285,147	5,285,147
FUNCTION: PUBLIC SAFETY				
SALARIES & WAGES	8,833,827	9,215,411	9,915,294	9,915,294
EMPLOYEE BENEFITS	5,034,561	5,033,199	7,040,023	7,040,023
SERVICES & SUPPLIES	3,003,505	3,292,528	3,652,141	3,652,141
CAPITAL OUTLAY	761,006	72,715	399,700	399,700
OTHER USES	-	-	-	-
FUNCTION SUBTOTAL	17,632,899	17,613,853	21,007,158	21,007,158

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION: PUBLIC SAFETY

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
JUDICIAL				
DISTRICT ATTORNEY				
SALARIES & WAGES	1,037,277	1,030,000	1,295,265	1,295,265
EMPLOYEE BENEFITS	423,610	406,048	616,961	616,961
SERVICES & SUPPLIES	209,511	233,230	246,545	246,545
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	1,670,398	1,669,278	2,158,771	2,158,771
CHILD SUPPORT				
SALARIES & WAGES	245,604	262,325	277,688	277,688
EMPLOYEE BENEFITS	122,789	128,401	158,789	158,789
SERVICES & SUPPLIES	39,591	28,100	21,487	21,487
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	407,984	418,826	457,964	457,964
PUBLIC GUARDIAN				
SALARIES & WAGES	76,423	81,301	86,415	86,415
EMPLOYEE BENEFITS	16,413	17,203	20,684	20,684
SERVICES & SUPPLIES	4,889	9,544	10,010	10,010
CAPITAL OUTLAY	-	26,133	-	-
DEPT SUBTOTAL	97,725	134,181	117,109	117,109
COURT SERVICES				
SALARIES & WAGES	67,171	193,016	201,320	201,320
EMPLOYEE BENEFITS	24,967	68,384	77,845	77,845
SERVICES & SUPPLIES	14,881	38,450	50,350	50,350
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	107,019	299,850	329,515	329,515
COURT CLERKS				
SALARIES & WAGES	417,925	391,000	389,714	389,714
EMPLOYEE BENEFITS	176,925	160,344	188,348	188,348
SERVICES & SUPPLIES	108,170	109,050	84,900	84,900
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	703,020	660,394	662,962	662,962
DISTRICT COURT				
SALARIES & WAGES	285,537	435,000	500,974	500,974
EMPLOYEE BENEFITS	114,983	168,787	221,530	221,530
SERVICES & SUPPLIES	430,764	492,400	537,250	537,250
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	831,284	1,096,187	1,259,754	1,259,754
WALKER RIVER JUSTICE COURT				
SALARIES & WAGES	332,683	361,300	378,435	378,435
EMPLOYEE BENEFITS	145,443	165,762	213,166	213,166
SERVICES & SUPPLIES	28,666	56,035	44,600	44,600
CAPITAL OUTLAY	-	-	59,100	59,100
DEPT SUBTOTAL	506,792	583,097	695,301	695,301

LYON COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION: JUDICIAL

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
PG FUNCTION SUMMARY				
14 GENERAL GOVERNMENT	10,862,672	11,673,322	13,054,699	13,054,699
15 PUBLIC SAFETY	17,632,899	17,613,853	21,007,158	21,007,158
17 JUDICIAL	9,281,691	10,438,464	12,024,125	12,168,125
18 PUBLIC WORKS	-	-	-	-
19 HEALTH	134,355	124,822	130,256	130,256
20 CULTURE AND RECREATION	1,658,166	1,885,602	2,017,703	2,017,703
21 WELFARE	638,751	863,524	826,754	826,754
TOTAL EXP - ALL FUNCTIONS	40,208,534	42,599,587	49,060,695	49,204,695
OTHER USES:				
CONTINGENCY (Not to exceed 3% total expenditures all functions)				
CONTINGENCY	-	-	1,471,821	1,476,141
TRANSFERS OUT (SCH T)				
JUVENILE SP ASSESSMENT FUND	-	-	200,000	200,000
CAPITAL IMPROVEMENTS FUND	3,000,000	2,850,000	4,500,000	4,500,000
TOTAL EXPENDITURES AND OTHER USES	43,208,534	45,449,587	55,232,516	55,380,836
ENDING FUND BALANCE:	10,778,380	11,764,542	4,679,310	4,674,990
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	53,986,914	57,214,129	59,911,826	60,055,826

