



LYON COUNTY
COMPTROLLER'S OFFICE

27 South Main Street
Yerington, Nevada 89447
PHONE: (775) 463-6510
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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, 2025

This budget contains 5 funds, including Debt Service, requiring property tax revenues totaling \$ 20,982,287

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 \$ 134,290,095 and
2 proprietary funds with estimated expenses of \$ 11,813,878

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 20, 2024

Phone: (775) 463-6510

APPROVED BY THE GOVERNING BOARD

Handwritten signatures of board members on lines.

SCHEDULED PUBLIC HEARING:
(Must be held from May 20, 2024 to May 31, 2024)

Date and Time May 20, 2024 9:00 A.M.

Publication Date May 8 & 15, 2024

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

LYON COUNTY
24-25 INDEX

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Lyon County
Budget For Fiscal Year 2024-2025
Budget Message

The County is projecting an increase in property tax of 12.1% and an increase in consolidated tax revenue of 0.6%. General Fund total revenue, excluding grants, is expected to increase by 2.9%, largely due to moving three cents of property tax rate into the General Fund from the Medical Indigent Fund.

This budget shows an increase in 4 full-time equivalent (FTE) positions plus 2 that were added during the year in fiscal year 2024 and a reduction in 1 FTE from an eliminated position.

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

- HVAC replacements at various locations for \$171,500.
- Power pole replacement for Singatse Peak power line for IT - \$80,000.
- Various non-Sheriff vehicles - \$515,603.
- Ten vehicles for the Sheriff's Office - \$690,000.
- Replace pump and add water pressure tank at the Smith Valley Cemetery - \$26,000.
- One replacement water truck for Roads- \$295,000.
- Public Safety Complex expansion and remodel (multiple year project) - \$2,338,329.
- Dayton Government Complex (multiple year project) - \$28,734,973.
- Smokey Hills water main replacement, Phase I (multiple year project) - \$2,302,100.
- Rolling A Sewer Plant expansion (multiple year project) - \$4,924,000.
- Sewer gravity line replacement (multiple year project) - \$3,666,600.

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 06/30/23 (1)	ESTIMATED CURRENT YEAR 06/30/24 (2)	BUDGET YEAR 06/30/25 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/25 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	16,788,688	18,717,148	20,982,287	-	20,982,287
Other Taxes	8,391,794	7,832,152	7,849,711	-	7,849,711
Licenses and Permits	6,687,265	6,344,610	6,324,800	-	6,324,800
Intergovernmental Resources	31,846,740	32,139,705	36,157,599	-	36,157,599
Charges for Services	3,076,367	3,260,321	3,105,494	12,279,400	15,384,894
Fines and Forfeits	899,172	958,570	1,054,570	-	1,054,570
Miscellaneous	3,122,530	5,441,710	3,853,626	1,001,383	4,855,009
TOTAL REVENUES	70,812,556	74,694,216	79,328,087	13,280,783	92,608,870
EXPENDITURES-EXPENSES					
General Government	12,072,845	16,825,692	43,348,504	-	43,348,504
Public Safety	18,610,403	22,035,707	26,421,725	-	26,421,725
Judicial	11,700,667	21,827,818	22,647,314	-	22,647,314
Public Works	7,694,481	7,078,261	27,237,067	-	27,237,067
Health	300,164	299,440	327,775	-	327,775
Welfare	6,550,440	6,478,499	10,359,644	-	10,359,644
Culture and Recreation	2,799,767	2,690,126	3,948,066	-	3,948,066
Intergovernmental Expenditures	-	-	-	-	-
Contingencies	-	-	1,739,177	-	1,739,177
Utility Enterprises	-	-	-	11,813,878	11,813,878
Debt Service - Principal	-	-	-	-	-
Interest Cost	-	-	-	-	-
TOTAL EXPENDITURES-EXPENSES	59,728,767	77,235,543	136,029,272	11,813,878	147,843,150
Excess of Revenues over (under) Expenditures-Expenses	11,083,789	(2,541,327)	(56,701,185)	1,466,905	(55,234,280)

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/23 (1)	ESTIMATED CURRENT YEAR 06/30/24 (2)	BUDGET YEAR 06/30/25 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/25 (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)	2,855,513	4,700,000	-	-	-
Operating Transfers (out)	(2,855,513)	(4,700,000)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	11,083,789	(2,541,327)	(56,701,185)	1,466,905	XXXXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	58,974,796	70,058,585	67,517,258	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL FUND BALANCE JULY 1, BEGINNING OF YEAR:	58,974,796	70,058,585	67,517,258	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	70,058,585	67,517,258	10,816,073	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	BUDGET YEAR ENDING 06/30/25
General Government	60	63	66
Judicial	83	70	69
Public Safety	129	136	136
Public Works	16	16	16
Sanitation	0	0	0
Health	0	0	0
Welfare	41	44	48
Culture and Recreation	12	15	15
Community Support	0	0	0
TOTAL GENERAL GOVERNMENT			
Utilities	28	32	31
Hospitals	0	0	0
Transit Systems	0	0	0
Airports	0	0	0
Other	0	0	0
TOTAL	369	376	381

POPULATION (AS OF JULY 1)	57,629	60,454	63,179
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SOURCE OF POPULATION ESTIMATE*

STATE DEMOGRAPHER

Assessed Valuation (Secured and Unsecured Only)	2,762,650,689	3,081,465,144	3,290,460,494
Net Proceeds of Mines	2,260,741	2,260,741	1,286,799
TOTAL ASSESSED VALUE	2,764,911,430	3,083,725,885	3,291,747,293
TAX RATE			
General Fund	0.7687	0.7237	0.7537
Special Revenue Funds	0.1600	0.2050	0.1750
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 2024-2025

