



**LYON COUNTY BOARD OF COUNTY COMMISSIONERS
WEDNESDAY, APRIL 02, 2025
9:00 AM
LYON COUNTY ADMINISTRATIVE COMPLEX
27 S. MAIN STREET, YERINGTON, NV 89447**

Join Zoom Meeting:

<https://us02web.zoom.us/j/83368686463?pwd=ZlVGaWFOT3pGUjJPWWV0VmZRQ0N5dz09>

Meeting ID: 833 6868 6463 / Passcode: 896135

Mobile: 1-253-215-8782 / 1-346-248-7799

County Commission meetings are open to the public and may be attended in person or via virtual Zoom, if available. Virtual public comment may be given if you are attending the virtual Zoom meeting by raising your hand. This can occur in several ways, including by dialing *9 from your phone to raise your hand and request to speak for public comment. Then to unmute yourself, dial *6.

Written public comments may be mailed to the Lyon County Manager's Office at 27 S. Main Street, Yerington, Nevada 89447, or emailed to countyclerks@lyon-county.org, be sure to type, PUBLIC COMMENT in the subject line. Comments must be received the day prior to the date of the meeting by 4:00 P.M. for the comments to be included in the meeting. Any written public comments received after the aforementioned time will be compiled and added as supplemental materials to the County's website and distributed to the Board of Commissioners within 24 hours after the meeting.

AGENDA

(Action will be taken on all items unless otherwise noted)

(No action will be taken on any item until it is properly agendaized).

To avoid meeting disruptions, please place cell phones and beepers in the silent mode or turn them off during the meeting.

The Board reserves the right to take items in a different order to accomplish business in the most efficient manner. Items may be combined for consideration and items may be pulled or removed from the agenda at anytime.

Restrictions on comments by the general public: Any such restrictions must be reasonable and may restrict the time, place and manner of the comments, but may not restrict comments based upon viewpoint.

BOARD OF COMMISSIONERS CONVENING AS OTHER BOARDS - *Members of the Board of County Commissioners also serve as the Liquor Board, Central Lyon Vector Control District Board, Mason Valley Mosquito Abatement District Board, Walker River Weed Control District Board, Willowcreek General Improvement District Board, the Silver Springs General Improvement District Board, and during this meeting may convene as any of those boards as indicated on this or a separately posted agenda.*

NOTE: THIS MEETING MAY BREAK BETWEEN 11:30 - 1:30 FOR LUNCH

1. Roll Call

2. Pledge of Allegiance

3. Public Participation (no action will be taken on any item until it is properly agendized) - *It is anticipated that public participation will be held at this time, though it may be returned to at any time during the agenda. Citizens wishing to speak during public participation are asked to state their name for the record and will be limited to 3 minutes. The Board will conduct public comment after discussion of each agenda action item, but before the Board takes any action.*

4. For Possible Action: Review and adoption of agenda

REGULAR AGENDA - *(Action will be taken on all items unless otherwise noted)*

5. Comptroller

5.a. For Possible Action: Approve the Lyon County tentative budget for fiscal year 2025-2026.

- [Executive Summary 2025-2026](#)
- [Lyon County Tentative Budget Index 2025-2026](#)
- [Lyon County Tentative Budget Package 2025-2026](#)

RECESS TO RECONVENE AS MASON VALLEY MOSQUITO ABATEMENT DISTRICT BOARD

6. Public Participation (no action will be taken on any item until it is properly agendized) - *It is anticipated that public participation will be held at this time, though it may be returned to at any time during the agenda. Citizens wishing to speak during public participation are asked to state their name for the record and will be limited to 3 minutes. The Board will conduct public comment after discussion of each agenda action item, but before the Board takes any action.*

7. Tentative Budget for Fiscal Year 2025-2026

7.a. For Possible Action: Approve the Mason Valley Mosquito Abatement District tentative budget for fiscal year 2025-2026.

- [Mason Valley Mosquito Control District Tentative Budget](#)

8. Public Participation (no action will be taken on any item until it is properly agendized) - *It is anticipated that public participation will be held at this time, though it may be returned to at any time during the agenda. Citizens wishing to speak during public participation are asked to state their name for the*

record and will be limited to 3 minutes. The Board will conduct public comment after discussion of each agenda action item, but before the Board takes any action.

ADJOURN TO RECONVENE AS CENTRAL LYON COUNTY VECTOR CONTROL DISTRICT BOARD

9. Public Participation (no action will be taken on any item until it is properly agendized) - *It is anticipated that public participation will be held at this time, though it may be returned to at any time during the agenda. Citizens wishing to speak during public participation are asked to state their name for the record and will be limited to 3 minutes. The Board will conduct public comment after discussion of each agenda action item, but before the Board takes any action.*

10. Tentative Budget for Fiscal Year 2025-2026

10.a. For Possible Action: Approve the Central Lyon County Vector Control District tentative budget for fiscal year 2025-2026.

- [Central Lyon County Vector Control District Tentative Budget](#)

11. Public Participation (no action will be taken on any item until it is properly agendized) - *It is anticipated that public participation will be held at this time, though it may be returned to at any time during the agenda. Citizens wishing to speak during public participation are asked to state their name for the record and will be limited to 3 minutes. The Board will conduct public comment after discussion of each agenda action item, but before the Board takes any action.*

ADJOURN TO RECONVENE AS WALKER RIVER WEED CONTROL DISTRICT BOARD

12. Public Participation (no action will be taken on any item until it is properly agendized) - *It is anticipated that public participation will be held at this time, though it may be returned to at any time during the agenda. Citizens wishing to speak during public participation are asked to state their name for the record and will be limited to 3 minutes. The Board will conduct public comment after discussion of each agenda action item, but before the Board takes any action.*

13. Tentative Budget for Fiscal Year 2025-2026

13.a. For Possible Action: Approve the Walker River Weed Control District tentative budget for fiscal year 2025-2026.

- [Walker River Weed Control District Tentative Budget](#)

14. Public Participation (no action will be taken on any item until it is properly agendized) - *It is anticipated that public participation will be held at this time, though it may be returned to at any time during the agenda. Citizens wishing to speak during public participation are asked to state their name for the record and will be limited to 3 minutes. The Board will conduct public comment after discussion of each agenda action item, but before the Board takes any action.*

ADJOURN TO RECONVENE AS SILVER SPRINGS GENERAL IMPROVEMENT DISTRICT BOARD

15. Public Participation (no action will be taken on any item until it is properly agendized) - *It is anticipated that public participation will be held at this time, though it may be returned to at any time during the agenda. Citizens wishing to speak during public participation are asked to state their name*

for the record and will be limited to 3 minutes. The Board will conduct public comment after discussion of each agenda action item, but before the Board takes any action.

16. Tentative Budget for Fiscal Year 2025-2026

16.a. For Possible Action: Approve the Silver Springs General Improvement District tentative budget for fiscal year 2025-2026.

- [Silver Springs General Improvement District Tentative Budget](#)

17. Public Participation (no action will be taken on any item until it is properly agendized) - *It is anticipated that public participation will be held at this time, though it may be returned to at any time during the agenda. Citizens wishing to speak during public participation are asked to state their name for the record and will be limited to 3 minutes. The Board will conduct public comment after discussion of each agenda action item, but before the Board takes any action.*

ADJOURN TO RECONVENE AS WILLOWCREEK GENERAL IMPROVEMENT DISTRICT BOARD

18. Public Participation (no action will be taken on any item until it is properly agendized) - *It is anticipated that public participation will be held at this time, though it may be returned to at any time during the agenda. Citizens wishing to speak during public participation are asked to state their name for the record and will be limited to 3 minutes. The Board will conduct public comment after discussion of each agenda action item, but before the Board takes any action.*

19. Tentative Budget for Fiscal Year 2025-2026

19.a. For Possible Action: Approve the Willowcreek General Improvement District tentative budget for fiscal year 2025-2026.

- [Willowcreek General Improvement District Tentative Budget](#)

20. Public Participation (no action will be taken on any item until it is properly agendized) - *It is anticipated that public participation will be held at this time, though it may be returned to at any time during the agenda. Citizens wishing to speak during public participation are asked to state their name for the record and will be limited to 3 minutes. The Board will conduct public comment after discussion of each agenda action item, but before the Board takes any action.*

ADJOURN TO RECONVENE AS THE LYON COUNTY BOARD OF COMMISSIONERS

21. Commissioner Comments

22. Public Participation (no action will be taken on any item until it is properly agendized) - *It is anticipated that public participation will be held at this time, though it may be returned to at any time during the agenda. Citizens wishing to speak during public participation are asked to state their name for the record and will be limited to 3 minutes. The Board will conduct public comment after discussion of each agenda action item, but before the Board takes any action.*

23. Closed Session pursuant to NRS 241.015(3)(b)(2) - *To receive information from the District Attorney or counsel regarding potential or existing litigation involving a matter over which the Board has supervision, control, jurisdiction or advisory power, and to deliberate toward a decision on the matter, and pursuant to NRS 288.220, to receive a report on the status of ongoing labor negotiations; and direct staff accordingly.*

24. Adjourn

Pursuant to NRS 241.020, the agenda has been posted at the following locations: Lyon County Administrative Complex (27 S. Main Street, Yerington, NV), the Lyon County Website: <https://www.lyon-county.org>, and the State Website: <https://notice.nv.gov>. Supporting documentation for the items on the agenda is available to members of the public at the County Manager's Office (27 S. Main Street, Yerington, NV), by phone (775)463-6531, or by email requests to countyclerks@lyon-county.org.

Lyon County recognizes the needs and civil rights of all persons regardless of age, race, color, religion, sex, handicap, family status, or national origin. In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternate means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible agency or USDA's TARGET Center at (202) 720-2600 (voice and T) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

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T.D.D. services available through 463-2301 or 463-6620 or 911 (emergency services) notice to persons with disabilities: members of the public who are disabled and require special assistance or accommodations at the meeting are requested to notify the Commissioners'/Manager's office in writing at 27 S. Main Street, Yerington, NV 89447, or by calling (775) 463-6531 at least 24 hours in advance

Lyon County is an equal opportunity provider.

**Agenda and Backup Material is
Available at www.lyon-county.org**

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: April 2, 2025

Agenda Item Number:

5.a

Subject:

For Possible Action: Approve the Lyon County tentative budget for fiscal year 2025-2026.

Summary:

Financial Department Comments:

Approved As To Legal Form:

County Manager Comments:

Recommendation:

ATTACHMENTS

- [Executive Summary 2025-2026](#)
- [Lyon County Tentative Budget Index 2025-2026](#)
- [Lyon County Tentative Budget Package 2025-2026](#)



LYON COUNTY COMPTROLLER

RISK MANAGEMENT/SAFETY

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

JOSHUA D. FOLI
Comptroller

EXECUTIVE SUMMARY FOR THE BUDGET PACKAGE TO BE CONSIDERED ON APRIL 2, 2025

The County Manager and the Comptroller met with the various departments and prepared a recommended budget for the Board of Commissioner's consideration. The budget still needs to be balanced as it includes a General Fund budget deficit of approximately \$1,900,000.

General Fund

Total revenues for the General Fund are projected to increase 2.3% compared to the current year original budget.

- Consolidated taxes are projected to increase 0.3% and represent 42.3% of the General Fund revenue.
- Property taxes in the General Fund are projected to increase 7.3% and represent 34.7% of the General Fund revenue.

Expenditures, excluding capital outlay, in the General Fund are budgeted to increase 7.1%.

- Salaries and wages are budgeted to increase by 6.2%.
 - Includes a salary table increase of 3% for the Lyon County Employees Association, confidential, and management employees.
 - Includes a merit or longevity increase of 2.5% for all employees.
- Benefits are budgeted to increase by 12.7%.
 - Includes PERS increases of 3.25% for the Lyon County Employees Association, confidential, and management employees, and an 8.75% increase for Sworn employees.
 - Includes a health insurance increase of 5%.
 - Includes a workers' compensation increase of 5%.
- Services and Supplies are budgeted to increase by 5.1%.

The ending fund balance for the General Fund is projected to be 9.0% of expenditures (not including capital outlay), which is lower the Board's recommended policy of 16.67%.

County-Wide

- Position changes (net increase of 2 FTE overall):
 - Two Instrument Controls Tech positions were added – Lyon County Utilities;

There are a few significant capital requests included in the budget:

General Fund

- Replace pavement at Dayton Juvenile Probation building - \$55,000.
- 3 Replacement trucks for Facilities - \$207,000.
- Replacement of County phone system for IT - \$140,000.
- Replacement of 2 Storage Attached Network (SAN) devices for IT - \$160,000.
- One IT truck replacement - \$57,000.
- Two replacement vehicles for the District Attorney's Office - \$60,000.
- Three replacement vehicles for the Sheriff's Office - \$240,000.

Vehicle Acquisition Fund

- Four replacement vehicles for the Sheriff's Office - \$280,000.

Road Improvement Fund

- One replacement loader - \$265,000.
- One truck with dump/plow/sander - \$130,000.

Medical Indigent Fund

- A portion of the funding towards a Dayton Government Center - \$3,500,000.

Senior Services Fund

- Two replacement vehicles for Human Services (match for grants) - \$21,463.

Capital Improvements Fund

- Justice Complex improvements - \$3,878,309.
- Fernley Justice Court Expansion (federal grant funding) - \$5,260,000.
- Dayton Government Complex (multiple year project) - \$25,319,883.

Lyon County Utilities

- Grosh/Rose Peak water main replacement, Phase I - \$2,230,700.
- Upper Booster Water Tank Generator - \$231,386.
- HWY 50 at Dayton Valley Road gravity line replacement - \$4,836,000
- Rolling A Sewer Plant expansion (multiple year project) - \$4,000,000
- Rolling A Sewer Plant rehabilitation - \$4,668,600.
- New and replacement vehicles - \$250,000.

Sincerely,

Josh Foli
Lyon County Comptroller

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LYON COUNTY
REVENUE COMPARISONS - GENERAL FUND

Fiscal Year	Ad Valorem Tax	Percentage Change in Ad Valorem	General Fund Tax Rate	Percentage Change in Tax Rate		Consolidated Tax	Percentage Change in Consolidated Tax
1999-2000	\$ 2,643,947		42.98			\$ 8,048,890	
2000-2001	\$ 2,912,009	10.14%	43.33	0.81%	a	\$ 8,782,200	9.11%
2001-2002	\$ 3,264,626	12.11%	45.89	5.91%	a	\$ 9,403,517	7.07%
2002-2003	\$ 3,447,233	5.59%	51.20	11.57%	a	\$ 10,084,358	7.24%
2003-2004	\$ 4,700,898	36.37%	64.08	25.16%	b	\$ 10,374,877	2.88%
2004-2005	\$ 5,926,188	26.07%	66.02	3.03%	a	\$ 11,671,116	12.49%
2005-2006	\$ 7,146,971	20.60%	66.02	0.00%		\$ 14,562,916	24.78%
2006-2007	\$ 8,326,599	16.51%	66.67	0.98%	b	\$ 15,553,316	6.80%
2007-2008	\$ 9,110,126	9.41%	67.67	1.50%	b	\$ 16,165,066	3.93%
2008-2009	\$ 9,854,331	8.17%	67.89	0.33%	b	\$ 15,858,014	-1.90%
2009-2010	\$ 10,127,969	2.78%	68.14	0.37%	b	\$ 14,776,985	-6.82%
2010-2011	\$ 8,852,973	-12.59%	68.14	0.00%		\$ 13,157,132	-10.96%
2011-2012	\$ 8,712,300	-1.59%	68.44	0.44%	b	\$ 12,231,335	-7.04%
2012-2013	\$ 8,010,320	-8.06%	68.44	0.00%	b	\$ 12,696,589	3.80%
2013-2014	\$ 8,271,684	3.26%	74.87	9.40%	a	\$ 12,615,485	-0.64%
2014-2015	\$ 8,775,049	6.09%	74.87	0.00%		\$ 13,722,421	8.77%
2015-2016	\$ 8,812,708	0.43%	74.87	0.00%		\$ 14,213,210	3.58%
2016-2017	\$ 9,397,168	6.63%	76.87	2.67%	b	\$ 14,778,081	3.97%
2017-2018	\$ 9,732,601	3.57%	76.87	0.00%		\$ 15,677,292	6.08%
2018-2019	\$ 10,155,214	4.34%	76.87	0.00%		\$ 16,158,935	3.07%
2019-2020	\$ 10,743,541	5.79%	76.87	0.00%		\$ 16,950,000	4.90%
2020-2021	\$ 12,304,702	14.53%	76.87	0.00%		\$ 17,929,129	5.78%
2021-2022	\$ 13,152,137	6.89%	76.67	-0.26%		\$ 18,765,393	4.66%
2022-2023	\$ 13,065,136	-0.66%	72.37	-5.61%	c	\$ 21,094,514	12.41%
2023-2024	\$ 14,224,401	8.87%	72.37	0.00%		\$ 21,848,410	3.57%
2024-2025	\$ 17,028,480	19.71%	75.37	4.15%	b	\$ 21,700,000	-0.68%
2025-2026	\$ 18,264,270	7.26%	75.37	0.00%		\$ 21,767,467	0.31%

a - There were tax rate increases in these years.

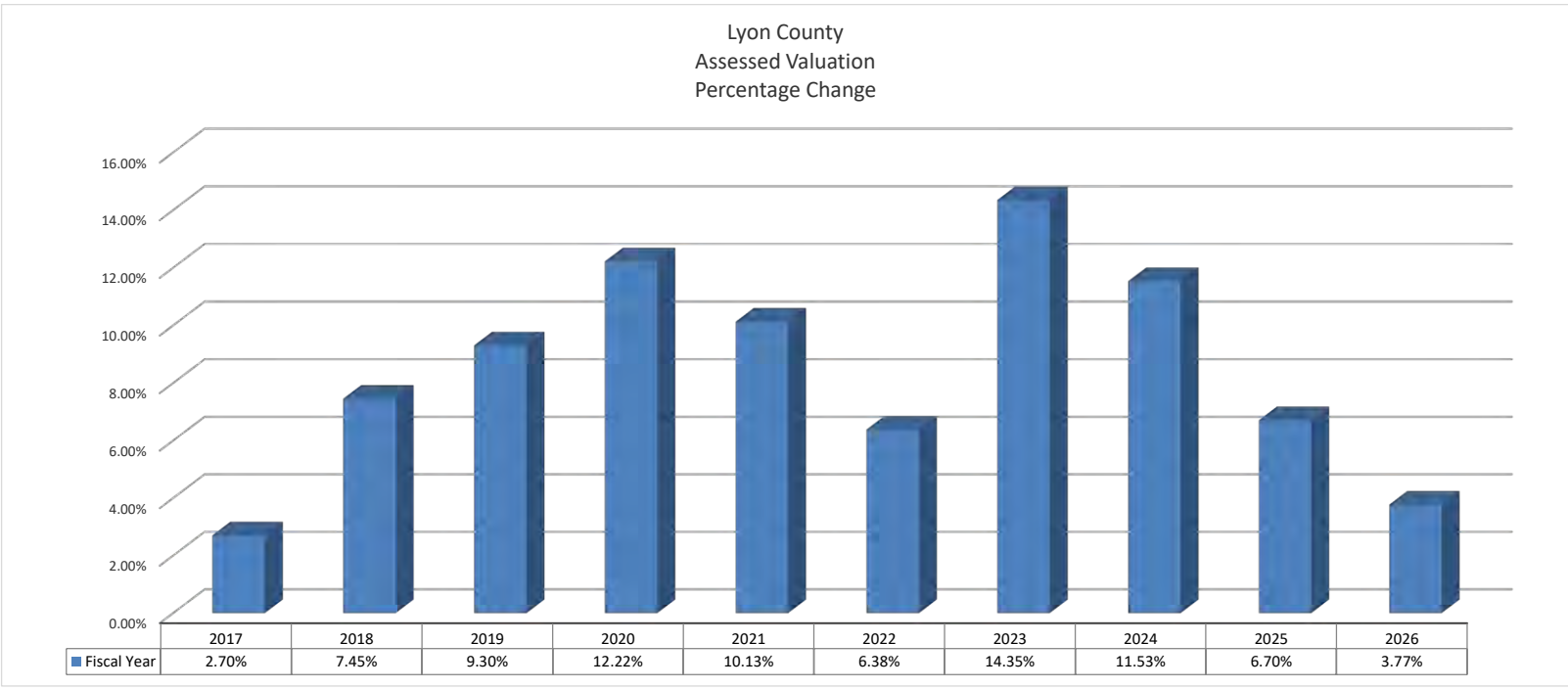
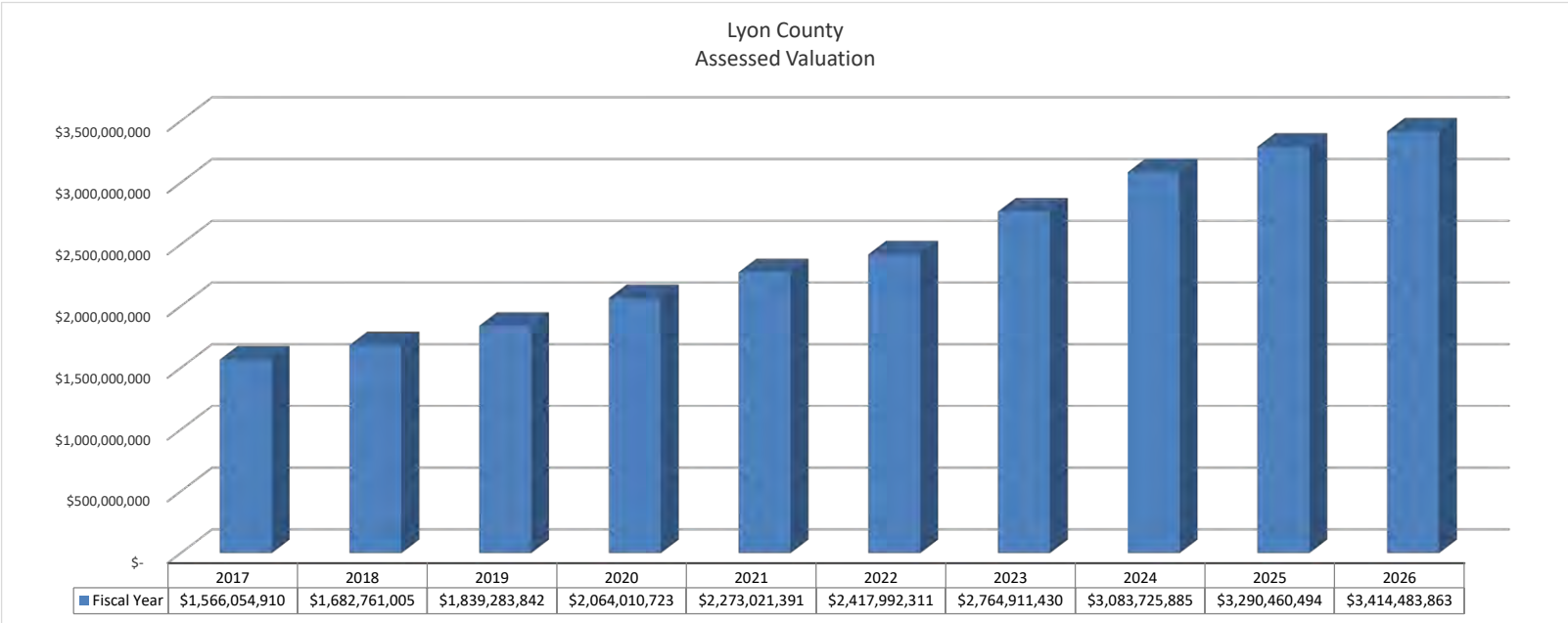
b - Tax rate was moved into the General Fund from other funds.

c - Tax rate was moved out of the General Fund into another fund.