LYON COUNTY

(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
OTHER TAXES				
PARK CONSTRUCTION TAX	298,176	258,000	258,000	258,000
SUBTOTAL	298,176	258,000	258,000	258,000
OTHER REVENUES				
INVESTMENT INCOME	1,731	12,570	23,000	23,000
SUBTOTAL	1,731	12,570	23,000	23,000
SUBTOTAL REVENUE	299,907	270,570	281,000	281,000
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	-	-	-	-
BEGINNING FUND BALANCE	609,231	825,968	1,033,988	1,033,988
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	609,231	825,968	1,033,988	1,033,988
TOTAL RESOURCES	909,138	1,096,538	1,314,988	1,314,988
EXPENDITURES				
CULTURE AND RECREATION				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
SERVICES & SUPPLIES	64,304	47,600	-	-
CAPITAL OUTLAY	18,866	14,950	1,314,988	1,314,988
SUBTOTAL	83,170	62,550	1,314,988	1,314,988
SUBTOTAL EXPENDITURES	83,170	62,550	1,314,988	1,314,988
OTHER USES				
CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	83,170	62,550	1,314,988	1,314,988
ENDING FUND BALANCE	825,968	1,033,988	-	-
TOTAL COMMITMENTS AND FUND BALANCE	909,138	1,096,538	1,314,988	1,314,988

LYON COUNTY
 (Local Government)
 SCHEDULE B - PARK CONSTRUCTION TAX FUND

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
PROPERTY TAXES				
AD VALOREM TAXES	171,148	181,957	201,542	201,542
INTERGOVERNMENTAL				
State Parks PILT	7	-	-	-
MISCELLANEOUS				
MISCELLANEOUS	581	-	-	-
INVESTMENT INCOME	922	7,500	14,000	14,000
SUBTOTAL MISCELLANEOUS	1,503	7,500	14,000	14,000
SUBTOTAL REVENUE	172,658	189,457	215,542	215,542
BEGINNING FUND BALANCE	322,961	386,117	415,941	415,941
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	322,961	386,117	415,941	415,941
TOTAL RESOURCES	495,619	575,574	631,483	631,483
EXPENDITURES				
CULTURE AND RECREATION				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
SERVICES & SUPPLIES	109,502	159,633	202,642	202,642
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL EXPENDITURES	109,502	159,633	202,642	202,642
OTHER USES				
CONTINGENCY	-	-	6,079	6,079
TOTAL EXPENDITURES AND OTHER USES	109,502	159,633	208,721	208,721
ENDING FUND BALANCE	386,117	415,941	422,762	422,762
TOTAL COMMITMENTS AND FUND BALANCE	495,619	575,574	631,483	631,483

LYON COUNTY
 (Local Government)
 SCHEDULE B - COOPERATIVE EXTENSION FUND

RESOURCES	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/24	
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
OTHER TAXES				
ROOM TAX	51,820	47,600	47,600	47,600
INTERGOVERNMENTAL				
CITY OF FERNLEY ROOM TAXES	41,130	35,400	35,400	35,400
CITY OF YERINGTON ROOM TAXES	10,133	10,000	10,000	10,000
SUBTOTAL INTERGOVERNMENTAL	51,263	45,400	45,400	45,400
MISCELLANEOUS				
INVESTMENT INCOME	254	1,700	3,500	3,500
PENALTIES	48	-	-	-
SUBTOTAL MISCELLANEOUS	302	1,700	3,500	3,500
SUBTOTAL REVENUE	103,385	94,700	96,500	96,500
BEGINNING FUND BALANCE	89,639	99,812	63,064	63,064
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	89,639	99,812	63,064	63,064
TOTAL RESOURCES	193,024	194,512	159,564	159,564
EXPENDITURES				
CULTURE AND RECREATION				
EMPLOYEE BENEFITS	113	140	200	200
SERVICES & SUPPLIES	93,099	131,308	119,364	119,364
SUBTOTAL EXPENDITURES	93,212	131,448	119,564	119,564
ENDING FUND BALANCE	99,812	63,064	40,000	40,000
TOTAL COMMITMENTS AND FUND BALANCE	193,024	194,512	159,564	159,564