	(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	3,290,460,494	85,114,342	0.8537	28,090,661	(8,802,862)	19,287,799
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	1,286,799	-	0.8537	XXXXXXXXXXXXXXXXXXXX	-	-
VOTER APPROVED:							
C. Voter Approved Overrides							-
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)	0.0150	3,291,747,293	493,762	0.0150	493,762	(154,864)	338,898
E. Medical Indigent (NRS 428.285)	0.1000	3,291,747,293	3,291,747	0.0600	1,975,048	(619,458)	1,355,590
F. Capital Acquisition (NRS 354.59815)	0.0500	3,291,747,293	1,645,874				
G. Youth Services Levy (NRS 62B.150, 62B.160)	0.0549	3,291,747,293	1,807,832	0.0000	-	-	-
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.6145	3,291,747,293	20,226,907				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.8344	3,291,747,293	27,466,122	0.0750	2,468,810	(774,322)	1,694,488
M. SUBTOTAL A, C, L	3.4211	3,291,747,293	112,580,464	0.9287	30,559,471	(9,577,184)	20,982,287
N. Debt							
O. TOTAL M AND N	3.4211	3,291,747,293	112,580,464	0.9287	30,559,471	(9,577,184)	20,982,287

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, 2025

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	7,895,042	22,595,973	17,028,481	0.7237	11,835,093	-	-	59,354,589
PARK CONSTRUCTION TAX	1,105,030	-	-	0.0000	292,900	-	-	1,397,930
COOPERATIVE EXTENSION	470,632	-	225,932	0.0100	20,000	-	-	716,564
UNEMPLOYMENT	420,107	-	-	0.0000	-	-	-	420,107
LYON COUNTY ROOM TAX	55,806	-	-	0.0000	106,200	-	-	162,006
STABILIZATION	3,450,000	-	-	0.0000	-	-	-	3,450,000
AID TO DOMESTIC VIOLENCE	-	-	-	0.0000	6,000	-	-	6,000
VEHICLE ACQUISITION	429,480	-	-	0.0000	272,800	-	-	702,280
FAIR & RODEO	246,374	-	-	0.0000	212,156	-	-	458,530
JST COURT SP ADM ASSESSMENT	1,088,486	-	-	0.0000	246,700	-	-	1,335,186
DISTRICT COURT RESTRICTED FEES	774,341	-	-	0.0000	167,570	-	-	941,911
JUV PROB SP ADM ASSESS	214,485	-	-	0.0000	11,000	-	-	225,485
COUNTY LIBRARY GIFT	10,747	-	-	0.0000	-	-	-	10,747
MINING CLAIM MAPS	20,779	-	-	0.0000	1,000	-	-	21,779

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

Budget For Fiscal Year Ending June 30, 2025

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	822,559	-	-	0.0000	780,000	-	-	1,602,559
ANIMAL CONTROL DONATIONS	79,117	-	-	0.0000	-	-	-	79,117
ROAD	739,551	-	-	0.0000	2,450,375	-	-	3,189,926
REGIONAL TRANSPORTATION	17,503,960	-	-	0.0000	5,680,711	-	-	23,184,671
ROAD IMPROVEMENT	1,444,264	-	-	0.0000	245,000	-	-	1,689,264
INDIGENT	913,205	-	677,795	0.0300	106,235	-	-	1,697,235
OPIOID SETTLEMENT	576,477	-	-	0.0000	254,524	-	-	831,001
MEDICAL INDIGENT	5,691,762	-	1,694,488	0.1050	180,000	-	-	7,566,250
SENIOR SERVICES	897,049	-	1,355,591	0.0600	579,363	-	-	2,832,003
SENIOR SERVICES DONATION	182,544	-	-	0.0000	-	-	-	182,544
CAPITAL IMPROVEMENTS	22,485,461	-	-	0.0000	12,302,200	-	-	34,787,661
Subtotal Governmental Fund Types, Expendable Trust Funds	67,517,258	22,595,973	20,982,287	0.9287	35,749,827	-	-	146,845,345
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	22,595,973	20,982,287	0.9287	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2025

Budget Summary for

LYON COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GENERAL	-	21,748,081	13,235,289	16,227,295	1,055,500	1,567,985	-	5,520,439	59,354,589
PARK CONSTRUCTION TAX	R	-	-	-	1,397,930	-	-	-	1,397,930
COOPERATIVE EXTENSION	R	-	-	222,354	-	6,671	-	487,539	716,564
UNEMPLOYMENT	R	-	420,107	-	-	-	-	-	420,107
LYON COUNTY ROOM TAX	R	-	200	121,806	-	-	-	40,000	162,006
STABILIZATION	R	-	-	3,450,000	-	-	-	-	3,450,000
AID TO DOMESTIC VIOLENCE	R	-	-	6,000	-	-	-	-	6,000
VEHICLE ACQUISITION	R	-	-	-	450,000	-	-	252,280	702,280
FAIR & RODEO	R	1,000	30	205,761	-	6,204	-	245,535	458,530
JST COURT SP ADM ASSESSMENT	R	33,000	-	421,203	880,983	-	-	-	1,335,186
DISTRICT COURT RESTRICTED FEES	R	-	-	941,911	-	-	-	-	941,911
JUV PROB SP ADM ASSESSMENT	R	48,804	7,085	2,500	-	-	-	167,096	225,485
COUNTY LIBRARY GIFT	R	-	-	10,747	-	-	-	-	10,747
MINING CLAIM MAPS	R	-	-	21,779	-	-	-	-	21,779

