



LYON COUNTY
COMPTROLLER'S OFFICE

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

JOSHUA D. FOLI
 Comptroller

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

_____ Lyon County _____ herewith submits the (FINAL) budget for the
 fiscal year ending _____ June 30, 2020

This budget contains _____ 4 _____ funds, including Debt Service, requiring property tax revenues totaling \$ _____ 12,979,740

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 _____ 26 _____ governmental fund types with estimated expenditures of \$ _____ 83,289,637 _____ and
 _____ 2 _____ proprietary funds with estimated expenses of \$ _____ 10,969,801 _____

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, 2019 _____

APPROVED BY THE GOVERNING BOARD

_____ *Vicki Keller* _____
 _____ *Bob Kelly* _____
 _____ *Ang Thunwell* _____

SCHEDULED PUBLIC HEARING:

Date and Time _____ May 20, 2019 9:00 A.M. _____ Publication Date _____ May 8 & 15, 2019 _____

Place: _____ Lyon County Administrative Building, Commissioners Room, 27 South Main Street, Yerington, Nevada 89447 _____

LYON COUNTY
19-20 INDEX

PAGE

SCHEDULE 1 – TRANSMITTAL LETTER.....	1
INDEX.....	2
BUDGET MESSAGE.....	3
SCHEDULE S-1.....	4-5
SCHEDULE S-2 – STATISTICAL DATA.....	6
SCHEDULE S-3.....	7
SCHEDULE A.....	8-9
SCHEDULE A-1.....	10-11
SCHEDULE A-2.....	12
GENERAL FUND - REVENUE.....	13-15
GENERAL FUND EXPENDITURES	
SCHEDULE B – GENERAL FUND: GENERAL GOVERNMENT.....	16-17
SCHEDULE B – GENERAL FUND: PUBLIC SAFETY.....	18
SCHEDULE B – GENERAL FUND: JUDICIAL.....	19-20
SCHEDULE B – GENERAL FUND: HEALTH.....	21
SCHEDULE B – GENERAL FUND: CULTURE AND RECREATION.....	22
SCHEDULE B – GENERAL FUND: WELFARE.....	23
SCHEDULE B – GENERAL FUND: SUMMARY.....	24
SCHEDULE B: RETIREE HEALTH BENEFITS FUND.....	25
SCHEDULE B: PARK CONSTRUCTION TAX FUND.....	26
SCHEDULE B: COOPERATIVE EXT SERVICES FUND.....	27
SCHEDULE B: UNEMPLOYMENT FUND.....	28
SCHEDULE B: LYON COUNTY ROOM TAX FUND.....	29
SCHEDULE B: STABILIZATION FUND.....	30
SCHEDULE B: AID TO DOMESTIC VIOLENCE FUND.....	31
SCHEDULE B: VEHICLE ACQUISTION FUND.....	32
SCHEDULE B: FAIR & RODEO FUND.....	33
SCHEDULE B: JUSTICE COURT SPEC ADMIN ASSESS FUND.....	34
SCHEDULE B: DISTRICT COURT RESTRICTED FEES FUND.....	35
SCHEDULE B: JUVENILE PROBATION SP ADM ASSESS FUND.....	36
SCHEDULE B: COUNTY LIBRARY GIFT FUND.....	37
SCHEDULE B: JUVENILE YOUTH FACILITY FUND.....	38-39
SCHEDULE B: MINING CLAIM MAPS FUND.....	40
SCHEDULE B: 911 SURCHARGE FUND.....	41
SCHEDULE B: ANIMAL CONTROL DONATIONS FUND.....	42
SCHEDULE B: ROAD FUND.....	43-44
SCHEDULE B: REGIONAL TRANSPORTATION FUND.....	45
SCHEDULE B: ROAD IMPROVEMENT FUND.....	46
SCHEDULE B: INDIGENT FUND.....	47-48
SCHEDULE B: MEDICAL INDIGENT FUND.....	49
SCHEDULE B: SILVER AND GOLD FUND.....	50
SCHEDULE B: SENIOR SERVICES DONATION FUND.....	51
SCHEDULE B: CAPITAL IMPROVEMENTS FUND.....	52-53
DAYTON WATER UTILITY FUND	
SCHEDULE F-1.....	54
SCHEDULE F-2.....	55
DAYTON SEWER UTILITY FUND	
SCHEDULE F-1.....	56
SCHEDULE F-2.....	57
SCHEDULE C-1: INDEBTEDNESS.....	58
SCHEDULE T.....	59-61
SCHEDULE OF EXISTING CONTRACTS.....	62
SCHEDULE OF PRIVATIZATION CONTRACTS.....	63

Lyon County
Budget For Fiscal Year 2019-2020
Budget Message

The County is projecting increases in property tax of 6.4% and consolidated tax revenue of 2.4%.

This budget is prepared with 2 new positions:

- 1 Information Systems Technician (General Fund),
- 1 Justice Court Clerk I – Walker River Justice Court (General Fund),

The budget includes the elimination of a vacant Buildings and Grounds Supervisor in the Parks Department.

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

- Assessor/Clerk-Treasurer software - \$372,000.
- Fiber project in Yerington - \$100,000.
- Recreation Yard at Jail (from Public Safety Sales Tax) - \$290,000.
- Public Safety Complex, parking lot/design shelled-in space - \$3,422,395.
- Battery backup for server environment - \$60,000.
- Sheriff's vehicles - \$371,500.
- Animal Services building and kennels - \$4,000,000.
- Replace Fernley Senior Center and Human Services leased space in Fernley with a new building - \$6,000,000. Grant funding will cover \$3,000,000 of this cost.
- Dayton Government Complex - \$3,048,563.

The General Fund anticipated ending fund balance is still considered sufficient to maintain financial stability. Lyon County also maintains a balance of \$1,000,000 in the County's stabilization fund as authorized by NRS.354.6115.

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/18 (1)	ESTIMATED CURRENT YEAR 06/30/19 (2)	BUDGET YEAR 06/30/120 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/20 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	11,733,275	12,200,303	12,979,740	-	12,979,740
Other Taxes	4,436,356	4,830,262	4,956,524	-	4,956,524
Licenses and Permits	4,517,577	3,922,760	3,918,760	-	3,918,760
Intergovernmental Resources	22,654,693	23,177,481	21,840,893	-	21,840,893
Charges for Services	3,767,779	4,070,792	4,057,117	8,356,500	12,413,617
Fines and Forfeits	1,094,966	1,256,206	1,268,150	-	1,268,150
Miscellaneous	2,595,094	1,037,177	2,369,000	136,924	2,505,924
TOTAL REVENUES	50,799,740	50,494,981	51,390,184	8,493,424	59,883,608
EXPENDITURES-EXPENSES					
General Government	10,014,572	10,276,320	17,500,109	-	17,500,109
Public Safety	15,651,479	17,197,123	24,809,590	-	24,809,590
Judicial	9,035,746	9,373,991	11,823,050	-	11,823,050
Public Works	2,063,709	6,490,872	15,510,541	-	15,510,541
Health	269,577	303,444	298,925	-	298,925
Welfare	4,601,299	6,348,136	11,091,552	-	11,091,552
Culture and Recreation	1,667,903	1,659,645	2,255,870	-	2,255,870
Intergovernmental Expenditures	-	-	-	-	-
Contingencies	-	-	1,202,403	-	1,202,403
Utility Enterprises	-	-	-	10,969,801	10,969,801
Debt Service - Principal	-	-	-	-	-
Interest Cost	3,205	-	-	-	-
TOTAL EXPENDITURES-EXPENSES	43,307,490	51,649,531	84,492,040	10,969,801	95,461,841
Excess of Revenues over (under) Expenditures-Expenses	7,492,250	(1,154,550)	(33,101,856)	(2,476,377)	(35,578,233)

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/18 (1)	ESTIMATED CURRENT YEAR 06/30/19 (2)	BUDGET YEAR 06/30/120 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/20 (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)	507,724	471,219	485,517	-	485,517
Operating Transfers (out)	(507,724)	(471,219)	(485,517)	-	(485,517)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	7,492,250	(1,154,550)	(33,101,856)	(2,476,377)	XXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	32,320,618	39,812,868	38,658,318	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
TOTAL FUND BALANCE JULY 1, BEGINNING OF YEAR:	32,320,618	39,812,868	38,658,318	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	39,812,868	38,658,318	5,556,462	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	BUDGET YEAR ENDING 06/30/20
General Government	59	61	61
Judicial	75	80	81
Public Safety	112	119	120
Public Works	15	15	15
Sanitation	0	0	0
Health	0	0	0
Welfare	38	43	42
Culture and Recreation	11	12	12
Community Support	0	0	0
TOTAL GENERAL GOVERNMENT			
Utilities	27	28	28
Hospitals	0	0	0
Transit Systems	0	0	0
Airports	0	0	0
Other	0	0	0
TOTAL	337	358	359