LYON COUNTY
 (Local Government)
 SCHEDULE B - ROOM TAX FUND

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
LICENSES AND PERMITS				
LICENSE FEES - PROSTITUTION	211,200	330,000	330,000	330,000
MISCELLANEOUS				
INTEREST	309	5,200	5,000	5,000
SUBTOTAL REVENUE	211,509	335,200	335,000	335,000
BEGINNING FUND BALANCE	5,461	216,970	389,903	389,903
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	5,461	216,970	389,903	389,903
TOTAL RESOURCES	216,970	552,170	724,903	724,903
EXPENDITURES				
PUBLIC SAFETY				
CAPITAL OUTLAY	-	110,000	349,000	349,000
JUDICIAL				
CAPITAL OUTLAY	-	-	-	-
WELFARE				
CAPITAL OUTLAY	-	52,267	35,000	35,000
SUBTOTAL EXPENDITURES	-	162,267	384,000	384,000
TOTAL ENDING FUND BALANCE	216,970	389,903	340,903	340,903
TOTAL FUND COMMITMENTS AND FUND BALANCE	216,970	552,170	724,903	724,903

LYON COUNTY
 (Local Government)
 SCHEDULE B - VEHICLE ACQUISITION FUND

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
CHARGES FOR SERVICES				
FAIRGROUND REVENUE	158,573	182,172	182,172	182,172
INTERGOVERNMENTAL				
COMMISSION ON TOURISM GRANT	-	-	-	-
ROOM TAX GRANT	6,260	9,137	-	-
SUBTOTAL	6,260	9,137	-	-
MISCELLANEOUS				
INVESTMENT INCOME	387	3,000	6,500	6,500
MISCELLANEOUS	10,257	10,204	10,000	10,000
SUBTOTAL	10,644	13,204	16,500	16,500
SUBTOTAL REVENUE	175,477	204,513	198,672	198,672
BEGINNING FUND BALANCE	141,016	169,631	213,283	213,283
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	141,016	169,631	213,283	213,283
TOTAL RESOURCES	316,493	374,144	411,955	411,955
EXPENDITURES				
CULTURE AND RECREATION				
SALARIES & WAGES	536	-	1,000	1,000
EMPLOYEE BENEFITS	16	-	30	30
SERVICES & SUPPLIES	146,310	160,861	191,522	191,522
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	146,862	160,861	192,552	192,552
SUBTOTAL EXPENDITURES	146,862	160,861	192,552	192,552
OTHER USES				
CONTINGENCY	-	-	5,777	5,777
TOTAL EXPENDITURES AND OTHER USES	146,862	160,861	198,329	198,329
ENDING FUND BALANCE	169,631	213,283	213,626	213,626
TOTAL COMMITMENTS AND FUND BALANCE	316,493	374,144	411,955	411,955