* 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, 2025

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	-	-	1,602,559	-	-	-	-	1,602,559
ANIMAL CONTROL DONATIONS	R	-	-	79,117	-	-	-	-	79,117
ROAD	R	1,177,839	541,574	619,360	10,000	70,463	-	770,690	3,189,926
REGIONAL TRANSPORTATION	R	-	500	23,184,171	-	-	-	-	23,184,671
ROAD IMPROVEMENT	R	-	-	1,319,264	370,000	-	-	-	1,689,264
INDIGENT	R	416,334	212,664	310,435	-	28,183	-	729,619	1,697,235
OPIOID SETTLEMENT	R	206,717	91,028	122,962	-	-	-	410,294	831,001
MEDICAL INDIGENT	R	157,092	68,575	2,931,286	3,000,000	-	-	1,409,297	7,566,250
SENIOR SERVICES	R	900,865	456,108	606,472	25,603	59,671	-	783,284	2,832,003
SENIOR SERVICES DONATION	R	-	-	182,544	-	-	-	-	182,544
CAPITAL IMPROVEMENTS	C	-	-	214,359	34,573,302	-	-	-	34,787,661
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		24,689,732	15,033,160	52,803,885	41,763,318	1,739,177	-	10,816,073	146,845,345

* 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 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM TAXES	13,065,136	14,585,549	17,028,481	17,028,481
LICENSES AND PERMITS				
BUSINESS LICENSES AND PERMITS				
BUSINESS LICENSES	426,507	455,000	455,000	455,000
LIQUOR LICENSES	88,479	90,000	90,000	90,000
COUNTY GAMING LICENSES	177,770	180,000	180,000	180,000
FRANCHISE FEES	623,720	650,000	650,000	650,000
UTILITY LICENSE FEES	3,437,731	2,600,000	2,500,000	2,500,000
PROSTITUTION WORK PERMIT	17,760	18,000	18,000	18,000
NONBUSINESS LICENSES AND PERMITS				
ANIMAL LICENSES	4,750	5,000	5,000	5,000
BUILDING PERMITS	905,637	1,000,000	1,000,000	1,000,000
ELECTRIC, GAS, SEPTIC PERMITS	80	-	-	-
MOBILE HOME TRIP PERMITS	15	10	-	-
MISCELLANEOUS BUILDING FEES	26,854	50,000	50,000	50,000
EXCAVATION PERMITS	-	-	-	-
SUBTOTAL	5,709,303	5,048,010	4,948,000	4,948,000
INTERGOVERNMENTAL				
FEDERAL GRANTS				
FEDERAL GRANTS	1,361,729	1,069,211	548,093	548,093
STATE GRANTS				
STATE GRANTS	846,496	1,332,141	1,132,250	1,132,250
STATE SHARED REVENUE				
CONSOLIDATED TAX DISTRIBUTION	21,094,514	21,875,000	22,595,973	22,595,973
STATE GAMING LICENSES				
STATE GAMING TAX	113,849	119,917	120,000	120,000
OTHER	331,612	220,792	144,000	144,000
SUBTOTAL	23,748,200	24,617,061	24,540,316	24,540,316
CHARGES FOR SERVICES				
GENERAL GOVERNMENT				
CLERKS FEES	227,035	200,000	200,000	200,000
CLERK TECHNOLOGY FEE	2,260	2,500	2,500	2,500
ASSESSORS COMMISSIONS	365,331	375,000	375,000	375,000
ASSESSORS TECHNOLOGY FEE	122,246	90,000	90,000	90,000
GENERAL RECORDER FEES	329,966	300,000	300,000	300,000
RECORDER TECHNOLOGY FEE	55,115	55,000	55,000	55,000
FORECLOSURE MEDIATION FEE	-	-	-	-
SUBDIVISION ENGINEERING FEES	152,249	241,682	90,000	90,000
PLANNING & ZONING FEES	103,120	100,000	100,000	100,000
SITE PLAN REVIEW FEE	5,014	5,500	5,500	5,500
IMPROVEMENT DRAWING REVIEW FEE	16,243	20,000	50,000	50,000
OTHER	303,638	320,323	323,345	323,345

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
EXECUTIVE				
GENERAL SUPPORT SERVICES				
EMPLOYEE BENEFITS	192,012	175,206	200,000	200,000
SERVICES & SUPPLIES	1,479,981	1,679,032	1,796,405	1,796,405
DEPT SUBTOTAL	1,671,993	1,854,238	1,996,405	1,996,405
COMMISSIONERS				
SALARIES & WAGES	394,114	394,938	411,698	414,214
EMPLOYEE BENEFITS	170,096	200,364	208,054	208,616
SERVICES & SUPPLIES	98,221	62,490	112,200	112,200
CAPITAL OUTLAY	-	43,851	-	-
DEPT SUBTOTAL	662,431	701,643	731,952	735,030
CLERK AND TREASURER				
SALARIES & WAGES	401,192	425,140	441,284	444,703
EMPLOYEE BENEFITS	177,929	207,365	211,894	212,560
SERVICES & SUPPLIES	311,310	441,400	451,754	451,754
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	890,431	1,073,905	1,104,932	1,109,017
HUMAN RESOURCES				
SALARIES & WAGES	211,729	214,500	228,450	230,646
EMPLOYEE BENEFITS	74,445	102,412	109,684	110,451
SERVICES & SUPPLIES	30,393	35,917	41,000	41,000
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	316,567	352,829	379,134	382,097
COMPUTER INFORMATION SYS				
SALARIES & WAGES	278,108	286,490	377,254	380,880
EMPLOYEE BENEFITS	118,502	135,433	181,211	182,257
SERVICES & SUPPLIES	602,969	609,196	672,760	672,760
CAPITAL OUTLAY	-	31,532	102,000	122,000
DEPT SUBTOTAL	999,579	1,062,651	1,333,225	1,357,897
ACTIVITY SUBTOTAL	4,541,001	5,045,266	5,545,648	5,580,446
FINANCE				
COMPTROLLER				
SALARIES & WAGES	376,899	400,195	429,868	434,001
EMPLOYEE BENEFITS	177,213	211,981	220,309	221,558
SERVICES & SUPPLIES	94,983	111,606	116,830	116,830
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	649,095	723,782	767,007	772,389
OTHER				
RECORDER				
SALARIES & WAGES	270,820	271,155	283,691	285,596
EMPLOYEE BENEFITS	121,386	138,903	145,053	145,541
SERVICES & SUPPLIES	142,881	47,445	216,417	216,417
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	535,087	457,503	645,161	647,554

