



LYON COUNTY
COMPTROLLER'S OFFICE

27 South Main Street
Yerington, Nevada 89447
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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, 2026

This budget contains 5 funds, including Debt Service, requiring property tax revenues totaling \$ 22,505,012

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 1%. If the final computation requires, the tax rate will be
lowered.

This budget contains 25 governmental fund types with estimated expenditures of \$ 139,869,988 and
2 proprietary funds with estimated expenses of \$ 13,492,314

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

APPROVED BY THE GOVERNING BOARD

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 27, 2025

Phone: (775) 463-6510

APPROVED BY THE GOVERNING BOARD
[Signatures of board members]

SCHEDULED PUBLIC HEARING:
(Must be held from May 19, 2025 to May 31, 2025)

Date and Time May 27, 2025 9:00 A.M. Publication Date May 7 & 14, 2025

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

LYON COUNTY
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Lyon County
Budget For Fiscal Year 2025-2026
Budget Message

The County projects an increase in property tax of 7.3% and an increase in consolidated tax revenue of 0.3%. General Fund total revenue, excluding grants, is projected to increase by 2.3%, with total expenditures projected to increase by 7.2%. A significant part of the expenditure increase is due to the PERS benefit, which is increasing 8.75% for sworn employee and 3.25% for all other employees.

Since increases in expenditures are much higher than increases in revenues, the County is reducing positions for the 2025-2026 fiscal year to balance the budget. This budget shows a decrease in 6 full-time equivalent (FTE) positions from the prior budget along with 2 new positions created in the Dayton Water and Sewer Utility Funds.

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

- A replacement phone system for \$140,000.
- Replacement for IT equipment - \$160,000.
- Various non-Sheriff vehicles - \$595,463.
- Seven vehicles for the Sheriff's Office - \$520,000.
- One replacement loader for Roads- \$265,000.
- One replacement truck with dump/plow/sander attachments - \$130,000.
- Public Safety Complex capital projects - \$3,878,309.
- Fernley Justice Complex expansion and remodel - \$5,260,000.
- Dayton Government Complex (multiple year project) - \$28,819,883.
- Grosh/Rose Peak Water Main Replacement - \$2,230,700.
- Highway 50 Gravity sewer line replacement- \$4,836,000.
- Rolling A Sewer Plant expansion (multiple year project) - \$4,000,000.
- Rolling A Sewer Plant rehabilitation - \$4,668,600

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 06/30/24 (1)	ESTIMATED CURRENT YEAR 06/30/25 (2)	BUDGET YEAR 06/30/26 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/25 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	18,156,414	20,982,287	22,505,012	-	22,505,012
Other Taxes	7,563,197	8,303,935	8,040,828	-	8,040,828
Licenses and Permits	6,784,372	6,816,300	6,813,800	-	6,813,800
Intergovernmental Resources	34,279,615	34,281,710	34,405,868	-	34,405,868
Charges for Services	3,413,335	3,942,429	3,714,646	13,814,500	17,529,146
Fines and Forfeits	1,132,715	1,212,113	1,230,450	-	1,230,450
Miscellaneous	5,699,850	5,152,583	4,183,292	941,383	5,124,675
TOTAL REVENUES	77,029,498	80,691,357	80,893,896	14,755,883	95,649,779
EXPENDITURES-EXPENSES					
General Government	16,693,036	15,436,453	46,651,187	-	46,651,187
Public Safety	21,180,990	25,221,474	29,482,427	-	29,482,427
Judicial	22,089,073	15,132,780	22,311,610	-	22,311,610
Public Works	7,742,986	10,282,889	25,744,791	-	25,744,791
Health	304,524	322,183	310,619	-	310,619
Welfare	7,822,028	8,277,864	11,283,634	-	11,283,634
Culture and Recreation	2,600,227	2,647,758	4,085,720	-	4,085,720
Intergovernmental Expenditures	-	-	-	-	-
Contingencies	-	-	1,858,914	-	1,858,914
Utility Enterprises	-	-	-	13,492,314	13,492,314
Debt Service - Principal	-	-	-	-	-
Interest Cost	-	-	-	-	-
TOTAL EXPENDITURES-EXPENSES	78,432,864	77,321,401	141,728,902	13,492,314	155,221,216
Excess of Revenues over (under) Expenditures-Expenses	(1,403,366)	3,369,956	(60,835,006)	1,263,569	(59,571,437)

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/24 (1)	ESTIMATED CURRENT YEAR 06/30/25 (2)	BUDGET YEAR 06/30/26 (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	-	33,150	-	-	-
Sales of General Fixed Assets	-	-	-	-	-
Operating Transfers (in)	4,700,000	-	-	-	-
Operating Transfers (out)	(4,700,000)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	33,150	-	-	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	(1,403,366)	3,403,106	(60,835,006)	1,263,569	XXXXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	70,058,585	68,655,219	72,058,325	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL FUND BALANCE JULY 1, BEGINNING OF YEAR:	70,058,585	68,655,219	72,058,325	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	68,655,219	72,058,325	11,223,319	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/24	ESTIMATED CURRENT YEAR ENDING 06/30/25	BUDGET YEAR ENDING 06/30/26
General Government	63	66	64
Judicial	70	69	70
Public Safety	136	136	132
Public Works	16	16	16
Sanitation	0	0	0
Health	0	0	0
Welfare	44	48	48
Culture and Recreation	15	15	14
Community Support	0	0	0
TOTAL GENERAL GOVERNMENT			
Utilities	32	31	33
Hospitals	0	0	0
Transit Systems	0	0	0
Airports	0	0	0
Other	0	0	0
TOTAL	369	376	377

POPULATION (AS OF JULY 1)	60,454	63,179	65,116
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SOURCE OF POPULATION ESTIMATE*	STATE DEMOGRAPHER		
Assessed Valuation (Secured and Unsecured Only)	3,081,465,144	3,290,460,494	3,413,692,158
Net Proceeds of Mines	2,260,741	1,286,799	535,997
TOTAL ASSESSED VALUE	3,083,725,885	3,291,747,293	3,414,228,155
TAX RATE			
General Fund	0.7687	0.7537	0.7537
Special Revenue Funds	0.1600	0.1750	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 2025-2026