LYON COUNTY
(Local Government)
SCHEDULE B - FAIR & RODEO FUND

RESOURCES	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/24	
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
FINES & FORFEITURES				
ASSESSMENTS	24,467	22,800	22,800	22,800
FACILITIES ASSESSMENT	34,755	33,000	33,000	33,000
25% FINES	54,164	102,800	102,800	102,800
SUBTOTAL REVENUE	113,386	158,600	158,600	158,600
BEGINNING FUND BALANCE	1,020,393	1,002,439	1,036,349	1,036,349
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	1,020,393	1,002,439	1,036,349	1,036,349
TOTAL RESOURCES	1,133,779	1,161,039	1,194,949	1,194,949
EXPENDITURES				
JUDICIAL				
SALARIES & WAGES	27,167	29,667	33,000	33,000
EMPLOYEE BENEFITS	-	-	-	-
SERVICES & SUPPLIES	95,877	89,510	409,581	409,581
CAPITAL OUTLAY	-	-	752,368	752,368
SUBTOTAL EXPENDITURES	123,044	119,177	1,194,949	1,194,949
OTHER USES				
OPERATING TRANSFERS OUT (SCH T)				
GENERAL FUND	8,296	5,513	-	-
TOTAL EXPENDITURES AND OTHER USES	131,340	124,690	1,194,949	1,194,949
ENDING FUND BALANCE	1,002,439	1,036,349	-	-
TOTAL COMMITMENTS AND FUND BALANCE	1,133,779	1,161,039	1,194,949	1,194,949

LYON COUNTY
 (Local Government)
 SCHEDULE B - JUSTICE COURT SPECIAL ASSESSMENT FUND

RESOURCES	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/24	
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	508,249	545,870	604,624	604,624
INTERGOVERNMENTAL				
FEDERAL GRANTS				
WIC GRANT	279,436	220,037	-	-
NEVADA HOME VISITING	180,993	163,797	-	-
NEVADA HOME VISITING - SAPTA	26,389	-	-	-
EMERGENCY SOLUTIONS GRANT	145,207	64,199	-	-
CARES ACT	55,604	-	-	-
AMERICAN RESCUE PLAN ACT	43,539	201,349	-	-
TITLE IV-B-1 GRANT	59,871	28,518	-	-
HRSA GRANT	60,028	58,527	-	-
CDC HEALTH DISPARITY GRANT	3,014	25,677	-	-
CBCAP GRANT	22,847	-	-	-
IVB-2 FAMILY PRESERVATION GRANT	17,197	-	-	-
IVB-2 FAMILY SUPPORT GRANT	21,896	14,293	-	-
CSBG - LOW INCOME ASSISTANCE	193,520	137,096	-	-
OFFICE OF TRAFFIC SAFETY GRANT	5,236	2,132	-	-
SUBTOTAL	1,114,777	915,625	-	-
STATE GRANTS				
FAMILY RESOURCE CENTER GRANT	39,105	28,835	-	-
FAMILY PLANNING GRANT	25,180	10,127	-	-
WELFARE SET ASIDE GRANT	22,297	8,793	-	-
DIFFERENTIAL RESPONSE GRANT	111,688	81,578	-	-
CTF GRANT	33,367	62,299	-	-
SYSTEMS OF CARE GRANT	-	33,788	-	-
FAMILY ENHANCEMENT GRANT	31,800	24,338	-	-
FASTT GRANT	54,842	43,888	-	-
MOST GRANT	115,851	69,801	-	-
MARIJUANA SHARED REVENUE	125,168	126,290	126,290	126,290
STATE PARKS PILT	21	-	-	-
SUBTOTAL	559,319	489,737	126,290	126,290
OTHER LOCAL GRANTS				
CITY OF FERNLEY GRANT	496	663	-	-
SUBTOTAL INTERGOVERNMENTAL	1,674,592	1,406,025	126,290	126,290
MISCELLANEOUS				
INVESTMENT INCOME	667	4,400	9,500	9,500
COMMUNITY CHEST GRANT	35,397	-	-	-
MISCELLANEOUS	2,010	-	-	-
SUBTOTAL	38,074	4,400	9,500	9,500
SUBTOTAL REVENUE	2,220,915	1,956,295	740,414	740,414
OTHER FINANCIAL SOURCES				
BEGINNING FUND BALANCE	370,486	552,430	689,131	689,131
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	370,486	552,430	689,131	689,131
TOTAL AVAILABLE RESOURCES	2,591,401	2,508,725	1,429,545	1,429,545