LYON COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
POLICE				
SHERIFF				
SALARIES & WAGES	5,442,040	6,014,948	6,183,532	6,242,192
EMPLOYEE BENEFITS	3,126,627	4,029,001	4,726,350	4,750,637
SERVICES & SUPPLIES	1,586,417	1,845,197	1,860,806	1,860,806
CAPITAL OUTLAY	117,447	960,000	240,000	240,000
DEPT SUBTOTAL	10,272,531	12,849,146	13,010,688	13,093,635
SEARCH & RESCUE				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	20,859	22,444	24,000	24,000
SERVICES & SUPPLIES	50,037	49,816	57,486	57,486
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	70,896	72,260	81,486	81,486
ACTIVITY SUBTOTAL	10,343,427	12,921,406	13,092,174	13,175,121
PROTECTIVE SERVICES				
DISPATCH				
SALARIES & WAGES	915,146	996,500	1,335,597	1,348,152
EMPLOYEE BENEFITS	332,228	352,104	651,432	654,286
SERVICES & SUPPLIES	53,764	77,942	63,792	63,792
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	1,301,138	1,426,546	2,050,821	2,066,230
ANIMAL CONTROL				
SALARIES & WAGES	247,669	347,652	380,916	384,580
EMPLOYEE BENEFITS	92,060	144,479	164,259	164,923
SERVICES & SUPPLIES	108,706	133,435	128,860	128,860
CAPITAL OUTLAY	-	165,536	-	-
DEPT SUBTOTAL	448,435	791,102	674,035	678,363
SAFETY & EMERGENCY MANAGEMENT				
SALARIES & WAGES	72,980	102,978	48,945	50,003
EMPLOYEE BENEFITS	21,040	33,770	35,754	35,956
SERVICES & SUPPLIES	583,173	352,995	27,176	27,176
CAPITAL OUTLAY	42,708	-	-	-
DEPT SUBTOTAL	719,901	489,743	111,875	113,135
ACTIVITY SUBTOTAL	2,469,474	2,707,391	2,836,731	2,857,728
CORRECTIONS				
JAIL				
SALARIES & WAGES	2,351,236	2,413,276	2,432,825	2,532,982
EMPLOYEE BENEFITS	1,442,374	1,526,330	1,686,576	1,705,014
SERVICES & SUPPLIES	1,355,141	1,467,384	1,680,875	1,680,875
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	5,148,751	5,406,990	5,800,276	5,918,871
FUNCTION: PUBLIC SAFETY				
SALARIES & WAGES	9,029,071	9,875,354	10,381,815	10,557,909
EMPLOYEE BENEFITS	5,035,188	6,108,128	7,288,371	7,334,816
SERVICES & SUPPLIES	3,737,238	3,926,769	3,818,995	3,818,995
CAPITAL OUTLAY	160,155	1,125,536	240,000	240,000
OTHER USES	-	-	-	-
FUNCTION SUBTOTAL	17,961,652	21,035,787	21,729,181	21,951,720

LYON COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION: PUBLIC SAFETY

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
JUDICIAL				
DISTRICT ATTORNEY				
SALARIES & WAGES	1,026,021	1,183,950	1,497,303	1,509,766
EMPLOYEE BENEFITS	406,489	522,013	654,578	657,593
SERVICES & SUPPLIES	212,440	227,305	241,202	241,202
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	1,644,950	1,933,268	2,393,083	2,408,561
CHILD SUPPORT				
SALARIES & WAGES	262,547	276,938	295,792	298,635
EMPLOYEE BENEFITS	131,026	162,002	170,320	171,032
SERVICES & SUPPLIES	31,241	31,132	31,453	31,453
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	424,814	470,072	497,565	501,120
PUBLIC GUARDIAN				
SALARIES & WAGES	81,450	86,000	104,110	105,111
EMPLOYEE BENEFITS	17,827	20,509	27,745	27,959
SERVICES & SUPPLIES	7,289	10,548	10,784	10,784
CAPITAL OUTLAY	25,833	-	-	-
DEPT SUBTOTAL	132,399	117,057	142,639	143,854
COURT SERVICES				
SALARIES & WAGES	185,993	170,055	197,763	199,664
EMPLOYEE BENEFITS	70,665	74,212	90,143	90,547
SERVICES & SUPPLIES	33,950	36,811	71,000	71,000
CAPITAL OUTLAY	35,000	-	35,000	35,000
DEPT SUBTOTAL	325,608	281,078	393,906	396,211
COURT CLERKS				
SALARIES & WAGES	383,855	360,000	414,848	436,484
EMPLOYEE BENEFITS	158,712	183,420	206,764	211,001
SERVICES & SUPPLIES	79,497	64,051	79,650	79,650
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	622,064	607,471	701,262	727,135
DISTRICT COURT				
SALARIES & WAGES	434,928	506,300	531,748	536,860
EMPLOYEE BENEFITS	179,923	225,777	244,230	245,544
SERVICES & SUPPLIES	487,282	505,847	663,090	663,090
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	1,102,133	1,237,924	1,439,068	1,445,494
WALKER RIVER JUSTICE COURT				
SALARIES & WAGES	362,237	383,800	403,430	419,734
EMPLOYEE BENEFITS	170,511	214,246	214,388	218,387
SERVICES & SUPPLIES	55,505	26,995	50,600	50,600
CAPITAL OUTLAY	37,224	-	-	-
DEPT SUBTOTAL	625,477	625,041	668,418	688,721