	(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	2.6723	3,413,692,158	91,224,096	0.8537	29,142,690	8,456,395	20,686,295
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	535,997	-	0.8537	XXXXXXXXXXXXXXXXXXXX	-	-
VOTER APPROVED:							
C. Voter Approved Overrides							-
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)	0.0150	3,414,228,155	512,134	0.0150	512,134	148,391	363,743
E. Medical Indigent (NRS 428.285)	0.1000	3,414,228,155	3,414,228	0.0600	2,048,537	593,563	1,454,974
F. Capital Acquisition (NRS 354.59815)	0.0500	3,414,228,155	1,707,114				
G. Youth Services Levy (NRS 62B.150, 62B.160)	0.0547	3,414,228,155	1,869,039	0.0000	-	-	-
H. Legislative Overrides							
I. SCRT Loss (NRS 354.59813)	0.6474	3,414,228,155	22,104,909				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.8672	3,414,228,155	29,607,424	0.0750	2,560,671	741,954	1,818,717
M. SUBTOTAL A, C, L	3.5395	3,414,228,155	120,831,520	0.9287	31,703,361	9,198,349	22,505,012
N. Debt							
O. TOTAL M AND N	3.5395	3,414,228,155	120,831,520	0.9287	31,703,361	9,198,349	22,505,012

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, The allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated. If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula,

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

Budget For Fiscal Year Ending June 30, 2026

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	10,339,819	21,767,467	18,264,270	0.7237	13,536,443	-	-	63,907,999
PARK CONSTRUCTION TAX	1,272,029	-	-	0.0000	303,300	-	-	1,575,329
COOPERATIVE EXTENSION	516,733	-	242,328	0.0100	20,500	-	-	779,561
UNEMPLOYMENT	390,917	-	-	0.0000	-	-	-	390,917
LYON COUNTY ROOM TAX	17,955	-	-	0.0000	97,500	-	-	115,455
STABILIZATION	3,450,000	-	-	0.0000	-	-	-	3,450,000
AID TO DOMESTIC VIOLENCE	-	-	-	0.0000	-	-	-	-
VEHICLE ACQUISITION	287,601	-	-	0.0000	262,800	-	-	550,401
FAIR & RODEO	263,412	-	-	0.0000	221,984	-	-	485,396
JST COURT SP ADM ASSESSMENT	1,137,411	-	-	0.0000	176,000	-	-	1,313,411
DISTRICT COURT RESTRICTED FEES	880,368	-	-	0.0000	224,150	-	-	1,104,518
JUV PROB SP ADM ASSESS	189,752	-	-	0.0000	12,800	-	-	202,552
COUNTY LIBRARY GIFT	10,034	-	-	0.0000	-	-	-	10,034
MINING CLAIM MAPS	24,989	-	-	0.0000	2,000	-	-	26,989

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

Budget For Fiscal Year Ending June 30, 2026

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	545,296	-	-	0.0000	780,000	-	-	1,325,296
ANIMAL CONTROL DONATIONS	116,943	-	-	0.0000	-	-	-	116,943
ROAD	901,503	-	-	0.0000	2,360,994	-	-	3,262,497
REGIONAL TRANSPORTATION	15,872,919	-	-	0.0000	6,015,828	-	-	21,888,747
ROAD IMPROVEMENT	1,126,193	-	-	0.0000	250,000	-	-	1,376,193
INDIGENT	951,499	-	726,984	0.0300	164,947	-	-	1,843,430
OPIOID SETTLEMENT	913,356	-	-	0.0000	360,211	-	-	1,273,567
MEDICAL INDIGENT	5,326,692	-	1,817,461	0.1050	216,000	-	-	7,360,153
SENIOR SERVICES	891,505	-	1,453,969	0.0600	578,760	-	-	2,924,234
SENIOR SERVICES DONATION	196,007	-	-	0.0000	-	-	-	196,007
CAPITAL IMPROVEMENTS	26,435,392	-	-	0.0000	11,037,200	-	-	37,472,592
Subtotal Governmental Fund Types, Expendable Trust Funds	72,058,325	21,767,467	22,505,012	0.9287	36,621,417	-	-	152,952,221
PROPRIETARY FUNDS	-	-	-	0.0000	-	-	-	-
Subtotal Proprietary Funds	XXXXXXXXXX	-	-	0.0000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	21,767,467	22,505,012	0.9287	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2026

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	-	23,296,162	14,646,452	17,151,806	919,000	1,680,403	-	6,214,176	63,907,999
PARK CONSTRUCTION TAX	R	-	-	-	1,575,329	-	-	-	1,575,329
COOPERATIVE EXTENSION	R	-	-	246,170	-	7,385	-	526,006	779,561
UNEMPLOYMENT	R	-	390,917	-	-	-	-	-	390,917
LYON COUNTY ROOM TAX	R	-	200	90,900	-	-	-	24,355	115,455
STABILIZATION	R	-	-	3,450,000	-	-	-	-	3,450,000
AID TO DOMESTIC VIOLENCE	R	-	-	-	-	-	-	-	-
VEHICLE ACQUISITION	R	-	-	-	280,000	-	-	270,401	550,401
FAIR & RODEO	R	1,000	25	222,085	-	6,693	-	255,593	485,396
JST COURT SP ADM ASSESSMENT	R	33,000	-	421,948	858,463	-	-	-	1,313,411
DISTRICT COURT RESTRICTED FEES	R	-	-	1,104,518	-	-	-	-	1,104,518
JUV PROB SP ADM ASSESSMENT	R	42,916	5,856	2,500	-	-	-	151,280	202,552
COUNTY LIBRARY GIFT	R	-	-	10,034	-	-	-	-	10,034
MINING CLAIM MAPS	R	-	-	26,989	-	-	-	-	26,989

* 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, 2026

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)
911 SURCHARGE	R	-	-	1,325,296	-	-	-	-	1,325,296
ANIMAL CONTROL DONATIONS	R	-	-	116,943	-	-	-	-	116,943
ROAD	R	1,246,221	614,010	580,220	-	73,214	-	748,832	3,262,497
REGIONAL TRANSPORTATION	R	-	500	21,888,247	-	-	-	-	21,888,747
ROAD IMPROVEMENT	R	-	-	981,193	395,000	-	-	-	1,376,193
INDIGENT	R	465,320	275,777	295,572	-	31,100	-	775,661	1,843,430
OPIOID SETTLEMENT	R	194,124	102,734	58,962	-	-	-	917,747	1,273,567
MEDICAL INDIGENT	R	182,633	88,962	3,109,444	3,500,000	-	-	479,114	7,360,153
SENIOR SERVICES	R	914,242	455,314	612,942	21,463	60,119	-	860,154	2,924,234
SENIOR SERVICES DONATION	R	-	-	196,007	-	-	-	-	196,007
CAPITAL IMPROVEMENTS	C	-	-	239,400	37,233,192	-	-	-	37,472,592
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		26,375,618	16,580,747	52,131,176	44,782,447	1,858,914	-	11,223,319	152,952,221