LYON COUNTY
(Local Government)
SCHEDULE B - INDIGENT FUND

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
PROPERTY TAXES				
AD VALOREM	2,071,251	1,910,546	2,116,184	2,116,184
INTERGOVERNMENTAL				
STATE				
STATE SUPPLEMENTAL GRANT	365,637	364,119	-	-
STATE PAYMENT IN LIEU OF TAXES	87	-	-	-
SUBTOTAL INTERGOVERNMENTAL	365,724	364,119	-	-
MISCELLANEOUS				
INVESTMENT INCOME	7,053	51,000	115,000	115,000
OTHER	-	-	-	-
SUBTOTAL MISCELLANEOUS	7,053	51,000	115,000	115,000
SUBTOTAL REVENUE	2,444,028	2,325,665	2,231,184	2,231,184
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM				
SPECIAL MEDICAL INDIGENT FUND	-	-	-	-
BEGINNING FUND BALANCE	1,907,540	2,863,469	3,648,488	3,648,488
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	1,907,540	2,863,469	3,648,488	3,648,488
TOTAL RESOURCES	4,351,568	5,189,134	5,879,672	5,879,672
EXPENDITURES				
HEALTH				
SERVICES & SUPPLIES	165,327	165,327	213,860	213,860
ACTIVITY SUBTOTAL	165,327	165,327	213,860	213,860
WELFARE				
DIRECT ASSISTANCE				
MEDICAL INDIGENT				
SALARIES & WAGES	139,541	107,000	188,172	188,172
EMPLOYEE BENEFITS	53,172	51,926	81,019	81,019
SERVICES & SUPPLIES				
MEDICAL ASSISTANCE	21,224	35,500	300,000	300,000
300% MATCH	718,942	700,000	1,612,336	1,612,336
SUPPLEMENTAL FUND 1 CENT	155,957	181,957	201,542	201,542
DEVELOPMENTAL SERVICES	-	26,000	109,000	109,000
INDIGENT ACCIDENT 1.5 CENTS	233,936	272,936	302,313	302,313
CAPITAL OUTLAY	-	-	2,500,000	2,500,000
ACTIVITY SUBTOTAL	1,322,772	1,375,319	5,294,382	5,294,382
SUBTOTAL EXPENDITURES	1,488,099	1,540,646	5,508,242	5,508,242
ENDING FUND BALANCE	2,863,469	3,648,488	371,430	371,430
TOTAL COMMITMENTS AND FUND BALANCE	4,351,568	5,189,134	5,879,672	5,879,672

LYON COUNTY
(Local Government)
SCHEDULE B - MEDICAL INDIGENT FUND

RESOURCES	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/24	
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	-	1,091,741	1,209,249	1,209,249
SUBTOTAL	-	1,091,741	1,209,249	1,209,249
LICENSES				
UTILITY LICENSE FEES	800,000	-	-	-
SUBTOTAL	800,000	-	-	-
INTERGOVERNMENTAL				
FEDERAL GRANTS	769,627	366,541	296,358	296,358
STATE GRANTS	410,444	467,795	246,471	246,471
OTHER	1,291	-	-	-
SUBTOTAL	1,181,362	834,336	542,829	542,829
CHARGES FOR SERVICES				
PROJECT INCOME	114,731	144,544	138,326	138,326
MISCELLANEOUS				
COMMUNITY CHEST GRANT	87,206	71,269	-	-
REIMBURSEMENTS / DONATIONS	10,792	15,288	10,000	10,000
SUBTOTAL	97,998	86,557	10,000	10,000
SUBTOTAL REVENUE	2,194,091	2,157,178	1,900,404	1,900,404
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
BEGINNING FUND BALANCE	541,309	564,549	759,517	759,517
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	541,309	564,549	759,517	759,517
TOTAL RESOURCES	2,735,400	2,721,727	2,659,921	2,659,921
EXPENDITURES				
WELFARE				
HUMAN SERVICES				
SALARIES & WAGES	869,497	906,020	857,311	857,311
EMPLOYEE BENEFITS	383,160	415,295	432,668	432,668
SERVICES & SUPPLIES	918,194	617,083	614,624	614,624
CAPITAL OUTLAY	-	23,812	37,935	37,935
SUBTOTAL EXPENDITURES	2,170,851	1,962,210	1,942,538	1,942,538
OTHER USES:				
CONTINGENCY (Not to exceed 3% total expenditures all functions)				
CONTINGENCY	-	-	58,276	58,276
TOTAL EXPENDITURES AND OTHER USES	2,170,851	1,962,210	2,000,814	2,000,814
ENDING FUND BALANCE	564,549	759,517	659,107	659,107
TOTAL COMMITMENTS AND FUND BALANCE	2,735,400	2,721,727	2,659,921	2,659,921