POPULATION (AS OF JULY 1)	53,644	54,657	55,551
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SOURCE OF POPULATION ESTIMATE*	STATE DEMOGRAPHER		
Assessed Valuation (Secured and Unsecured Only)	1,678,550,218	1,833,388,436	2,057,984,244
Net Proceeds of Mines	4,210,787	5,895,406	6,026,479
TOTAL ASSESSED VALUE	1,682,761,005	1,839,283,842	2,064,010,723
TAX RATE			
General Fund	0.7687	0.7687	0.7687
Special Revenue Funds	0.1600	0.1600	0.1600
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 2019-2020

	(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	2.5669	2,057,984,244	52,826,398	0.8137	16,745,818	(5,379,419)	11,366,399
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	6,026,479	-	0.8137	XXXXXXXXXXXXXXXXXXXX	-	-
VOTER APPROVED:							
C. Voter Approved Overrides							-
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)	0.0150	2,064,010,723	309,602	0.0150	309,602	(99,166)	210,436
E. Medical Indigent (NRS 428.285)	0.1000	2,064,010,723	2,064,011	0.1000	2,064,011	(661,106)	1,402,905
F. Capital Acquisition (NRS 354.59815)	0.0500	2,064,010,723	1,032,005				
G. Youth Services Levy (NRS 62B.150, 62B.160)	0.0577	2,064,010,723	1,190,667	0.0000	-	-	-
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.5177	2,064,010,723	10,684,917				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.7404	2,064,010,723	15,281,202	0.1150	2,373,613	(760,272)	1,613,341
M. SUBTOTAL A, C, L	3.3073	2,064,010,723	68,107,600	0.9287	19,119,431	(6,139,691)	12,979,740
N. Debt							
O. TOTAL M AND N	3.3073	2,064,010,723	68,107,600	0.9287	19,119,431	(6,139,691)	12,979,740

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, 2020

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	6,132,389	17,328,728	10,743,541	0.7687	6,560,197	-	-	40,764,855
RETIREE HEALTH BENEFITS	-	-	-	0.0000	-	-	-	-
PARK CONSTRUCTION TAX	423,894	-	-	0.0000	181,550	-	-	605,444
COOPERATIVE EXTENSION	228,218	-	139,762	0.0100	2,500	-	-	370,480
UNEMPLOYMENT	446,875	-	-	0.0000	-	-	-	446,875
LYON COUNTY ROOM TAX	44,682	-	-	0.0000	75,600	-	-	120,282
STABILIZATION	1,000,000	-	-	0.0000	-	-	-	1,000,000
AID TO DOMESTIC VIOLENCE	-	-	-	0.0000	3,600	-	-	3,600
VEHICLE ACQUISITION	360,781	-	-	0.0000	359,400	-	-	720,181
FAIR & RODEO	114,549	-	-	0.0000	125,534	-	-	240,083
JST COURT SP ADM ASSESSMENT	967,838	-	-	0.0000	213,500	-	-	1,181,338
DISTRICT COURT RESTRICTED FEES	387,521	-	-	0.0000	206,500	-	-	594,021
JUV PROB SP ADM ASSESS	96,252	-	-	0.0000	26,950	-	-	123,202
COUNTY LIBRARY GIFT	5,980	-	-	0.0000	-	-	-	5,980
JUVENILE YOUTH FACILITY	966,918	-	-	0.0000	1,118,483	-	485,517	2,570,918

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

Budget For Fiscal Year Ending June 30, 2020

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)
MINING CLAIM MAPS	3,464	-	-	0.0000	5,000	-	-	8,464
911 SURCHARGE	764,930	-	-	0.0000	600,000	-	-	1,364,930
ANIMAL CONTROL DONATIONS	18,726	-	-	0.0000	-	-	-	18,726
ROAD	692,653	-	-	0.0000	1,668,287	-	-	2,360,940
REGIONAL TRANSPORTATION	8,562,517	-	-	0.0000	3,285,074	-	-	11,847,591
ROAD IMPROVEMENT	1,255,817	-	-	0.0000	165,000	-	-	1,420,817
INDIGENT	827,615	-	391,335	0.0280	6,000	-	-	1,224,950
MEDICAL INDIGENT	2,075,731	-	1,705,102	0.1220	12,000	-	-	3,792,833
SILVER AND GOLD	399,726	-	-	0.0000	1,142,706	-	-	1,542,432
SENIOR SERVICES DONATION	181,619	-	-	0.0000	-	-	-	181,619
CAPITAL IMPROVEMENTS	12,699,623	-	-	0.0000	5,323,835	-	-	18,023,458
Subtotal Governmental Fund Types, Expendable Trust Funds	38,658,318	17,328,728	12,979,740	0.9287	21,081,716	-	485,517	90,534,019
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	17,328,728	12,979,740	0.9287	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2020

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	-	16,214,104	7,967,808	11,788,842	604,500	1,079,123	485,517	2,624,961	40,764,855
RETIREE HEALTH BENEFITS	R	-	-	-	-	-	-	-	-
PARK CONSTRUCTION TAX	R	-	-	-	605,444	-	-	-	605,444
COOPERATIVE EXTENSION	R	68,063	20,449	57,781	-	4,389	-	219,798	370,480
UNEMPLOYMENT	R	-	120,000	-	-	-	-	326,875	446,875
LYON COUNTY ROOM TAX	R	-	500	89,300	-	-	-	30,482	120,282
STABILIZATION	R	-	-	1,000,000	-	-	-	-	1,000,000
AID TO DOMESTIC VIOLENCE	R	-	-	3,600	-	-	-	-	3,600
VEHICLE ACQUISITION	R	-	-	-	395,000	-	-	325,181	720,181
FAIR & RODEO	R	2,000	49	121,941	-	3,720	-	112,373	240,083
JST COURT SP ADM ASSESSMENT	R	33,000	-	430,197	718,141	-	-	-	1,181,338
DISTRICT COURT RESTRICTED FEES	R	-	-	594,021	-	-	-	-	594,021
JUV PROB SP ADM ASSESSMENT	R	39,000	4,420	7,542	-	-	-	72,240	123,202
COUNTY LIBRARY GIFT	R	-	-	5,980	-	-	-	-	5,980
JUVENILE YOUTH FACILITY	R	1,071,775	367,274	263,350	70,000	53,172	-	745,347	2,570,918

* 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.
FORM 4404LGF

Last Revised 11/30/2018

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2020

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)
MINING CLAIM MAPS	R	-	-	8,464	-	-	-	-	8,464
911 SURCHARGE	R	-	-	1,364,930	-	-	-	-	1,364,930
ANIMAL CONTROL DONATIONS	R	-	-	18,726	-	-	-	-	18,726
ROAD	R	910,409	367,414	788,810	138,000	61,999	-	94,308	2,360,940
REGIONAL TRANSPORTATION	R	-	500	11,847,091	-	-	-	-	11,847,591
ROAD IMPROVEMENT	R	-	-	1,420,817	-	-	-	-	1,420,817
INDIGENT	R	310,882	113,446	342,028	400,000	-	-	58,594	1,224,950
MEDICAL INDIGENT	R	140,779	49,760	1,876,501	950,000	-	-	775,793	3,792,833
SILVER AND GOLD	R	658,751	244,926	468,245	-	-	-	170,510	1,542,432
SENIOR SERVICES DONATION	R	-	-	181,619	-	-	-	-	181,619
CAPITAL IMPROVEMENTS	C	-	-	200,000	17,823,458	-	-	-	18,023,458
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		19,448,763	9,256,546	32,879,785	21,704,543	1,202,403	485,517	5,556,462	90,534,019

* 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-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2020

Budget Summary for

LYON COUNTY

(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT(6)	
DAYTON WATER UTILITY FUND	E	4,121,500	4,826,550	74,293	-	-	-	(630,757)
DAYTON SEWER UTILITY FUND	E	4,235,000	5,436,649	62,631	706,602	-	-	(1,845,620)
TOTAL		8,356,500	10,263,199	136,924	706,602	-	-	(2,476,377)