* 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 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM TAXES	14,224,401	17,028,481	18,264,270	18,264,270
LICENSES AND PERMITS				
BUSINESS LICENSES AND PERMITS				
BUSINESS LICENSES	444,966	460,000	460,000	460,000
LIQUOR LICENSES	84,475	90,000	90,000	90,000
COUNTY GAMING LICENSES	186,432	185,000	185,000	185,000
FRANCHISE FEES	654,743	550,000	550,000	550,000
UTILITY LICENSE FEES	2,925,668	3,000,000	3,000,000	3,000,000
PROSTITUTION WORK PERMIT	18,960	21,000	21,000	21,000
NONBUSINESS LICENSES AND PERMITS				
ANIMAL LICENSES	4,879	7,000	7,000	7,000
BUILDING PERMITS	1,114,579	1,100,000	1,100,000	1,100,000
ELECTRIC, GAS, SEPTIC PERMITS	-	-	-	-
MOBILE HOME TRIP PERMITS	8	-	-	-
MISCELLANEOUS BUILDING FEES	43,832	26,000	26,000	26,000
EXCAVATION PERMITS	-	-	-	-
SUBTOTAL	5,478,542	5,439,000	5,439,000	5,439,000
INTERGOVERNMENTAL				
FEDERAL GRANTS				
FEDERAL GRANTS	1,680,062	1,878,366	440,343	440,343
STATE GRANTS				
STATE GRANTS	1,317,272	1,489,968	1,327,250	1,327,250
STATE SHARED REVENUE				
CONSOLIDATED TAX DISTRIBUTION	21,848,410	21,700,000	21,767,467	21,767,467
STATE GAMING LICENSES				
STATE GAMING TAX	120,918	120,000	120,000	120,000
OTHER	173,614	432,121	604,000	604,000
SUBTOTAL	25,140,276	25,620,455	24,259,060	24,259,060
CHARGES FOR SERVICES				
GENERAL GOVERNMENT				
CLERKS FEES	214,073	210,000	210,000	210,000
CLERK TECHNOLOGY FEE	2,765	2,600	2,600	2,600
ASSESSORS COMMISSIONS	278,175	472,000	475,000	475,000
ASSESSORS TECHNOLOGY FEE	92,973	157,000	158,300	158,300
GENERAL RECORDER FEES	346,651	340,000	340,000	340,000
RECORDER TECHNOLOGY FEE	54,675	60,000	60,000	60,000
FORECLOSURE MEDIATION FEE	-	-	-	-
SUBDIVISION ENGINEERING FEES	401,837	440,000	175,000	175,000
PLANNING & ZONING FEES	98,272	70,000	70,000	70,000
SITE PLAN REVIEW FEE	8,210	5,500	5,500	5,500
IMPROVEMENT DRAWING REVIEW FEE	25,748	90,000	50,000	50,000
OTHER	303,256	324,095	331,350	331,350

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
EXECUTIVE				
GENERAL SUPPORT SERVICES				
EMPLOYEE BENEFITS	171,882	160,542	180,000	180,000
SERVICES & SUPPLIES	1,706,736	1,512,290	1,601,800	1,601,800
DEPT SUBTOTAL	1,878,618	1,672,832	1,781,800	1,781,800
COMMISSIONERS				
SALARIES & WAGES	394,938	439,500	500,359	500,359
EMPLOYEE BENEFITS	197,491	209,506	248,943	248,943
SERVICES & SUPPLIES	77,121	85,080	60,200	67,200
CAPITAL OUTLAY	43,851	-	-	-
DEPT SUBTOTAL	713,401	734,086	809,502	816,502
GOVERNMENT AFFAIRS				
SALARIES & WAGES	-	38,000	58,186	58,186
EMPLOYEE BENEFITS	-	13,731	29,186	29,186
SERVICES & SUPPLIES	-	102,234	46,830	46,830
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	-	153,965	134,202	134,202
CLERK AND TREASURER				
SALARIES & WAGES	418,841	460,981	470,420	470,420
EMPLOYEE BENEFITS	205,495	204,661	246,941	246,941
SERVICES & SUPPLIES	402,777	441,418	444,466	444,466
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	1,027,113	1,107,060	1,161,827	1,161,827
HUMAN RESOURCES				
SALARIES & WAGES	207,012	203,692	217,698	217,698
EMPLOYEE BENEFITS	100,086	99,581	114,329	114,329
SERVICES & SUPPLIES	32,330	45,675	40,875	40,875
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	339,428	348,948	372,902	372,902
COMPUTER INFORMATION SYS				
SALARIES & WAGES	287,755	361,078	389,048	389,048
EMPLOYEE BENEFITS	135,447	165,140	189,750	189,750
SERVICES & SUPPLIES	595,100	656,860	655,208	655,208
CAPITAL OUTLAY	31,532	106,825	357,000	357,000
DEPT SUBTOTAL	1,049,834	1,289,903	1,591,006	1,591,006
ACTIVITY SUBTOTAL	5,008,394	5,306,794	5,851,239	5,858,239
FINANCE				
COMPROLLER				
SALARIES & WAGES	397,952	434,000	460,309	460,309
EMPLOYEE BENEFITS	212,040	236,283	261,779	261,779
SERVICES & SUPPLIES	108,587	114,382	116,230	116,230
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	718,579	784,665	838,318	838,318