LYON COUNTY
(Local Government)
SCHEDULE B - SENIOR SERVICES FUND

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
PROPERTY TAXES				
AD VALOREM	-	-	-	-
JET FUEL TAX	41	-	-	-
SALES TAXES				
QUARTER-CENT SALES TAX	2,163,659	2,110,000	2,120,000	2,120,000
SUBTOTAL SALES TAXES	2,163,659	2,110,000	2,120,000	2,120,000
INTERGOVERNMENTAL				
FEDERAL				
PAYMENT IN LIEU OF TAXES	2,425,829	2,425,000	2,425,000	2,425,000
GRANTS	716,619	42,000	-	-
SUBTOTAL	3,142,448	2,467,000	2,425,000	2,425,000
STATE				
GRANTS	48,000	-	-	-
SUBTOTAL	48,000	-	-	-
OTHER	-	-	-	-
SUBTOTAL INTERGOVERNMENTAL	3,190,448	2,467,000	2,425,000	2,425,000
MISCELLANEOUS				
INVESTMENT INCOME	36,370	280,000	600,000	600,000
SALES & RENTAL	1,447	2,600	2,600	2,600
MISCELLANEOUS	2,556	-	-	-
SUBTOTAL MISCELLANEOUS	40,373	282,600	602,600	602,600
SUBTOTAL REVENUE	5,394,521	4,859,600	5,147,600	5,147,600
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)	3,000,000	2,850,000	4,500,000	4,500,000
SUBTOTAL OTHER FINANCIAL SOURCES	3,000,000	2,850,000	4,500,000	4,500,000
BEGINNING FUND BALANCE	12,256,523	18,742,550	25,370,703	25,370,703
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	12,256,523	18,742,550	25,370,703	25,370,703
TOTAL AVAILABLE RESOURCES	20,651,044	26,452,150	35,018,303	35,018,303

LYON COUNTY
 (Local Government)
 SCHEDULE B - CAPITAL IMPROVEMENTS FUND

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
SERVICES & SUPPLIES	81,876	-	-	-
CAPITAL OUTLAY	259,357	220,000	25,185,557	25,185,557
INTERGOVERNMENTAL	200,000	200,000	200,000	200,000
SUBTOTAL	541,233	420,000	25,385,557	25,385,557
PUBLIC SAFETY				
SERVICES & SUPPLIES	-	11,775	-	-
CAPITAL OUTLAY	134,082	36,388	-	-
SUBTOTAL	134,082	48,163	-	-
JUDICIAL				
SERVICES & SUPPLIES	44,895	-	-	-
CAPITAL OUTLAY	466,206	542,000	9,615,246	9,615,246
SUBTOTAL	511,101	542,000	9,615,246	9,615,246
PUBLIC WORKS				
SERVICES & SUPPLIES	88,606	-	-	-
CAPITAL OUTLAY	609,138	-	17,500	17,500
SUBTOTAL	697,744	-	17,500	17,500
HEALTH				
SERVICES & SUPPLIES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	-	-	-	-
CULTURE & RECREATION				
SERVICES & SUPPLIES	24,334	-	-	-
CAPITAL OUTLAY	-	71,284	-	-
SUBTOTAL	24,334	71,284	-	-
WELFARE				
SERVICES & SUPPLIES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	-	-	-	-
DEBT SERVICE				
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
SUBTOTAL	-	-	-	-
SUBTOTAL EXPENDITURES	1,908,494	1,081,447	35,018,303	35,018,303
OTHER USES:				
CONTINGENCY (Not to exceed 3% total expenditures all functions)				
CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	1,908,494	1,081,447	35,018,303	35,018,303
ENDING FUND BALANCE:	18,742,550	25,370,703	-	-
TOTAL COMMITMENTS AND FUND BALANCE	20,651,044	26,452,150	35,018,303	35,018,303