* FUND TYPES: E - Enterprise
 I - Internal Service
 N - Nonexpendable Trust

** Include Depreciation

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM TAXES	9,732,601	10,098,389	10,743,541	10,743,541
LICENSES AND PERMITS				
BUSINESS LICENSES AND PERMITS				
BUSINESS LICENSES	302,680	315,160	315,160	315,160
LIQUOR LICENSES	90,143	90,000	90,000	90,000
COUNTY GAMING LICENSES	180,760	170,000	170,000	170,000
FRANCHISE FEES	328,387	240,000	240,000	240,000
UTILITY LICENSE FEES	1,840,171	1,204,000	1,200,000	1,200,000
PROSTITUTION WORK PERMIT	37,120	38,000	38,000	38,000
NONBUSINESS LICENSES AND PERMITS				
ANIMAL LICENSES	6,160	7,800	7,800	7,800
BUILDING PERMITS	615,933	550,000	550,000	550,000
ELECTRIC, GAS, SEPTIC PERMITS	4,408	4,000	4,000	4,000
MOBILE HOME TRIP PERMITS	31,950	30,000	30,000	30,000
MISCELLANEOUS BUILDING FEES	1,226	1,800	1,800	1,800
EXCAVATION PERMITS	-	1,000	1,000	1,000
SUBTOTAL	3,438,938	2,651,760	2,647,760	2,647,760
INTERGOVERNMENTAL				
FEDERAL GRANTS				
FEDERAL GRANTS	710,279	423,880	232,337	232,337
STATE GRANTS				
STATE GRANTS	379,670	154,411	1,000	1,000
STATE SHARED REVENUE				
CONSOLIDATED TAX DISTRIBUTION	15,677,292	16,921,000	17,328,728	17,328,728
STATE GAMING LICENSES				
STATE GAMING TAX	134,696	132,500	132,500	132,500
OTHER	103,789	106,400	-	-
SUBTOTAL	17,005,726	17,738,191	17,694,565	17,694,565
CHARGES FOR SERVICES				
GENERAL GOVERNMENT				
CLERKS FEES	158,797	185,000	185,000	185,000
CLERK TECHNOLOGY FEE	465	500	500	500
ASSESSORS COMMISSIONS	240,845	240,000	240,000	240,000
ASSESSORS TECHNOLOGY FEE	82,103	80,000	80,000	80,000
GENERAL RECORDER FEES	376,799	380,000	380,000	380,000
RECORDER TECHNOLOGY FEE	69,555	80,000	80,000	80,000
FORECLOSURE MEDIATION FEE	289	-	-	-
SUBDIVISION ENGINEERING FEES	21,667	100,000	50,000	50,000
PLANNING & ZONING FEES	281,870	110,000	110,000	110,000
SITE PLAN REVIEW FEE	5,318	10,000	10,000	10,000
IMPROVEMENT DRAWING REVIEW FEE	4,462	12,000	25,000	25,000
OTHER	222,376	226,245	229,400	229,400

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
HEALTH AND WELFARE				
CEMETERY FEES	8,075	14,100	14,100	14,100
JUDICIAL				
PUBLIC GUARDIAN	13,658	5,000	5,000	5,000
OTHER	2,496	2,500	2,500	2,500
PUBLIC SAFETY				
ANIMAL SERVICES FEES	49,402	50,000	50,000	50,000
EMERGENCY MANAGEMENT FEES	4,000	4,000	4,000	4,000
INTERMITTENT JAIL FEES	-	-	-	-
PRISONER'S BOARD	220,271	225,000	225,000	225,000
SHERIFF FEES	245,598	275,000	280,200	280,200
CULTURE AND RECREATION				
EVENTS CENTER FEES	470	600	600	600
SUBTOTAL	2,008,516	1,999,945	1,971,300	1,971,300
FINES AND FORFEITS				
FINES				
DISTRICT COURT	25,991	21,300	21,300	21,300
JUVENILE FEES	18,061	18,000	18,000	18,000
JUSTICE COURT FEES	707,569	851,500	851,500	851,500
NARCOTICS SEIZURE	35,000	3,086	15,000	15,000
LIBRARY FINES	4,367	4,500	4,500	4,500
PUBLIC DEFENDER REIMBURSEMENT	29,091	30,000	30,000	30,000
SUBTOTAL	820,079	928,386	940,300	940,300
MISCELLANEOUS				
INVESTMENT INCOME	79,738	160,000	160,000	160,000
OTHER				
DELINQUENT TAX PENALTIES & COSTS	352,287	350,000	350,000	350,000
SALES & RENTAL	324,776	90,000	90,000	90,000
DONATIONS	78,166	14,978	-	-
MISCELLANEOUS REVENUE	13,827	37,173	35,000	35,000
SUBTOTAL	848,794	652,151	635,000	635,000

LYON COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
SUBTOTAL REVENUE ALL SOURCES	33,854,654	34,068,822	34,632,466	34,632,466
OTHER FINANCIAL SOURCES				
Insurance Proceeds	-	-	-	-
Transfers In (Schedule T)				
Transfer in from Justice Court Special Assessment Fund	28	-	-	-
BEGINNING FUND BALANCE	5,512,838	6,495,592	6,132,389	6,132,389
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	5,512,838	6,495,592	6,132,389	6,132,389
TOTAL AVAILABLE RESOURCES	39,367,520	40,564,414	40,764,855	40,764,855

LYON COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
EXECUTIVE				
GENERAL SUPPORT SERVICES				
EMPLOYEE BENEFITS	-	71,219	252,000	252,000
SERVICES & SUPPLIES	1,239,704	1,282,449	1,316,100	1,316,100
DEPT SUBTOTAL	1,239,704	1,353,668	1,568,100	1,568,100
COMMISSIONERS				
SALARIES & WAGES	319,423	344,186	357,946	359,201
EMPLOYEE BENEFITS	143,407	153,353	167,851	175,490
SERVICES & SUPPLIES	45,782	43,860	44,160	44,160
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	508,612	541,399	569,957	578,851
CLERK AND TREASURER				
SALARIES & WAGES	377,070	373,353	368,584	370,117
EMPLOYEE BENEFITS	179,955	178,274	195,005	193,715
SERVICES & SUPPLIES	535,524	138,786	151,681	151,681
CAPITAL OUTLAY	79,785	204,076	143,776	143,776
DEPT SUBTOTAL	1,172,334	894,489	859,046	859,289
HUMAN RESOURCES				
SALARIES & WAGES	168,208	178,475	185,224	186,932
EMPLOYEE BENEFITS	66,662	55,032	60,977	61,423
SERVICES & SUPPLIES	21,017	21,986	29,625	29,625
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	255,887	255,493	275,826	277,980
COMPUTER INFORMATION SYS				
SALARIES & WAGES	217,304	226,979	306,663	308,944
EMPLOYEE BENEFITS	86,104	90,354	120,996	121,064
SERVICES & SUPPLIES	610,111	557,244	537,270	537,270
CAPITAL OUTLAY	147,114	109,662	125,000	125,000
DEPT SUBTOTAL	1,060,633	984,239	1,089,929	1,092,278
ACTIVITY SUBTOTAL	4,237,170	4,029,288	4,362,858	4,376,498
FINANCE				
COMPROLLER				
SALARIES & WAGES	352,240	364,074	365,491	367,583
EMPLOYEE BENEFITS	145,390	146,697	155,887	156,416
SERVICES & SUPPLIES	92,299	84,364	94,350	94,350
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	589,929	595,135	615,728	618,349
OTHER				
RECORDER				
SALARIES & WAGES	231,755	232,895	241,258	242,580
EMPLOYEE BENEFITS	101,440	93,269	102,485	101,740
SERVICES & SUPPLIES	43,329	40,893	162,153	162,153
CAPITAL OUTLAY	101,883	-	-	-
DEPT SUBTOTAL	478,407	367,057	505,896	506,473