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OTHER				
RECORDER				
SALARIES & WAGES	271,114	277,250	306,673	306,673
EMPLOYEE BENEFITS	138,299	144,383	174,785	174,785
SERVICES & SUPPLIES	45,126	48,230	243,689	243,689
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	454,539	469,863	725,147	725,147
ASSESSOR				
SALARIES & WAGES	626,169	679,000	747,091	747,091
EMPLOYEE BENEFITS	300,210	327,152	375,311	375,311
SERVICES & SUPPLIES	219,786	181,681	201,750	201,750
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	1,146,165	1,187,833	1,324,152	1,324,152
FACILITIES				
SALARIES & WAGES	772,555	893,850	904,316	904,316
EMPLOYEE BENEFITS	413,831	458,328	485,376	485,376
SERVICES & SUPPLIES	1,352,040	1,523,825	1,420,979	1,420,979
CAPITAL OUTLAY	399,140	275,570	262,000	262,000
DEPT SUBTOTAL	2,937,566	3,151,573	3,072,671	3,072,671
BUILDING DEPARTMENT				
SALARIES & WAGES	427,761	462,226	497,131	497,131
EMPLOYEE BENEFITS	205,232	193,410	219,853	219,853
SERVICES & SUPPLIES	81,581	64,198	88,107	88,107
CAPITAL OUTLAY	-	71,408	-	-
DEPT SUBTOTAL	714,574	791,242	805,091	805,091
PLANNING DEPARTMENT				
SALARIES & WAGES	343,604	384,880	419,114	419,114
EMPLOYEE BENEFITS	126,405	157,538	183,566	183,566
SERVICES & SUPPLIES	381,970	431,595	446,448	446,448
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	851,979	974,013	1,049,128	1,049,128
VEHICLE MAINTENANCE SHOP				
SALARIES & WAGES	192,777	264,433	285,140	285,140
EMPLOYEE BENEFITS	108,241	140,540	162,012	162,012
SERVICES & SUPPLIES	342,666	339,320	368,500	368,500
CAPITAL OUTLAY	-	29,000	-	-
DEPT SUBTOTAL	643,684	773,293	815,652	815,652
ACTIVITY SUBTOTAL	6,748,507	7,347,817	7,791,841	7,791,841
FUNCTION: GENERAL GOVERNMENT				
SALARIES & WAGES	4,340,478	4,898,890	5,255,485	5,255,485
EMPLOYEE BENEFITS	2,314,659	2,510,795	2,871,831	2,871,831
SERVICES & SUPPLIES	5,345,820	5,546,788	5,735,082	5,742,082
CAPITAL OUTLAY	474,523	482,803	619,000	619,000
OTHER USES	-	-	-	-
FUNCTION SUBTOTAL	12,475,480	13,439,276	14,481,398	14,488,398

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
POLICE				
SHERIFF				
SALARIES & WAGES	5,841,742	6,885,455	6,974,909	6,974,909
EMPLOYEE BENEFITS	4,131,989	4,496,531	5,433,606	5,433,606
SERVICES & SUPPLIES	1,840,091	1,829,061	2,016,988	2,016,988
CAPITAL OUTLAY	314,944	1,415,000	240,000	240,000
DEPT SUBTOTAL	12,128,766	14,626,047	14,665,503	14,665,503
SEARCH & RESCUE				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	23,614	26,600	27,000	27,000
SERVICES & SUPPLIES	49,014	54,586	66,749	66,749
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	72,628	81,186	93,749	93,749
ACTIVITY SUBTOTAL	12,201,394	14,707,233	14,759,252	14,759,252
PROTECTIVE SERVICES				
DISPATCH				
SALARIES & WAGES	1,048,929	1,168,500	1,345,784	1,345,784
EMPLOYEE BENEFITS	409,776	473,121	641,298	641,298
SERVICES & SUPPLIES	70,152	94,569	89,720	89,720
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	1,528,857	1,736,190	2,076,802	2,076,802
ANIMAL CONTROL				
SALARIES & WAGES	340,946	377,896	411,321	411,321
EMPLOYEE BENEFITS	142,795	161,139	179,494	179,494
SERVICES & SUPPLIES	124,305	115,317	125,810	125,810
CAPITAL OUTLAY	-	165,536	-	-
DEPT SUBTOTAL	608,046	819,888	716,625	716,625
SAFETY & EMERGENCY MANAGEMENT				
SALARIES & WAGES	102,978	91,521	137,885	137,885
EMPLOYEE BENEFITS	33,579	35,015	58,153	58,153
SERVICES & SUPPLIES	566,375	589,932	35,100	35,100
CAPITAL OUTLAY	-	58,953	-	-
DEPT SUBTOTAL	702,932	775,421	231,138	231,138
ACTIVITY SUBTOTAL	2,839,835	3,331,499	3,024,565	3,024,565
CORRECTIONS				
JAIL				
SALARIES & WAGES	2,268,606	2,466,053	2,541,815	2,541,815
EMPLOYEE BENEFITS	1,499,516	1,619,166	1,809,286	1,809,286
SERVICES & SUPPLIES	1,408,015	1,542,264	1,746,961	1,746,961
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	5,176,137	5,627,483	6,098,062	6,098,062
FUNCTION: PUBLIC SAFETY				
SALARIES & WAGES	9,603,201	10,989,425	11,411,714	11,411,714
EMPLOYEE BENEFITS	6,241,269	6,811,572	8,148,837	8,148,837
SERVICES & SUPPLIES	4,057,952	4,225,729	4,081,328	4,081,328
CAPITAL OUTLAY	314,944	1,639,489	240,000	240,000
OTHER USES	-	-	-	-
FUNCTION SUBTOTAL	20,217,366	23,666,215	23,881,879	23,881,879

LYON COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION: PUBLIC SAFETY

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
JUDICIAL				
DISTRICT ATTORNEY				
SALARIES & WAGES	1,197,182	1,381,950	1,628,215	1,628,215
EMPLOYEE BENEFITS	516,719	625,902	786,577	786,577
SERVICES & SUPPLIES	221,308	227,515	258,213	258,213
CAPITAL OUTLAY	-	-	60,000	60,000
DEPT SUBTOTAL	1,935,209	2,235,367	2,733,005	2,733,005
CHILD SUPPORT				
SALARIES & WAGES	275,800	291,967	307,919	307,919
EMPLOYEE BENEFITS	160,520	176,291	194,731	194,731
SERVICES & SUPPLIES	29,351	34,183	19,280	19,280
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	465,671	502,441	521,930	521,930
PUBLIC GUARDIAN				
SALARIES & WAGES	86,087	105,111	112,498	112,498
EMPLOYEE BENEFITS	20,288	27,832	31,907	31,907
SERVICES & SUPPLIES	9,592	9,704	12,028	12,028
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	115,967	142,647	156,433	156,433
COURT SERVICES				
SALARIES & WAGES	171,943	190,808	219,708	219,708
EMPLOYEE BENEFITS	78,159	95,454	106,953	106,953
SERVICES & SUPPLIES	35,869	57,150	71,000	71,000
CAPITAL OUTLAY	-	26,313	-	-
DEPT SUBTOTAL	285,971	369,725	397,661	397,661
COURT CLERKS				
SALARIES & WAGES	368,125	434,000	472,093	472,093
EMPLOYEE BENEFITS	182,995	217,874	239,868	239,868
SERVICES & SUPPLIES	62,225	77,225	104,050	104,050
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	613,345	729,099	816,011	816,011
DISTRICT COURT				
SALARIES & WAGES	479,383	564,898	632,694	632,694
EMPLOYEE BENEFITS	212,494	246,644	292,859	292,859
SERVICES & SUPPLIES	573,772	644,345	642,850	642,850
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	1,265,649	1,455,887	1,568,403	1,568,403
WALKER RIVER JUSTICE COURT				
SALARIES & WAGES	397,091	379,500	421,423	421,423
EMPLOYEE BENEFITS	208,278	170,397	235,730	235,730
SERVICES & SUPPLIES	28,199	32,880	61,450	61,450
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	633,568	582,777	718,603	718,603