LYON COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION: JUDICIAL

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
OTHER TAXES				
PARK CONSTRUCTION TAX	228,148	253,000	253,000	253,000
SUBTOTAL	228,148	253,000	253,000	253,000
OTHER REVENUES				
INVESTMENT INCOME	22,606	50,500	39,900	39,900
SUBTOTAL	22,606	50,500	39,900	39,900
SUBTOTAL REVENUE	250,754	303,500	292,900	292,900
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	-	-	-	-
BEGINNING FUND BALANCE	825,968	1,016,530	1,105,030	1,105,030
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	825,968	1,016,530	1,105,030	1,105,030
TOTAL RESOURCES	1,076,722	1,320,030	1,397,930	1,397,930
EXPENDITURES				
CULTURE AND RECREATION				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
SERVICES & SUPPLIES	60,192	95,000	-	-
CAPITAL OUTLAY	-	120,000	1,397,930	1,397,930
SUBTOTAL	60,192	215,000	1,397,930	1,397,930
SUBTOTAL EXPENDITURES	60,192	215,000	1,397,930	1,397,930
OTHER USES				
CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	60,192	215,000	1,397,930	1,397,930
ENDING FUND BALANCE	1,016,530	1,105,030	-	-
TOTAL COMMITMENTS AND FUND BALANCE	1,076,722	1,320,030	1,397,930	1,397,930

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

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
PROPERTY TAXES				
AD VALOREM TAXES	182,918	201,542	225,932	225,932
INTERGOVERNMENTAL				
State Parks PILT	-	-	-	-
MISCELLANEOUS				
MISCELLANEOUS	-	-	-	-
INVESTMENT INCOME	11,213	26,000	20,000	20,000
SUBTOTAL MISCELLANEOUS	11,213	26,000	20,000	20,000
SUBTOTAL REVENUE	194,131	227,542	245,932	245,932
BEGINNING FUND BALANCE	386,117	437,762	470,632	470,632
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	386,117	437,762	470,632	470,632
TOTAL RESOURCES	580,248	665,304	716,564	716,564
EXPENDITURES				
CULTURE AND RECREATION				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
SERVICES & SUPPLIES	142,486	194,672	222,354	222,354
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL EXPENDITURES	142,486	194,672	222,354	222,354
OTHER USES				
CONTINGENCY	-	-	6,671	6,671
TOTAL EXPENDITURES AND OTHER USES	142,486	194,672	229,025	229,025
ENDING FUND BALANCE	437,762	470,632	487,539	487,539
TOTAL COMMITMENTS AND FUND BALANCE	580,248	665,304	716,564	716,564

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

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
CHARGES FOR SERVICES				
FAIRGROUND REVENUE	182,172	194,236	194,156	194,156
INTERGOVERNMENTAL				
COMMISSION ON TOURISM GRANT	-	-	-	-
ROOM TAX GRANT	18,818	9,648	-	-
SUBTOTAL	18,818	9,648	-	-
MISCELLANEOUS				
INVESTMENT INCOME	5,165	12,000	8,000	8,000
MISCELLANEOUS	10,579	10,100	10,000	10,000
SUBTOTAL	15,744	22,100	18,000	18,000
SUBTOTAL REVENUE	216,734	225,984	212,156	212,156
BEGINNING FUND BALANCE	169,631	212,556	246,374	246,374
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	169,631	212,556	246,374	246,374
TOTAL RESOURCES	386,365	438,540	458,530	458,530
EXPENDITURES				
CULTURE AND RECREATION				
SALARIES & WAGES	-	-	1,000	1,000
EMPLOYEE BENEFITS	-	-	30	30
SERVICES & SUPPLIES	173,809	192,166	205,761	205,761
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	173,809	192,166	206,791	206,791
SUBTOTAL EXPENDITURES	173,809	192,166	206,791	206,791
OTHER USES				
CONTINGENCY	-	-	6,204	6,204
TOTAL EXPENDITURES AND OTHER USES	173,809	192,166	212,995	212,995
ENDING FUND BALANCE	212,556	246,374	245,535	245,535
TOTAL COMMITMENTS AND FUND BALANCE	386,365	438,540	458,530	458,530

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

RESOURCES	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/25	
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
STATE				
OPIOID SETTLEMENT	468,538	459,840	186,998	186,998
SUBTOTAL INTERGOVERNMENTAL	468,538	459,840	186,998	186,998
MISCELLANEOUS				
INVESTMENT INCOME	24,275	43,528	67,526	67,526
SUBTOTAL REVENUE	492,813	503,368	254,524	254,524
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
BEGINNING FUND BALANCE	-	367,596	576,477	576,477
PRIOR PERIOD ADJUSTMENTS	-			
RESIDUAL EQUITY TRANSFERS	-			
TOTAL BEGINNING FUND BALANCE	-	367,596	576,477	576,477
TOTAL RESOURCES	492,813	870,964	831,001	831,001
<u>EXPENDITURES</u>				
WELFARE				
SALARIES & WAGES	63,994	171,538	204,748	206,717
EMPLOYEE BENEFITS	25,365	80,824	90,541	91,028
SERVICES & SUPPLIES	35,858	42,125	122,962	122,962
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	125,217	294,487	418,251	420,707
SUBTOTAL EXPENDITURES	125,217	294,487	418,251	420,707
ENDING FUND BALANCE	367,596	576,477	412,750	410,294
TOTAL COMMITMENTS AND FUND BALANCE	492,813	870,964	831,001	831,001