Note: Fiscal year 2023-2024 and before are actual amounts. 2024-2025 is an estimate based on current collection levels. 2025-2026 is based on projections.

Lyon County
Tax Rate Comparisons

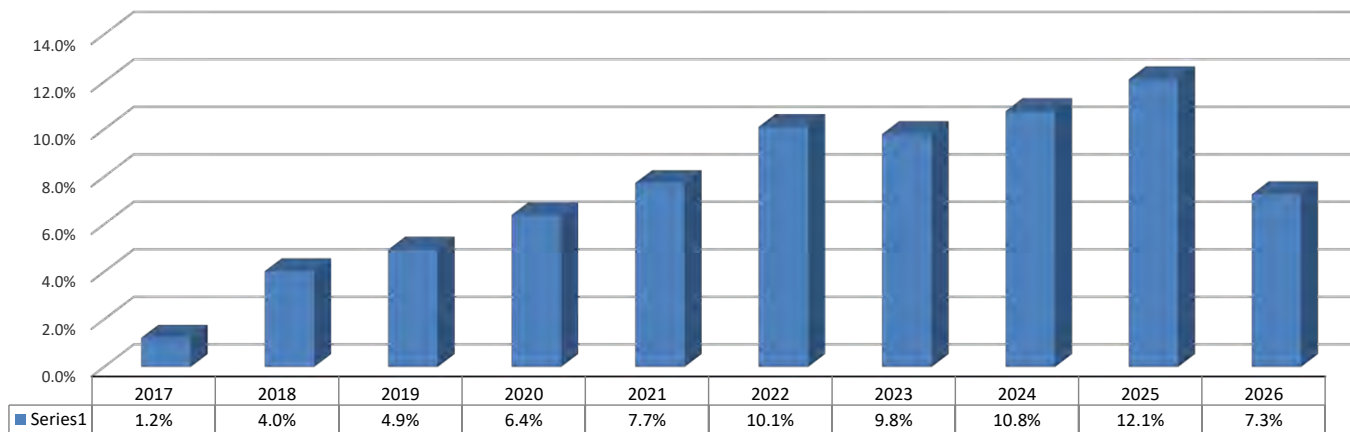
	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Assessed Valuation	1,566,054,910	1,682,761,005	1,839,283,842	2,064,010,723	2,273,021,391	2,417,992,311	2,764,911,430	3,083,725,885	3,290,460,494	3,414,483,863
Tax Rates										
General Fund										
General Purpose	0.7597	0.7597	0.7597	0.7687	0.7687	0.7667	0.7237	0.7237	0.7537	0.7537
China Springs Rate	0.0090	0.0090	0.0090	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Total General Fund	0.7687	0.7687	0.7687	0.7687	0.7687	0.7667	0.7237	0.7237	0.7537	0.7537
Co-op Extension Fund	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100
Indigent Fund	0.0280	0.0280	0.0280	0.0280	0.0280	0.0300	0.0300	0.0300	0.0300	0.0300
Medical Indigent Fund	0.1220	0.1220	0.1220	0.1220	0.1220	0.1220	0.1050	0.1050	0.0750	0.0750
Senior Services Fund	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0600	0.0600	0.0600	0.0600
Total County Tax Rate	0.9287	0.9287	0.9287	0.9287	0.9287	0.9287	0.9287	0.9287	0.9287	0.9287



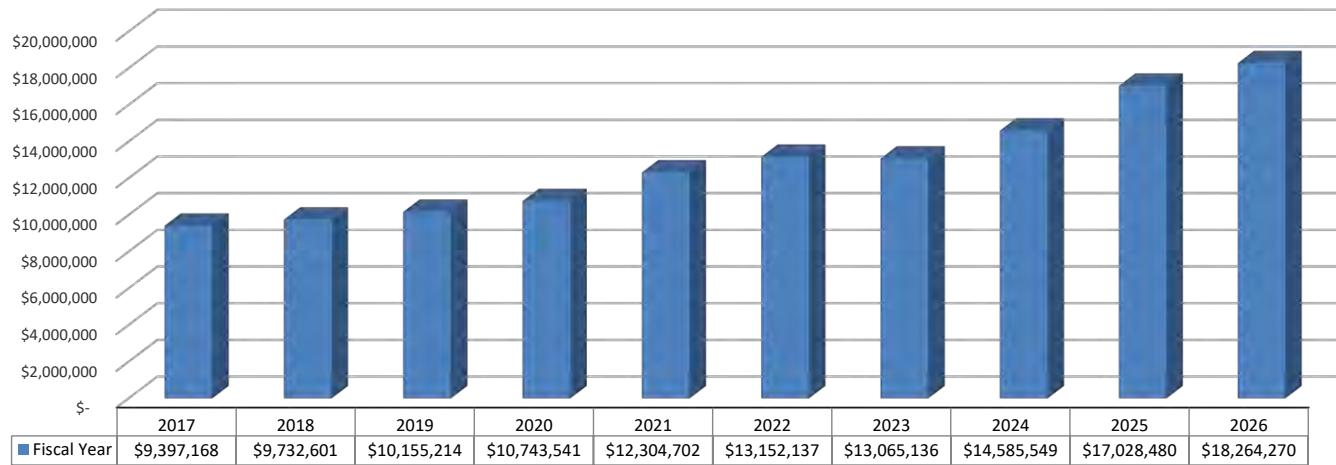
Lyon County
All Governmental Funds
Budgeted Property Tax Revenue



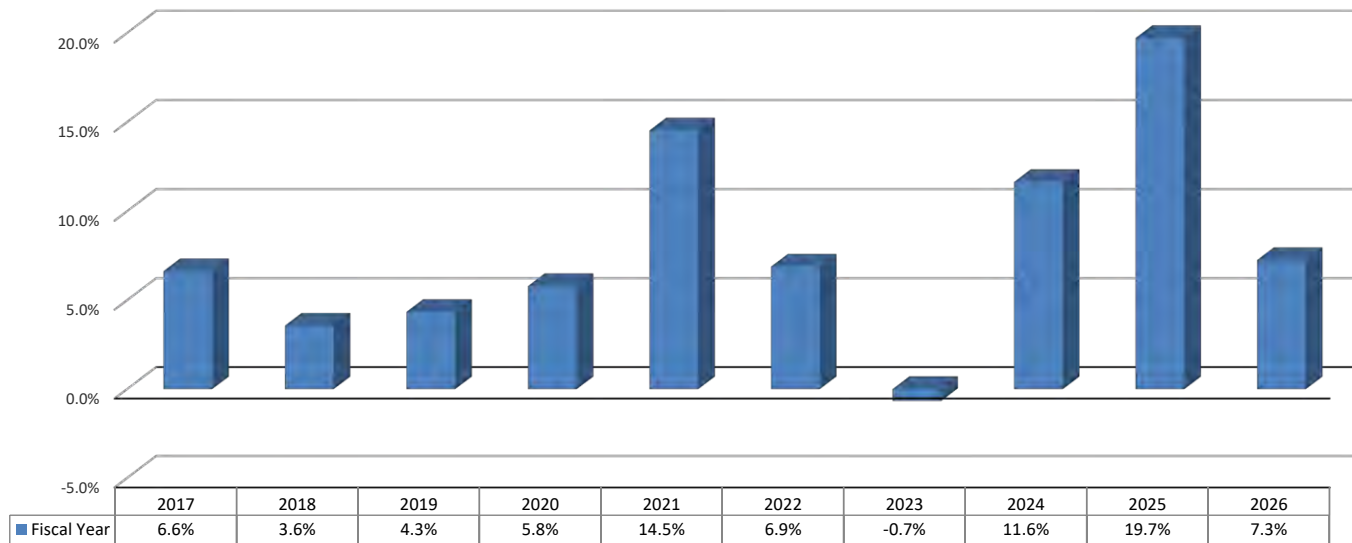
Lyon County - All Governmental Funds
Budgeted Property Tax Revenue
Percentage Change

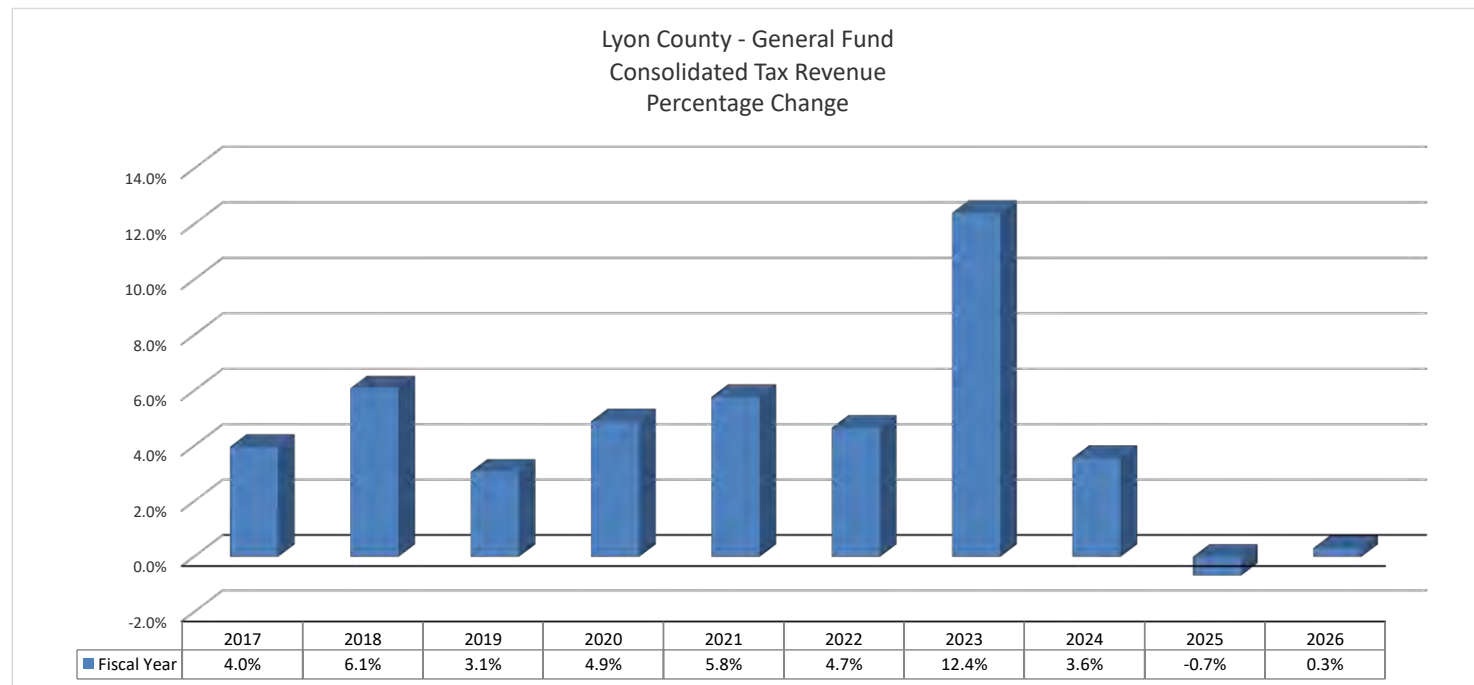
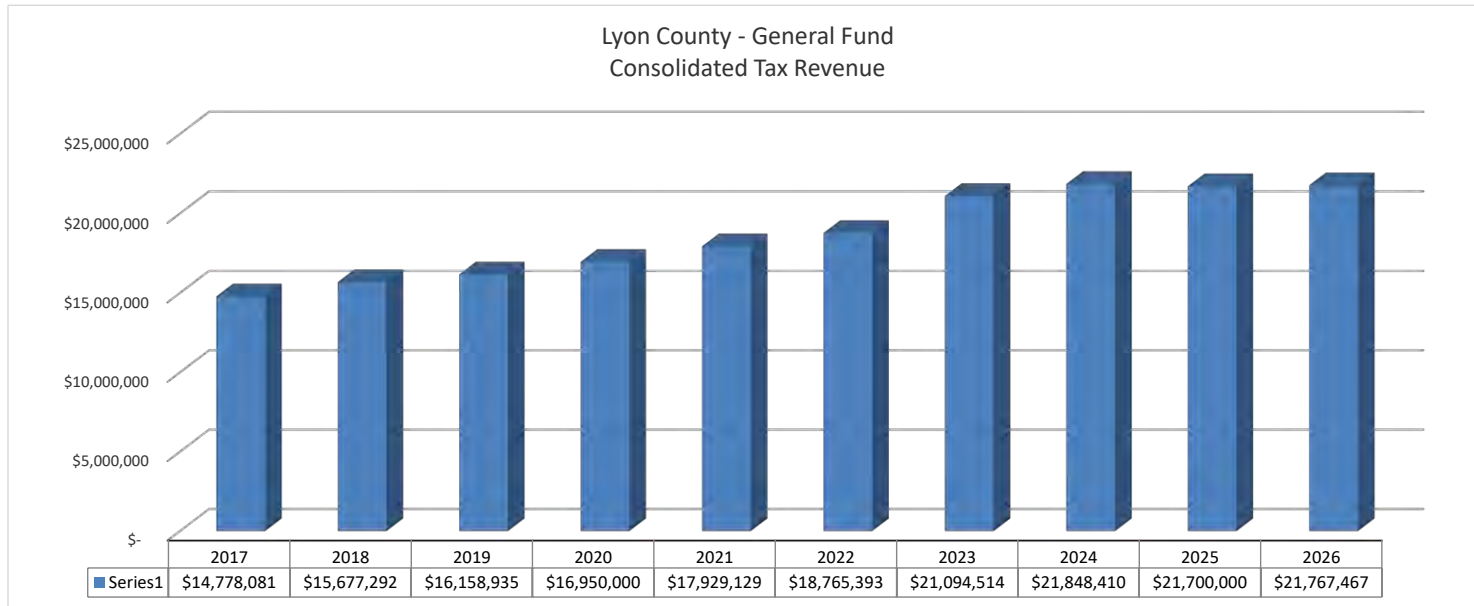


Lyon County
General Fund
Property Tax Revenue

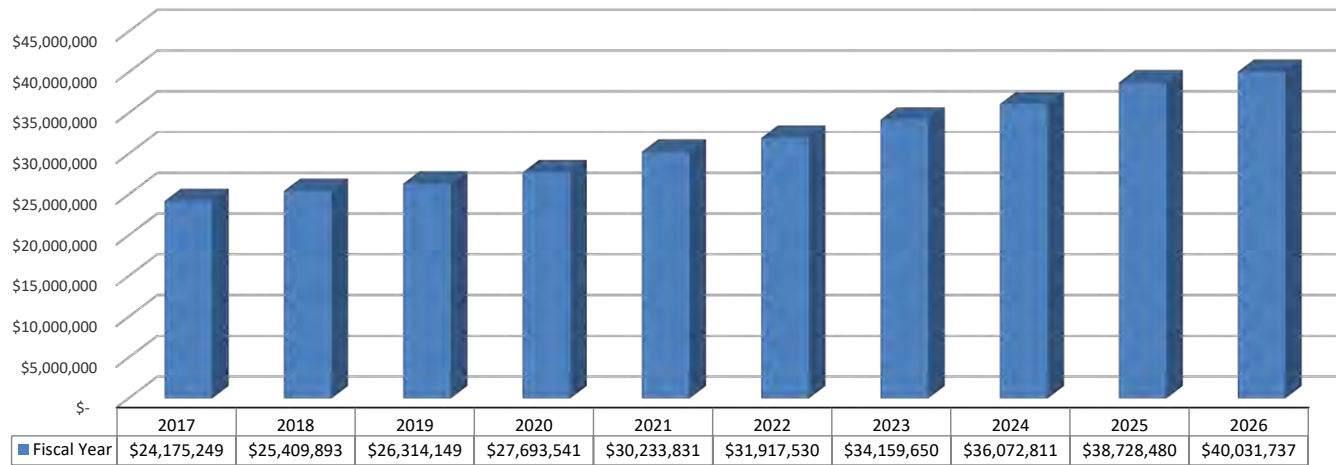


Lyon County
General Fund Property Tax Revenue
Percentage Change

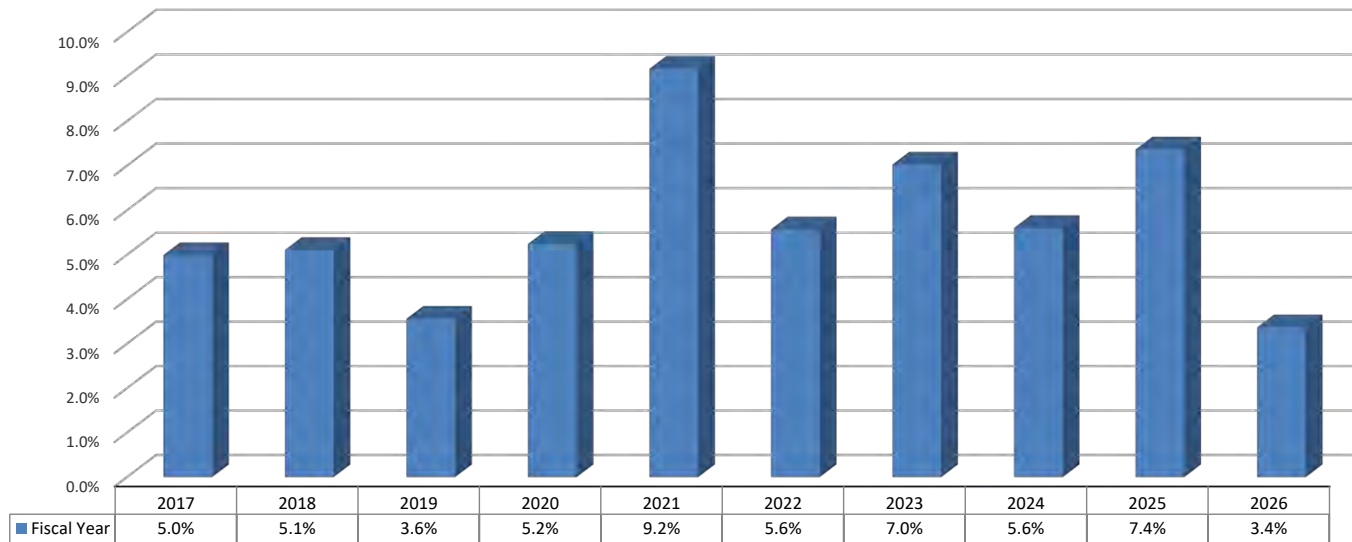




Lyon County
General Fund
Combined Consolidated and Property Tax Revenue



Lyon County
General Fund - Combined Consolidated and Property Tax Revenue
Percentage Change