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
POLICE				
SHERIFF				
SALARIES & WAGES	4,906,613	5,226,592	5,259,762	5,309,656
EMPLOYEE BENEFITS	2,560,456	2,685,047	2,871,807	2,874,921
SERVICES & SUPPLIES	1,194,689	1,348,175	1,313,960	1,313,960
CAPITAL OUTLAY	62,445	18,650	-	-
DEPT SUBTOTAL	8,724,203	9,278,464	9,445,529	9,498,537
SEARCH & RESCUE				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	15,161	15,500	16,850	16,850
SERVICES & SUPPLIES	46,955	44,000	44,000	44,000
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	62,116	59,500	60,850	60,850
ACTIVITY SUBTOTAL	8,786,319	9,337,964	9,506,379	9,559,387
PROTECTIVE SERVICES				
DISPATCH				
SALARIES & WAGES	860,635	898,687	977,894	990,199
EMPLOYEE BENEFITS	284,700	309,651	356,452	358,936
SERVICES & SUPPLIES	169,495	105,970	123,875	123,875
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	1,314,830	1,314,308	1,458,221	1,473,010
ANIMAL CONTROL				
SALARIES & WAGES	155,884	167,620	171,990	173,806
EMPLOYEE BENEFITS	53,872	55,811	59,711	56,898
SERVICES & SUPPLIES	44,664	37,355	47,470	47,470
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	254,420	260,786	279,171	278,174
SAFETY & EMERGENCY MANAGEMENT				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
SERVICES & SUPPLIES	33,484	159,800	10,000	10,000
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	33,484	159,800	10,000	10,000
ACTIVITY SUBTOTAL	1,602,734	1,734,894	1,747,392	1,761,184
CORRECTIONS				
JAIL				
SALARIES & WAGES	1,792,173	1,836,291	1,805,206	1,778,079
EMPLOYEE BENEFITS	901,105	955,084	1,045,841	1,005,397
SERVICES & SUPPLIES	621,177	578,710	907,992	1,177,992
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	3,314,455	3,370,085	3,759,039	3,961,468
FUNCTION: PUBLIC SAFETY				
SALARIES & WAGES	7,715,305	8,129,190	8,214,852	8,251,740
EMPLOYEE BENEFITS	3,815,294	4,021,093	4,350,661	4,313,002
SERVICES & SUPPLIES	2,110,464	2,274,010	2,447,297	2,717,297
CAPITAL OUTLAY	62,445	18,650	-	-
OTHER USES	-	-	-	-
FUNCTION SUBTOTAL	13,703,508	14,442,943	15,012,810	15,282,039

LYON COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION: PUBLIC SAFETY

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
JUDICIAL				
DISTRICT ATTORNEY				
SALARIES & WAGES	957,044	1,001,672	1,012,396	1,018,935
EMPLOYEE BENEFITS	374,536	379,019	383,895	383,178
SERVICES & SUPPLIES	210,032	182,550	243,906	243,906
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	1,541,612	1,563,241	1,640,197	1,646,019
CHILD SUPPORT				
SALARIES & WAGES	208,442	217,726	227,129	229,125
EMPLOYEE BENEFITS	93,865	95,108	101,806	100,909
SERVICES & SUPPLIES	28,586	30,485	13,400	13,400
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	330,893	343,319	342,335	343,434
PUBLIC GUARDIAN				
SALARIES & WAGES	90,879	94,650	98,476	98,961
EMPLOYEE BENEFITS	35,953	37,134	54,691	54,673
SERVICES & SUPPLIES	7,019	7,901	15,800	15,800
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	133,851	139,685	168,967	169,434
COURT SERVICES				
SALARIES & WAGES	45,291	47,097	49,090	49,332
EMPLOYEE BENEFITS	23,738	25,537	27,189	27,624
SERVICES & SUPPLIES	9,281	13,388	16,360	16,360
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	78,310	86,022	92,639	93,316
COURT CLERKS				
SALARIES & WAGES	264,801	301,663	321,679	323,378
EMPLOYEE BENEFITS	115,838	129,958	144,909	143,818
SERVICES & SUPPLIES	45,295	48,245	54,850	54,850
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	425,934	479,866	521,438	522,046
DISTRICT COURT				
SALARIES & WAGES	270,492	269,911	293,071	295,366
EMPLOYEE BENEFITS	89,820	92,319	107,499	106,956
SERVICES & SUPPLIES	718,278	707,579	637,318	637,318
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	1,078,590	1,069,809	1,037,888	1,039,640
WALKER RIVER JUSTICE COURT				
SALARIES & WAGES	283,229	290,058	324,833	327,636
EMPLOYEE BENEFITS	107,835	107,684	136,822	136,478
SERVICES & SUPPLIES	75,834	33,670	34,500	34,500
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	466,898	431,412	496,155	498,614

LYON COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION: JUDICIAL

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
PG FUNCTION SUMMARY				
14 GENERAL GOVERNMENT	9,370,890	9,785,541	10,795,137	10,823,082
15 PUBLIC SAFETY	13,703,508	14,442,943	15,012,810	15,282,039
17 JUDICIAL	7,341,863	7,711,285	8,205,128	8,224,330
18 PUBLIC WORKS	-	-	-	-
19 HEALTH	267,137	299,844	295,325	295,325
20 CULTURE AND RECREATION	1,128,014	1,171,757	1,279,642	1,284,363
21 WELFARE	552,820	549,436	595,118	666,115
TOTAL EXP - ALL FUNCTIONS	32,364,232	33,960,806	36,183,160	36,575,254
OTHER USES:				
CONTINGENCY (Not to exceed 3% total expenditures all functions)				
CONTINGENCY	-	-	1,067,360	1,079,123
TRANSFERS OUT (SCH T)				
WNYRC LEVY	507,696	471,219	485,517	485,517
TOTAL EXPENDITURES AND OTHER USES	32,871,928	34,432,025	37,736,037	38,139,894
ENDING FUND BALANCE:	6,495,592	6,132,389	3,028,818	2,624,961
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	39,367,520	40,564,414	40,764,855	40,764,855

LYON COUNTY

(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
OTHER TAXES				
PARK CONSTRUCTION TAX	183,326	181,550	181,550	181,550
SUBTOTAL	183,326	181,550	181,550	181,550
OTHER REVENUES				
INVESTMENT INCOME	688	-	-	-
SUBTOTAL	688	-	-	-
SUBTOTAL REVENUE	184,014	181,550	181,550	181,550
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	-	-	-	-
BEGINNING FUND BALANCE	366,543	353,344	423,894	423,894
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	366,543	353,344	423,894	423,894
TOTAL RESOURCES	550,557	534,894	605,444	605,444
EXPENDITURES				
CULTURE AND RECREATION				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
SERVICES & SUPPLIES	48,094	-	-	-
CAPITAL OUTLAY	149,119	111,000	605,444	605,444
SUBTOTAL	197,213	111,000	605,444	605,444
SUBTOTAL EXPENDITURES	197,213	111,000	605,444	605,444
OTHER USES				
CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	197,213	111,000	605,444	605,444
ENDING FUND BALANCE	353,344	423,894	-	-
TOTAL COMMITMENTS AND FUND BALANCE	550,557	534,894	605,444	605,444

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

RESOURCES	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/20	
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM TAXES	127,767	131,369	139,762	139,762
INTERGOVERNMENTAL				
UNIVERSITY OF NEVADA GRANT	-	-	-	-
MISCELLANEOUS				
MISCELLANEOUS	352	-	-	-
INVESTMENT INCOME	1,497	2,500	2,500	2,500
SUBTOTAL MISCELLANEOUS	1,849	2,500	2,500	2,500
SUBTOTAL REVENUE	129,616	133,869	142,262	142,262
BEGINNING FUND BALANCE	215,111	221,249	228,218	228,218
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	215,111	221,249	228,218	228,218
TOTAL RESOURCES	344,727	355,118	370,480	370,480
EXPENDITURES				
CULTURE AND RECREATION				
SALARIES & WAGES	61,048	62,858	67,338	68,063
EMPLOYEE BENEFITS	18,569	19,285	20,568	20,449
SERVICES & SUPPLIES	43,861	44,757	57,781	57,781
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL EXPENDITURES	123,478	126,900	145,687	146,293
OTHER USES				
CONTINGENCY	-	-	4,371	4,389
TOTAL EXPENDITURES AND OTHER USES	123,478	126,900	150,058	150,682
ENDING FUND BALANCE	221,249	228,218	220,422	219,798
TOTAL COMMITMENTS AND FUND BALANCE	344,727	355,118	370,480	370,480

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

RESOURCES	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/20	
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
OTHER FINANCIAL SOURCES				
OPERATING TRANSFER IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	-	-	-	-
BEGINNING FUND BALANCE	475,570	452,875	446,875	446,875
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	475,570	452,875	446,875	446,875
TOTAL RESOURCES	475,570	452,875	446,875	446,875
EXPENDITURES				
GENERAL GOVERNMENT				
EMPLOYEE BENEFITS	22,695	6,000	120,000	120,000
SUBTOTAL EXPENDITURES	22,695	6,000	120,000	120,000
ENDING FUND BALANCE	452,875	446,875	326,875	326,875
TOTAL COMMITMENTS AND FUND BALANCE	475,570	452,875	446,875	446,875