LYON COUNTY
(Local Government)
SCHEDULE B - OPIOID SETTLEMENT FUND

RESOURCES	(1)	(2)	(4)	
			BUDGET YEAR ENDING 06/30/25	
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	1,920,538	2,116,184	1,694,488	1,694,488
INTERGOVERNMENTAL				
STATE				
STATE SUPPLEMENTAL GRANT	606,358	372,695	-	-
STATE PAYMENT IN LIEU OF TAXES	-	-	-	-
SUBTOTAL INTERGOVERNMENTAL	606,358	372,695	-	-
MISCELLANEOUS				
INVESTMENT INCOME	97,533	250,000	180,000	180,000
OTHER	-	-	-	-
SUBTOTAL MISCELLANEOUS	97,533	250,000	180,000	180,000
SUBTOTAL REVENUE	2,624,429	2,738,879	1,874,488	1,874,488
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM				
SPECIAL MEDICAL INDIGENT FUND	-	-	-	-
BEGINNING FUND BALANCE	2,863,469	4,367,266	5,691,762	5,691,762
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	2,863,469	4,367,266	5,691,762	5,691,762
TOTAL RESOURCES	5,487,898	7,106,145	7,566,250	7,566,250
<u>EXPENDITURES</u>				
HEALTH				
SERVICES & SUPPLIES	165,327	159,000	159,000	159,000
ACTIVITY SUBTOTAL	165,327	159,000	159,000	159,000
WELFARE				
DIRECT ASSISTANCE				
MEDICAL INDIGENT				
SALARIES & WAGES	132,500	140,000	155,594	157,092
EMPLOYEE BENEFITS	50,587	60,860	68,164	68,575
SERVICES & SUPPLIES				
MEDICAL ASSISTANCE	30,102	35,000	300,000	300,000
300% MATCH	260,328	500,000	1,807,456	1,807,456
SUPPLEMENTAL FUND 1 CENT	211,036	201,542	225,932	225,932
DEVELOPMENTAL SERVICES	26,000	15,668	100,000	100,000
INDIGENT ACCIDENT 1.5 CENTS	244,752	302,313	338,898	338,898
CAPITAL OUTLAY	-	-	3,000,000	3,000,000
ACTIVITY SUBTOTAL	955,305	1,255,383	5,996,044	5,997,953
SUBTOTAL EXPENDITURES	1,120,632	1,414,383	6,155,044	6,156,953
ENDING FUND BALANCE	4,367,266	5,691,762	1,411,206	1,409,297
TOTAL COMMITMENTS AND FUND BALANCE	5,487,898	7,106,145	7,566,250	7,566,250

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

RESOURCES	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/25	
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	1,076,115	1,209,249	1,355,591	1,355,591
SUBTOTAL	1,076,115	1,209,249	1,355,591	1,355,591
INTERGOVERNMENTAL				
FEDERAL GRANTS	603,602	478,025	395,945	395,945
STATE GRANTS	420,152	394,144	75,030	75,030
OTHER	-	-	-	-
SUBTOTAL	1,023,754	872,169	470,975	470,975
CHARGES FOR SERVICES				
PROJECT INCOME	110,671	122,000	98,388	98,388
MISCELLANEOUS				
COMMUNITY CHEST GRANT	105,251	96,989	-	-
REIMBURSEMENTS / DONATIONS	16,763	10,462	10,000	10,000
SUBTOTAL	122,014	107,451	10,000	10,000
SUBTOTAL REVENUE	2,332,554	2,310,869	1,934,954	1,934,954
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
BEGINNING FUND BALANCE	564,549	675,803	897,049	897,049
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	564,549	675,803	897,049	897,049
TOTAL RESOURCES	2,897,103	2,986,672	2,832,003	2,832,003
EXPENDITURES				
WELFARE				
HUMAN SERVICES				
SALARIES & WAGES	971,745	874,504	892,285	900,865
EMPLOYEE BENEFITS	450,721	459,839	453,993	456,108
SERVICES & SUPPLIES	706,933	645,807	606,472	606,472
CAPITAL OUTLAY	91,901	109,473	25,603	25,603
SUBTOTAL EXPENDITURES	2,221,300	2,089,623	1,978,353	1,989,048
OTHER USES:				
CONTINGENCY (Not to exceed 3% total expenditures all functions)				
CONTINGENCY	-	-	59,351	59,671
TOTAL EXPENDITURES AND OTHER USES	2,221,300	2,089,623	2,037,704	2,048,719
ENDING FUND BALANCE	675,803	897,049	794,299	783,284
TOTAL COMMITMENTS AND FUND BALANCE	2,897,103	2,986,672	2,832,003	2,832,003