Governmental Fund Capital Outlay Requests
Fiscal Year 2025-2026

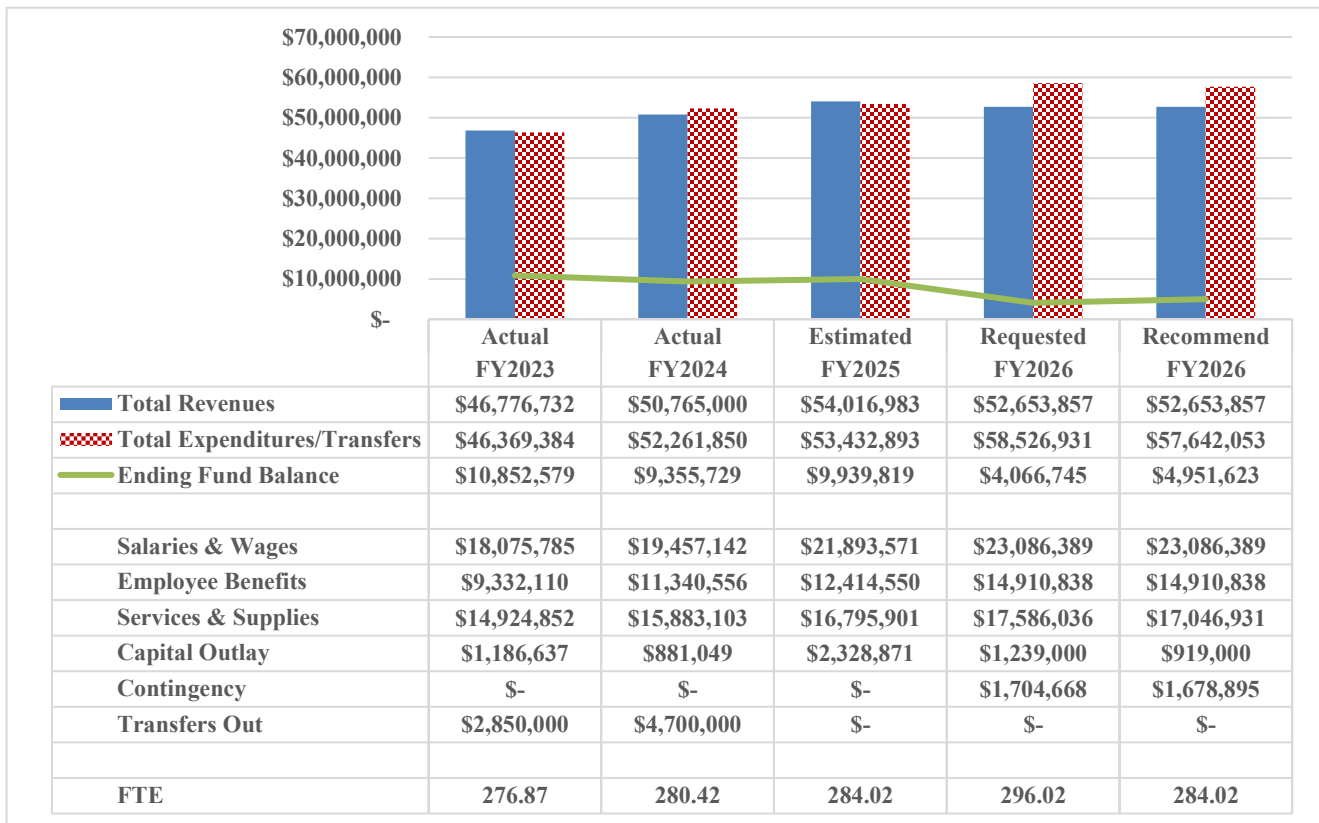
Recommended Capital Outlay by Fund

	Total Requests	General Fund	Park Constr. Tax Fund	Vehicle Acquisition Fund	Justice Court Special Assess.	Road Improvement Fund	Human Services Funds	Capital Improvements Fund
Facilities								
Replace Pavement at Dayton Juvenile Probation	55,000	55,000						
1 Replacement Truck for Custodian	57,000	57,000						
2 Replacement Trucks for Facilities Crew	150,000	150,000						
Information Technology								
1 Replacement Phone System	140,000	140,000						
2 Replacement Storage Attached Network (SAN)	160,000	160,000						
1 Replacement Truck	57,000	57,000						
District Attorney								
2 Replacement Vehicles	60,000	60,000						
Court Services								
1 New Vehicle	35,000							
(Not Recommended for Funding)								
Sheriff								
3 Replacement Vehicles	240,000	240,000						
4 Replacement Vehicles	280,000			280,000				
Fairgrounds								
Ceiling grid & lighting for Voshall Hall	50,000							
(Not Recommended for Funding)								
Bathroom, Kitchen & Septic Tank Addition	200,000							
(Not Recommended for Funding)								
Traffic control K-rail	35,000							
(Not Recommended for Funding)								
Park & Recreation								
Park Construction Tax	1,575,329		1,575,329					
Special Assessments								
Court Facility Assessments	858,463				858,463			
Roads								
1 Replacement Loader	265,000					265,000		
1 Replacement Truck with Dump/Plow/Sander	130,000					130,000		
Human/Senior Services								
2 Replacement Vehicles (Grant Match)	21,463						21,463	
General County Requests								
Other (reserves including \$2,775,000 of PILT expected in June 2026)	2,775,000							2,775,000
Dayton Government Complex	28,819,883						3,500,000	25,319,883
Fernley Justice Court Expansion (ARPA Grant)	5,260,000							5,260,000
Public Safety Complex (From Sales Tax)								
Justice Complex Remodel Costs	3,878,309							3,878,309
Subtotal	45,102,447							
Less: Not Funded	(320,000)							
TOTAL	44,782,447	919,000	1,575,329	280,000	858,463	395,000	3,521,463	37,233,192

Lyon County
Requested Additional Staffing / Position Changes
Fiscal Year 2025-2026

Requested					Recommended	
Increase in FTE	Position	Department	Cost Per Position	Total Cost	FTE	Total Cost
-	Upgrade Office Assistant to Administrative Assistant	Clerk-Treasurer	\$ 13,531	\$ 13,531		
1.0	Office Assistant	District Attorney	\$ 81,389	\$ 81,389		
2.0	Deputy District Attorney	District Attorney	\$ 164,171	\$ 328,342		
-	Pretrial Services Supervisor upgraded to Program Manager	Court Services	\$ 18,485	\$ -		
1.0	Office Assistant	Court Services	\$ 81,389	\$ 81,389		
1.0	Pre-Trial Services Officer	Court Services	\$ 102,376	\$ 102,376		
1.0	Justice Court Clerk I	Fernley Justice Court	\$ 86,973	\$ 86,973		
-	Upgrade Bailiff to Bailiff/Chief Alternative Sentencing Officer	Fernley Justice Court	\$ 6,645	\$ -		
6.0	Deputy (including vehicle)	Sheriff	\$ 217,995	\$ 1,307,970		
-	Control Operator Operator upgraded to Control Room Supervisor	Jail	\$ 5,155	\$ -		
-	Library Technician upgraded to Library Manager - Yerington	Library	\$ 4,879	\$ 4,879		
2.0	Instrument Controls Tech I	Dayton Water/Sewer	\$ 95,828	\$ 191,656	2.0	191,656
14.00				\$ 2,198,505	2.00	\$ 191,656

GENERAL FUND
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

The recommended budget is built with a 3% salary table increase for all employees except for the Lyon County Sheriffs Employee Association, which is budgeted for no salary table increase due to existing collective bargaining negotiations.

The recommended budget also includes a 2.5% merit/longevity increase for all employees.

There are no new positions recommended in the General Fund for the upcoming fiscal year.

Percentage changes are as follows when comparing the recommended budget vs the prior year beginning budget:

Total Revenues -	2.3%
Salaries -	6.2%
Employee Benefits -	12.7%
Services & Supplies -	5.1%
Capital Outlay -	-12.9%
Total Expenditures	7.1%

Ending fund balance is 9.0% of expenditures (excluding capital outlay), which is below the recommended 16.7%

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
000 General												
3a - Taxes												
100	30000		Real Property Taxes	11,074,098.75	12,320,882.66	17,028,481.00	14,087,262.12	17,028,481.00	18,264,270.00	18,264,270.00	0.00	0.00
100	30030		Deferred Ag Taxes	841.97	21,606.05	0.00	1,706.04	0.00	0.00	0.00	0.00	0.00
100	30040		Trust Reconveyances	29,316.82	27,267.12	0.00	3,031.49	0.00	0.00	0.00	0.00	0.00
100	30110		Geothermal Proceeds	17,874.45	9,955.11	0.00	5,153.73	0.00	0.00	0.00	0.00	0.00
100	30200		Unsecured Property Taxes	1,155,196.68	1,012,391.57	0.00	1,168,558.12	0.00	0.00	0.00	0.00	0.00
100	30210		Prior Year Unsecured Taxes	1,593.70	2,231.00	0.00	1,056.45	0.00	0.00	0.00	0.00	0.00
100	30220		Other Years Unsecured Taxes	201.91	-84.30	0.00	-57.99	0.00	0.00	0.00	0.00	0.00
100	30230		Private Car Lines	1,323.94	1,355.26	0.00	0.19	0.00	0.00	0.00	0.00	0.00
100	30240		Prpty Tax Over/Short	10.17	0.00	0.00	-532.94	0.00	0.00	0.00	0.00	0.00
100	30300		Centrally Assessed Taxes	784,678.01	828,796.37	0.00	361,131.63	0.00	0.00	0.00	0.00	0.00
Subtotal Taxes				13,065,136.40	14,224,400.84	17,028,481.00	15,627,308.84	17,028,481.00	18,264,270.00	18,264,270.00	0.00	0.00
3c - Licenses												
100	31000		Business License	322,649.43	333,190.36	335,000.00	335,876.50	340,000.00	340,000.00	340,000.00	0.00	0.00
100	31050		Liquor License	88,479.17	84,475.01	90,000.00	80,355.22	90,000.00	90,000.00	90,000.00	0.00	0.00
100	31060		Marijuana Fees	103,858.01	111,775.97	120,000.00	85,759.93	120,000.00	120,000.00	120,000.00	0.00	0.00
100	31070		Local Gaming License	177,770.00	186,432.50	180,000.00	169,290.00	185,000.00	185,000.00	185,000.00	0.00	0.00
100	31200		Franchise Fees	623,719.85	654,742.95	650,000.00	244,486.16	550,000.00	550,000.00	550,000.00	0.00	0.00
100	31260		Utility License Fees	3,437,731.40	2,925,668.42	2,500,000.00	1,336,954.48	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.00
100	31550		Animal Licenses	4,750.00	4,879.00	5,000.00	5,325.00	7,000.00	7,000.00	7,000.00	0.00	0.00
100	31600		Building Permits	905,637.55	1,114,579.06	1,000,000.00	819,530.19	900,000.00	900,000.00	900,000.00	0.00	0.00
100	31620		Mobile Home Trip Permits	15.00	7.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	31630		Electric, Septic & Gas Permits	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	31640		Miscellaneous Building Fees	26,853.65	43,832.12	50,000.00	20,558.28	26,000.00	26,000.00	26,000.00	0.00	0.00
100	31700		Prostitution Work Permits	17,760.00	18,960.00	18,000.00	14,080.00	21,000.00	21,000.00	21,000.00	0.00	0.00
Subtotal Licenses				5,709,304.06	5,478,542.89	4,948,000.00	3,112,215.76	5,239,000.00	5,239,000.00	5,239,000.00	0.00	0.00
3e - Intergovernmental												
100	32020		Secure Rural Schools	100,826.83	109,840.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	32200	13080	Bulletproof Vest	0.00	27,359.37	510.00	2,422.57	7,523.00	0.00	0.00	0.00	0.00
100	32210	13000	Sheriff SCAAP	4,080.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	32235	13006	OCJA CESF	0.00	29,950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	32255	13055	Title II Formula	0.00	0.00	62,368.00	90,000.00	62,368.00	0.00	0.00	0.00	0.00

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
000 General												
3e - Intergovernmental												
100	32259	12205	BIA Detention Beds	177,840.00	166,500.00	166,500.00	13,875.00	13,875.00	0.00	0.00	0.00	0.00
100	32265	13240	School Resource Officer	0.00	338,175.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	32305	11135	HAVA ELECTION SECURITY	10,262.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10000226	32320		Narcotic Seizure Federal	0.00	2,716.40	15,000.00	0.00	0.00	15,000.00	15,000.00	0.00	0.00
100	32440	80004	ARPA Grant	720,851.00	532,972.75	1,387,186.00	1,387,185.86	1,387,186.00	0.00	0.00	0.00	0.00
100	32500	13100	OTS Seat Belt	6,028.82	13,648.72	0.00	3,185.33	3,185.00	0.00	0.00	0.00	0.00
100	32510	13110	OTS Join Forces Speed	7,659.86	14,491.38	2,267.00	2,266.73	2,267.00	0.00	0.00	0.00	0.00
100	32520	13120	OTS Join Forces Imprd	11,093.29	16,906.94	6,682.00	11,017.70	11,018.00	0.00	0.00	0.00	0.00
100	32590	13170	JAG Equipment Grant	0.00	59,504.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	32595	13175	JAG Equipment Grant	0.00	17,258.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	32600	18002	LSTA Library	1,310.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	32600	18003	LSTA Library	7,666.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	32810	12000	Child Support	287,668.92	317,605.50	334,500.00	192,061.35	334,500.00	349,020.00	349,020.00	0.00	0.00
100	32830	12010	Child Support Incentives	12,730.22	11,977.46	16,431.00	9,823.39	17,803.00	0.00	0.00	0.00	0.00
100	32835		Court Master	13,710.66	21,156.42	19,500.00	15,760.73	22,000.00	22,000.00	22,000.00	0.00	0.00
100	32975	13915	Emergency Performance Grant	0.00	0.00	0.00	0.00	11,688.00	0.00	0.00	0.00	0.00
100	32980	13910	Homeland Security	0.00	0.00	0.00	0.00	4,953.00	0.00	0.00	0.00	0.00
100	33000		Consolidated Taxes	21,094,513.68	21,848,410.24	22,595,973.00	12,045,193.62	21,700,000.00	21,767,467.00	21,767,467.00	0.00	0.00
100	33100		State Gaming Tax	113,848.62	120,918.02	120,000.00	117,958.43	120,000.00	120,000.00	120,000.00	0.00	0.00
100	33300		Animal Control Plates	1,258.32	1,338.30	1,300.00	791.65	1,300.00	1,300.00	1,300.00	0.00	0.00
100	33400	12100	AOC Grant	23,940.06	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
100	33400	12105	AOC Grant	0.00	0.00	10,000.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00
100	33404		Indigent Defense Grant	672,260.95	927,173.84	990,000.00	177,413.28	1,150,000.00	1,185,000.00	1,185,000.00	0.00	0.00
100	33410	12200	Foster Room & Board	63,061.67	52,884.62	22,926.00	22,926.22	33,816.00	0.00	0.00	0.00	0.00
100	33510	13700	LEPC Train & Equip	0.00	27,140.14	29,519.00	46,105.94	61,612.00	0.00	0.00	0.00	0.00
100	33545	13220	Mental Health Transports	537.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	33555	11125	AB518 - Weekend Stipends	0.00	137,950.00	140,950.00	140,400.00	140,950.00	140,950.00	140,950.00	0.00	0.00
100	33560	11130	Voting Machine Grant	24,661.56	25,598.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	33565	11131	AB321 BALLOT STOCK/POSTAGE	54,406.38	119,086.44	76,574.00	76,656.13	75,656.00	0.00	0.00	0.00	0.00
100	33566	11132	State of Nevada Elections	0.00	16,420.79	3,805.00	5,100.00	5,100.00	0.00	0.00	0.00	0.00
100	33900	18010	State Collections	6,369.00	9,680.13	6,669.00	13,534.00	11,534.00	0.00	0.00	0.00	0.00
100	34040		Public Defender - Fernley	10,000.00	120,000.00	120,000.00	90,000.00	120,000.00	120,000.00	120,000.00	0.00	0.00
100	34050		Public Defender - Yerington	4,000.00	24,000.00	24,000.00	18,000.00	24,000.00	24,000.00	24,000.00	0.00	0.00

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
000 General												
3e - Intergovernmental												
100	34200	11110	Carson Subconservancy	0.00	29,614.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	34310	13240	School Resource Officer Grant	317,611.83	0.00	178,646.00	213,003.46	288,121.00	0.00	0.00	0.00	0.00
Subtotal Intergovernmental				23,748,198.65	25,140,277.83	26,331,306.00	14,709,681.39	25,620,455.00	23,744,737.00	23,744,737.00	0.00	0.00
3g - Charges for Service												
100	35000		Clerk Fees	227,035.09	214,073.13	200,000.00	146,610.48	210,000.00	210,000.00	210,000.00	0.00	0.00
10000215	35010		Clerk Tech Fee	2,260.00	2,765.00	2,500.00	1,885.00	2,600.00	2,600.00	2,600.00	0.00	0.00
100	35030		Candidate Fees	0.00	1,920.00	0.00	0.00	0.00	1,650.00	1,650.00	0.00	0.00
100	35050		Administrative Fees	258,405.00	265,295.00	264,095.00	252,375.00	264,095.00	269,650.00	269,650.00	0.00	0.00
100	35060		School Constr. Tax Admin	3,984.00	3,872.00	3,000.00	2,576.00	3,500.00	3,500.00	3,500.00	0.00	0.00
100	35100		Recorder Fees	311,780.28	327,400.00	300,000.00	248,328.25	340,000.00	340,000.00	340,000.00	0.00	0.00
10000200	35110		Recorder Tech Fee	55,115.00	54,675.00	55,000.00	43,035.00	60,000.00	60,000.00	60,000.00	0.00	0.00
100	35130		Recorder Marriage Lic Fee	680.00	750.00	1,000.00	600.00	750.00	750.00	750.00	0.00	0.00
100	35140		Recorder Copies Fee	13,924.89	11,788.93	14,000.00	10,354.83	13,500.00	13,500.00	13,500.00	0.00	0.00
10000290	35150		Recorder Indigent Fee	516.60	373.92	450.00	349.32	450.00	500.00	500.00	0.00	0.00
100	35190		Recorder RPTT Fee	16,989.48	18,126.71	17,000.00	14,200.64	18,000.00	18,000.00	18,000.00	0.00	0.00
100	35300		Assessor Commission Fee	365,330.66	278,175.00	375,000.00	408,944.69	472,000.00	475,000.00	475,000.00	0.00	0.00
100	35310	90001	Assessor Tech Fee	122,246.03	92,973.45	90,000.00	136,311.82	157,000.00	158,300.00	158,300.00	0.00	0.00
100	35350		GIS Fees	10,740.20	6,140.10	10,000.00	1,741.90	4,000.00	4,000.00	4,000.00	0.00	0.00
100	35400		Planning and Zoning Fees	103,120.00	98,272.40	100,000.00	61,500.00	70,000.00	70,000.00	70,000.00	0.00	0.00
100	35410		Site Plan Review Fee	5,013.75	8,210.00	5,500.00	3,225.00	5,500.00	5,500.00	5,500.00	0.00	0.00
100	35420		Subdivision Inspect Fee	152,249.00	401,837.00	90,000.00	282,986.73	440,000.00	175,000.00	175,000.00	0.00	0.00
100	35430		Improvement Drawing Fee	16,242.50	25,747.50	50,000.00	83,844.36	90,000.00	50,000.00	50,000.00	0.00	0.00
100	35500		Sheriff's Fees	112,493.61	105,917.70	115,000.00	93,346.65	150,000.00	150,000.00	150,000.00	0.00	0.00
10000295	35505		Sheriff's Coroner Fees	13,509.67	8,052.00	0.00	4,028.00	6,000.00	6,000.00	6,000.00	0.00	0.00
100	35510		Prisoner's Board	9,491.02	15,050.52	15,000.00	108,827.52	150,000.00	250,000.00	250,000.00	0.00	0.00
100	35515		False Alarm Fees	14,947.64	12,235.51	15,000.00	6,294.08	9,000.00	9,000.00	9,000.00	0.00	0.00
100	35525		Sheriffs Civil Fees	24,862.00	24,214.00	30,000.00	19,937.00	24,000.00	24,000.00	24,000.00	0.00	0.00
10000230	35530		Jail Phones	16,237.83	67,992.53	65,250.00	29,778.32	53,000.00	53,000.00	53,000.00	0.00	0.00
10000235	35540		Jail Commissary	24,190.81	34,391.55	29,650.00	12,930.87	27,000.00	27,000.00	27,000.00	0.00	0.00
100	35545		Dispatch Fees	0.00	5,750.00	13,800.00	10,350.00	13,800.00	13,800.00	13,800.00	0.00	0.00
100	35590		Emergency Mgmt Fee - Cities	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	0.00	0.00
100	35600		Animal Services Fees	53,056.78	79,157.58	65,000.00	46,406.00	75,000.00	75,000.00	75,000.00	0.00	0.00

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
000 General												
3g - Charges for Service												
100	35900		Cemetery Fee - Dayton	7,500.00	10,000.00	1,500.00	12,750.00	14,000.00	5,000.00	5,000.00	0.00	0.00
100	35910		Cemetery Fee - Silver City	0.00	500.00	1,500.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00
100	35920		Cemetery Fee - SS	0.00	0.00	1,500.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00
100	35930		Cemetery Fee - Smith	4,700.00	2,900.00	1,500.00	3,000.00	4,000.00	1,500.00	1,500.00	0.00	0.00
100	35940		Cemetery Fee - Yerington	8,860.00	9,190.00	1,500.00	10,250.00	15,000.00	5,000.00	5,000.00	0.00	0.00
100	36070		Child Support Withholding	1,636.38	2,004.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	36090		Public Guardian Fees	0.00	0.00	0.00	1,381.36	1,400.00	1,400.00	1,400.00	0.00	0.00
100	36210		Dayton Fairground Revenue	900.00	1,855.00	1,305.00	1,050.00	1,300.00	1,300.00	1,300.00	0.00	0.00
Subtotal Charges for Service				1,962,018.22	2,195,605.73	1,939,050.00	2,063,198.82	2,698,895.00	2,486,950.00	2,486,950.00	0.00	0.00
3i - Fines and Forfeits												
100	37000		Library Fines	4,787.06	5,439.09	5,000.00	4,724.84	6,000.00	6,000.00	6,000.00	0.00	0.00
100	37140		District Court Admin Fee	348.99	409.24	400.00	422.50	500.00	500.00	500.00	0.00	0.00
10000290	37150		Indigent Legal Services	8,609.00	8,988.00	9,600.00	5,934.00	9,600.00	10,000.00	10,000.00	0.00	0.00
10000290	37160		Elderly Legal Services	4,843.50	5,099.00	5,000.00	3,324.00	5,000.00	5,500.00	5,500.00	0.00	0.00
100	37170		Drug Court Fees	6,167.00	6,590.00	6,500.00	4,230.00	6,600.00	6,600.00	6,600.00	0.00	0.00
100	37200		General Juvenile Fees	7,455.00	10,287.50	9,000.00	4,410.00	9,000.00	9,000.00	9,000.00	0.00	0.00
100	37220		Juvenile Probation Fees	130.00	467.82	500.00	45.00	500.00	500.00	500.00	0.00	0.00
100	37300		Justice Court Fees	346,193.94	585,811.07	400,000.00	430,065.71	650,000.00	650,000.00	650,000.00	0.00	0.00
100	37305		Justice Court Filing Fees	15,290.00	17,770.00	16,000.00	13,630.00	20,000.00	20,000.00	20,000.00	0.00	0.00
100	37310		Local Ordinance Fines	79,754.18	117,793.04	135,000.00	75,393.50	120,000.00	120,000.00	120,000.00	0.00	0.00
100	37320		Fines & Forfeited Bail	131,753.88	60,892.00	60,000.00	30,898.00	45,000.00	45,000.00	45,000.00	0.00	0.00
100	37340		Bailiff Service Fees	25,523.00	25,601.00	25,000.00	19,028.00	30,000.00	30,000.00	30,000.00	0.00	0.00
100	37350		Public Defender Fees	22,801.04	22,552.45	20,000.00	20,388.66	25,000.00	25,000.00	25,000.00	0.00	0.00
100	37510		Chemical Analysis	8,019.96	8,884.28	8,000.00	6,437.00	9,000.00	9,000.00	9,000.00	0.00	0.00
100	37520		Victims of Crime	659.99	35.00	1,200.00	45.00	50.00	50.00	50.00	0.00	0.00
100	37600		DNA Testing - District Ct	4,695.24	3,950.89	6,000.00	3,703.06	5,000.00	5,000.00	5,000.00	0.00	0.00
10000225	38210		Narcotics Seizure Revenue	0.00	0.00	15,000.00	1,238.00	1,238.00	15,000.00	15,000.00	0.00	0.00
Subtotal Fines and Forfeits				667,031.78	880,570.38	722,200.00	623,917.27	942,488.00	957,150.00	957,150.00	0.00	0.00
3k - Other Revenues												
100	38000		Investment Income	881,609.96	1,951,321.18	1,500,000.00	1,166,945.91	1,600,000.00	1,150,000.00	1,150,000.00	0.00	0.00
10000295	38000		Investment Income	355.01	953.76	500.00	604.55	900.00	750.00	750.00	0.00	0.00