LYON COUNTY
 (Local Government)
 SCHEDULE B
 CAPITAL IMPROVEMENTS FUND

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
WATER USE FEES	4,409,831	4,565,000	4,725,000	4,725,000
SOURCE WATER USE FEES	78,208	78,000	79,000	79,000
MATERIAL AND SERVICE CHARGES	201,890	175,100	193,100	193,100
PENALTIES	58,365	52,150	52,150	52,150
TOTAL OPERATING REVENUE	4,748,294	4,870,250	5,049,250	5,049,250
OPERATING EXPENSE				
SALARIES & WAGES	1,144,381	1,148,700	1,310,169	1,310,169
EMPLOYEE BENEFITS	123,903	473,880	674,902	674,902
SERVICES & SUPPLIES	1,148,982	1,265,852	2,325,025	2,325,025
DEPRECIATION	1,164,558	1,225,000	1,560,000	1,560,000
TOTAL OPERATING EXPENSES	3,581,824	4,113,432	5,870,096	5,870,096
OPERATING INCOME OR (LOSS)	1,166,470	756,818	(820,846)	(820,846)
NONOPERATING REVENUES				
RENTAL INCOME	9,408	2,814	2,429	2,429
GAIN ON SALES OF ASSETS	11,125	-	-	-
INVESTMENT INCOME	29,162	200,000	350,000	350,000
GRANT INCOME	-	-	-	-
TOTAL NONOPERATING REVENUES	49,695	202,814	352,429	352,429
NONOPERATING EXPENSES				
GRANT EXPENSES	-	-	-	-
INTEREST EXPENSE	-	-	-	-
TOTAL NONOPERATING EXPENSES	-	-	-	-
NET POSITION	1,216,165	959,632	(468,417)	(468,417)

LYON COUNTY
 (Local Government)
 SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME
 FUND DAYTON WATER UTILITY FUND

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	4,611,210	4,870,250	5,049,250	5,049,250
PERSONNEL COSTS	(1,614,762)	(1,622,580)	(1,985,071)	(1,985,071)
SERVICES AND SUPPLIES	(1,146,154)	(1,265,852)	(2,325,025)	(2,325,025)
a. Net cash provided by (or used for) operating activities	1,850,294	1,981,818	739,154	739,154
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
GRANTS	172	-	-	-
INTERFUND ADVANCE	-	-	-	-
INTERFUND ADVANCE REPAYMENTS	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	172	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
CAPITAL CONTRIBUTIONS FROM CUST.	734,124	600,000	600,000	600,000
GAIN ON SALE OF ASSETS	11,125	-	-	-
PURCHASE OF PLANT AND EQUIPMENT	(1,346,343)	(1,600,000)	(8,605,600)	(7,148,900)
c. Net cash provided by (or used for) capital and related financing activities	(601,094)	(1,000,000)	(8,005,600)	(6,548,900)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INVESTMENT INCOME	29,162	200,000	350,000	350,000
d. Net cash provided by (or used in) investing activities	29,162	200,000	350,000	350,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,278,534	1,181,818	(6,916,446)	(5,459,746)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	12,347,529	13,626,063	14,807,881	14,807,881
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	13,626,063	14,807,881	7,891,435	9,348,135