LYON COUNTY
 (Local Government)
 SCHEDULE B - UNEMPLOYMENT FUND

RESOURCES	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/20	
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
OTHER TAXES				
ROOM TAX	36,280	36,900	36,900	36,900
INTERGOVERNMENTAL				
CITY OF FERNLEY ROOM TAXES	31,135	28,500	28,500	28,500
CITY OF YERINGTON ROOM TAXES	7,673	9,000	9,000	9,000
SUBTOTAL INTERGOVERNMENTAL	38,808	37,500	37,500	37,500
MISCELLANEOUS				
INVESTMENT INCOME	864	1,200	1,200	1,200
MISCELLANEOUS	483	791	-	-
SUBTOTAL MISCELLANEOUS	1,347	1,991	1,200	1,200
SUBTOTAL REVENUE	76,435	76,391	75,600	75,600
BEGINNING FUND BALANCE	70,711	86,901	44,682	44,682
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	70,711	86,901	44,682	44,682
TOTAL RESOURCES	147,146	163,292	120,282	120,282
EXPENDITURES				
CULTURE AND RECREATION				
EMPLOYEE BENEFITS	448	458	500	500
SERVICES & SUPPLIES	59,797	118,152	89,300	89,300
SUBTOTAL EXPENDITURES	60,245	118,610	89,800	89,800
ENDING FUND BALANCE	86,901	44,682	30,482	30,482
TOTAL COMMITMENTS AND FUND BALANCE	147,146	163,292	120,282	120,282

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

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019		
SUBTOTAL REVENUE				
BEGINNING FUND BALANCE	1,000,000	1,000,000	1,000,000	1,000,000
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL RESOURCES	1,000,000	1,000,000	1,000,000	1,000,000
EXPENDITURES				
GENERAL GOVERNMENT				
SERVICES & SUPPLIES	-	-	1,000,000	1,000,000
SUBTOTAL EXPENDITURES	-	-	1,000,000	1,000,000
ENDING FUND BALANCE	1,000,000	1,000,000	-	-
TOTAL COMMITMENTS AND FUND BALANCE	1,000,000	1,000,000	1,000,000	1,000,000

LYON COUNTY
(Local Government)
SCHEDULE B - STABILIZATION FUND

RESOURCES	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/20	
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
LICENSES AND PERMITS				
MARRIAGE LICENSES	1,700	2,900	2,900	2,900
RECORDER DOMESTIC VIOLENCE FEES	740	700	700	700
SUBTOTAL REVENUE	2,440	3,600	3,600	3,600
BEGINNING FUND BALANCE	-	-	-	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	2,440	3,600	3,600	3,600
<u>EXPENDITURES</u>				
HEALTH				
MATERNAL & CHILD SERVICE SERVICES & SUPPLIES	2,440	3,600	3,600	3,600
SUBTOTAL EXPENDITURES	2,440	3,600	3,600	3,600
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	2,440	3,600	3,600	3,600

LYON COUNTY
 (Local Government)
 SCHEDULE B - AID TO DOMESTIC VIOLENCE FUND

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
LICENSES AND PERMITS				
LICENSE FEES - PROSTITUTION	356,400	356,400	356,400	356,400
MISCELLANEOUS				
INTEREST	2,178	3,000	3,000	3,000
SUBTOTAL REVENUE	358,578	359,400	359,400	359,400
BEGINNING FUND BALANCE	449,662	258,454	360,781	360,781
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	449,662	258,454	360,781	360,781
TOTAL RESOURCES	808,240	617,854	720,181	720,181
EXPENDITURES				
PUBLIC SAFETY				
CAPITAL OUTLAY	518,734	220,000	351,500	371,500
JUDICIAL				
CAPITAL OUTLAY	31,052	-	-	-
WELFARE				
CAPITAL OUTLAY	-	37,073	23,500	23,500
SUBTOTAL EXPENDITURES	549,786	257,073	375,000	395,000
TOTAL ENDING FUND BALANCE	258,454	360,781	345,181	325,181
TOTAL FUND COMMITMENTS AND FUND BALANCE	808,240	617,854	720,181	720,181

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

RESOURCES	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/20	
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
FAIRGROUND REVENUE	118,220	122,480	121,334	121,334
INTERGOVERNMENTAL				
COMMISSION ON TOURISM GRANT	2,000	-	-	-
ROOM TAX GRANT	8,402	9,484	-	-
SUBTOTAL	10,402	9,484	-	-
MISCELLANEOUS				
INVESTMENT INCOME	673	1,000	1,000	1,000
MISCELLANEOUS	3,998	3,255	3,200	3,200
SUBTOTAL	4,671	4,255	4,200	4,200
SUBTOTAL REVENUE	133,293	136,219	125,534	125,534
BEGINNING FUND BALANCE	124,079	106,319	114,549	114,549
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	124,079	106,319	114,549	114,549
TOTAL RESOURCES	257,372	242,538	240,083	240,083
EXPENDITURES				
CULTURE AND RECREATION				
SALARIES & WAGES	1,937	1,435	2,000	2,000
EMPLOYEE BENEFITS	430	28	49	49
SERVICES & SUPPLIES	148,686	126,526	121,941	121,941
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	151,053	127,989	123,990	123,990
SUBTOTAL EXPENDITURES	151,053	127,989	123,990	123,990
OTHER USES				
CONTINGENCY	-	-	3,720	3,720
TOTAL EXPENDITURES AND OTHER USES	151,053	127,989	127,710	127,710
ENDING FUND BALANCE	106,319	114,549	112,373	112,373
TOTAL COMMITMENTS AND FUND BALANCE	257,372	242,538	240,083	240,083

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

RESOURCES	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/20	
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
FINES & FORFEITURES				
ASSESSMENTS	51,464	62,300	62,300	62,300
FACILITIES ASSESSMENT	72,970	88,300	88,300	88,300
25% FINES	56,437	62,900	62,900	62,900
SUBTOTAL REVENUE	180,871	213,500	213,500	213,500
BEGINNING FUND BALANCE	717,980	841,635	967,838	967,838
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	717,980	841,635	967,838	967,838
TOTAL RESOURCES	898,851	1,055,135	1,181,338	1,181,338
<u>EXPENDITURES</u>				
JUDICIAL				
SALARIES & WAGES	3,250	13,000	33,000	33,000
EMPLOYEE BENEFITS	-	-	-	-
SERVICES & SUPPLIES	53,938	60,984	430,197	430,197
CAPITAL OUTLAY	-	13,313	718,141	718,141
SUBTOTAL EXPENDITURES	57,188	87,297	1,181,338	1,181,338
OTHER USES				
OPERATING TRANSFERS OUT (SCH T)				
GENERAL FUND	28	-	-	-
TOTAL EXPENDITURES AND OTHER USES	57,216	87,297	1,181,338	1,181,338
ENDING FUND BALANCE	841,635	967,838	-	-
TOTAL COMMITMENTS AND FUND BALANCE	898,851	1,055,135	1,181,338	1,181,338

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

RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
			(4)	(4)
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
DISTRICT COURT MEDIATION FEES	2,400	2,400	3,600	3,600
RECORDER CHILDREN LEGAL FEES	46,359	49,500	49,500	49,500
RECORDER LEGAL FEES	46,239	66,000	66,000	66,000
FINES & FORFEITURES				
FILING FEES	59,531	70,000	70,000	70,000
ADDITIONAL FILING FEES	1,518	2,000	2,000	2,000
TECH FEES	224	370	400	400
SECURITY FEES	11,371	15,000	15,000	15,000
SUBTOTAL REVENUE	167,642	205,270	206,500	206,500
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	-	-	-	-
BEGINNING FUND BALANCE	159,259	217,251	387,521	387,521
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	159,259	217,251	387,521	387,521
TOTAL RESOURCES	326,901	422,521	594,021	594,021
EXPENDITURES				
JUDICIAL				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
SERVICES & SUPPLIES	109,650	35,000	594,021	594,021
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL EXPENDITURES	109,650	35,000	594,021	594,021
ENDING FUND BALANCE	217,251	387,521	-	-
TOTAL COMMITMENTS AND FUND BALANCE	326,901	422,521	594,021	594,021