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
000 General												
3k - Other Revenues												
100	38020		Delinquent Tax Penalties	509,680.51	607,690.52	650,000.00	317,857.43	650,000.00	650,000.00	650,000.00	0.00	0.00
100	38100		Sales & Rental	68,633.31	167,555.84	70,000.00	71,752.20	100,000.00	100,000.00	100,000.00	0.00	0.00
100	38230		Miscellaneous Revenue	121,810.52	34,252.41	60,000.00	31,329.48	60,000.00	60,000.00	60,000.00	0.00	0.00
100	38240		Miscellaneous Restitution	1,010.00	316.99	1,000.00	555.00	1,000.00	1,000.00	1,000.00	0.00	0.00
100	38300		Donations	0.00	3,251.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00	0.00
100	38300	18470	Donations	0.00	0.00	0.00	420.00	420.00	0.00	0.00	0.00	0.00
10000241	38300		Donations	13,304.96	30,419.75	0.00	12,072.61	11,927.00	0.00	0.00	0.00	0.00
10000242	38300		Donations	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00	0.00	0.00
10000247	38300		Donations	10,592.60	34,144.19	0.00	16,767.70	16,768.00	0.00	0.00	0.00	0.00
10000240	38410		VIP Donations	2,985.18	8,538.18	0.00	2,984.91	2,985.00	0.00	0.00	0.00	0.00
10000246	38421		JR Deputy Explorer	2,900.00	2,500.00	0.00	70.00	2,500.00	0.00	0.00	0.00	0.00
10000250	38430		JPO Wilderness Donations	5,704.00	1,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	38440	13600	Shelter Data Grant	3,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	38490	18020	Smith Valley Friends Grant	3,055.37	3,558.76	2,125.00	3,013.54	3,014.00	0.00	0.00	0.00	0.00
100	38491	18021	Dollar General Literacy Founda	0.00	0.00	1,217.00	2,500.00	2,500.00	0.00	0.00	0.00	0.00
100	39500		Insurance Proceeds	0.00	0.00	0.00	33,150.00	33,150.00	0.00	0.00	0.00	0.00
Subtotal Other Revenues				1,625,041.42	2,845,602.58	2,284,842.00	1,662,523.33	2,487,664.00	1,961,750.00	1,961,750.00	0.00	0.00
3o - Transfers In												
100	39670		Transfer from JC Asses	5,513.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Transfers In				5,513.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3z - Beginning Fund Bal												
100	39999		Opening Fund Balance	0.00	0.00	7,552,864.00	0.00	9,005,411.00	9,588,099.00	9,588,099.00	0.00	0.00
10000200	39999		Opening Fund Balance	0.00	0.00	148,242.00	0.00	149,194.00	172,714.00	172,714.00	0.00	0.00
10000210	39999		Opening Fund Balance	0.00	0.00	1,300.00	0.00	1,300.00	1,300.00	1,300.00	0.00	0.00
10000215	39999		Opening Fund Balance	0.00	0.00	9,054.00	0.00	9,320.00	9,545.00	9,545.00	0.00	0.00
10000225	39999		Opening Fund Balance	0.00	0.00	4,264.00	0.00	4,300.00	1,838.00	1,838.00	0.00	0.00
10000226	39999		Opening Fund Balance	0.00	0.00	0.00	0.00	2,716.00	2,716.00	2,716.00	0.00	0.00
10000230	39999		Opening Fund Balance	0.00	0.00	64,952.00	0.00	60,909.00	65,165.00	65,165.00	0.00	0.00
10000235	39999		Opening Fund Balance	0.00	0.00	48,383.00	0.00	51,246.00	51,246.00	51,246.00	0.00	0.00
10000240	39999		Opening Fund Balance	0.00	0.00	3,669.00	0.00	6,156.00	4,257.00	4,257.00	0.00	0.00
10000241	39999		Opening Fund Balance	0.00	0.00	13,213.00	0.00	12,666.00	6,803.00	6,803.00	0.00	0.00

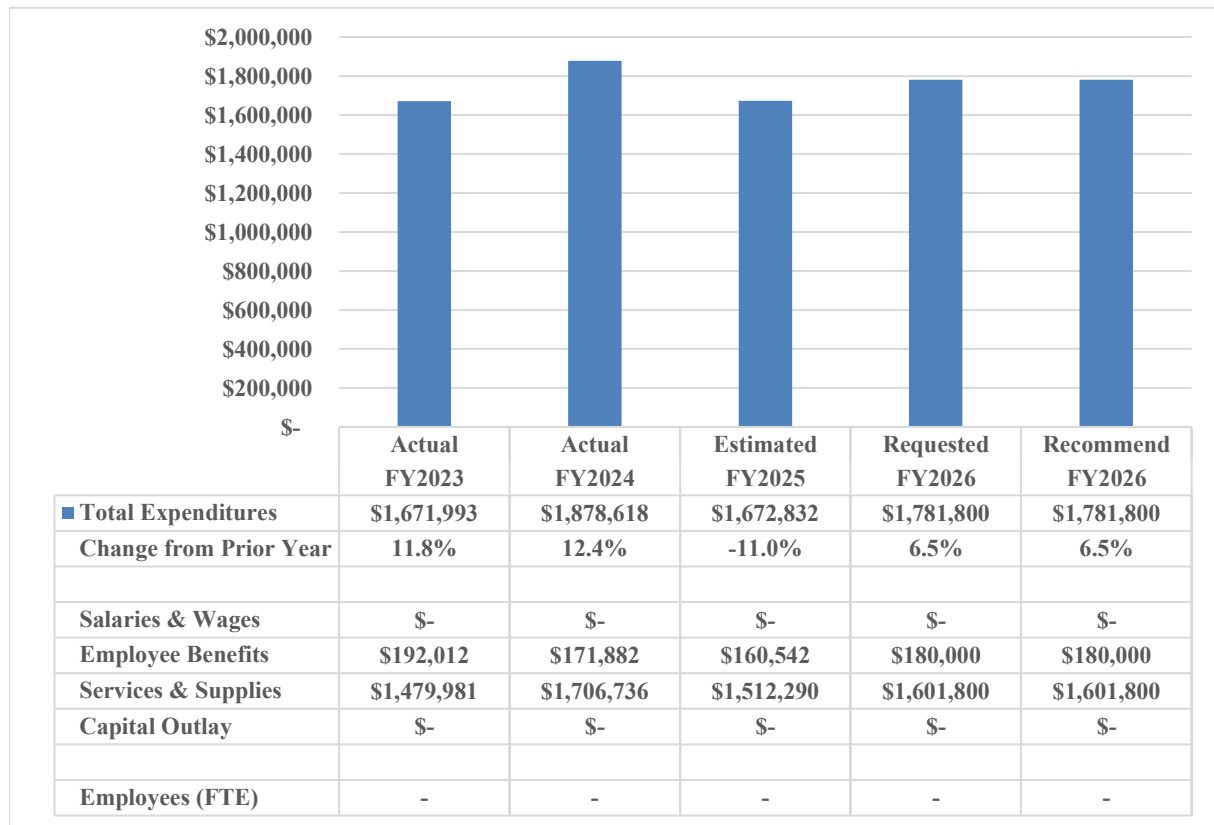
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
000 General												
3z - Beginning Fund Bal												
10000245	39999		Opening Fund Balance	0.00	0.00	333.00	0.00	333.00	333.00	333.00	0.00	0.00
10000246	39999		Opening Fund Balance	0.00	0.00	1,147.00	0.00	0.00	0.00	0.00	0.00	0.00
10000247	39999		Opening Fund Balance	0.00	0.00	13,070.00	0.00	16,232.00	5,957.00	5,957.00	0.00	0.00
10000250	39999		Opening Fund Balance	0.00	0.00	11,881.00	0.00	11,981.00	11,981.00	11,981.00	0.00	0.00
10000255	39999		Opening Fund Balance	0.00	0.00	2,437.00	0.00	2,437.00	2,437.00	2,437.00	0.00	0.00
10000295	39999		Opening Fund Balance	0.00	0.00	20,233.00	0.00	21,528.00	15,428.00	15,428.00	0.00	0.00
Subtotal Beginning Fund Bal				0.00	0.00	7,895,042.00	0.00	9,355,729.00	9,939,819.00	9,939,819.00	0.00	0.00
TOTAL General				46,782,243.93	50,765,000.25	61,148,921.00	37,798,845.41	63,372,712.00	62,593,676.00	62,593,676.00	0.00	0.00

GENERAL FUND
GENERAL SUPPORT DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

Benefits:

Account 100110-41400 - PEBS:

This account is to pay for the costs of retiree health insurance benefits.

Services & Supplies:

Account 100110-54100 - Lobbyist:

This has been moved to the Government Affairs Department.

Account 10010-61010 - Conservation Districts:

The Mason Valley and Smith Valley Conservation Districts requested \$10,000 each for the next fiscal year. The Dayton Valley Conservation District requested \$20,000.

Lyon County, NV Budget Report

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Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
110 General Support												
4c - Benefits												
100110	41300		Health Insurance	0.00	0.00	0.00	5,912.02	0.00	0.00	0.00	0.00	0.00
100110	41302		Vision Insurance	0.00	0.00	0.00	220.48	0.00	0.00	0.00	0.00	0.00
100110	41303		Dental Insurance	0.00	0.00	0.00	1,578.34	0.00	0.00	0.00	0.00	0.00
100110	41310		Life Insurance	0.00	0.00	0.00	108.60	0.00	0.00	0.00	0.00	0.00
100110	41400		PEBS	192,012.01	171,882.04	200,000.00	121,210.10	160,542.00	180,000.00	180,000.00	0.00	0.00
Subtotal Benefits				192,012.01	171,882.04	200,000.00	129,029.54	160,542.00	180,000.00	180,000.00	0.00	0.00
4e - Services & Supplies												
100110	50100		Public Administrator	30,000.00	30,000.00	40,000.00	20,000.00	40,000.00	40,000.00	40,000.00	0.00	0.00
100110	50130		Special Projects	160.86	202.29	200.00	100.66	200.00	200.00	200.00	0.00	0.00
100110	52100		Postage	60,808.44	43,345.97	64,500.00	51,492.43	63,000.00	66,000.00	66,000.00	0.00	0.00
100110	52200		Insurance	750,578.94	877,974.62	1,000,000.00	906,650.59	1,050,000.00	1,100,000.00	1,100,000.00	0.00	0.00
100110	52500		Ethics Commission	7,453.58	9,044.04	9,300.00	10,375.98	10,376.00	12,000.00	12,000.00	0.00	0.00
100110	53400		Ordinance Codification	2,707.10	1,060.70	3,000.00	1,362.73	1,500.00	3,000.00	3,000.00	0.00	0.00
100110	54010		Attorney - Labor	73,344.25	91,188.31	100,000.00	38,728.97	80,000.00	100,000.00	100,000.00	0.00	0.00
100110	54020		Attorney	941.40	20,161.60	5,000.00	1,066.40	2,500.00	5,000.00	5,000.00	0.00	0.00
100110	54030		Attorney - WR Mediation	0.00	0.00	7,200.00	0.00	0.00	7,200.00	7,200.00	0.00	0.00
100110	54100		Lobbyist	56,284.00	116,004.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100110	54200		Sale Costs	24,910.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100110	54300		NACO	37,765.00	38,744.00	81,205.00	95,504.49	95,504.00	99,000.00	99,000.00	0.00	0.00
100110	54500		Trust Rec - Recorder	200.00	80.00	0.00	215.00	0.00	0.00	0.00	0.00	0.00
100110	56210		Travel - Equalization	0.00	89.78	0.00	210.00	210.00	400.00	400.00	0.00	0.00
100110	61000		Rural NV Counseling	40,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	0.00	0.00
100110	61010		Conservation Districts	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	0.00	0.00
100110	61020		Economic Dev Authority	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.00
100110	61100		Yerington Ad Valorem Agmt	200,000.00	200,000.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
100110	61120		Yerington Airport Agmt	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	0.00	0.00
100110	61300		LCSD Secure Rural Schools	100,826.83	109,840.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Services & Supplies				1,479,981.16	1,706,735.80	1,679,405.00	1,294,707.25	1,512,290.00	1,601,800.00	1,601,800.00	0.00	0.00
TOTAL General Support				1,671,993.17	1,878,617.84	1,879,405.00	1,423,736.79	1,672,832.00	1,781,800.00	1,781,800.00	0.00	0.00

GENERAL FUND
GENERAL SUPPORT
OUTSIDE FUNDING REQUESTS
FISCAL YEAR 2025-2026

	Actual 2024-2025	Requested 2025-2026	Recommended 2025-2026
Acct. 100110-61000 (Rural Nevada Counseling)	75,000	75,000	75,000
Acct. 100110-61010 (Conservation Districts)			
Dayton Valley Conservation District	20,000	20,000	20,000
Mason Valley Conservation District	10,000	10,000	10,000
Smith Valley Conservation District	10,000	10,000	10,000
Total	40,000	40,000	40,000
Acct. 100110-61020 (Economic Dev Authority)			
Northern Nevada Development Authority	50,000	50,000	50,000

February 20, 2025

Lyon County Board of Commissioners
Josh Foli, Lyon County Controller
27 South Main Street
Yerington, NV 89447

Rural Nevada Counseling is requesting the County Commissioners approve \$75,000.00 to be forwarded to our agency. We continue to need support to meet the needs of those clients with no funding source in Lyon County. The cost of providing services, as well as the number of indigent clients we serve, continue to increase and we are grateful for all your support.

Sincerely,

Josh Cabral

Josh Cabral, Executive Director
720 S. Main St., Ste. C
Yerington, NV 89447
Email: joshuac@ruralnvcounseling.org
Phone: 775.575.6191

February 24, 2025

Josh Foli, Lyon County Comptroller
Lyon County Commissioners

Lyon County
27 S. Main Street
Yerington, NV 89447

Request for funding

Dear Mr. Foli and Lyon County Board of Commissioners:

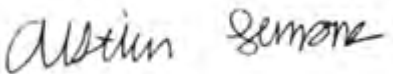
Dayton Valley Conservation District (DVCD) would like to formally request funding for its operational expenses for this upcoming fiscal year beginning July 1st, 2025. We ask you to please consider appropriating \$20,000.00 in funding for DVCD.

This year's funding request of \$20,000 will help DVCD achieve its conservation goals for this upcoming fiscal year. Our top priorities are to complete riverbank stabilization projects, work to clear the stream channel of debris and effectively map and treat noxious and invasive weeds.

This funding request for fiscal year 2025-2026 will have a positive impact on Lyon County. This funding helps us manage our weed abatement program. We hope to use this upcoming years money to help treat weeds at Rolling A Open Space. DVCD greatly appreciates the support that Lyon County continues to offer.

Thank you for your consideration on this matter, and please contact me if you require additional information.

Respectfully,

A handwritten signature in dark ink, appearing to read "Austin Lemons". The signature is written in a cursive, flowing style.

Austin Lemons
District Manager
Dayton Valley Conservation District



Mason Valley Conservation District

513 W Bridge St Suite G
Yerington NV 89447

(775) 463-2265 x3111
Judith.sagi@usda.gov

March 7, 2025

Joshua Foli, Comptroller
Lyon County
27 S Main St
Yerington, NV 89447

Dear Mr. Foli,

I am writing on behalf of Mason Valley Conservation District (MVCD) to formally request \$10,000.00 in funding support from Lyon County for the upcoming fiscal year beginning July 1, 2025.

MVCD relies on grant funding to carry out important projects like noxious weed control, riverbank stabilization, sage grouse habitat restoration, and resource needs assessments. We work closely with Lyon County, the Walker River Irrigation District, and the City of Yerington to make sure every grant dollar stretches as far as possible and directly benefits our community.

The funding we are requesting will help cover operational costs that are not always covered by grants but are essential to keep our program running smoothly. These efforts directly benefit Lyon County residents by protecting natural resources, supporting agriculture, and improving the overall health of our environment.

We appreciate the County's past support and value the partnership we have built over the years. We look forward to continuing to work together to keep Mason Valley's natural resources healthy and productive for generations to come.

Please send any approved funding to:
Mason Valley Conservation District
513 W. Bridge St, Ste G
Yerington, NV 89447

If you have any questions or would like more details about our work, feel free to reach out to me directly at 775-463-2265 x3111.

Thank you for your consideration and support.

Sincerely,

J. Melania Sagi
District Manager
Mason Valley Conservation District



Smith Valley Conservation District

513 W Bridge St Suite G
Yerington NV 89447

(775) 463-2265 x3111
Judith.sagi@usda.gov

March 7, 2025

Joshua Foli, Comptroller
Lyon County
27 S Main St
Yerington, NV 89447

Dear Mr. Foli,

I am submitting a formal request on behalf of Smith Valley Conservation District (SVCD) to request \$10,000.00 in funding support from Lyon County for the fiscal year beginning July 1, 2025.

SVCD is primarily funded through grants that allow us to carry out critical conservation work, including noxious weed control, wildland fuels reduction, riverbank stabilization, sage grouse habitat restoration, and resource needs assessments. We collaborate closely with Lyon County, the Walker River Irrigation District, and the communities of Smith and Wellington to ensure that every dollar is used effectively to benefit local landowners, agricultural operations, and natural resources.

The funds we are requesting from the County help cover essential operating costs that grants often do not fully support but are vital to keep our programs running smoothly. These efforts directly benefit Lyon County residents by reducing wildlife risks, protecting rangeland, and improving overall environmental health.

We appreciate the County's past support and value the ongoing partnership in protecting and enhancing Smith Valley's natural resources. We look forward to continuing to work together for the benefit of the community.

Please send any approved funding to:
Smith Valley Conservation District
513 W. Bridge St, Ste G
Yerington, NV 89447

If you have any questions or would like more details about our work, feel free to reach out to me directly at 775-463-2265 x3111.

Thank you for your consideration and support.

Sincerely,

J. Melania Sagi
District Manager
Smith Valley Conservation District

Josh Foli, CPA
Lyon County Comptroller
27.S. Main Street
Yerington, NV 89447

Northern Nevada Development Authority
111. W. Proctor Street
Carson City, NV 89703

February 24, 2025

RE: NNDA Request for Funding FY 25/26

Dear Mr. Foli,

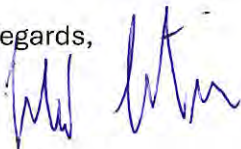
Norther Nevada Development Authority (NNDA) is the recognized regional development Authority (RDA) for Lyon County, positively impacting economic development and growth of the region. Lyon County has played a vital role in supporting NNDA's economic development efforts, and we are greatly appreciative of Lyon's County financial support.

In the FY 25/26, NNDA will continue to pursue economic development efforts for the betterment of Lyon County and the region. For that reason, we are respectfully requesting annual funding from Lyon County in the amount of \$50,000 for FY25/26.

Please let us know if you have any questions and I will be more than happy to assist.

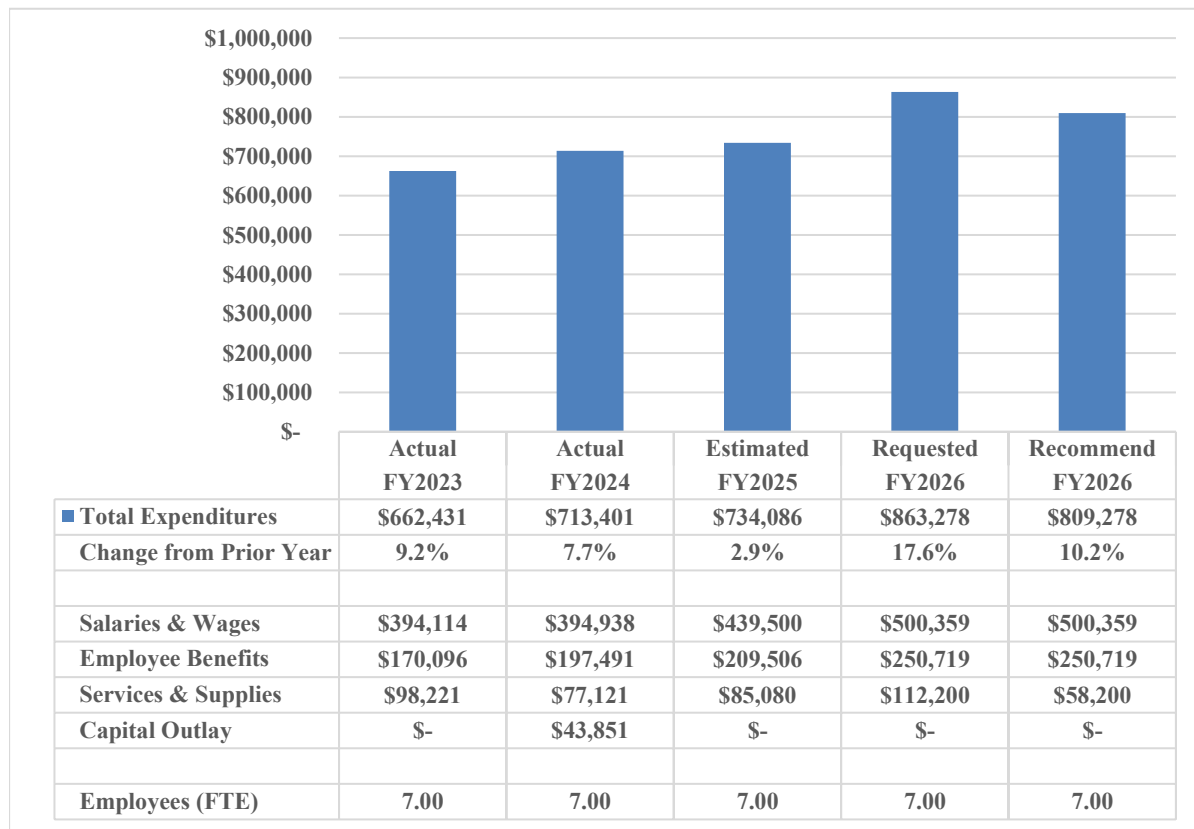
Thank you.