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION: JUDICIAL

EXPENDITURES BY FUNCTION AND ACTIVITY		(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
		ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
PG	FUNCTION SUMMARY				
14	GENERAL GOVERNMENT	12,475,480	13,439,276	14,481,398	14,488,398
15	PUBLIC SAFETY	20,217,366	23,666,215	23,881,879	23,881,879
17	JUDICIAL	12,018,513	13,425,702	14,582,409	14,582,409
18	PUBLIC WORKS	-	-	-	-
19	HEALTH	141,079	163,183	145,619	145,619
20	CULTURE AND RECREATION	1,925,554	1,908,558	1,939,977	1,939,977
21	WELFARE	783,858	829,959	975,138	975,138
TOTAL EXP - ALL FUNCTIONS		47,561,850	53,432,893	56,006,420	56,013,420
OTHER USES:					
CONTINGENCY (Not to exceed 3% total expenditures all functions)					
CONTINGENCY		-	-	1,680,193	1,680,403
TRANSFERS OUT (SCH T)					
JUVENILE SP ASSESSMENT FUND		200,000	-	-	-
CAPITAL IMPROVEMENTS FUND		4,500,000	-	-	-
TOTAL EXPENDITURES AND OTHER USES		52,261,850	53,432,893	57,686,613	57,693,823
ENDING FUND BALANCE:		9,355,729	10,339,819	6,221,386	6,214,176
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE		61,617,579	63,772,712	63,907,999	63,907,999

LYON COUNTY
(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OTHER TAXES				
PARK CONSTRUCTION TAX	237,699	254,000	254,000	254,000
SUBTOTAL	237,699	254,000	254,000	254,000
OTHER REVENUES				
INVESTMENT INCOME	55,564	55,050	49,300	49,300
SUBTOTAL	55,564	55,050	49,300	49,300
SUBTOTAL REVENUE	293,263	309,050	303,300	303,300
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	-	-	-	-
BEGINNING FUND BALANCE	1,016,530	1,127,319	1,272,029	1,272,029
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	1,016,530	1,127,319	1,272,029	1,272,029
TOTAL RESOURCES	1,309,793	1,436,369	1,575,329	1,575,329
EXPENDITURES				
CULTURE AND RECREATION				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
SERVICES & SUPPLIES	117,609	13,090	-	-
CAPITAL OUTLAY	64,865	151,250	1,575,329	1,575,329
SUBTOTAL	182,474	164,340	1,575,329	1,575,329
SUBTOTAL EXPENDITURES	182,474	164,340	1,575,329	1,575,329
OTHER USES				
CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	182,474	164,340	1,575,329	1,575,329
ENDING FUND BALANCE	1,127,319	1,272,029	-	-
TOTAL COMMITMENTS AND FUND BALANCE	1,309,793	1,436,369	1,575,329	1,575,329

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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM TAXES	196,588	225,932	242,328	242,328
INTERGOVERNMENTAL				
FEDERAL GRANTS	-	20,515	-	-
MISCELLANEOUS				
MISCELLANEOUS	-	-	-	-
INVESTMENT INCOME	26,947	23,500	20,500	20,500
SUBTOTAL MISCELLANEOUS	26,947	23,500	20,500	20,500
SUBTOTAL REVENUE	223,535	269,947	262,828	262,828
BEGINNING FUND BALANCE	437,762	486,067	516,733	516,733
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	437,762	486,067	516,733	516,733
TOTAL RESOURCES	661,297	756,014	779,561	779,561
EXPENDITURES				
CULTURE AND RECREATION				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
SERVICES & SUPPLIES	175,230	239,281	246,170	246,170
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL EXPENDITURES	175,230	239,281	246,170	246,170
OTHER USES				
CONTINGENCY	-	-	7,385	7,385
TOTAL EXPENDITURES AND OTHER USES	175,230	239,281	253,555	253,555
ENDING FUND BALANCE	486,067	516,733	526,006	526,006
TOTAL COMMITMENTS AND FUND BALANCE	661,297	756,014	779,561	779,561

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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
FAIRGROUND REVENUE	194,235	203,984	203,984	203,984
INTERGOVERNMENTAL				
COMMISSION ON TOURISM GRANT	-	-	-	-
ROOM TAX GRANT	17,692	7,943	-	-
SUBTOTAL	17,692	7,943	-	-
MISCELLANEOUS				
INVESTMENT INCOME	12,875	10,000	8,000	8,000
MISCELLANEOUS	12,979	10,210	10,000	10,000
SUBTOTAL	25,854	20,210	18,000	18,000
SUBTOTAL REVENUE	237,781	232,137	221,984	221,984
BEGINNING FUND BALANCE	212,556	249,728	263,412	263,412
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	212,556	249,728	263,412	263,412
TOTAL RESOURCES	450,337	481,865	485,396	485,396
EXPENDITURES				
CULTURE AND RECREATION				
SALARIES & WAGES	-	371	1,000	1,000
EMPLOYEE BENEFITS	-	5	25	25
SERVICES & SUPPLIES	200,609	218,077	222,085	222,085
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	200,609	218,453	223,110	223,110
SUBTOTAL EXPENDITURES	200,609	218,453	223,110	223,110
OTHER USES				
CONTINGENCY	-	-	6,693	6,693
TOTAL EXPENDITURES AND OTHER USES	200,609	218,453	229,803	229,803
ENDING FUND BALANCE	249,728	263,412	255,593	255,593
TOTAL COMMITMENTS AND FUND BALANCE	450,337	481,865	485,396	485,396

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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
FINES & FORFEITURES				
ASSESSMENTS	31,858	31,400	31,400	31,400
FACILITIES ASSESSMENT	45,075	52,200	52,200	52,200
25% FINES	81,108	83,750	87,000	87,000
DEMERIT REDUCTION	75	5,400	5,400	5,400
SUBTOTAL REVENUE	158,116	172,750	176,000	176,000
BEGINNING FUND BALANCE	1,011,296	1,071,822	1,137,411	1,137,411
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	1,011,296	1,071,822	1,137,411	1,137,411
TOTAL RESOURCES	1,169,412	1,244,572	1,313,411	1,313,411
EXPENDITURES				
JUDICIAL				
SALARIES & WAGES	31,333	33,000	33,000	33,000
EMPLOYEE BENEFITS	-	-	-	-
SERVICES & SUPPLIES	66,257	74,161	421,948	421,948
CAPITAL OUTLAY	-	-	858,463	858,463
SUBTOTAL EXPENDITURES	97,590	107,161	1,313,411	1,313,411
OTHER USES				
OPERATING TRANSFERS OUT (SCH T)				
GENERAL FUND	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	97,590	107,161	1,313,411	1,313,411
ENDING FUND BALANCE	1,071,822	1,137,411	-	-
TOTAL COMMITMENTS AND FUND BALANCE	1,169,412	1,244,572	1,313,411	1,313,411