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

RESOURCES	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/20	
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
FINES & FORFEITURES				
JUVENILE SPECIAL ADMIN ASSESSMENT	16,868	20,750	20,750	20,750
CITY JUVENILE SPEC ADMIN ASSESSEMENT	4,504	6,200	6,200	6,200
SUBTOTAL REVENUE	21,372	26,950	26,950	26,950
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	-	-	-	-
BEGINNING FUND BALANCE	85,693	87,000	96,252	96,252
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	85,693	87,000	96,252	96,252
TOTAL RESOURCES	107,065	113,950	123,202	123,202
EXPENDITURES				
JUDICIAL				
SALARIES & WAGES	16,652	15,000	39,000	39,000
EMPLOYEE BENEFITS	1,897	1,698	4,427	4,420
SERVICES & SUPPLIES	1,516	1,000	7,542	7,542
SUBTOTAL EXPENDITURES	20,065	17,698	50,969	50,962
ENDING FUND BALANCE	87,000	96,252	72,233	72,240
TOTAL COMMITMENTS AND FUND BALANCE	107,065	113,950	123,202	123,202

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

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
MISCELLANEOUS				
LIBRARY GIFTS	560	200	-	-
SUBTOTAL REVENUE	560	200	-	-
BEGINNING FUND BALANCE	16,509	9,169	5,980	5,980
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	16,509	9,169	5,980	5,980
TOTAL RESOURCES	17,069	9,369	5,980	5,980
EXPENDITURES				
CULTURE AND RECREATION				
SERVICES & SUPPLIES	7,900	3,389	5,980	5,980
SUBTOTAL EXPENDITURES	7,900	3,389	5,980	5,980
ENDING FUND BALANCE	9,169	5,980	-	-
TOTAL COMMITMENTS AND FUND BALANCE	17,069	9,369	5,980	5,980

LYON COUNTY
 (Local Government)
 SCHEDULE B - LIBRARY GIFT FUND

RESOURCES	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/20	
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
FEDERAL GRANT	-	-	-	-
SUBTOTAL	-	-	-	-
CHARGES FOR SERVICES				
CARSON CITY	577,400	578,433	597,236	597,236
CHURCHILL COUNTY	162,947	147,231	192,736	192,736
DOUGLAS COUNTY	324,199	282,102	302,291	302,291
STOREY COUNTY	27,757	16,015	17,220	17,220
OTHER	36,000	72,000	-	-
SUBTOTAL	1,128,303	1,095,781	1,109,483	1,109,483
MISCELLANEOUS				
INVESTMENT INCOME	5,777	8,500	9,000	9,000
MISCELLANEOUS	2,100	-	-	-
SUBTOTAL	7,877	8,500	9,000	9,000
SUBTOTAL REVENUE	1,136,180	1,104,281	1,118,483	1,118,483
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	507,696	471,219	485,517	485,517
BEGINNING FUND BALANCE	746,181	914,129	966,918	966,918
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	746,181	914,129	966,918	966,918
TOTAL AVAILABLE RESOURCES	2,390,057	2,489,629	2,570,918	2,570,918

LYON COUNTY
 (Local Government)
 SCHEDULE B - WESTERN NEVADA REGIONAL YOUTH CENTER FUND

<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
JUDICIAL				
SALARIES & WAGES	873,845	897,000	1,071,775	1,071,775
EMPLOYEE BENEFITS	304,648	318,658	367,274	367,274
SERVICES & SUPPLIES	261,935	247,407	263,350	263,350
CAPITAL OUTLAY	35,500	59,646	70,000	70,000
SUBTOTAL EXPENDITURES	1,475,928	1,522,711	1,772,399	1,772,399
OTHER USES:				
CONTINGENCY (Not to exceed 3% total expenditures all functions)				
CONTINGENCY	XXXXXXXXXXXXXXX	-	53,172	53,172
TOTAL EXPENDITURES AND OTHER USES	1,475,928	1,522,711	1,825,571	1,825,571
ENDING FUND BALANCE:	914,129	966,918	745,347	745,347
TOTAL COMMITMENTS AND FUND BALANCE	2,390,057	2,489,629	2,570,918	2,570,918

LYON COUNTY
 (Local Government)
 SCHEDULE B
 WESTERN NEVADA REGIONAL YOUTH CENTER FUND

RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
CHARGES FOR SERVICES				
GENERAL MINING MAP FEE	8,402	3,000	5,000	5,000
SUBTOTAL REVENUE	8,402	3,000	5,000	5,000
BEGINNING FUND BALANCE	2,495	8,135	3,464	3,464
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	2,495	8,135	3,464	3,464
TOTAL RESOURCES	10,897	11,135	8,464	8,464
<u>EXPENDITURES</u>				
GENERAL GOVERNMENT				
SERVICES & SUPPLIES	2,762	7,671	8,464	8,464
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL EXPENDITURES	2,762	7,671	8,464	8,464
ENDING FUND BALANCE	8,135	3,464	-	-
TOTAL COMMITMENTS AND FUND BALANCE	10,897	11,135	8,464	8,464

LYON COUNTY
 (Local Government)
 SCHEDULE B - MINING CLAIM MAPS FUND

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
PROPERTY TAXES				
AD VALOREM	-	-	-	-
LICENSES AND PERMITS				
UTILITY LICENSE FEES	200,000	200,000	200,000	200,000
EXCAVATION PERMITS	23,799	11,000	11,000	11,000
SUBTOTAL	223,799	211,000	211,000	211,000
INTERGOVERNMENTAL				
FEDERAL GRANTS				
SAFE ROUTE TO SCHOOL	-	-	-	-
FEMA GRANT	25,871	-	-	-
SCHOOLS AND ROADS	128,342	129,000	129,000	129,000
SUBTOTAL	154,213	129,000	129,000	129,000
STATE SHARED REVENUE				
GASOLINE TAXES	1,206,116	1,247,215	1,282,287	1,282,287
CHARGES FOR SERVICES				
STATE PARKS AGREEMENT	37,500	37,500	37,500	37,500
SUBTOTAL	37,500	37,500	37,500	37,500
MISCELLANEOUS				
INVESTMENT INCOME	4,044	5,500	5,500	5,500
SALES	11,974	21,975	-	-
MISCELLANEOUS	4,815	3,000	3,000	3,000
SUBTOTAL	20,833	30,475	8,500	8,500
SUBTOTAL REVENUE	1,642,461	1,655,190	1,668,287	1,668,287
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
BEGINNING FUND BALANCE	1,000,214	824,292	692,653	692,653
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	1,000,214	824,292	692,653	692,653
TOTAL AVAILABLE RESOURCES	2,642,675	2,479,482	2,360,940	2,360,940

LYON COUNTY
 (Local Government)
 SCHEDULE B - ROAD FUND

RESOURCES	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/20	
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	355,421	367,835	391,335	391,335
INTERGOVERNMENTAL				
FEDERAL GRANTS				
WIC GRANT	258,583	185,812	-	-
NEVADA HOME VISITING	243,317	133,841	-	-
NEVADA HOME VISITING - SAPTA	30,811	24,695	-	-
EMERGENCY SOLUTIONS GRANT	77,517	66,099	-	-
TITLE IV-B GRANT	-	37,368	-	-
CSBG - LOW INCOME ASSISTANCE	140,460	82,250	-	-
CDBG - CONTINUUM OF CARE	-	-	-	-
DIFFERENTIAL RESPONSE GRANT	42,030	-	-	-
EMERGENCY FOOD & SHELTER	9,543	6,523	-	-
FAMILY PRESERVATION	20,932	-	-	-
OFFICE OF TRAFFIC SAFETY GRANT	170	1,780	-	-
SUBTOTAL	823,363	538,368	-	-
STATE GRANTS				
RURAL CLINICS GRANT	17,406	-	-	-
FAMILY ENHANCEMENT GRANT	42,147	36,980	-	-
FAMILY RESOURCE CENTER GRANT	34,628	24,398	-	-
FAMILY PLANNING GRANT	-	9,650	-	-
WELFARE SET ASIDE GRANT	17,000	9,180	-	-
DIFFERENTIAL RESPONSE GRANT	119,910	102,340	-	-
PBH GRANT	-	67,000	-	-
HCC GRANT	35,818	-	-	-
SUBTOTAL	266,909	249,548	-	-
OTHER LOCAL GRANTS				
CITY OF FERNLEY GRANT	1,189	1,907	-	-
SUBTOTAL INTERGOVERNMENTAL	1,091,461	789,823	-	-
MISCELLANEOUS				
INVESTMENT INCOME	5,255	8,000	6,000	6,000
MISCELLANEOUS	2,566	1,380	-	-
SUBTOTAL	7,821	9,380	6,000	6,000
SUBTOTAL REVENUE	1,454,703	1,167,038	397,335	397,335
OTHER FINANCIAL SOURCES				
BEGINNING FUND BALANCE	961,103	944,415	827,615	827,615
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	961,103	944,415	827,615	827,615
TOTAL AVAILABLE RESOURCES	2,415,806	2,111,453	1,224,950	1,224,950