LYON COUNTY
(Local Government)
SCHEDULE F-2 STATEMENT OF CASH FLOWS
FUND DAYTON WATER UTILITY FUND

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	5,596,306	6,367,990	7,027,990	7,027,990
PERSONNEL COSTS	(1,015,021)	(1,303,223)	(1,579,209)	(1,579,209)
SERVICES AND SUPPLIES	(1,272,356)	(1,651,843)	(2,086,500)	(2,086,500)
a. Net cash provided by (or used for) operating activities	3,308,929	3,412,924	3,362,281	3,362,281
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
GRANT INCOME	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
CAPITAL CONTRIBUTIONS FROM CUST.	1,769,851	1,500,000	1,500,000	1,500,000
BOND ISSUANCE COSTS	(160,274)	-	-	-
PROCEEDS FROM BONDS	3,221,165	4,000,000	16,000,000	16,000,000
INTEREST PAID ON BONDS	(388,703)	(504,336)	(598,825)	(598,825)
PRINCIPAL PAID ON BONDS	(657,849)	(562,703)	(673,925)	(673,925)
PURCHASE OF PLANT AND EQUIPMENT	(1,465,109)	(2,000,000)	(20,983,500)	(17,050,273)
c. Net cash provided by (or used for) capital and related financing activities	2,319,081	2,432,961	(4,756,250)	(823,023)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INVESTMENT INCOME	32,616	225,000	450,000	450,000
d. Net cash provided by (or used in) investing activities	32,616	225,000	450,000	450,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	5,660,626	6,070,885	(943,969)	2,989,258
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	10,218,226	15,878,852	21,949,737	21,949,737
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	15,878,852	21,949,737	21,005,768	24,938,995

LYON COUNTY
(Local Government)
SCHEDULE F-2 STATEMENT OF CASH FLOWS
FUND DAYTON SEWER UTILITY FUND

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				JUVENILE PROB SP ADMIN FUND	24	200,000
				CAPITAL IMPROVEMENTS FUND	24	4,500,000
SUBTOTAL						4,700,000
SPECIAL REVENUE FUNDS						
JUVENILE PROB SP ADMIN FUND	GENERAL FUND	35	200,000			
SUBTOTAL			200,000			

LYON COUNTY
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL IMPROVEMENTS FUND	GENERAL FUND	52	4,500,000			
SUBTOTAL			4,500,000			
EXPENDABLE TRUST FUNDS						
SUBTOTAL						
DEBT SERVICE						
SUBTOTAL						

LYON COUNTY
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS						
SUBTOTAL						
INTERNAL SERVICE						
SUBTOTAL						
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL						
TOTAL TRANSFERS			4,700,000			4,700,000

LYON COUNTY
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2023-2024

Local Government: LYON COUNTY
Contact: Josh Foli
E-mail Address: jfoli@lyon-county.org
Daytime Telephone: (775) 463-6510

Total Number of Existing Contracts: 3

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	Reason or need for contract:
1	Robin Titus	1/1/2023	Autorenewal	\$ 12,000	\$ 12,000	Public Health Officer
2	Mario R Walther	7/1/2022	6/30/2023	\$ 1,150,000	\$ 1,184,500	Public Defender
3	Recon Health Care	7/1/2021	6/30/2024	\$ 800,000	\$ 850,000	Jail Medical Contract
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 1,962,000	\$ 2,046,500	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVITIZATION CONTRACTS
Budget Year 2023-2024

Local Government: LYON COUNTY
Contact: Josh Foli
E-mail Address: jfoli@lyon-county.org
Daytime Telephone: (775) 463-6510

Total Number of Privatization Contracts: Two

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	G4S Secure Solutions, Inc.	5/14/2018	Autorenewal	Autorenewal	\$ 180,000	\$ 70,000		1.00	\$ 28.00	Building Security
2	Trinity Services Group, Inc.	7/1/2021	6/30/2022	1 year	\$ 410,000	\$ 410,000		1.00	\$ 17.00	Jail Food & Services
3										
4										
5										
6										
7										
8										
9										
10										
11	Total				\$ 590,000	\$ 480,000		\$ 2.00		

Attach additional sheets if necessary.