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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
DISTRICT COURT MEDIATION FEES	-	400	-	-
RECORDER CHILDREN LEGAL FEES	32,807	70,000	70,000	70,000
RECORDER LEGAL FEES	65,606	69,650	69,650	69,650
FINES & FORFEITURES				
FILING FEES	67,695	70,000	70,000	70,000
ADDITIONAL FILING FEES	1,131	1,500	1,700	1,700
TECH FEES	288	300	300	300
SECURITY FEES	13,180	12,500	12,500	12,500
SUBTOTAL REVENUE	180,707	224,350	224,150	224,150
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	-	-	-	-
BEGINNING FUND BALANCE	720,013	790,768	880,368	880,368
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	720,013	790,768	880,368	880,368
TOTAL RESOURCES	900,720	1,015,118	1,104,518	1,104,518
EXPENDITURES				
JUDICIAL				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
SERVICES & SUPPLIES	109,952	134,750	1,104,518	1,104,518
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL EXPENDITURES	109,952	134,750	1,104,518	1,104,518
ENDING FUND BALANCE	790,768	880,368	-	-
TOTAL COMMITMENTS AND FUND BALANCE	900,720	1,015,118	1,104,518	1,104,518

LYON COUNTY
 (Local Government)
 SCHEDULE B - DISTRICT COURT RESTRICTED FEES FUND

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
FINES & FORFEITURES				
JUVENILE SPECIAL ADMIN ASSESSMENT	9,098	8,700	8,900	8,900
CITY JUVENILE SPEC ADMIN ASSESSEMENT	2,637	3,875	3,900	3,900
SUBTOTAL REVENUE	11,735	12,575	12,800	12,800
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	200,000	-	-	-
BEGINNING FUND BALANCE	34,695	213,174	189,752	189,752
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	34,695	213,174	189,752	189,752
TOTAL RESOURCES	246,430	225,749	202,552	202,552
EXPENDITURES				
JUDICIAL				
SALARIES & WAGES	27,344	30,466	42,916	42,916
EMPLOYEE BENEFITS	3,850	4,531	5,856	5,856
SERVICES & SUPPLIES	2,062	1,000	2,500	2,500
SUBTOTAL EXPENDITURES	33,256	35,997	51,272	51,272
ENDING FUND BALANCE	213,174	189,752	151,280	151,280
TOTAL COMMITMENTS AND FUND BALANCE	246,430	225,749	202,552	202,552

LYON COUNTY
 (Local Government)
 SCHEDULE B - JUVENILE PROBATION SPECIAL ADMINISTRATIVE ASSESSMENT FUND

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	-	-	-	-
LICENSES AND PERMITS				
UTILITY LICENSE FEES	1,000,000	1,100,000	1,100,000	1,100,000
EXCAVATION PERMITS	26,785	18,500	20,000	20,000
SUBTOTAL	1,026,785	1,118,500	1,120,000	1,120,000
INTERGOVERNMENTAL				
FEDERAL GRANTS				
ARPA ACT	184	-	-	-
FEMA GRANT	-	-	-	-
SCHOOLS AND ROADS	109,841	-	-	-
SUBTOTAL	110,025	-	-	-
STATE SHARED REVENUE				
GASOLINE TAXES	1,167,562	1,129,100	1,223,994	1,223,994
CHARGES FOR SERVICES				
STATE PARKS AGREEMENT	-	-	-	-
SUBTOTAL	-	-	-	-
MISCELLANEOUS				
INVESTMENT INCOME	28,698	18,800	17,000	17,000
SALES	2,393	2,528	-	-
MISCELLANEOUS	-	-	-	-
SUBTOTAL	31,091	21,328	17,000	17,000
SUBTOTAL REVENUE	2,335,463	2,268,928	2,360,994	2,360,994
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
BEGINNING FUND BALANCE	563,631	817,733	901,503	901,503
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	563,631	817,733	901,503	901,503
TOTAL AVAILABLE RESOURCES	2,899,094	3,086,661	3,262,497	3,262,497

LYON COUNTY
 (Local Government)
 SCHEDULE B - ROAD FUND

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
STATE				
OPIOID SETTLEMENT	560,622	303,022	235,669	235,669
SUBTOTAL INTERGOVERNMENTAL	560,622	303,022	235,669	235,669
CHARGES FOR SERVICES				
MEDICAID REVENUE	1,706	500	-	-
MISCELLANEOUS				
INVESTMENT INCOME	85,012	102,022	124,542	124,542
SUBTOTAL REVENUE	647,340	405,544	360,211	360,211
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
BEGINNING FUND BALANCE	367,596	744,028	913,356	913,356
PRIOR PERIOD ADJUSTMENTS	-			
RESIDUAL EQUITY TRANSFERS	-			
TOTAL BEGINNING FUND BALANCE	367,596	744,028	913,356	913,356
TOTAL RESOURCES	1,014,936	1,149,572	1,273,567	1,273,567
EXPENDITURES				
WELFARE				
SALARIES & WAGES	156,502	138,536	194,124	194,124
EMPLOYEE BENEFITS	73,953	66,672	102,734	102,734
SERVICES & SUPPLIES	40,453	31,008	58,962	58,962
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	270,908	236,216	355,820	355,820
SUBTOTAL EXPENDITURES	270,908	236,216	355,820	355,820
ENDING FUND BALANCE	744,028	913,356	917,747	917,747
TOTAL COMMITMENTS AND FUND BALANCE	1,014,936	1,149,572	1,273,567	1,273,567