Regards,



Jeff Sutich
Executive Director,
Northern Nevada Development Authority

GENERAL FUND
COMMISSIONERS DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

Services & Supplies:

Account 100111-50130 - Special Projects:

This includes \$10,000 for the completion of the public lands bill.

Account 100111-53530 - Software Support:

This is the software support cost for the agenda and minutes software.

Account 100111-56200 - Travel:

This account is recommended to be decreased in fiscal year 2025-2026 to help balance the budget.

Account 100111-56205 - Travel - Commissioners:

This account is recommended to be decreased in fiscal year 2025-2026 to help balance the budget.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
111 Commissioner/Cnty Mgr												
4a - Salaries												
100111	40000		Salaries	394,032.07	394,938.07	414,214.00	292,720.14	439,000.00	500,359.00	500,359.00	0.00	0.00
100111	40500		Overtime	81.74	0.00	0.00	414.62	500.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			394,113.81	394,938.07	414,214.00	293,134.76	439,500.00	500,359.00	500,359.00	0.00	0.00
4c - Benefits												
100111	41000		Retirement	82,199.57	90,681.28	95,270.00	67,084.50	97,200.00	116,099.00	116,099.00	0.00	0.00
100111	41005		Retirement - VOYA	8,964.31	9,990.57	10,055.00	7,154.87	10,094.00	14,619.00	14,619.00	0.00	0.00
100111	41100		Workers' Comp	13,701.96	14,490.58	15,901.00	11,142.96	15,901.00	18,585.00	18,585.00	0.00	0.00
100111	41110		Workers' Comp - Advisory Board	4,060.37	4,172.40	5,150.00	1,925.58	4,300.00	5,150.00	5,150.00	0.00	0.00
100111	41200		Medicare	5,581.78	5,480.16	6,005.00	4,035.94	5,720.00	7,257.00	7,257.00	0.00	0.00
100111	41300		Health Insurance	51,934.18	69,117.24	72,682.00	55,184.43	72,836.00	85,280.00	85,280.00	0.00	0.00
100111	41302		Vision Insurance	450.36	434.88	432.00	305.76	412.00	444.00	444.00	0.00	0.00
100111	41303		Dental Insurance	3,009.38	2,905.92	2,904.00	2,098.72	2,825.00	3,054.00	3,054.00	0.00	0.00
100111	41310		Life Insurance	193.88	218.40	217.00	158.60	218.00	231.00	231.00	0.00	0.00
	Subtotal Benefits			170,095.79	197,491.43	208,616.00	149,091.36	209,506.00	250,719.00	250,719.00	0.00	0.00
4e - Services & Supplies												
100111	50000		Supplies	2,061.50	1,121.26	2,500.00	625.61	1,500.00	2,500.00	2,500.00	0.00	0.00
100111	50130		Special Projects	47,326.90	24,321.11	40,000.00	8,347.50	20,000.00	40,000.00	10,000.00	0.00	0.00
100111	51000		Fuel	692.05	541.77	1,500.00	514.59	1,200.00	1,500.00	1,500.00	0.00	0.00
100111	52000		Copier Maintenance	1,591.86	1,349.88	1,680.00	1,266.96	1,680.00	1,680.00	1,680.00	0.00	0.00
100111	52030		Printer Services	120.00	110.00	120.00	45.00	100.00	120.00	120.00	0.00	0.00
100111	52300		Advertising	3,133.09	930.16	2,700.00	1,208.40	2,100.00	2,700.00	2,700.00	0.00	0.00
100111	53530		Software Support	17,994.77	14,199.00	14,500.00	10,917.18	14,500.00	14,500.00	14,500.00	0.00	0.00
100111	56000		Training	4,344.00	4,915.00	5,000.00	3,090.00	5,000.00	5,000.00	5,000.00	0.00	0.00
100111	56200		Travel	15,395.03	5,267.19	10,000.00	2,038.81	7,000.00	10,000.00	4,000.00	0.00	0.00
100111	56205		Travel - Commissioners	1,579.86	20,583.86	30,000.00	13,124.46	28,000.00	30,000.00	12,000.00	0.00	0.00
100111	60700		Telephone	3,982.57	3,781.55	4,200.00	2,534.98	4,000.00	4,200.00	4,200.00	0.00	0.00
	Subtotal Services & Supplies			98,221.63	77,120.78	112,200.00	43,713.49	85,080.00	112,200.00	58,200.00	0.00	0.00
4g - Capital Outlay												
100111	70700		Capital Outlay - Vehicles	0.00	43,851.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			0.00	43,851.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

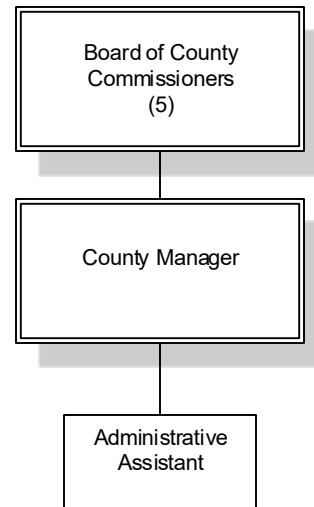
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund															
111 Commissioner/Cnty Mgr															
TOTAL Commissioner/Cnty Mgr							662,431.23	713,401.28	735,030.00	485,939.61	734,086.00	863,278.00	809,278.00	0.00	0.00

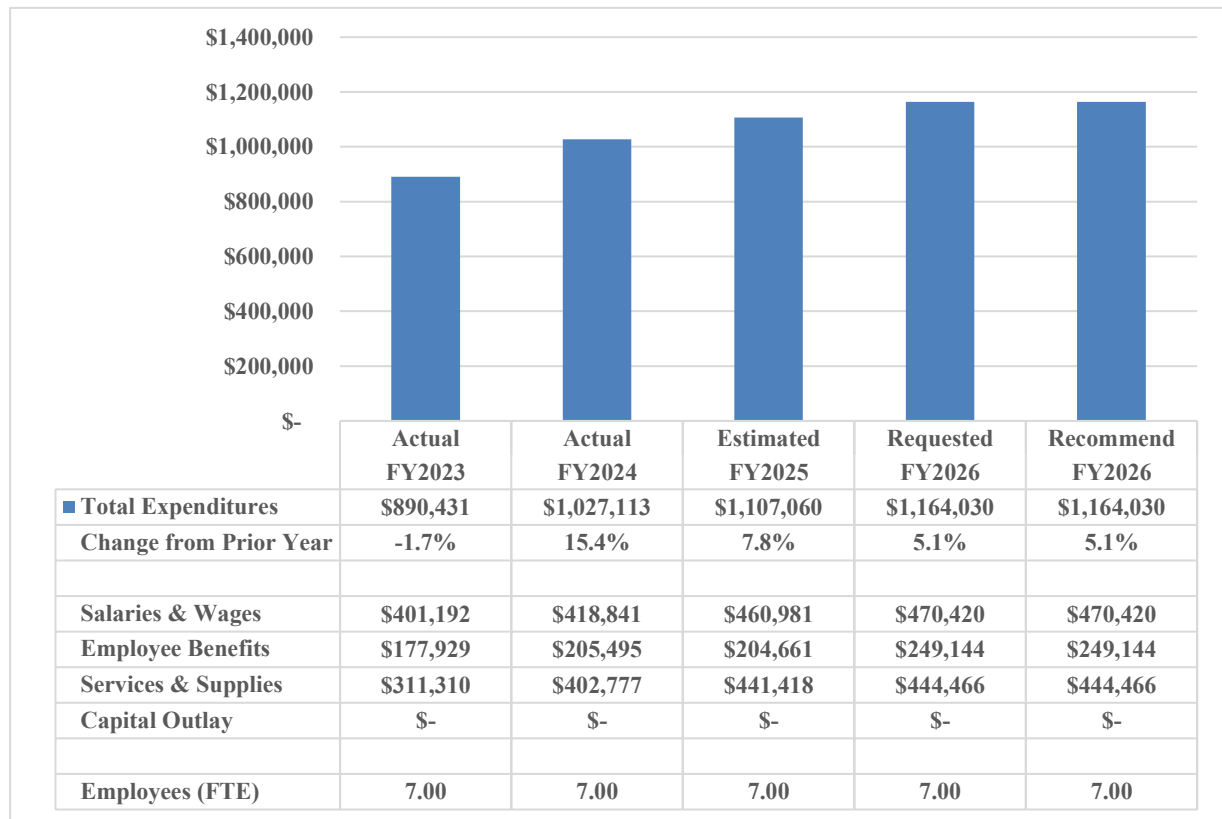
County Commissioners



Fund 100
Dept Title Commissioners

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	111	(blank)	CASSINELLI, JOHN	Commissioner	R	80	\$ 39,000	\$ 14,333	\$ -	2,655	\$ 566	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 40,477	\$ 79,477
			HASKIN, ANDREW	County Manager	E	80	\$ 224,204	\$ 43,159	\$ -	2,655	\$ 3,251	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 66,014	\$ 290,218
			HENDRIX, TAMMY	Commissioner	R	80	\$ 39,000	\$ 14,333	\$ -	2,655	\$ 566	\$ -	\$ -	\$ -	\$ 33	\$ 17,587	\$ 56,587
			HOCKADAY, DAVID	Commissioner	R	80	\$ 39,780	\$ 14,619	\$ -	2,655	\$ 577	\$ -	\$ 74	\$ 509	\$ 33	\$ 18,467	\$ 58,247
			JACOBSON, ROBERT	Commissioner	R	80	\$ 39,780	\$ 14,619	\$ -	2,655	\$ 577	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 31,045	\$ 70,825
			KELLER, SCOTT	Commissioner	R	80	\$ 39,000	\$ 14,333	\$ -	2,655	\$ 566	\$ 17,729	\$ 74	\$ 509	\$ 33	\$ 35,899	\$ 74,899
			TAPIA, MARTHA	Administrative Assistant	E	80	\$ 79,595	\$ 15,322	\$ -	2,655	\$ 1,154	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 36,080	\$ 115,675
			ZZZZ - PACT FOR ADVISORY BOARDS	NA	NA	(blank)	\$ -	\$ -	\$ -	5,150	\$ -	\$ -			\$ -	\$ 5,150	\$ 5,150
		(blank) Total					\$ 500,359	\$ 130,718	\$ -	23,735	\$ 7,257	\$ 85,280	\$ 444	\$ 3,054	\$ 231	\$ 250,719	\$ 751,078
	111	Total					\$ 500,359	\$ 130,718	\$ -	23,735	\$ 7,257	\$ 85,280	\$ 444	\$ 3,054	\$ 231	\$ 250,719	\$ 751,078
100	Total						\$ 500,359	\$ 130,718	\$ -	23,735	\$ 7,257	\$ 85,280	\$ 444	\$ 3,054	\$ 231	\$ 250,719	\$ 751,078
Grand Total							\$ 500,359	\$ 130,718	\$ -	23,735	\$ 7,257	\$ 85,280	\$ 444	\$ 3,054	\$ 231	\$ 250,719	\$ 751,078

GENERAL FUND
CLERK & TREASURER DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

Salaries:

The Clerk-Treasurer has requested a position be upgraded from an Office Assistant to an Administrative Assistant. This was not included in the recommended budget.

Services & Supplies:

Accounts 100112-53530 - Software Support:

This account is increasing by \$100,000 to pay for voter registration software, as the Secretary of State covered the cost of the new system in 2024/2025 but it is a county cost.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
112 Clerk-Treasurer												
4a - Salaries												
100112	40000		Salaries	373,180.88	381,713.74	394,119.00	282,325.12	399,385.00	440,691.00	440,691.00	0.00	0.00
100112	40010		Temporary Salaries	10,802.50	19,782.00	37,669.00	36,078.75	36,079.00	16,094.00	16,094.00	0.00	0.00
100112	40320		Shift Differential	0.00	77.00	0.00	67.00	67.00	0.00	0.00	0.00	0.00
100112	40500		Overtime	10,167.76	15,309.69	12,915.00	23,679.35	24,000.00	13,635.00	13,635.00	0.00	0.00
100112	40510		Overtime Holiday	817.53	0.00	0.00	950.00	950.00	0.00	0.00	0.00	0.00
100112	40520		Comp Payout	6,223.52	1,958.89	0.00	468.68	500.00	0.00	0.00	0.00	0.00
Subtotal Salaries				401,192.19	418,841.32	444,703.00	343,568.90	460,981.00	470,420.00	470,420.00	0.00	0.00
4c - Benefits												
100112	41000		Retirement	84,003.61	82,404.84	88,647.00	60,168.99	86,105.00	110,782.00	110,782.00	0.00	0.00
100112	41001		Early Retirement Incentive	0.00	10,356.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100112	41010		Social Security	0.00	1,436.56	2,335.00	-388.22	0.00	998.00	998.00	0.00	0.00
100112	41100		Workers' Comp	18,259.33	19,627.53	20,412.00	13,493.15	20,412.00	19,550.00	19,550.00	0.00	0.00
100112	41200		Medicare	5,433.93	5,893.37	6,449.00	4,205.72	5,943.00	6,821.00	6,821.00	0.00	0.00
100112	41300		Health Insurance	66,453.91	81,904.85	90,608.00	67,357.16	88,343.00	106,681.00	106,681.00	0.00	0.00
100112	41302		Vision Insurance	465.72	477.16	504.00	352.80	465.00	518.00	518.00	0.00	0.00
100112	41303		Dental Insurance	3,112.00	3,188.44	3,388.00	2,421.60	3,188.00	3,563.00	3,563.00	0.00	0.00
100112	41310		Life Insurance	200.47	205.40	217.00	156.00	205.00	231.00	231.00	0.00	0.00
Subtotal Benefits				177,928.97	205,494.99	212,560.00	147,767.20	204,661.00	249,144.00	249,144.00	0.00	0.00
4e - Services & Supplies												
100112	50000		Supplies	506.75	3,441.32	4,000.00	3,222.53	21,500.00	8,000.00	8,000.00	0.00	0.00
10011221	50000		Supplies	502.61	1,081.98	11,554.00	2,374.52	2,375.00	12,145.00	12,145.00	0.00	0.00
100112	50075		Tax Bills	12,610.04	13,688.81	15,000.00	14,741.96	14,742.00	20,000.00	20,000.00	0.00	0.00
100112	51000		Fuel	0.00	15.58	100.00	43.81	100.00	250.00	250.00	0.00	0.00
100112	52020		Equipment Maintenance	0.00	0.00	5,000.00	0.00	0.00	4,200.00	4,200.00	0.00	0.00
100112	52030		Printer Services	539.71	672.78	1,200.00	580.00	775.00	800.00	800.00	0.00	0.00
100112	52100		Postage	0.00	0.00	0.00	5,350.00	5,350.00	350.00	350.00	0.00	0.00
100112	52115		Bank Charges	9,722.03	0.00	120,000.00	0.00	36,000.00	42,000.00	42,000.00	0.00	0.00
100112	52300		Advertising	2,444.28	2,023.74	3,000.00	150.84	3,000.00	1,000.00	1,000.00	0.00	0.00
100112	53300		Election	71,080.42	89,855.49	132,400.00	134,331.45	134,400.00	104,000.00	104,000.00	0.00	0.00
100112	53300	11131	Election	54,406.38	119,086.44	76,574.00	76,573.66	75,656.00	0.00	0.00	0.00	0.00
100112	53300	11132	Election	0.00	16,420.79	3,805.00	3,805.00	5,100.00	0.00	0.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
112 Clerk-Treasurer												
4e - Services & Supplies												
100112	53300	11135	Election	10,262.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100112	53530		Software Support	124,355.50	130,280.19	155,000.00	118,603.54	140,420.00	247,721.00	247,721.00	0.00	0.00
100112	53530	11130	Software Support	24,661.56	25,598.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100112	56000		Training	170.00	350.00	3,000.00	480.00	1,000.00	2,000.00	2,000.00	0.00	0.00
100112	56200		Travel	48.00	261.20	1,500.00	525.76	1,000.00	2,000.00	2,000.00	0.00	0.00
Subtotal Services & Supplies				311,309.98	402,776.45	532,133.00	360,783.07	441,418.00	444,466.00	444,466.00	0.00	0.00
TOTAL Clerk-Treasurer				890,431.14	1,027,112.76	1,189,396.00	852,119.17	1,107,060.00	1,164,030.00	1,164,030.00	0.00	0.00



LYON COUNTY CLERK/TREASURER

27 South Main Street
Yerington, Nevada 89447
Phone: (775)463-6501 OR (775)577-5033
Fax: (775)463-5305

Staci Lindberg
Clerk/Treasurer

BUDGET MEMO

To: Josh Foli, et al
From: Staci Lindberg
Date: February 4, 2024
RE: 2025-2026 Budget Request

Salary notes:

I would like to restructure my office. Many counties are adding positions and reorganizing duties in order to comply with new NRS requirements. I would like to take the skilled and automated approach to see if I can meet these requirements with skilled well trained staff with software upgrades to save time and energy, as well as automate some of our duties with new office equipment. See office chart for outline of this new administrative position in our office. Additional duties to assign to Clerk Admin: Present in place of Clerk when needed, Election process assistant, Records maintenance and confidentiality for closed session records and recording, new owner billing reminders thru recorded docs review, back up for county manager admin assistant and planning admin assistant when or if needed, records and retention review and management, assist in new software upgrades and implementations and board liaison for BOE, DMC, RTC and RTB, BK tracking and account updating by using the pacer program.

Our work load has increased significantly as you can see for the time requirements shown in the rise in OT. I have also provided staffing and some input on surrounding counties to review in our meeting. Our office is steadily working to make deadlines and stay on track but I think with automation and skilled permanent staff we can make this work without additional bodies.

5000 Supplies: I have raised this budget due to additional envelope needs to accommodate notices to voters.

50075 Tax Billing: Raised due to mailings to all owners even if they have servicers to be sure parties receive one annual billing to owners of property as well as increase in postage, paper, envelope and productions costs.

51000 Fuel: More use of county vehicles for transportation to other counties and trainings.

I reviewed budget to allow for an increase in my staffing diagram to allow for an admin in my office for clerking duties, and are automating processes to prevent needed another staff member in my office.

2024-2025 Projected notes:

50000 - 1000 voter card order, 300 bottom open envelope. Misc supplies 510 to end of year

52300 – Tax sale publication to come

53300 – State refunds outstanding 87474.18 may more/maybe less but I do think within budget

53530 – Would like to include folder and opener leases from Pitney Bowes and product support from remit plus.

Assessor info

Real Property

Fiscal Year		Parcel Totals
2016	2017	32801
2017	2018	32820
2018	2019	32900
2019	2020	33032
2020	2021	33370
2021	2022	33570
2022	2023	33930
2023	2024	34151
2024	2025	34498
2025	2026	34707

Personal Prop

Fiscal Year		Parcel Totals
2015	2016	4520
2016	2017	4659
2017	2018	4788
2018	2019	4924
2019	2020	5312
2020	2021	5369
2021	2022	5026
2022	2023	4993
2023	2024	4963
2024	2025	4838

Building Dept info

Permit issued

602
1007
1143
1042
1123
46%

14% increase in tax payments

46% increase in permitting

large increases in Eleciton responsibilites - One full time along with clerk and 2 partime to keep up with SOS request

Lyon 6 Clerk/Treasurer Proposed: 1 Chief Deputy, 2 admin and 3 assist
 Douglas County Employees 15 for Clerk/Treasu 7 clerks, 5 treasury and 3 in elections with a lead in each office included in this number
 Churchill County Employees 6 for Clerk/Treasur 2 clerks BOCC and boards, 2 Treasury, 2 Elections - Just added new position for treasury and asking for 1 more for office support
 Elko Clerk only 5 clerks
 Storey/dmv and courts 4 full time - 1 partti asking for 1 maybe two full time to replace 1 partime giving them a total of 6

Lyon County	2,016 sq mi	Population	62583
Douglas County	738 sq mi	Population	49545
Churchill County	5023 sq mi	Population	25803
Elko/clerk only	17203 sq mi	Population	57538
Storey	264 sq mi	Population	4177

Voter Rolls 24-Dec

Lyon County	58532
Douglas County	51271
Churchill County	22785
Elko	39915
Storey	4693

SOS reimbursement 2024 Election Cycle

BRM Postage reimbursement	16566.35	11/25/2024
Question Publicaiton Costs	10207.8	11/25/2024
Ballot Boxes Fernley and Lyon	2138.99	11/26/2024
GIS work with SOS	3805	11/26/2024
INV 63425 10/17/2024	21467.55	11/26/2024 EXEMPT
INV 63375 9/30/2024	91032.68	11/26/2024 59121.66 ??
GIS FED EX 12/19/2024	1377.47	
	146595.8	
	87474.18	



101 N Carson Street, Suite 3
Carson City, NV
775.684.5708

February 10, 2025

Mr. Andrew Haskin
27 S. Main Street
Yerington, NV 89447
ahaskin@lyon-county.org

Re: Letter of Support for Clerk Lindberg

Dear Mr. Haskin,

I'm writing to you in support of County Clerk Staci Lindberg's request for an additional staff position to address elections requirements. The duties of election administrators have greatly increased in recent years, with additional demands from federal, state and local leaders, as well as the public, to run secure, accessible and transparent elections. These duties will only increase in the coming years as our state continues to grow.