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

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
PROPERTY TAXES				
AD VALOREM	-	-	-	-
JET FUEL TAX	44	-	-	-
SALES TAXES				
QUARTER-CENT SALES TAX	2,108,424	2,200,000	2,200,000	2,200,000
SUBTOTAL SALES TAXES	2,108,424	2,200,000	2,200,000	2,200,000
INTERGOVERNMENTAL				
FEDERAL				
PAYMENT IN LIEU OF TAXES	2,592,732	2,500,000	2,500,000	2,500,000
GRANTS	42,036	540,945	7,000,000	7,000,000
SUBTOTAL	2,634,768	3,040,945	9,500,000	9,500,000
STATE				
GRANTS	-	-	-	-
SUBTOTAL	-	-	-	-
OTHER	-	-	-	-
SUBTOTAL INTERGOVERNMENTAL	2,634,768	3,040,945	9,500,000	9,500,000
MISCELLANEOUS				
INVESTMENT INCOME	525,694	1,100,000	600,000	600,000
SALES & RENTAL	1,465	2,134	2,200	2,200
MISCELLANEOUS	-	-	-	-
SUBTOTAL MISCELLANEOUS	527,159	1,102,134	602,200	602,200
SUBTOTAL REVENUE	5,270,395	6,343,079	12,302,200	12,302,200
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)	2,850,000	4,500,000	-	-
SUBTOTAL OTHER FINANCIAL SOURCES	2,850,000	4,500,000	-	-
BEGINNING FUND BALANCE	18,742,550	25,791,742	22,485,461	22,485,461
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	18,742,550	25,791,742	22,485,461	22,485,461
TOTAL AVAILABLE RESOURCES	26,862,945	36,634,821	34,787,661	34,787,661

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

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
SERVICES & SUPPLIES	-	-	-	-
CAPITAL OUTLAY	59,634	4,051,750	25,234,973	25,234,973
INTERGOVERNMENTAL	200,000	200,000	200,000	200,000
SUBTOTAL	259,634	4,251,750	25,434,973	25,434,973
PUBLIC SAFETY				
SERVICES & SUPPLIES	11,775	-	-	-
CAPITAL OUTLAY	36,388	-	2,338,329	2,338,329
SUBTOTAL	48,163	-	2,338,329	2,338,329
JUDICIAL				
SERVICES & SUPPLIES	-	20,665	-	-
CAPITAL OUTLAY	691,712	9,835,000	7,000,000	7,000,000
SUBTOTAL	691,712	9,855,665	7,000,000	7,000,000
PUBLIC WORKS				
SERVICES & SUPPLIES	-	2,737	14,359	14,359
CAPITAL OUTLAY	410	39,208	-	-
SUBTOTAL	410	41,945	14,359	14,359
HEALTH				
SERVICES & SUPPLIES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	-	-	-	-
CULTURE & RECREATION				
SERVICES & SUPPLIES	-	-	-	-
CAPITAL OUTLAY	71,284	-	-	-
SUBTOTAL	71,284	-	-	-
WELFARE				
SERVICES & SUPPLIES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	-	-	-	-
DEBT SERVICE				
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
SUBTOTAL	-	-	-	-
SUBTOTAL EXPENDITURES	1,071,203	14,149,360	34,787,661	34,787,661
OTHER USES:				
CONTINGENCY (Not to exceed 3% total expenditures all functions)				
CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	1,071,203	14,149,360	34,787,661	34,787,661
ENDING FUND BALANCE:	25,791,742	22,485,461	-	-
TOTAL COMMITMENTS AND FUND BALANCE	26,862,945	36,634,821	34,787,661	34,787,661

LYON COUNTY
 (Local Government)
 SCHEDULE B
 CAPITAL IMPROVEMENTS FUND

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
WATER USE FEES	4,379,621	4,215,000	4,350,000	4,350,000
SOURCE WATER USE FEES	79,527	75,000	75,000	75,000
MATERIAL AND SERVICE CHARGES	205,204	286,643	221,200	221,200
PENALTIES	55,739	101,200	101,200	101,200
TOTAL OPERATING REVENUE	4,720,091	4,677,843	4,747,400	4,747,400
OPERATING EXPENSE				
SALARIES & WAGES	1,030,523	1,125,519	1,284,406	1,304,006
EMPLOYEE BENEFITS	554,499	697,540	780,669	786,672
SERVICES & SUPPLIES	1,218,327	1,624,006	2,403,119	2,403,119
DEPRECIATION	1,194,856	1,500,000	1,475,000	1,475,000
TOTAL OPERATING EXPENSES	3,998,205	4,947,065	5,943,194	5,968,797
OPERATING INCOME OR (LOSS)	721,886	(269,222)	(1,195,794)	(1,221,397)
NONOPERATING REVENUES				
RENTAL INCOME	2,814	857	857	857
GAIN ON SALES OF ASSETS	-	-	-	-
INVESTMENT INCOME	345,141	650,000	500,000	500,000
GRANT INCOME	-	50,776	-	-
TOTAL NONOPERATING REVENUES	347,955	701,633	500,857	500,857
NONOPERATING EXPENSES				
GRANT EXPENSES	-	-	-	-
INTEREST EXPENSE	-	-	-	-
TOTAL NONOPERATING EXPENSES	-	-	-	-
NET POSITION	1,069,841	432,411	(694,937)	(720,540)

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

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	4,587,173	4,728,619	4,747,400	4,747,400
PERSONNEL COSTS	(1,549,609)	(1,823,059)	(2,065,075)	(2,090,678)
SERVICES AND SUPPLIES	(1,325,981)	(1,624,006)	(2,403,119)	(2,403,119)
a. Net cash provided by (or used for) operating activities	1,711,583	1,281,554	279,206	253,603
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
GRANTS	-	-	-	-
INTERFUND ADVANCE	-	-	-	-
INTERFUND ADVANCE REPAYMENTS	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
CAPITAL CONTRIBUTIONS FROM CUST.	679,874	800,000	800,000	800,000
GAIN ON SALE OF ASSETS	-	-	-	-
PURCHASE OF PLANT AND EQUIPMENT	(2,749,682)	(1,400,000)	(2,363,300)	(2,363,300)
c. Net cash provided by (or used for) capital and related financing activities	(2,069,808)	(600,000)	(1,563,300)	(1,563,300)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INVESTMENT INCOME	345,141	650,000	500,000	500,000
d. Net cash provided by (or used in) investing activities	345,141	650,000	500,000	500,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(13,084)	1,331,554	(784,094)	(809,697)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	13,626,063	13,612,979	14,944,533	14,944,533
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	13,612,979	14,944,533	14,160,439	14,134,836