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

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	2,064,976	1,694,488	1,817,461	1,817,461
INTERGOVERNMENTAL				
STATE				
STATE SUPPLEMENTAL GRANT	372,695	181,188	-	-
STATE PAYMENT IN LIEU OF TAXES	-	-	-	-
SUBTOTAL INTERGOVERNMENTAL	372,695	181,188	-	-
MISCELLANEOUS				
INVESTMENT INCOME	281,095	252,000	216,000	216,000
OTHER	-	-	-	-
SUBTOTAL MISCELLANEOUS	281,095	252,000	216,000	216,000
SUBTOTAL REVENUE	2,718,766	2,127,676	2,033,461	2,033,461
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM				
SPECIAL MEDICAL INDIGENT FUND	-	-	-	-
BEGINNING FUND BALANCE	4,367,266	5,317,856	5,326,692	5,326,692
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	4,367,266	5,317,856	5,326,692	5,326,692
TOTAL RESOURCES	7,086,032	7,445,532	7,360,153	7,360,153
EXPENDITURES				
HEALTH				
SERVICES & SUPPLIES	159,000	159,000	165,000	165,000
ACTIVITY SUBTOTAL	159,000	159,000	165,000	165,000
WELFARE				
DIRECT ASSISTANCE				
MEDICAL INDIGENT				
SALARIES & WAGES	134,897	157,092	182,633	182,633
EMPLOYEE BENEFITS	57,970	66,670	88,962	88,962
SERVICES & SUPPLIES				
MEDICAL ASSISTANCE	23,280	22,000	300,000	300,000
300% MATCH	886,721	1,120,000	1,938,624	1,938,624
SUPPLEMENTAL FUND 1 CENT	196,256	225,932	242,328	242,328
DEVELOPMENTAL SERVICES	15,668	29,248	100,000	100,000
INDIGENT ACCIDENT 1.5 CENTS	294,384	338,898	363,492	363,492
CAPITAL OUTLAY	-	-	3,500,000	3,500,000
ACTIVITY SUBTOTAL	1,609,176	1,959,840	6,716,039	6,716,039
SUBTOTAL EXPENDITURES	1,768,176	2,118,840	6,881,039	6,881,039
ENDING FUND BALANCE	5,317,856	5,326,692	479,114	479,114
TOTAL COMMITMENTS AND FUND BALANCE	7,086,032	7,445,532	7,360,153	7,360,153

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

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	1,085,008	1,355,591	1,453,969	1,453,969
SUBTOTAL	1,085,008	1,355,591	1,453,969	1,453,969
INTERGOVERNMENTAL				
FEDERAL GRANTS	831,248	765,651	402,548	402,548
STATE GRANTS	308,510	257,154	74,150	74,150
OTHER	-	-	-	-
SUBTOTAL	1,139,758	1,022,805	476,698	476,698
CHARGES FOR SERVICES				
PROJECT INCOME	117,617	115,500	102,062	102,062
MISCELLANEOUS				
COMMUNITY CHEST GRANTS	156,383	118,316	-	-
REIMBURSEMENTS / DONATIONS	10,327	-	-	-
SUBTOTAL	166,710	118,316	-	-
SUBTOTAL REVENUE	2,509,093	2,612,212	2,032,729	2,032,729
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
BEGINNING FUND BALANCE	675,803	718,565	891,505	891,505
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	675,803	718,565	891,505	891,505
TOTAL RESOURCES	3,184,896	3,330,777	2,924,234	2,924,234
EXPENDITURES				
WELFARE				
HUMAN SERVICES				
SALARIES & WAGES	965,842	998,206	914,242	914,242
EMPLOYEE BENEFITS	496,805	508,736	455,314	455,314
SERVICES & SUPPLIES	847,925	898,698	612,942	612,942
CAPITAL OUTLAY	155,759	33,632	21,463	21,463
SUBTOTAL EXPENDITURES	2,466,331	2,439,272	2,003,961	2,003,961
OTHER USES:				
CONTINGENCY (Not to exceed 3% total expenditures all functions)				
CONTINGENCY	-	-	60,119	60,119
TOTAL EXPENDITURES AND OTHER USES	2,466,331	2,439,272	2,064,080	2,064,080
ENDING FUND BALANCE	718,565	891,505	860,154	860,154
TOTAL COMMITMENTS AND FUND BALANCE	3,184,896	3,330,777	2,924,234	2,924,234

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

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
JET FUEL TAX	81	-	-	-
SALES TAXES				
QUARTER-CENT SALES TAX	2,216,732	2,100,000	2,100,000	2,100,000
SUBTOTAL SALES TAXES	2,216,732	2,100,000	2,100,000	2,100,000
INTERGOVERNMENTAL				
FEDERAL				
PAYMENT IN LIEU OF TAXES	2,773,741	2,775,000	2,775,000	2,775,000
GRANTS	790,841	1,073,190	5,260,000	5,260,000
SUBTOTAL	3,564,582	3,848,190	8,035,000	8,035,000
STATE				
GRANTS	-	-	-	-
SUBTOTAL	-	-	-	-
OTHER	-	-	-	-
SUBTOTAL INTERGOVERNMENTAL	3,564,582	3,848,190	8,035,000	8,035,000
MISCELLANEOUS				
INVESTMENT INCOME	1,278,119	1,045,000	900,000	900,000
SALES & RENTAL	1,484	2,200	2,200	2,200
MISCELLANEOUS	-	-	-	-
SUBTOTAL MISCELLANEOUS	1,279,603	1,047,200	902,200	902,200
SUBTOTAL REVENUE	7,060,998	6,995,390	11,037,200	11,037,200
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)	4,500,000	-	-	-
SUBTOTAL OTHER FINANCIAL SOURCES	4,500,000	-	-	-
BEGINNING FUND BALANCE	25,791,742	22,967,539	26,435,392	26,435,392
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	25,791,742	22,967,539	26,435,392	26,435,392
TOTAL AVAILABLE RESOURCES	37,352,740	29,962,929	37,472,592	37,472,592

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

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
SERVICES & SUPPLIES	20,727	15,177	-	-
CAPITAL OUTLAY	3,994,639	1,750,000	28,094,883	28,094,883
INTERGOVERNMENTAL	200,000	200,000	200,000	200,000
SUBTOTAL	4,215,366	1,965,177	28,294,883	28,294,883
PUBLIC SAFETY				
SERVICES & SUPPLIES	-	-	-	-
CAPITAL OUTLAY	-	60,000	3,878,309	3,878,309
SUBTOTAL	-	60,000	3,878,309	3,878,309
JUDICIAL				
SERVICES & SUPPLIES	20,665	85,293	-	-
CAPITAL OUTLAY	9,809,097	1,343,877	5,260,000	5,260,000
SUBTOTAL	9,829,762	1,429,170	5,260,000	5,260,000
PUBLIC WORKS				
SERVICES & SUPPLIES	340,073	37,880	39,400	39,400
CAPITAL OUTLAY	-	35,310	-	-
SUBTOTAL	340,073	73,190	39,400	39,400
HEALTH				
SERVICES & SUPPLIES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	-	-	-	-
CULTURE & RECREATION				
SERVICES & SUPPLIES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	-	-	-	-
WELFARE				
SERVICES & SUPPLIES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	-	-	-	-
DEBT SERVICE				
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
SUBTOTAL	-	-	-	-
SUBTOTAL EXPENDITURES	14,385,201	3,527,537	37,472,592	37,472,592
OTHER USES:				
CONTINGENCY (Not to exceed 3% total expenditures all functions)				
CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	14,385,201	3,527,537	37,472,592	37,472,592
ENDING FUND BALANCE:	22,967,539	26,435,392	-	-
TOTAL COMMITMENTS AND FUND BALANCE	37,352,740	29,962,929	37,472,592	37,472,592