LYON COUNTY
(Local Government)
SCHEDULE B - INDIGENT FUND

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
PROPERTY TAXES				
AD VALOREM	1,516,803	1,602,710	1,705,102	1,705,102
INTERGOVERNMENTAL				
STATE SUPPLEMENTAL GRANT	-	-	-	-
MISCELLANEOUS				
INVESTMENT INCOME	13,679	23,500	12,000	12,000
OTHER	-	-	-	-
SUBTOTAL MISCELLANEOUS	13,679	23,500	12,000	12,000
SUBTOTAL REVENUE	1,530,482	1,626,210	1,717,102	1,717,102
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM				
SPECIAL MEDICAL INDIGENT FUND	-	-	-	-
BEGINNING FUND BALANCE	1,780,118	2,120,211	2,075,731	2,075,731
PRIOR PERIOD ADJUSTMENTS	-			
RESIDUAL EQUITY TRANSFERS	-			
TOTAL BEGINNING FUND BALANCE	1,780,118	2,120,211	2,075,731	2,075,731
TOTAL RESOURCES	3,310,600	3,746,421	3,792,833	3,792,833
EXPENDITURES				
WELFARE				
DIRECT ASSISTANCE				
MEDICAL INDIGENT				
SALARIES & WAGES	124,954	142,000	139,560	140,779
EMPLOYEE BENEFITS	42,953	45,695	49,862	49,760
SERVICES & SUPPLIES				
DEVELOPMENTAL SERVICES	74,427	108,528	109,000	109,000
300% MATCH	666,781	1,106,188	1,118,096	1,118,096
MEDICAL ASSISTANCE	17,997	28,000	300,000	300,000
SUPPLEMENTAL FUND 1 CENT	142,769	90,712	139,762	139,762
INDIGENT ACCIDENT 1.5 CENTS	120,508	149,567	209,643	209,643
CONVALESCENT CARE	-	-	-	-
CAPITAL OUTLAY	-	-	950,000	950,000
ACTIVITY SUBTOTAL	1,190,389	1,670,690	3,015,923	3,017,040
SUBTOTAL EXPENDITURES	1,190,389	1,670,690	3,015,923	3,017,040
ENDING FUND BALANCE	2,120,211	2,075,731	776,910	775,793
TOTAL COMMITMENTS AND FUND BALANCE	3,310,600	3,746,421	3,792,833	3,792,833

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

RESOURCES	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/20	
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
LICENSES				
UTILITY LICENSE FEES	496,000	700,000	700,000	700,000
SUBTOTAL	496,000	700,000	700,000	700,000
INTERGOVERNMENTAL				
FEDERAL GRANTS	397,787	424,601	309,306	309,306
STATE GRANTS	155,693	160,341	-	-
SUBTOTAL	553,480	584,942	309,306	309,306
CHARGES FOR SERVICES				
PROJECT INCOME	60,770	94,186	93,400	93,400
MISCELLANEOUS				
REIMBURSEMENTS / DONATIONS	30,228	41,225	40,000	40,000
SUBTOTAL	30,228	41,225	40,000	40,000
SUBTOTAL REVENUE	1,140,478	1,420,353	1,142,706	1,142,706
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
BEGINNING FUND BALANCE	406,490	324,472	399,726	399,726
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	406,490	324,472	399,726	399,726
TOTAL RESOURCES	1,546,968	1,744,825	1,542,432	1,542,432
EXPENDITURES				
WELFARE				
HUMAN SERVICES				
SALARIES & WAGES	563,421	633,332	652,429	658,751
EMPLOYEE BENEFITS	215,617	247,138	245,866	244,926
SERVICES & SUPPLIES	443,458	421,563	468,245	468,245
CAPITAL OUTLAY	-	43,066	-	-
SUBTOTAL EXPENDITURES	1,222,496	1,345,099	1,366,540	1,371,922
ENDING FUND BALANCE	324,472	399,726	175,892	170,510
TOTAL COMMITMENTS AND FUND BALANCE	1,546,968	1,744,825	1,542,432	1,542,432

LYON COUNTY
 (Local Government)
 SCHEDULE B - SILVER AND GOLD FUND

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
PROPERTY TAXES				
AD VALOREM	683	-	-	-
JET FUEL TAX	43	-	-	-
SALES TAXES				
QUARTER-CENT SALES TAX	1,205,832	1,375,000	1,375,000	1,375,000
SUBTOTAL SALES TAXES	1,205,832	1,375,000	1,375,000	1,375,000
INTERGOVERNMENTAL				
FEDERAL				
PAYMENT IN LIEU OF TAXES	2,313,628	2,300,000	2,300,000	2,300,000
GRANTS	66,996	253,091	-	-
SUBTOTAL	2,380,624	2,553,091	2,300,000	2,300,000
STATE				
SALES TAX ON MARIJUANA	88,235	88,235	88,235	88,235
GRANTS	125,628	-	-	-
SUBTOTAL	213,863	88,235	88,235	88,235
OTHER	-	-	-	-
SUBTOTAL INTERGOVERNMENTAL	2,594,487	2,641,326	2,388,235	2,388,235
MISCELLANEOUS				
INVESTMENT INCOME	60,764	120,000	60,000	60,000
SALES & RENTAL	600	600	600	600
GRANT	1,500,000	-	1,500,000	1,500,000
SUBTOTAL MISCELLANEOUS	1,561,364	120,600	1,560,600	1,560,600
SUBTOTAL REVENUE	5,362,409	4,136,926	5,323,835	5,323,835
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
SUBTOTAL OTHER FINANCIAL SOURCES	-	-	-	-
BEGINNING FUND BALANCE	9,402,145	12,838,008	12,699,623	12,699,623
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	9,402,145	12,838,008	12,699,623	12,699,623
TOTAL AVAILABLE RESOURCES	14,764,554	16,974,934	18,023,458	18,023,458

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
SERVICES & SUPPLIES	61,033	3,900	-	-
CAPITAL OUTLAY	109,778	105,547	5,348,563	5,348,563
INTERGOVERNMENTAL	200,000	200,000	200,000	200,000
SUBTOTAL	370,811	309,447	5,548,563	5,548,563
PUBLIC SAFETY				
SERVICES & SUPPLIES	8,697	87,000	-	-
CAPITAL OUTLAY	1,359,593	2,167,506	7,772,395	7,772,395
SUBTOTAL	1,368,290	2,254,506	7,772,395	7,772,395
JUDICIAL				
CAPITAL OUTLAY	-	-	-	-
PUBLIC WORKS				
SERVICES & SUPPLIES	20,677	-	-	-
CAPITAL OUTLAY	36,252	281,358	37,500	37,500
SUBTOTAL	56,929	281,358	37,500	37,500
HEALTH				
SERVICES & SUPPLIES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	-	-	-	-
CULTURE & RECREATION				
SERVICES & SUPPLIES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	-	-	-	-
WELFARE				
CAPITAL OUTLAY	127,311	1,430,000	4,665,000	4,665,000
SUBTOTAL	127,311	1,430,000	4,665,000	4,665,000
DEBT SERVICE				
PRINCIPAL	-	-	-	-
INTEREST	3,205	-	-	-
SUBTOTAL	3,205	-	-	-
SUBTOTAL EXPENDITURES	1,926,546	4,275,311	18,023,458	18,023,458
OTHER USES:				
CONTINGENCY (Not to exceed 3% total expenditures all functions)				
CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	1,926,546	4,275,311	18,023,458	18,023,458
ENDING FUND BALANCE:	12,838,008	12,699,623	-	-
TOTAL COMMITMENTS AND FUND BALANCE	14,764,554	16,974,934	18,023,458	18,023,458