Clerk Lindberg and her team are working tirelessly to keep our voter lists clean while already preparing for the 2026 election cycle. They are also continuing work on the state's new Voter Registration and Elections Management System, which has increased the security and transparency of our elections. There is a significant amount of administrative work that goes into everything related to elections, with a number of statutory obligations and timelines that must be met under state and federal law.

It is worth remembering that in just the last five years the following major changes were introduced into our laws altering the administration of elections in numerous ways and vastly expanding the requirements levied upon Clerk Lindberg and the Lyon County elections team:

- Automatic Voter Registration
- Same Day Voter Registration
- Universal Vote-by-Mail
- Transition to a Centralized "Top-Down" Voter Registration System
- Expansion of Automatic Voter Registration

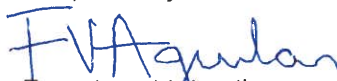
Each of these increased reporting requirements, mandatory security measures, outreach demands, financial planning and review, and collaboration with state and third-party vendors to ensure statutory and regulatory compliance. The demands of Nevada's elections laws are only going to increase; these are just a few examples of why Clerk Lindberg needs additional staff.

Clerk Lindberg and her staff are already stretched between elections obligations and the other functions of her office; with another important election cycle on the horizon, mandatory election

list maintenance actions, and numerous administrative requirements that come along with each, she needs a fully staffed office more than ever. In the world of elections, there is no substitute for experience.

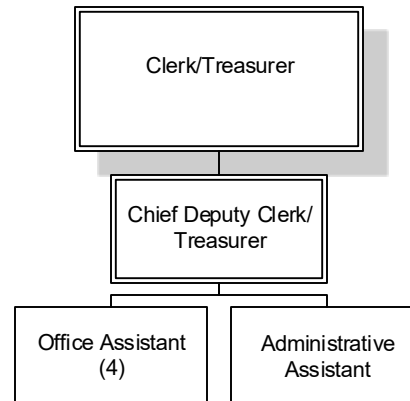
My staff and I are available to discuss this matter, or any way we can support Lyon County, at your convenience. If you have questions regarding this letter, please contact my office at (775) 687-VOTE (8683) or via email at NVElect@sos.nv.gov.

Respectfully,



Francisco V. Aguilar
Secretary of State

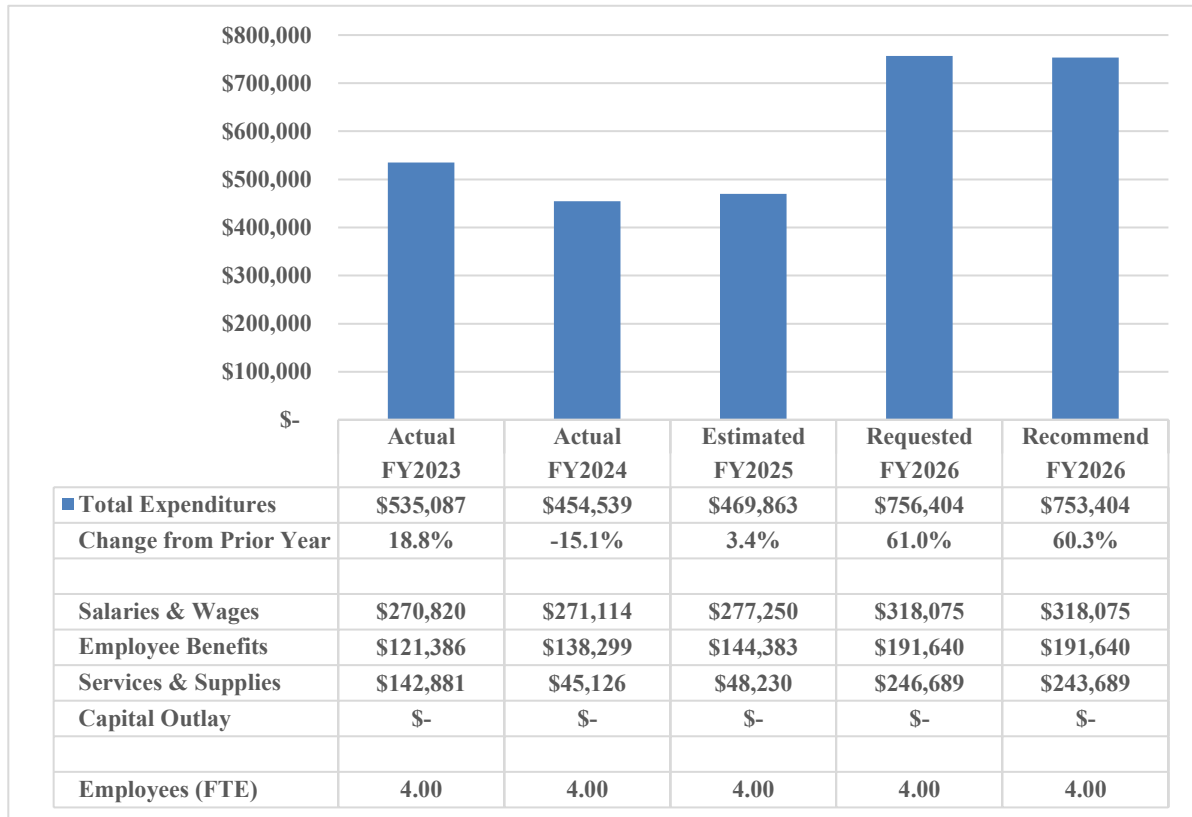
Clerk/Treasurer



Fund 100
Dept Title Clerk/Treasurer

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	112	(blank)	COLOCHO, MELISSA	Administrative Assistant	E	80	\$ 59,950	\$ 11,540	\$ -	2,655	\$ 869	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 32,013	\$ 91,963
			JONES EZELL, ALISHA	Office Assistant	E	80	\$ 46,337	\$ 8,920	\$ -	2,655	\$ 672	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 25,441	\$ 71,778
			LINDBERG, STACI	Clerk/Treasurer	R	80	\$110,281	\$ 40,528	\$ -	2,655	\$ 1,599	\$ 17,729	\$ 74	\$ 509	\$ 33	\$ 63,127	\$173,408
			MABERRY, BRENDA	Office Assistant	R	80	\$ 38,004	\$ 13,966	\$ -	2,655	\$ 551	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 40,095	\$ 78,099
			SHIPLEY, SANDRA	Office Assistant	E	80	\$ 49,391	\$ 9,508	\$ -	2,655	\$ 716	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 26,073	\$ 75,464
			SILVEIRA, SHELBY	Chief Deputy Clerk/Treasurer	E	80	\$ 89,428	\$ 17,215	\$ -	2,655	\$ 1,297	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 34,361	\$123,789
			WAGNER, NICOLE	Office Assistant	E	80	\$ 47,300	\$ 9,105	\$ -	2,655	\$ 686	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 25,640	\$ 72,940
			ZZA - TEMPORARY	Election Workers	S	(blank)	\$ 16,094	\$ -	\$ 998	965	\$ 233	\$ -			\$ -	\$ 2,196	\$ 18,290
			ZZA - OVERTIME	NA	NA	(blank)	\$ 13,635	\$ -	\$ -		\$ 198	\$ -			\$ -	\$ 198	\$ 13,833
		(blank) Total					\$470,420	\$ 110,782	\$ 998	19,550	\$ 6,821	\$106,681	\$ 518	\$3,563	\$ 231	\$ 249,144	\$719,564
	112 Total						\$470,420	\$ 110,782	\$ 998	19,550	\$ 6,821	\$106,681	\$ 518	\$3,563	\$ 231	\$ 249,144	\$719,564
100 Total							\$470,420	\$ 110,782	\$ 998	19,550	\$ 6,821	\$106,681	\$ 518	\$3,563	\$ 231	\$ 249,144	\$719,564
Grand Total							\$470,420	\$ 110,782	\$ 998	19,550	\$ 6,821	\$106,681	\$ 518	\$3,563	\$ 231	\$ 249,144	\$719,564

GENERAL FUND
RECORDER DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

Services & Supplies:

Accounts 10011320-50000,53530,56000, 56200 - Recorder Technology:

This is a fee that is collected pursuant to NRS and has to be spent for technology purposes. The funds carry over from year to year, if unspent. This is the estimated amount that has been carried over from prior years plus what is generated during the year.

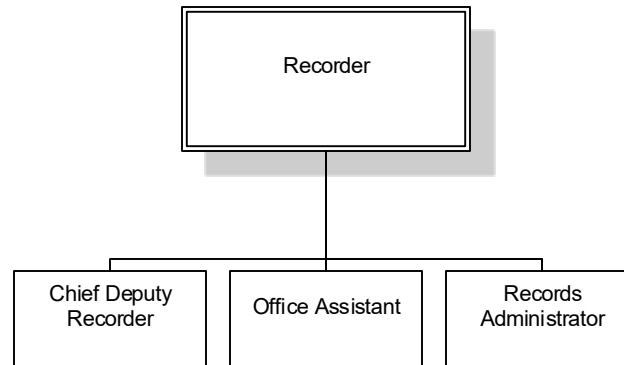
Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
113 Recorder												
4a - Salaries												
100113	40000		Salaries	270,819.48	271,073.01	285,596.00	195,105.77	277,250.00	318,075.00	318,075.00	0.00	0.00
100113	40520		Comp Payout	0.00	40.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			270,819.48	271,113.50	285,596.00	195,105.77	277,250.00	318,075.00	318,075.00	0.00	0.00
4c - Benefits												
100113	41000		Retirement	63,392.77	72,935.10	76,905.00	53,221.66	76,000.00	95,813.00	95,813.00	0.00	0.00
100113	41001		Early Retirement Incentive	0.00	0.00	0.00	0.00	0.00	12,939.00	12,939.00	0.00	0.00
100113	41100		Workers' Comp	10,050.79	9,818.73	10,312.00	5,806.00	10,312.00	10,620.00	10,620.00	0.00	0.00
100113	41200		Medicare	3,853.32	3,829.29	4,142.00	2,736.34	4,000.00	4,612.00	4,612.00	0.00	0.00
100113	41300		Health Insurance	41,693.49	49,364.40	51,834.00	38,037.41	51,873.00	65,192.00	65,192.00	0.00	0.00
100113	41302		Vision Insurance	295.32	289.92	288.00	194.04	265.00	296.00	296.00	0.00	0.00
100113	41303		Dental Insurance	1,973.36	1,937.28	1,936.00	1,331.88	1,816.00	2,036.00	2,036.00	0.00	0.00
100113	41310		Life Insurance	127.13	124.80	124.00	85.80	117.00	132.00	132.00	0.00	0.00
	Subtotal Benefits			121,386.18	138,299.52	145,541.00	101,413.13	144,383.00	191,640.00	191,640.00	0.00	0.00
4e - Services & Supplies												
100113	50000		Supplies	1,113.70	1,585.32	2,000.00	467.98	1,000.00	1,500.00	1,500.00	0.00	0.00
10011320	50000		Supplies	65,465.08	11,222.35	172,342.00	10,374.76	12,000.00	201,814.00	201,814.00	0.00	0.00
100113	50050		Microfiche	4,093.30	4,050.00	4,000.00	2,359.50	5,000.00	5,000.00	3,000.00	0.00	0.00
100113	50060		Records Management	5,466.61	4,258.43	4,000.00	3,711.04	4,500.00	4,500.00	4,500.00	0.00	0.00
10011321	50080		Foreclosure Mediation	0.00	0.00	1,300.00	0.00	0.00	1,300.00	1,300.00	0.00	0.00
100113	52000		Copier Maintenance	158.66	131.26	700.00	107.54	200.00	500.00	500.00	0.00	0.00
100113	52030		Printer Services	138.72	111.61	175.00	55.00	150.00	175.00	175.00	0.00	0.00
10011320	53530		Software Support	34,801.13	23,394.91	30,000.00	24,480.15	24,480.00	30,000.00	30,000.00	0.00	0.00
100113	53700	80004	Preservation Project	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100113	56000		Training	1,067.00	150.00	500.00	415.00	500.00	500.00	0.00	0.00	0.00
10011320	56000		Training	0.00	0.00	500.00	0.00	0.00	500.00	500.00	0.00	0.00
100113	56200		Travel	576.97	222.46	500.00	239.13	400.00	500.00	0.00	0.00	0.00
10011320	56200		Travel	0.00	0.00	400.00	0.00	0.00	400.00	400.00	0.00	0.00
	Subtotal Services & Supplies			142,881.17	45,126.34	216,417.00	42,210.10	48,230.00	246,689.00	243,689.00	0.00	0.00
TOTAL Recorder				535,086.83	454,539.36	647,554.00	338,729.00	469,863.00	756,404.00	753,404.00	0.00	0.00

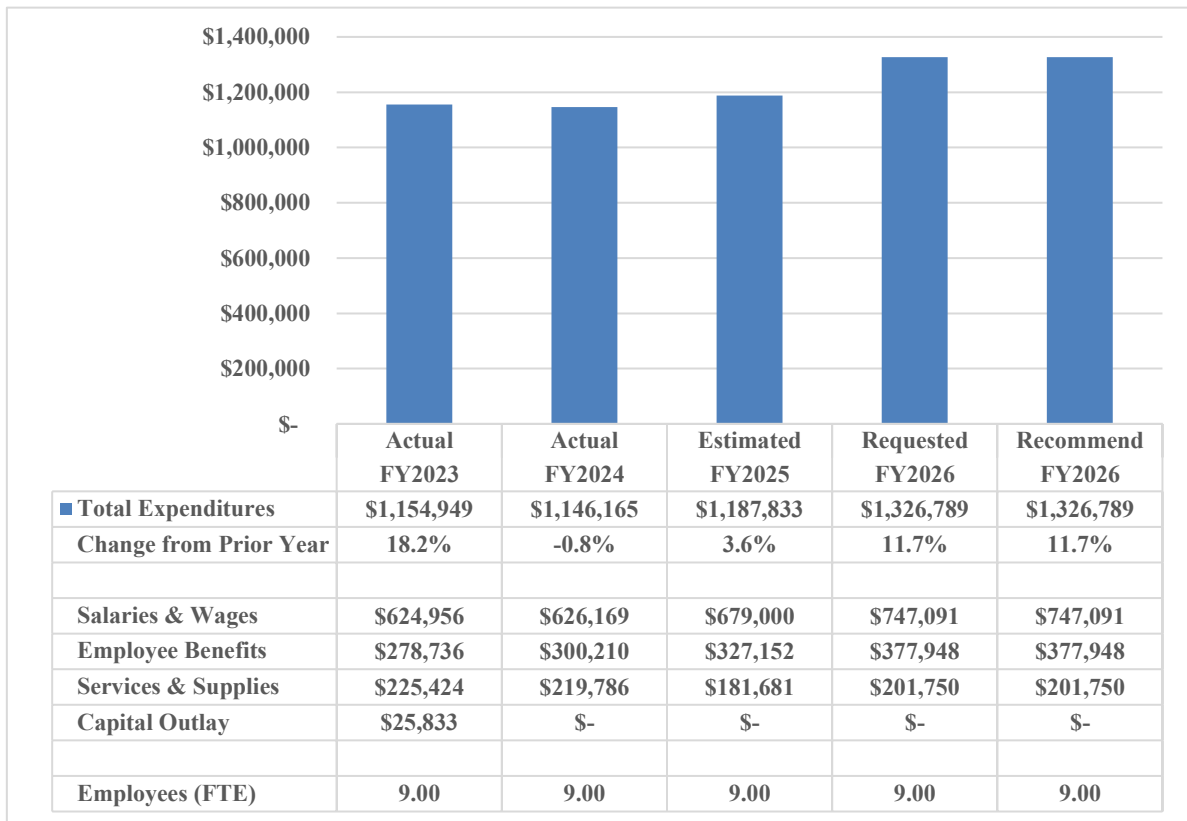
Recorder



Fund	100
Dept Title	Recorder

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	113	(blank)	HARRINGTON, LORI	Records Administrator	E	80	\$ 74,397	\$ 14,321	\$ -	2,655	\$ 1,079	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 31,249	\$105,646
			SMITH, CHRISTINE	Chief Deputy Recorder	R	80	\$ 87,344	\$ 32,099	\$ -	2,655	\$ 1,266	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 49,214	\$136,558
			TALBOT, ANITA	Recorder	R	80	\$110,281	\$ 40,528	\$ -	2,655	\$ 1,599	\$ 17,729	\$ 74	\$ 509	\$ 33	\$ 63,127	\$173,408
			VINCENT, AMANDA	Office Assistant	E	80	\$ 46,053	\$ 8,865	\$ -	2,655	\$ 668	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 35,111	\$ 81,164
			ZZZR - EARLY RETIREMENT	Christine Smith	(blank)	(blank)		\$ 12,939								\$ 12,939	\$ 12,939
			(blank) Total				\$318,075	\$ 108,752	\$ -	10,620	\$ 4,612	\$ 65,192	\$ 296	\$2,036	\$ 132	\$ 191,640	\$509,715
			113 Total				\$318,075	\$ 108,752	\$ -	10,620	\$ 4,612	\$ 65,192	\$ 296	\$2,036	\$ 132	\$ 191,640	\$509,715
			100 Total				\$318,075	\$ 108,752	\$ -	10,620	\$ 4,612	\$ 65,192	\$ 296	\$2,036	\$ 132	\$ 191,640	\$509,715
			Grand Total				\$318,075	\$ 108,752	\$ -	10,620	\$ 4,612	\$ 65,192	\$ 296	\$2,036	\$ 132	\$ 191,640	\$509,715

GENERAL FUND
ASSESSOR DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

Services & Supplies:

Account 100114-50000-90001 - Supplies (Technology)

This account is funded by a fee that is collected pursuant to NRS and has to be spent for technology purposes. This fee has increased substantially due to Nevada Copper equipment increases.

Account 100114-53530-90001 - Software Support (Technology):

This account is funded by a fee that is collected pursuant to NRS and has to be spent for technology purposes. This fee has increased substantially due to Nevada Copper equipment increases.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
114 Assessor												
4a - Salaries												
100114	40000		Salaries	624,955.60	626,169.33	676,560.00	479,344.85	679,000.00	747,091.00	747,091.00	0.00	0.00
	Subtotal Salaries			624,955.60	626,169.33	676,560.00	479,344.85	679,000.00	747,091.00	747,091.00	0.00	0.00
4c - Benefits												
100114	41000		Retirement	148,607.28	160,377.12	172,096.00	121,998.02	173,000.00	210,327.00	210,327.00	0.00	0.00
100114	41100		Workers' Comp	22,850.96	22,226.88	23,865.00	13,925.49	23,865.00	24,558.00	24,558.00	0.00	0.00
100114	41200		Medicare	8,979.50	8,944.28	9,810.00	6,837.16	9,700.00	10,833.00	10,833.00	0.00	0.00
100114	41300		Health Insurance	93,005.76	103,663.86	112,813.00	85,859.46	115,459.00	126,686.00	126,686.00	0.00	0.00
100114	41302		Vision Insurance	652.32	616.08	648.00	458.64	617.00	666.00	666.00	0.00	0.00
100114	41303		Dental Insurance	4,358.88	4,116.72	4,356.00	3,148.08	4,238.00	4,581.00	4,581.00	0.00	0.00
100114	41310		Life Insurance	280.80	265.20	279.00	202.80	273.00	297.00	297.00	0.00	0.00
	Subtotal Benefits			278,735.50	300,210.14	323,867.00	232,429.65	327,152.00	377,948.00	377,948.00	0.00	0.00
4e - Services & Supplies												
100114	50000		Supplies	1,217.71	1,434.79	1,500.00	1,322.28	1,500.00	1,500.00	1,500.00	0.00	0.00
100114	50000	90001	Supplies	105,735.73	82,130.90	40,000.00	35,797.65	35,798.00	48,300.00	48,300.00	0.00	0.00
100114	50070		Tax Roll Printing	25,800.84	28,734.73	32,500.00	26,720.15	32,500.00	32,500.00	32,500.00	0.00	0.00
100114	51000		Fuel	1,648.19	1,637.33	1,700.00	608.66	1,700.00	1,700.00	1,700.00	0.00	0.00
100114	52000		Copier Maintenance	78.44	62.63	400.00	78.40	400.00	400.00	400.00	0.00	0.00
100114	52030		Printer Services	1,061.45	1,044.39	1,350.00	847.60	1,350.00	1,350.00	1,350.00	0.00	0.00
100114	53530		Software Support	0.00	0.00	58,065.00	0.00	0.00	0.00	0.00	0.00	0.00
100114	53530	90001	Software Support	86,504.00	101,187.52	50,000.00	80,242.24	103,133.00	110,000.00	110,000.00	0.00	0.00
100114	56000		Training	1,765.00	1,099.00	3,000.00	1,485.00	2,800.00	3,000.00	3,000.00	0.00	0.00
100114	56200		Travel	1,612.77	2,323.19	2,500.00	1,645.40	2,500.00	3,000.00	3,000.00	0.00	0.00
100114	56200	90001	Travel	0.00	130.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Services & Supplies			225,424.13	219,785.30	191,015.00	148,747.38	181,681.00	201,750.00	201,750.00	0.00	0.00
4g - Capital Outlay												
100114	70700		Capital Outlay - Vehicles	25,833.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			25,833.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Assessor				1,154,948.48	1,146,164.77	1,191,442.00	860,521.88	1,187,833.00	1,326,789.00	1,326,789.00	0.00	0.00

TROY R. VILLINES
Assessor

ERIN SINGLEY
Chief Deputy Assessor

ERIC OW-WING
Chief Appraiser

MICHAEL PERUMEAN
KELLY VEIL
Appraisers
Real Property

VALERIE GARCIA
LEA SENCION
Appraisers
Personal Property

HOLLY VILLINES
Mapping Administrator

KATIE GLASER
Office Assistant

Date: January 21st, 2025

Re: Request for additional funding for travel budget.

To: County Manager Andrew Haskin and Comptroller Josh Foli

From: Troy Villines, Assessor

I am requesting the travel budget account increase from its current level of \$2,500 to \$3,000.

Rationale:

With relatively new Personal Property Appraisers , I am anticipating an increase in travel and schooling costs associated with these employees meeting requirements to attain their mandatory state licensing and accrual of 180 hours of continuing education units within a 5 year period.