LYON COUNTY
 (Local Government)
 SCHEDULE B
 CAPITAL IMPROVEMENTS FUND

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
WATER USE FEES	4,620,792	5,100,000	5,250,000	5,250,000
SOURCE WATER USE FEES	83,136	86,500	86,500	86,500
MATERIAL AND SERVICE CHARGES	316,891	346,200	253,000	253,000
PENALTIES	64,379	65,000	65,000	65,000
TOTAL OPERATING REVENUE	5,085,198	5,597,700	5,654,500	5,654,500
OPERATING EXPENSE				
SALARIES & WAGES	1,128,829	1,254,654	1,444,247	1,444,247
EMPLOYEE BENEFITS	620,361	765,822	878,616	878,616
SERVICES & SUPPLIES	1,295,123	1,408,487	2,504,154	2,504,154
DEPRECIATION	1,262,368	1,375,000	1,475,000	1,475,000
TOTAL OPERATING EXPENSES	4,306,681	4,803,963	6,302,017	6,302,017
OPERATING INCOME OR (LOSS)	778,517	793,737	(647,517)	(647,517)
NONOPERATING REVENUES				
RENTAL INCOME	857	857	857	857
GAIN ON SALES OF ASSETS	-	587	-	-
INVESTMENT INCOME	706,678	625,000	540,000	540,000
GRANT INCOME	35,695	-	-	-
TOTAL NONOPERATING REVENUES	743,230	626,444	540,857	540,857
NONOPERATING EXPENSES				
GRANT EXPENSES	35,695	-	-	-
INTEREST EXPENSE	-	-	-	-
TOTAL NONOPERATING EXPENSES	35,695	-	-	-
CHANGE IN NET POSITION	1,486,052	1,420,181	(106,660)	(106,660)

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

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	5,062,218	5,597,700	5,654,500	5,654,500
PERSONNEL COSTS	(1,659,482)	(2,020,476)	(2,322,863)	(2,322,863)
SERVICES AND SUPPLIES	(1,308,732)	(1,408,487)	(2,504,154)	(2,504,154)
a. Net cash provided by (or used for) operating activities	2,094,004	2,168,737	827,483	827,483
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
GRANTS	35,695	-	-	-
GRANT EXPENSES	(35,695)	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
CAPITAL CONTRIBUTIONS FROM CUST.	745,333	800,000	800,000	800,000
GAIN ON SALE OF ASSETS	-	-	-	-
PURCHASE OF PLANT AND EQUIPMENT	(2,146,579)	(2,363,300)	(2,654,086)	(2,654,086)
c. Net cash provided by (or used for) capital and related financing activities	(1,401,246)	(1,563,300)	(1,854,086)	(1,854,086)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INVESTMENT INCOME	706,678	625,000	540,000	540,000
d. Net cash provided by (or used in) investing activities	706,678	625,000	540,000	540,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,399,436	1,230,437	(486,603)	(486,603)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	13,612,979	15,012,415	16,242,852	16,242,852
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	15,012,415	16,242,852	15,756,249	15,756,249

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

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	7,166,521	8,187,382	8,160,526	8,160,526
PERSONNEL COSTS	(1,365,118)	(1,541,167)	(1,776,192)	(1,776,192)
SERVICES AND SUPPLIES	(1,556,273)	(1,789,719)	(2,316,550)	(2,316,550)
a. Net cash provided by (or used for) operating activities	4,245,130	4,856,496	4,067,784	4,067,784
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.	1,277,633	1,500,000	1,500,000	1,500,000
GRANT INCOME	2,405,869	233,856	-	-
PROCEEDS FROM BONDS	9,400,165	9,400,165	-	-
INTEREST PAID ON BONDS	(466,581)	(566,758)	(547,555)	(547,555)
PRINCIPAL PAID ON BONDS	(690,503)	(1,744,646)	(1,763,849)	(1,763,849)
PURCHASE OF PLANT AND EQUIPMENT	(14,393,703)	(8,649,400)	(13,612,600)	(13,612,600)
c. Net cash provided by (or used for) capital and related financing activities	(2,467,120)	173,217	(14,424,004)	(14,424,004)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INVESTMENT INCOME	1,115,661	850,000	400,000	400,000
d. Net cash provided by (or used in) investing activities	1,115,661	850,000	400,000	400,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,893,671	5,879,713	(9,956,220)	(9,956,220)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	20,426,350	23,320,021	29,199,734	29,199,734
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	23,320,021	29,199,734	19,243,514	19,243,514

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

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2025-2026

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

Total Number of Existing Contracts: 8

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	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	6/30/2026	\$ 866,656	\$ 909,989	Jail Medical Contract
3	Capital Reporters, Inc.	8/1/2024	6/30/2025	\$ 145,722	\$ 150,094	Court Reporter Contract
4	Brock Law LTD	7/1/2024	6/30/2027	\$ 432,600	\$ 445,578	Public Defender Services
5	Brock Law LTD	11/1/2024	6/30/2027	\$ 494,400	\$ 509,232	Public Defender Services
6	Mansfield & Mayo PLLC	7/1/2024	6/30/2027	\$ 494,400	\$ 509,232	Public Defender Services
7	Walther Law Offices, PLLC	7/1/2024	6/30/2027	\$ 268,006	\$ 276,046	Public Defender Services
8	Sciarani & Co.	TBD	TBD	\$ 71,000	\$ 74,550	Audit
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 2,784,784	\$ 2,886,721	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVITIZATION CONTRACTS
Budget Year 2025-2026

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 2025-26	Proposed Expenditure FY 2026-27	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	\$ 73,270	\$ 75,468		1.00	\$ 28.00	Building Security
2	Summit Food Service	7/1/2024	6/30/2027	3 years	\$ 389,340	\$ 401,020		1.00	\$ 17.00	Jail Food & Services
3										
4										
5										
6										
7										
8										
9										
10										
11	Total				\$ 462,610	\$ 476,488		\$ 2.00		

Attach additional sheets if necessary.