LYON COUNTY
 (Local Government)
 SCHEDULE B
 CAPITAL IMPROVEMENTS FUND

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
WATER USE FEES	3,504,231	3,750,000	3,800,000	3,800,000
SOURCE WATER USE FEES	72,004	75,000	75,000	75,000
MATERIAL AND SERVICE CHARGES	208,732	209,250	191,500	191,500
PENALTIES	47,136	55,000	55,000	55,000
TOTAL OPERATING REVENUE	3,832,103	4,089,250	4,121,500	4,121,500
OPERATING EXPENSE				
SALARIES & WAGES	995,054	1,099,869	1,205,822	1,241,681
EMPLOYEE BENEFITS	500,395	520,721	585,334	583,573
SERVICES & SUPPLIES	968,902	1,156,450	1,851,296	1,851,296
DEPRECIATION	937,979	1,100,000	1,150,000	1,150,000
TOTAL OPERATING EXPENSES	3,402,330	3,877,040	4,792,452	4,826,550
OPERATING INCOME OR (LOSS)	429,773	212,210	(670,952)	(705,050)
NONOPERATING REVENUES				
RENTAL INCOME	4,293	4,293	4,293	4,293
INVESTMENT INCOME	57,498	80,000	70,000	70,000
GRANT INCOME	5,375	-	-	-
TOTAL NONOPERATING REVENUES	67,166	84,293	74,293	74,293
NONOPERATING EXPENSES				
GRANT EXPENSES	-	-	-	-
INTEREST EXPENSE	-	-	-	-
TOTAL NONOPERATING EXPENSES	-	-	-	-
NET POSITION	496,939	296,503	(596,659)	(630,757)

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 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	3,868,686	4,089,250	4,121,500	4,121,500
PERSONNEL COSTS	(1,394,728)	(1,620,590)	(1,791,156)	(1,825,254)
SERVICES AND SUPPLIES	(970,235)	(1,156,450)	(1,851,296)	(1,851,296)
a. Net cash provided by (or used for) operating activities	1,503,723	1,312,210	479,048	444,950
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
GRANTS	5,375	-	-	-
INTERFUND ADVANCE	-	-	-	-
INTERFUND ADVANCE REPAYMENTS	213,663	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	219,038	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
CAPITAL CONTRIBUTIONS FROM CUST.	103,272	220,000	220,000	220,000
PURCHASE OF PLANT AND EQUIPMENT	(2,830,849)	(2,665,392)	(2,557,000)	(2,557,000)
c. Net cash provided by (or used for) capital and related financing activities	(2,727,577)	(2,445,392)	(2,337,000)	(2,337,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INVESTMENT INCOME	57,498	80,000	70,000	70,000
d. Net cash provided by (or used in) investing activities	57,498	80,000	70,000	70,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(947,318)	(1,053,182)	(1,787,952)	(1,822,050)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	9,071,878	8,124,560	7,071,378	7,071,378
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	8,124,560	7,071,378	5,283,426	5,249,328

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 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
SEWER USE FEES	3,892,459	4,085,000	4,110,000	4,110,000
INSPECTION / ADMINISTRATIVE FEES	79,576	60,000	65,000	65,000
PENALTIES	57,750	60,000	60,000	60,000
TOTAL OPERATING REVENUE	4,029,785	4,205,000	4,235,000	4,235,000
OPERATING EXPENSE				
SALARIES & WAGES	496,305	554,823	642,962	648,059
EMPLOYEE BENEFITS	264,735	278,699	324,353	323,950
SERVICES & SUPPLIES	740,031	963,210	3,164,640	3,164,640
DEPRECIATION/AMORTIZATION	1,157,746	1,250,000	1,300,000	1,300,000
TOTAL OPERATING EXPENSES	2,658,817	3,046,732	5,431,955	5,436,649
OPERATING INCOME OR (LOSS)	1,370,968	1,158,268	(1,196,955)	(1,201,649)
NONOPERATING REVENUES				
RENTAL INCOME	2,631	2,631	2,631	2,631
INVESTMENT INCOME	51,894	80,000	60,000	60,000
GRANT INCOME	-	-	-	-
TOTAL NONOPERATING REVENUES	54,525	82,631	62,631	62,631
NONOPERATING EXPENSES				
INTEREST EXPENSE	430,189	421,051	706,602	706,602
DAYTON SEPTIC PROJECT GRANT EXP.	-	-	-	-
TOTAL NONOPERATING EXPENSES	430,189	421,051	706,602	706,602
NET POSITION	995,304	819,848	(1,840,926)	(1,845,620)

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 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	4,030,234	4,207,631	4,237,631	4,237,631
PERSONNEL COSTS	(490,434)	(833,522)	(967,315)	(972,009)
SERVICES AND SUPPLIES	(905,127)	(963,210)	(3,164,640)	(3,164,640)
a. Net cash provided by (or used for) operating activities	2,634,673	2,410,899	105,676	100,982
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
MISCELLANEOUS INCOME	-	-	-	-
CARSON SUBCONSERVANCY GRANT	-	-	-	-
CDBG - DAYTON SEPTIC GRANT	-	-	-	-
ARMY CORP GRANT	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
CAPITAL CONTRIBUTIONS FROM CUST.	192,320	430,000	200,000	200,000
STATE REVOLVING FUND GRANT	479,225	-	-	-
CDBG GRANTS	-	-	-	-
USDA GRANT	23,477	-	-	-
PROCEEDS FROM BONDS	-	-	15,000,000	20,000,000
INTEREST PAID ON BONDS	(435,751)	(421,051)	(706,602)	(706,602)
PRINCIPAL PAID ON BONDS	(597,107)	(611,708)	(626,256)	(626,256)
PURCHASE OF PLANT AND EQUIPMENT	(3,249,188)	(550,000)	(10,720,000)	(10,720,000)
c. Net cash provided by (or used for) capital and related financing activities	(3,587,024)	(1,152,759)	3,147,142	8,147,142
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INTEREST INCOME	51,894	80,000	60,000	60,000
d. Net cash provided by (or used in) investing activities	51,894	80,000	60,000	60,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(900,457)	1,338,140	3,312,818	8,308,124
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	9,013,402	8,112,945	9,451,085	9,451,085
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	8,112,945	9,451,085	12,763,903	17,759,209

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

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

* - Type
1 - General Obligation Bonds
2 - G.O. Revenue Supported Bonds
3 - G.O. Special Assessment Bonds
4 - Revenue Bonds
5 - Medium-Term Financing

6 - Medium-Term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2019	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/20		(11) (9)+(10) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
DAYTON SEWER										
SRF REVENUE BOND	2	20	9,895,875.28	7/1/2015	7/1/2035	2.38	8,483,982.32	199,402.96	425,342.68	624,745.64
SRF REVENUE BOND	2	20	2,000,000.00	10/14/2014	7/1/2034	2.61	1,700,278.71	43,791.97	90,288.70	134,080.67
USDA REVENUE BOND	4	40	6,920,000.00	2/17/2016	2/17/2056	2.5	6,567,382.41	163,407.33	110,624.67	274,032.00
SRF REVENUE BOND (GO Rev)	11	20	15,000,000.00	TDB	TDB	TBD	-	300,000.00	-	300,000.00
*Sub for Dayton Sewer Fund			18,815,875.28				16,751,643.44	706,602.26	626,256.05	1,332,858.31
TOTAL ALL DEBT SERVICE			18,815,875.28				16,751,643.44	706,602.26	626,256.05	1,332,858.31

SCHEDULE C-1 - INDEBTEDNESS

LYON COUNTY
(Local Government)

Budget Fiscal Year 2019-2020

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				WESTERN NV REG YOUTH FAC.	24	485,517
SUBTOTAL						485,517
SPECIAL REVENUE FUNDS						
WESTERN NV REG YOUTH FACILITY	GENERAL FUND	38	485,517			
SUBTOTAL			485,517			

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			485,517			485,517

LYON COUNTY
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2019-2020

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

Total Number of Existing Contracts: 4

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2019-20	Proposed Expenditure FY 2020-21	Reason or need for contract:
1	Robin Titus	1/15/2015	Autorenewal	\$ 2,400	\$ 2,400	Public Health Officer
2	Mario R Walther	4/4/2019	6/30/2020	\$ 254,000	\$ 254,000	Public Defender
3	Wayne Pederson Esq.	7/1/2017	6/30/2020	\$ 254,000	\$ 254,000	Public Defender
4	Mouritsen Law	7/1/2017	6/30/2020	\$ 254,000	\$ 254,000	Public Defender
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 764,400	\$ 764,400	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVITIZATION CONTRACTS
Budget Year 2019-2020

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 2019-20	Proposed Expenditure FY 2020-21	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	64S Secure Solutions, Inc.	7/18/2013	Autorenewal	Autorenewal	\$ 54,780	\$ 54,780		1.13	\$ 23.41	Building Security
2	Trinity Services Group, Inc.	7/1/2016	6/30/2019	Autorenewal	\$ 300,000	\$ 320,000		1.00	\$ 15.00	Jail Food & Services
3										
4										
5										
6										
7										
8										
9										
10										
11	Total				\$ 354,780	\$ 374,780		\$ 2.13		

Attach additional sheets if necessary.