Also, please be aware that we currently have 5 other employees that require continuing education units as well and must achieve 36 CEU every three years to maintain their respective licensing.

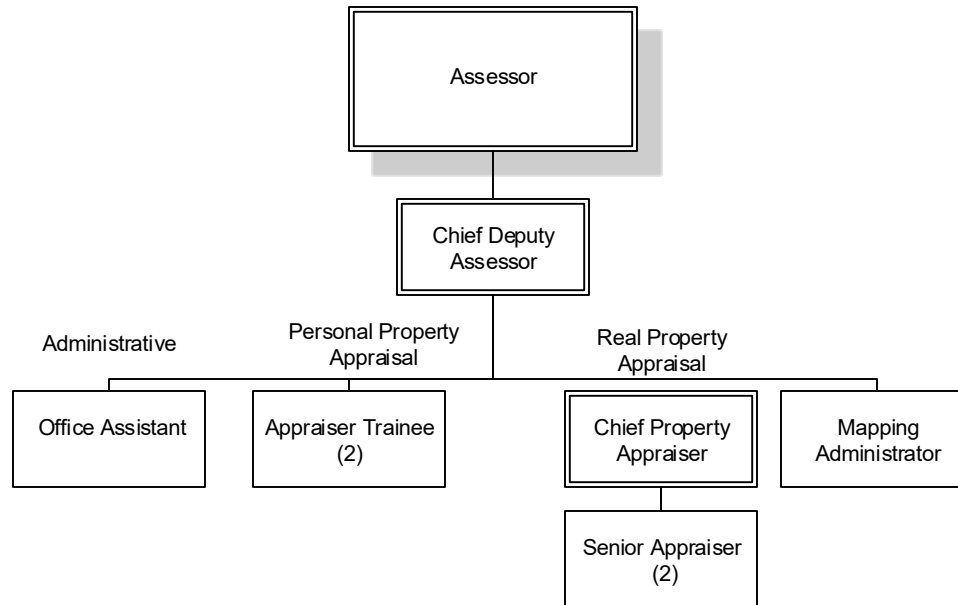
Average cost per person of a 1 week class to attain 36 hours is generally around \$850.

Thank you for your consideration.

Respectfully,

Troy R Villines

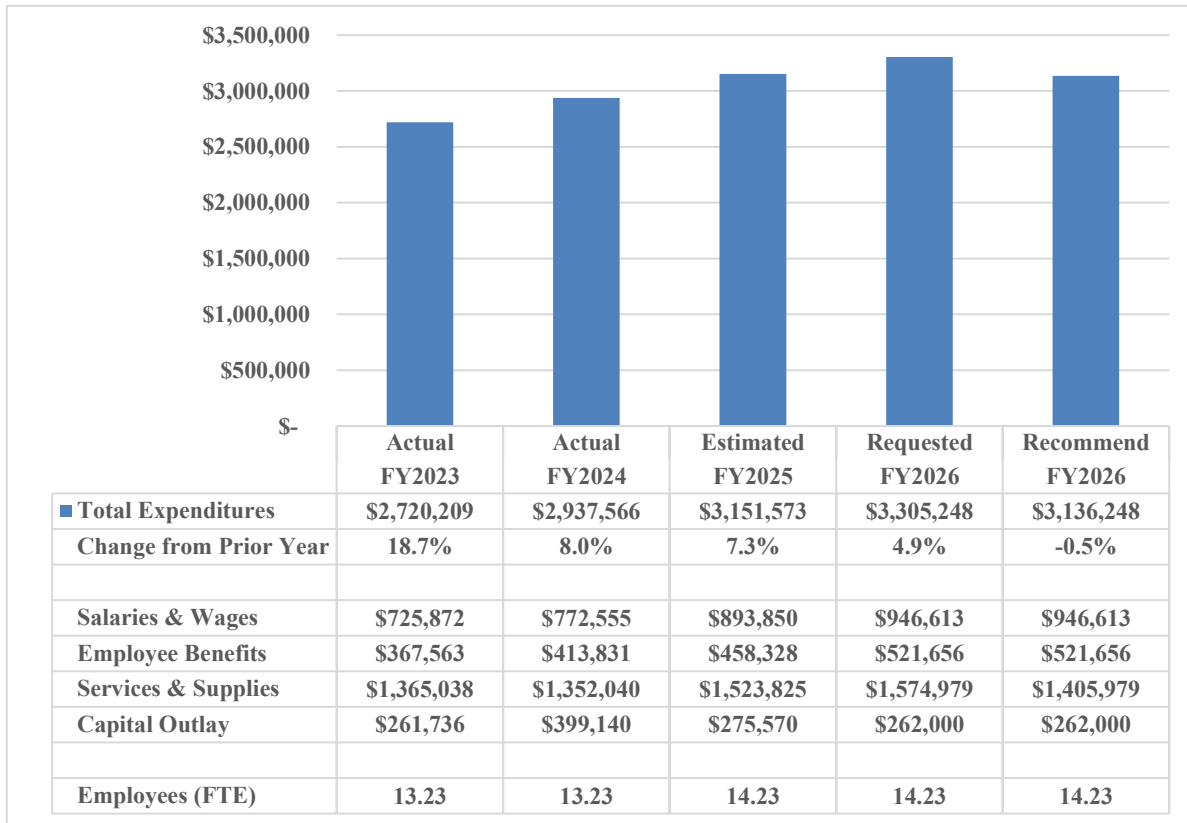
Assessor



Fund	100
Dept Title	Assessor

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	114	(blank)	GARCIA, VALERIE	Appraiser	E	80	\$ 63,239	\$ 12,174	\$ -	2,655	\$ 917	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 38,669	\$ 101,908
			GLASER, KATIE	Office Assistant	E	80	\$ 46,053	\$ 8,865	\$ -	2,655	\$ 668	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 25,382	\$ 71,435
			OW-WING, ERIC	Chief Property Appraiser	E	80	\$110,859	\$ 21,340	\$ -	2,655	\$ 1,607	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 38,796	\$ 149,655
			PERUMAN, MICHAEL	Senior Appraiser	R	80	\$ 68,200	\$ 25,064	\$ -	2,655	\$ 989	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 41,902	\$ 110,102
			SENCION, LEA	Appraiser Trainee	E	80	\$ 60,386	\$ 11,624	\$ -	2,655	\$ 876	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 28,349	\$ 88,735
			SINGLEY, ERIN	Chief Deputy Assessor	R	80	\$ 91,846	\$ 33,753	\$ -	2,655	\$ 1,332	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 50,934	\$ 142,780
			VILLINES, HOLLY	Mapping Administrator	E	80	\$ 86,485	\$ 16,648	\$ -	2,655	\$ 1,254	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 33,751	\$ 120,236
			VILLINES, TROY	Assessor	R	80	\$132,337	\$ 48,634	\$ -	2,655	\$ 1,919	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 70,157	\$ 202,494
			WILSON, KELLY	Senior Appraiser	R	80	\$ 87,686	\$ 32,225	\$ -	2,655	\$ 1,271	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 49,345	\$ 137,031
			ZZZZ - PACT FOR BOARD OF EQUALIZATION	NA	NA	(blank)	\$ -	\$ -	\$ -	663	\$ -	\$ -			\$ -	\$ 663	\$ 663
		(blank) Total					\$747,091	\$ 210,327	\$ -	24,558	\$ 10,833	\$126,686	\$ 666	\$4,581	\$ 297	\$ 377,948	\$1,125,039
		114 Total					\$747,091	\$ 210,327	\$ -	24,558	\$ 10,833	\$126,686	\$ 666	\$4,581	\$ 297	\$ 377,948	\$1,125,039
100 Total							\$747,091	\$ 210,327	\$ -	24,558	\$ 10,833	\$126,686	\$ 666	\$4,581	\$ 297	\$ 377,948	\$1,125,039
Grand Total							\$747,091	\$ 210,327	\$ -	24,558	\$ 10,833	\$126,686	\$ 666	\$4,581	\$ 297	\$ 377,948	\$1,125,039

GENERAL FUND
FACILITIES DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

Capital Outlay:

Account 100116-70000 - Capital Outlay:

This includes replacing pavement at the Dayton Juvenile Probation and Parks Building (\$55K).

Account 100116-70700 - Capital Outlay - Vehicles:

This includes a replacement truck for a custodian (\$57K) and two other replacement trucks (\$150K).

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
116 Facilities												
4a - Salaries												
100116	40000		Salaries	704,279.96	756,203.28	850,203.00	615,909.13	872,000.00	919,823.00	919,823.00	0.00	0.00
100116	40320		Shift Differential	3,356.40	3,204.00	4,000.00	2,503.00	3,700.00	4,065.00	4,065.00	0.00	0.00
100116	40500		Overtime	12,419.72	12,329.86	21,525.00	9,357.89	16,000.00	22,725.00	22,725.00	0.00	0.00
100116	40510		Overtime Holiday	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100116	40520		Comp Payout	609.27	611.38	0.00	460.74	650.00	0.00	0.00	0.00	0.00
100116	40610		Callback	1,349.39	206.81	0.00	1,032.71	1,500.00	0.00	0.00	0.00	0.00
100116	40620		Callback Holiday	3,846.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Salaries				725,871.68	772,555.33	875,728.00	629,263.47	893,850.00	946,613.00	946,613.00	0.00	0.00
4c - Benefits												
100116	41000		Retirement	171,785.63	194,414.63	217,810.00	147,305.67	208,500.00	241,073.00	241,073.00	0.00	0.00
100116	41001		Early Retirement Incentive	0.00	0.00	6,729.00	6,718.58	6,719.00	0.00	0.00	0.00	0.00
100116	41100		Workers' Comp	33,412.30	32,230.25	36,730.00	21,796.39	36,730.00	37,851.00	37,851.00	0.00	0.00
100116	41200		Medicare	10,159.15	10,902.49	12,698.00	8,813.26	12,400.00	13,727.00	13,727.00	0.00	0.00
100116	41300		Health Insurance	144,488.19	168,713.77	209,633.00	143,148.25	186,336.00	220,304.00	220,304.00	0.00	0.00
100116	41302		Vision Insurance	951.28	933.13	1,017.00	688.68	920.00	1,045.00	1,045.00	0.00	0.00
100116	41303		Dental Insurance	6,356.68	6,235.57	6,837.00	4,848.23	6,316.00	7,190.00	7,190.00	0.00	0.00
100116	41310		Life Insurance	409.48	401.65	438.00	312.31	407.00	466.00	466.00	0.00	0.00
Subtotal Benefits				367,562.71	413,831.49	491,892.00	333,631.37	458,328.00	521,656.00	521,656.00	0.00	0.00
4e - Services & Supplies												
100116	50000		Supplies	21,395.77	10,487.03	7,500.00	4,092.83	7,500.00	7,500.00	7,500.00	0.00	0.00
100116	50130		Special Projects	36,546.65	59,995.00	68,000.00	9,407.00	42,000.00	41,000.00	15,000.00	0.00	0.00
100116	50230		Equipment	4,023.25	27,139.70	17,000.00	36,473.25	38,000.00	33,000.00	3,000.00	0.00	0.00
100116	50430		Tools	8,541.13	4,387.65	5,000.00	2,276.84	5,000.00	5,000.00	5,000.00	0.00	0.00
100116	50440		Safety Supplies	8,789.30	7,344.92	9,000.00	5,586.07	9,000.00	9,000.00	9,000.00	0.00	0.00
100116	50450		Building Supplies	32,292.52	39,526.17	40,000.00	28,990.34	40,000.00	40,000.00	40,000.00	0.00	0.00
100116	50460		Janitorial Supplies	60,436.85	58,248.83	57,000.00	43,276.47	57,000.00	57,000.00	57,000.00	0.00	0.00
100116	50990		Building Signs	1,637.20	2,288.34	2,500.00	532.35	2,500.00	2,500.00	2,500.00	0.00	0.00
100116	51000		Fuel	39,418.98	39,415.80	42,000.00	24,039.19	42,000.00	42,000.00	42,000.00	0.00	0.00
100116	52030		Printer Services	110.52	158.84	200.00	165.00	200.00	200.00	200.00	0.00	0.00
100116	52640		Facility Upgrade	24,609.58	17,499.44	24,500.00	23,438.92	135,000.00	95,000.00	5,000.00	0.00	0.00
100116	53530		Software Support	0.00	7,266.47	8,000.00	8,558.29	8,600.00	9,500.00	9,500.00	0.00	0.00

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
116 Facilities												
4e - Services & Supplies												
10001020	53900		Contract Services	0.00	0.00	0.00	0.00	0.00	43,000.00	43,000.00	0.00	0.00
100116	53900		Contract Services	163,786.91	149,098.17	115,000.00	103,441.66	115,000.00	102,000.00	102,000.00	0.00	0.00
100116	56000		Training	1,715.72	11,827.00	10,000.00	225.00	500.00	5,000.00	2,500.00	0.00	0.00
100116	56200		Travel	268.28	92.81	2,000.00	1,379.61	2,000.00	2,000.00	1,500.00	0.00	0.00
100116	56400		Repairs and Maintenance	168.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100116	56410		Equipment Repairs & Maint	1,409.96	6,146.04	4,200.00	458.35	2,000.00	2,000.00	2,000.00	0.00	0.00
10001020	56500		Building Maintenance	85,248.08	71,363.73	100,000.00	89,089.48	120,000.00	120,000.00	120,000.00	0.00	0.00
100116	56500		Building Maintenance	172,236.22	148,918.61	160,000.00	125,727.70	160,000.00	160,000.00	150,000.00	0.00	0.00
100116	56505		Building Painting	20,350.00	0.00	30,000.00	0.00	30,000.00	30,000.00	20,000.00	0.00	0.00
100116	56800		Grounds Maintenance	10,172.40	13,202.95	12,000.00	9,887.78	12,000.00	12,000.00	12,000.00	0.00	0.00
100116	56900		Parking Lot Striping	0.00	0.00	1,000.00	36.52	1,000.00	1,000.00	1,000.00	0.00	0.00
100116	56910		Asphalt & Concrete Maint	0.00	12,620.00	30,000.00	4,972.29	31,000.00	30,000.00	30,000.00	0.00	0.00
10002010	57020		Office Rent	61,650.00	64,938.00	83,844.00	62,883.00	83,844.00	83,844.00	83,844.00	0.00	0.00
10001020	60100		Electric Service	158,385.55	134,241.38	180,000.00	95,083.82	136,000.00	140,000.00	140,000.00	0.00	0.00
10001040	60100		Electric Service	2,711.93	2,818.31	3,050.00	1,822.28	2,450.00	2,800.00	2,800.00	0.00	0.00
10001210	60100		Electric Service	12,719.96	12,436.90	13,750.00	8,138.95	12,150.00	12,500.00	12,500.00	0.00	0.00
10001430	60100		Electric Service	1,414.63	1,375.63	1,400.00	780.61	1,350.00	1,400.00	1,400.00	0.00	0.00
10002000	60100		Electric Service	2,628.42	2,376.69	3,700.00	1,980.56	2,700.00	2,800.00	2,800.00	0.00	0.00
10002010	60100		Electric Service	7,074.42	6,955.08	7,550.00	4,755.63	7,500.00	7,600.00	7,600.00	0.00	0.00
10002020	60100		Electric Service	1,085.24	1,126.53	1,250.00	799.09	1,150.00	1,200.00	1,200.00	0.00	0.00
10002310	60100		Electric Service	3,699.36	3,356.52	3,700.00	2,415.31	3,800.00	3,900.00	3,900.00	0.00	0.00
10002750	60100		Electric Service	0.00	472.00	1,700.00	645.48	1,100.00	1,200.00	1,200.00	0.00	0.00
10004000	60100		Electric Service	14,683.05	13,167.88	15,000.00	8,793.65	13,700.00	17,000.00	17,000.00	0.00	0.00
10005200	60100		Electric Service	2,892.04	2,154.47	4,500.00	1,075.56	1,850.00	1,900.00	1,900.00	0.00	0.00
10008000	60100		Electric Service	1,972.84	1,343.76	1,400.00	1,082.88	1,500.00	1,600.00	1,600.00	0.00	0.00
100116	60100		Electric Service	39,950.80	41,841.08	47,000.00	26,154.76	40,000.00	43,000.00	43,000.00	0.00	0.00
1002030	60100		Electric Service	173.68	102.33	240.00	0.00	0.00	0.00	0.00	0.00	0.00
10002090	60110		Electric - Street Lights	152,874.93	142,157.55	160,000.00	83,646.21	135,000.00	150,000.00	150,000.00	0.00	0.00
1003090	60110		Electric - Street Lights	16,606.48	16,135.20	18,000.00	10,531.87	16,200.00	17,000.00	17,000.00	0.00	0.00
10001020	60200		Gas Service	47,630.47	60,339.23	75,000.00	26,028.31	45,000.00	65,000.00	65,000.00	0.00	0.00
10001040	60200		Gas Service	5,745.83	6,722.08	7,600.00	3,108.48	5,250.00	6,800.00	6,800.00	0.00	0.00
10001210	60200		Gas Service	1,963.97	2,528.34	2,500.00	901.98	2,200.00	2,500.00	2,500.00	0.00	0.00
10002000	60200		Gas Service	3,823.13	4,657.62	5,100.00	2,251.58	4,100.00	4,300.00	4,300.00	0.00	0.00

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
116 Facilities												
4e - Services & Supplies												
10002010	60200		Gas Service	4,917.24	5,110.76	6,350.00	2,794.16	4,300.00	5,100.00	5,100.00	0.00	0.00
10002020	60200		Gas Service	1,449.68	2,191.74	2,200.00	1,164.31	2,000.00	2,200.00	2,200.00	0.00	0.00
10002310	60200		Gas Service	5,387.99	5,645.18	7,350.00	3,056.69	4,900.00	5,500.00	5,500.00	0.00	0.00
10002750	60200		Gas Service	0.00	1,971.78	3,600.00	1,945.03	2,900.00	3,200.00	3,200.00	0.00	0.00
10004000	60200		Gas Service	12,390.76	14,077.15	17,000.00	6,196.06	14,000.00	20,000.00	20,000.00	0.00	0.00
10007000	60200		Gas Service	3,555.15	860.62	4,600.00	0.00	1,000.00	1,100.00	1,100.00	0.00	0.00
10008000	60200		Gas Service	6,252.90	409.63	6,500.00	0.00	4,500.00	4,500.00	4,500.00	0.00	0.00
100116	60200		Gas Service	25,281.15	37,254.84	36,000.00	18,474.94	35,000.00	36,000.00	36,000.00	0.00	0.00
10001030	60250		Water & Sewer Service	877.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10001040	60250		Water & Sewer Service	1,359.97	1,448.08	1,550.00	1,284.93	1,800.00	1,850.00	1,850.00	0.00	0.00
10001430	60250		Water & Sewer Service	417.00	781.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10002000	60250		Water & Sewer Service	831.84	1,001.16	1,025.00	738.28	1,100.00	1,150.00	1,150.00	0.00	0.00
10002020	60250		Water & Sewer Service	1,322.01	1,133.96	1,050.00	692.73	1,050.00	1,100.00	1,100.00	0.00	0.00
10002300	60250		Water & Sewer Service	634.47	406.48	750.00	394.56	650.00	700.00	700.00	0.00	0.00
10004000	60250		Water & Sewer Service	19,671.75	21,081.87	23,000.00	15,134.55	20,500.00	23,000.00	23,000.00	0.00	0.00
100116	60250		Water & Sewer Service	8,094.56	7,727.80	8,300.00	4,726.32	8,000.00	8,300.00	8,300.00	0.00	0.00
10001030	60300		Water Service	0.00	896.39	950.00	605.60	910.00	950.00	950.00	0.00	0.00
10001430	60300		Water Service	0.00	1,821.06	3,200.00	1,811.33	2,300.00	2,400.00	2,400.00	0.00	0.00
10002750	60300		Water Service	0.00	736.64	1,200.00	498.88	750.00	775.00	775.00	0.00	0.00
100116	60300		Water Service	4,190.62	4,684.96	4,500.00	2,990.60	4,700.00	4,750.00	4,750.00	0.00	0.00
1002030	60300		Water Service	181.19	273.96	300.00	188.28	315.00	340.00	340.00	0.00	0.00
10001210	60600		Garbage Service	2,859.71	2,788.31	2,875.00	1,816.00	2,724.00	2,800.00	2,800.00	0.00	0.00
10004000	60600		Garbage Service	6,602.72	6,659.17	7,500.00	5,084.64	6,750.00	7,000.00	7,000.00	0.00	0.00
100116	60600		Garbage Service	6,122.44	5,969.56	6,250.00	4,061.34	5,832.00	6,200.00	6,200.00	0.00	0.00
10001020	60700		Telephone	3,275.57	3,317.92	3,350.00	2,504.91	3,345.00	3,400.00	3,400.00	0.00	0.00
10002020	60700		Telephone	476.60	527.30	575.00	458.76	605.00	620.00	620.00	0.00	0.00
100116	60700		Telephone	16,039.74	14,987.96	18,000.00	12,407.07	16,750.00	17,000.00	17,000.00	0.00	0.00
Subtotal Services & Supplies				1,365,037.86	1,352,039.57	1,549,159.00	953,964.92	1,523,825.00	1,574,979.00	1,405,979.00	0.00	0.00
4g - Capital Outlay												
100116	70000		Capital Outlay	0.00	77,715.00	64,000.00	0.00	134,000.00	55,000.00	55,000.00	0.00	0.00
100116	70600		Capital Outlay - Equipment	156,830.72	32,991.85	171,500.00	0.00	55,000.00	0.00	0.00	0.00	0.00
100116	70700		Capital Outlay - Vehicles	104,905.50	288,432.75	115,000.00	86,569.65	86,570.00	207,000.00	207,000.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
116 Facilities												
			Subtotal Capital Outlay	261,736.22	399,139.60	350,500.00	86,569.65	275,570.00	262,000.00	262,000.00	0.00	0.00
			TOTAL Facilities	2,720,208.47	2,937,565.99	3,267,279.00	2,003,429.41	3,151,573.00	3,305,248.00	3,136,248.00	0.00	0.00