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

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
SEWER USE FEES	6,163,932	6,750,000	7,300,000	7,300,000
INSPECTION / ADMINISTRATIVE FEES	100,078	142,819	142,000	142,000
PENALTIES	83,843	90,000	90,000	90,000
TOTAL OPERATING REVENUE	6,347,853	6,982,819	7,532,000	7,532,000
OPERATING EXPENSE				
SALARIES & WAGES	919,883	975,471	1,026,727	1,046,897
EMPLOYEE BENEFITS	357,688	507,881	529,090	533,376
SERVICES & SUPPLIES	1,488,175	1,692,783	2,148,050	2,148,050
DEPRECIATION/AMORTIZATION	1,291,568	1,600,000	1,550,000	1,550,000
TOTAL OPERATING EXPENSES	4,057,314	4,776,135	5,253,867	5,278,323
OPERATING INCOME OR (LOSS)	2,290,539	2,206,684	2,278,133	2,253,677
NONOPERATING REVENUES				
RENTAL INCOME	1,490	526	526	526
INVESTMENT INCOME	389,741	1,000,000	500,000	500,000
GRANT INCOME	2,060,274	1,739,726	-	-
TOTAL NONOPERATING REVENUES	2,451,505	2,740,252	500,526	500,526
NONOPERATING EXPENSES				
INTEREST EXPENSE	424,864	595,000	578,673	566,758
BOND ISSUANCE COSTS	-	-	-	-
TOTAL NONOPERATING EXPENSES	424,864	595,000	578,673	566,758
NET POSITION	4,317,180	4,351,936	2,199,986	2,187,445

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

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	6,130,395	8,723,071	7,532,526	7,532,526
PERSONNEL COSTS	(1,302,276)	(1,483,352)	(1,555,817)	(1,580,273)
SERVICES AND SUPPLIES	(1,523,122)	(1,692,783)	(2,148,050)	(2,148,050)
a. Net cash provided by (or used for) operating activities	3,304,997	5,546,936	3,828,659	3,804,203
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.	687,758	1,500,000	1,500,000	1,500,000
GRANT INCOME	2,060,274	1,739,726	-	-
PROCEEDS FROM BONDS	7,378,670	9,400,165	-	-
INTEREST PAID ON BONDS	(404,283)	(595,000)	(578,673)	(566,758)
PRINCIPAL PAID ON BONDS	(673,978)	(673,925)	(1,590,820)	(1,744,646)
PURCHASE OF PLANT AND EQUIPMENT	(8,195,681)	(15,500,000)	(8,649,400)	(8,649,400)
c. Net cash provided by (or used for) capital and related financing activities	852,760	(4,129,034)	(9,318,893)	(9,460,804)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INVESTMENT INCOME	389,741	1,000,000	500,000	500,000
d. Net cash provided by (or used in) investing activities	389,741	1,000,000	500,000	500,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	4,547,498	2,417,902	(4,990,234)	(5,156,601)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	15,878,852	20,426,350	22,844,252	22,844,252
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	20,426,350	22,844,252	17,854,018	17,687,651

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	-
				CAPITAL IMPROVEMENTS FUND	24	-
SUBTOTAL						-
SPECIAL REVENUE FUNDS						
JUVENILE PROB SP ADMIN FUND	GENERAL FUND	35	-			
SUBTOTAL			-			

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	-			
SUBTOTAL			-			
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			-			-

LYON COUNTY
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must contain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 83rd Session; February 3, 2025 to June 3, 2025

1. Activity:	<u>Lobbyist</u>	
2. Funding Source:	<u>General Fund</u>	
3. Transportation		\$ _____
4. Lodging and meals		\$ _____
5. Salaries and Wages		\$ _____
6. Compensation to lobbyists		\$ <u>10,833</u>
7. Entertainment		\$ _____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ _____
Total		\$ <u><u>10,833</u></u>

Entity: Lyon County

Budget Year 2024-2025

Lobbying Expense Estimate, Page 1 of 1

**SCHEDULE OF EXISTING CONTRACTS
Budget Year 2024-2025**

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 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
1	Robin Titus	1/1/2023	Autorenewal	\$ 12,000	\$ 12,000	Public Health Officer
2	Recon Health Care	7/1/2021	6/30/2024	\$ 817,526	\$ 850,000	Jail Medical Contract
3	Capital Reporters, Inc.	8/1/2024	6/30/2025	\$ 141,478	\$ 147,137	Court Reporter Contract
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 971,004	\$ 1,009,137	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVITIZATION CONTRACTS
Budget Year 2024-2025

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 2024-25	Proposed Expenditure FY 2025-26	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	\$ 94,115	\$ 97,880		1.00	\$ 28.00	Building Security
2	Summit Food Service	7/1/2024	6/30/2027	3 years	\$ 350,720	\$ 350,720		1.00	\$ 17.00	Jail Food & Services
3										
4										
5										
6										
7										
8										
9										
10										
11	Total				\$ 444,835	\$ 448,600		\$ 2.00		

Attach additional sheets if necessary.