DEPARTMENT	Facilities

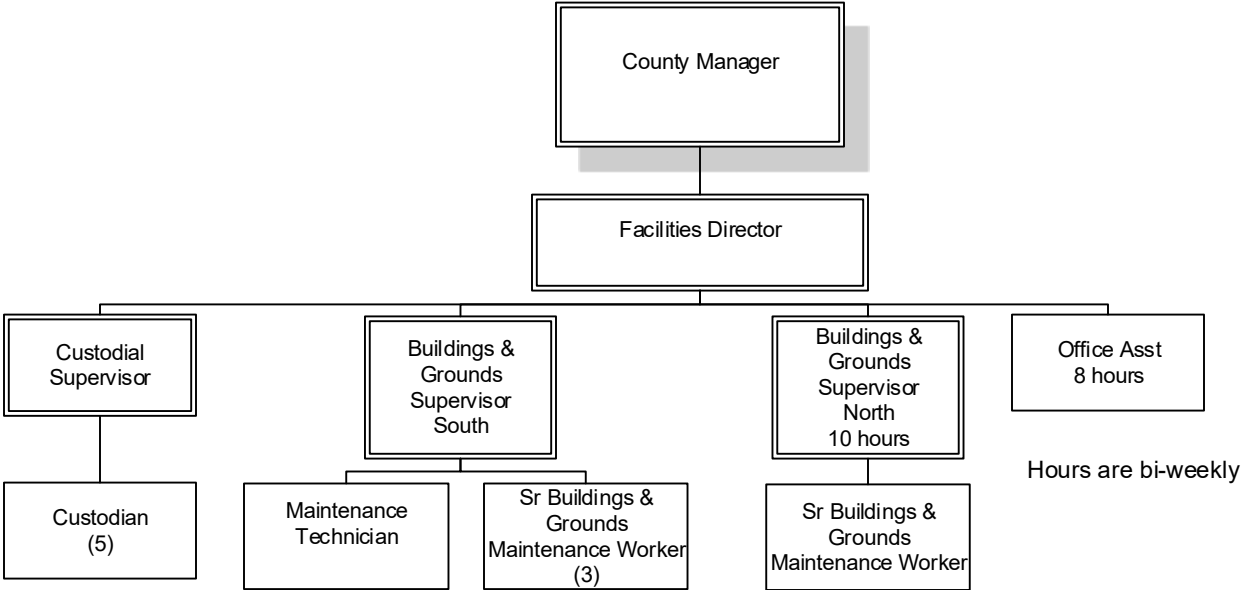
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**CAPITAL OUTLAY REQUEST FORM
FISCAL YEAR 2025-2026**

DEPARTMENT	Facilities

DESCRIPTION	EXPLANATION	QUANTITY	UNIT PRICE	COST
Purchase 1500 pickup w/campershell (Facilities)	Replace Custodian Vehicle	1.00	\$ 57,000	\$ 57,000
Purchase 2500 Utility bed truck (Facilities)	Replace Facilities Trucks	2.00	\$ 75,000	\$ 150,000
TOTAL				\$ 207,000

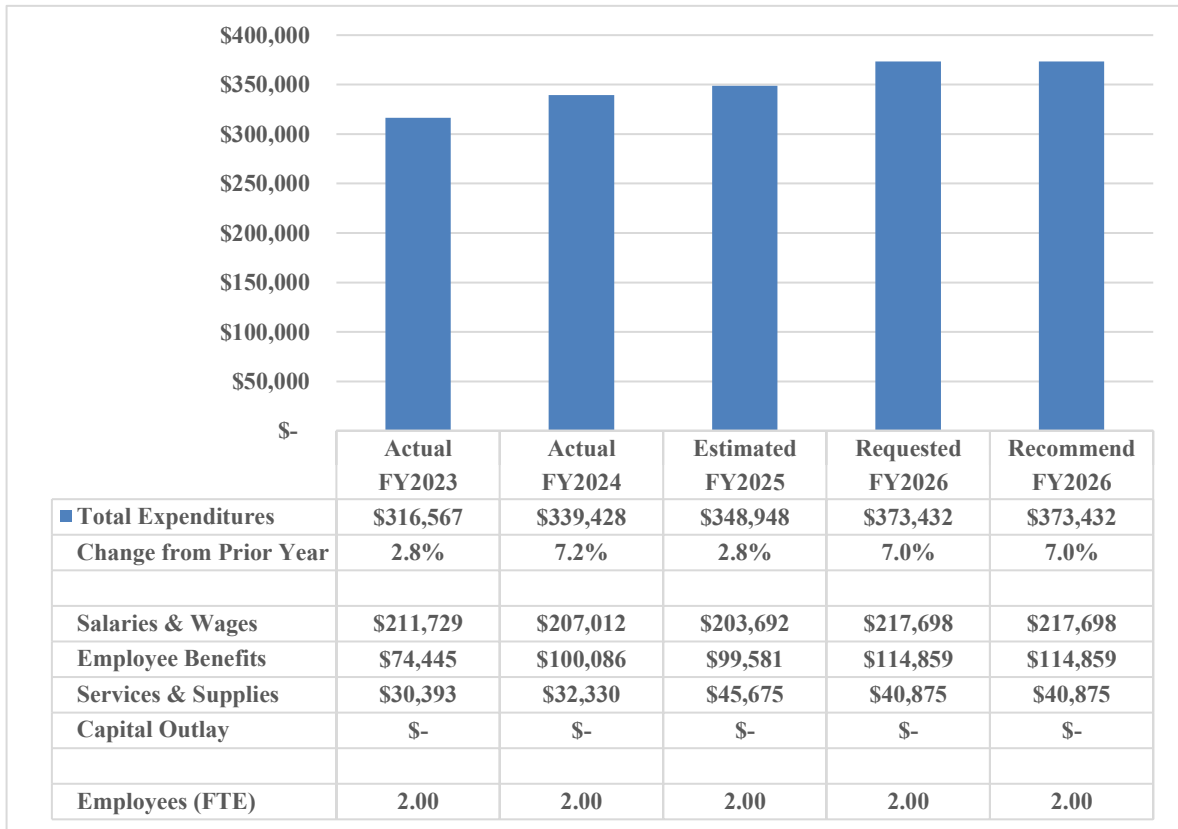
Facilities



Fund 100
Dept Title Facilities/Grounds

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	116	(blank)	BAKE, NATHAN	Bldg and Grounds Supervisor	R	80	\$ 87,695	\$ 32,228	\$ -	2,655	\$ 1,272	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 53,104	\$ 140,799
			BOHARD, HEIDI	Office Assistant	E	8	\$ 4,730	\$ 911	\$ -	349	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ 1,329	\$ 6,059
			EICHHORN, RICHARD	Sr B&G Maintenance	E	80	\$ 70,145	\$ 13,503	\$ -	2,655	\$ 1,017	\$ 17,729	\$ 74	\$ 509	\$ 33	\$ 35,520	\$ 105,665
			HAYDEN, LAWRENCE	Sr B&G Maintenance Wkr	E	80	\$ 59,827	\$ 11,517	\$ -	2,655	\$ 867	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 28,233	\$ 88,060
			HOMESTEAD, DOUGLAS	Facilities Director	R	80	\$ 109,627	\$ 40,288	\$ -	2,655	\$ 1,590	\$ 17,729	\$ 74	\$ 509	\$ 33	\$ 62,878	\$ 172,505
			LAVAGNINO, KENNETH	Custodian	E	80	\$ 45,959	\$ 8,847	\$ -	2,655	\$ 666	\$ 17,729	\$ 74	\$ 509	\$ 33	\$ 30,513	\$ 76,472
			LESCHER, FRANK	Sr B&G Maintenance Wkr	E	80	\$ 85,700	\$ 16,497	\$ -	2,655	\$ 1,243	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 33,589	\$ 119,289
			MOORE, GALEN	Custodian	R	80	\$ 41,863	\$ 15,385	\$ -	2,655	\$ 607	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 35,596	\$ 77,459
			MUSSER, JORDAN	Custodian	R	80	\$ 42,297	\$ 15,544	\$ -	2,655	\$ 613	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 32,006	\$ 74,303
			PATTERSON, FRANKLIN	Custodian	E	80	\$ 46,626	\$ 8,976	\$ -	2,655	\$ 676	\$ 17,729	\$ 74	\$ 509	\$ 33	\$ 30,652	\$ 77,278
			ROBINSON, STEFFANIE	Custodial Supervisor	R	80	\$ 69,862	\$ 25,674	\$ -	2,655	\$ 1,013	\$ 17,729	\$ 74	\$ 509	\$ 33	\$ 47,687	\$ 117,549
			SMITH, JUDGE	Bldg and Grounds Supervisor	R	10	\$ 9,934	\$ 3,651	\$ -	332	\$ 144	\$ 2,041	\$ 9	\$ 64	\$ 4	\$ 6,245	\$ 16,179
			WATSON, GENE	Custodian	E	80	\$ 46,053	\$ 8,865	\$ -	2,655	\$ 668	\$ 17,729	\$ 74	\$ 509	\$ 33	\$ 30,533	\$ 76,586
			WIRTHIN, JERRY	Custodian	E	80	\$ 59,705	\$ 11,493	\$ -	2,655	\$ 866	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 28,208	\$ 87,913
			ZARAZUA, ABEL	Sr B&G Maintenance Wkr	E	80	\$ 63,507	\$ 12,225	\$ -	2,655	\$ 921	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 28,995	\$ 92,502
			ZENDEJAS, JULIO	Maintenance Tech	E	80	\$ 76,293	\$ 14,686	\$ -	2,655	\$ 1,106	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 35,396	\$ 111,689
			ZZZ8 - SHIFT	NA	E	(blank)	\$ 4,065	\$ 783	\$ -		\$ 59	\$ -			\$ -	\$ 842	\$ 4,907
			ZZZA - OVERTIME	NA	NA	(blank)	\$ 22,725	\$ -	\$ -		\$ 330	\$ -			\$ -	\$ 330	\$ 23,055
		(blank) Total					\$946,613	\$ 241,073	\$ -	37,851	\$ 13,727	\$ 220,304	\$ 1,045	\$ 7,190	\$ 466	\$ 521,656	\$ 1,468,269
	116 Total						\$946,613	\$ 241,073	\$ -	37,851	\$ 13,727	\$ 220,304	\$ 1,045	\$ 7,190	\$ 466	\$ 521,656	\$ 1,468,269
100 Total							\$946,613	\$ 241,073	\$ -	37,851	\$ 13,727	\$ 220,304	\$ 1,045	\$ 7,190	\$ 466	\$ 521,656	\$ 1,468,269
Grand Total							\$946,613	\$ 241,073	\$ -	37,851	\$ 13,727	\$ 220,304	\$ 1,045	\$ 7,190	\$ 466	\$ 521,656	\$ 1,468,269

GENERAL FUND
HUMAN RESOURCES DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

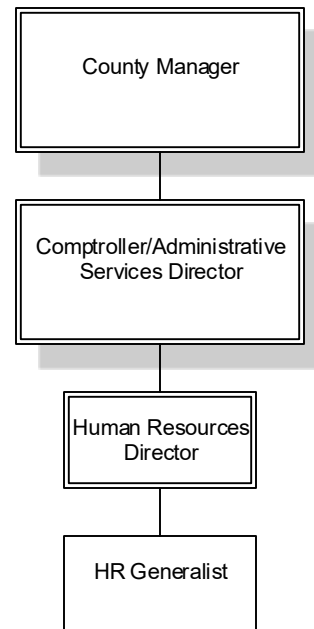
Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
121 Human Resources												
4a - Salaries												
100121	40000		Salaries	211,728.71	207,012.38	230,646.00	143,026.03	203,500.00	217,698.00	217,698.00	0.00	0.00
100121	40150		Acting Pay	0.00	0.00	0.00	192.36	192.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			211,728.71	207,012.38	230,646.00	143,218.39	203,692.00	217,698.00	217,698.00	0.00	0.00
4c - Benefits												
100121	41000		Retirement	44,266.91	68,650.58	77,267.00	47,913.73	68,850.00	80,004.00	80,004.00	0.00	0.00
100121	41100		Workers' Comp	6,186.46	5,851.13	5,156.00	5,562.82	5,156.00	5,310.00	5,310.00	0.00	0.00
100121	41200		Medicare	2,870.65	3,000.49	3,344.00	2,076.27	2,950.00	3,157.00	3,157.00	0.00	0.00
100121	41300		Health Insurance	20,092.20	21,456.93	23,510.00	15,673.44	21,551.00	25,156.00	25,156.00	0.00	0.00
100121	41302		Vision Insurance	126.84	138.92	144.00	94.08	129.00	148.00	148.00	0.00	0.00
100121	41303		Dental Insurance	847.56	928.28	968.00	645.76	888.00	1,018.00	1,018.00	0.00	0.00
100121	41310		Life Insurance	54.60	59.80	62.00	41.60	57.00	66.00	66.00	0.00	0.00
	Subtotal Benefits			74,445.22	100,086.13	110,451.00	72,007.70	99,581.00	114,859.00	114,859.00	0.00	0.00
4e - Services & Supplies												
100121	50000		Supplies	350.46	1,052.25	2,000.00	190.55	2,000.00	2,000.00	2,000.00	0.00	0.00
100121	52030		Printer Services	49.84	62.42	100.00	45.00	100.00	100.00	100.00	0.00	0.00
100121	52300		Advertising	1,600.00	0.00	2,500.00	2,101.00	2,500.00	2,500.00	2,500.00	0.00	0.00
100121	52400		Background Checks	2,750.50	3,775.00	3,400.00	2,446.00	3,800.00	3,800.00	3,800.00	0.00	0.00
100121	52430		Drug Testing	13,150.85	13,799.46	13,500.00	10,396.69	15,125.00	15,125.00	15,125.00	0.00	0.00
100121	52920		Law Library	2,549.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100121	53530		Software Support	2,779.10	2,973.63	8,000.00	3,922.31	8,000.00	3,200.00	3,200.00	0.00	0.00
100121	53900		Contract Services	7,163.05	8,885.11	9,000.00	9,263.26	11,000.00	11,000.00	11,000.00	0.00	0.00
100121	56000		Training	0.00	817.50	1,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00	0.00
100121	56200		Travel	0.00	964.51	1,000.00	533.99	1,000.00	1,000.00	1,000.00	0.00	0.00
100121	60700		Telephone	0.00	0.00	0.00	402.45	650.00	650.00	650.00	0.00	0.00
	Subtotal Services & Supplies			30,393.20	32,329.88	41,000.00	29,301.25	45,675.00	40,875.00	40,875.00	0.00	0.00
TOTAL Human Resources				316,567.13	339,428.39	382,097.00	244,527.34	348,948.00	373,432.00	373,432.00	0.00	0.00

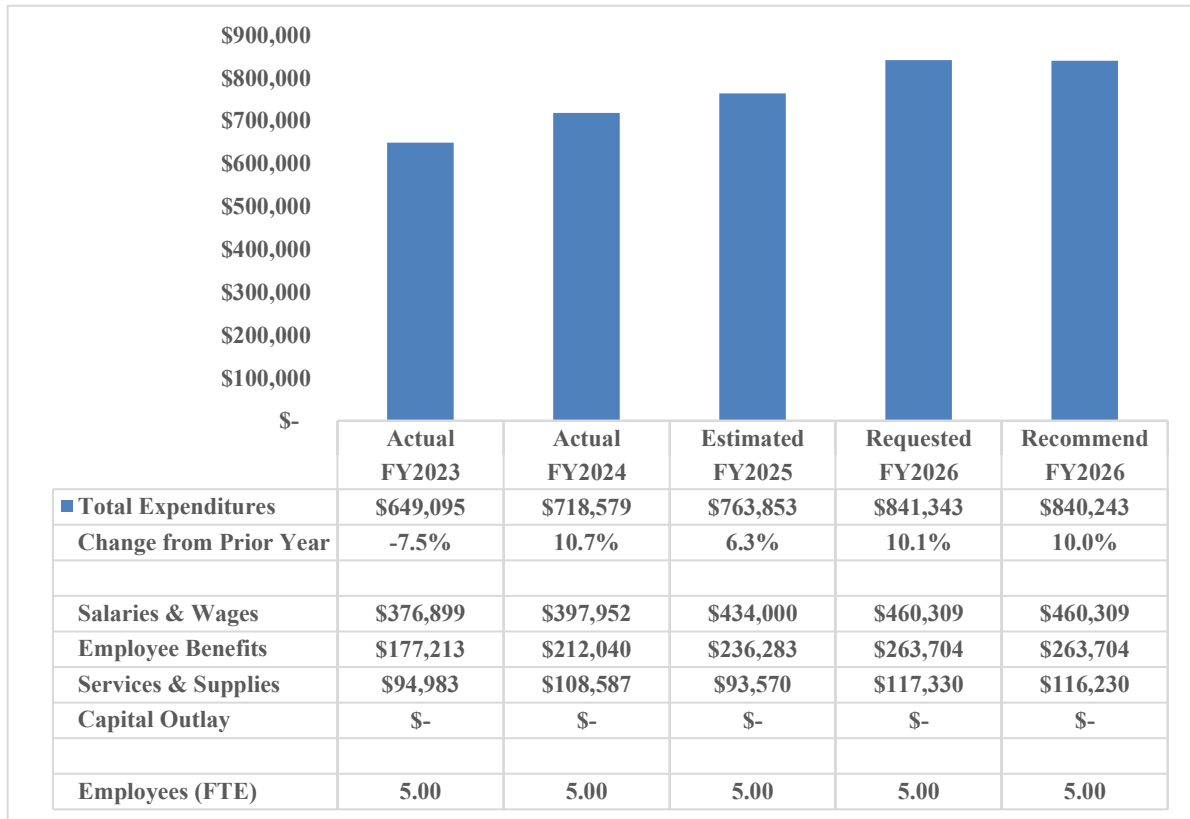
Human Resources



Fund	100
Dept Title	Human Resources

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	121	(blank)	ORTIZ, AMANDA	HR Generalist	R	80	\$ 81,348	\$ 29,895	\$ -	2,655	\$ 1,180	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 46,924	\$ 128,272
			UNTERBRINK, COLLEEN	HR Director	R	80	\$136,350	\$ 50,109	\$ -	2,655	\$ 1,977	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 67,935	\$ 204,285
		(blank) Total					\$217,698	\$ 80,004	\$ -	5,310	\$ 3,157	\$ 25,156	\$ 148	\$1,018	\$ 66	\$ 114,859	\$ 332,557
	121	Total					\$217,698	\$ 80,004	\$ -	5,310	\$ 3,157	\$ 25,156	\$ 148	\$1,018	\$ 66	\$ 114,859	\$ 332,557
100	Total						\$217,698	\$ 80,004	\$ -	5,310	\$ 3,157	\$ 25,156	\$ 148	\$1,018	\$ 66	\$ 114,859	\$ 332,557
Grand Total							\$217,698	\$ 80,004	\$ -	5,310	\$ 3,157	\$ 25,156	\$ 148	\$1,018	\$ 66	\$ 114,859	\$ 332,557

GENERAL FUND
COMPTROLLER DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

Services and Supplies:

Account 100122-5396: Audit - Special Work:

This account pays for actuarial studies that are required for post-employment health insurance.

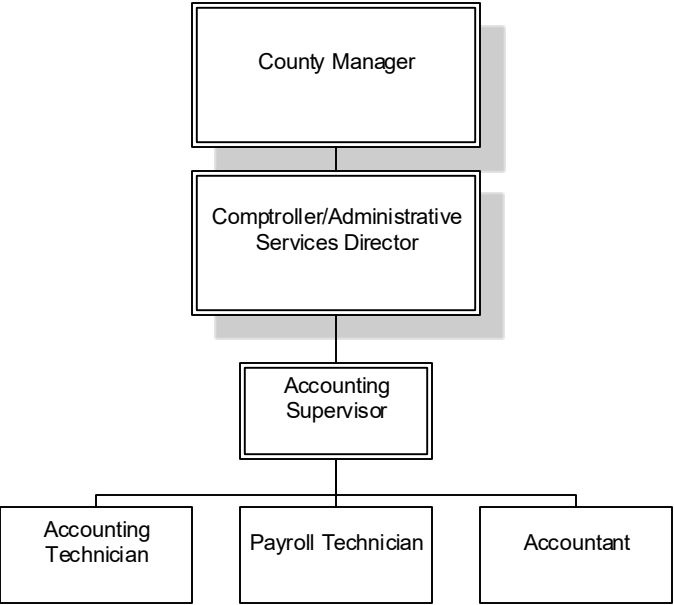
Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
122 Comptroller												
4a - Salaries												
100122	40000		Salaries	376,830.82	397,941.16	434,001.00	305,845.70	434,000.00	460,309.00	460,309.00	0.00	0.00
100122	40500		Overtime	0.00	10.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100122	40520		Comp Payout	68.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Salaries				376,899.40	397,951.52	434,001.00	305,845.70	434,000.00	460,309.00	460,309.00	0.00	0.00
4c - Benefits												
100122	41000		Retirement	97,958.36	115,044.37	125,690.00	88,685.80	125,690.00	146,045.00	146,045.00	0.00	0.00
100122	41100		Workers' Comp	13,011.17	13,506.82	12,890.00	8,287.73	12,890.00	13,275.00	13,275.00	0.00	0.00
100122	41200		Medicare	5,054.25	5,382.06	5,979.00	4,129.73	5,979.00	6,295.00	6,295.00	0.00	0.00
100122	41300		Health Insurance	58,297.70	75,264.42	74,116.00	66,595.05	88,793.00	95,009.00	95,009.00	0.00	0.00
100122	41302		Vision Insurance	356.36	350.32	359.00	264.60	353.00	370.00	370.00	0.00	0.00
100122	41303		Dental Insurance	2,381.24	2,340.88	2,369.00	1,816.20	2,422.00	2,545.00	2,545.00	0.00	0.00
100122	41310		Life Insurance	153.40	150.80	155.00	117.00	156.00	165.00	165.00	0.00	0.00
Subtotal Benefits				177,212.48	212,039.67	221,558.00	169,896.11	236,283.00	263,704.00	263,704.00	0.00	0.00
4e - Services & Supplies												
100122	50000		Supplies	3,971.04	3,086.67	4,000.00	3,115.69	3,500.00	4,000.00	3,500.00	0.00	0.00
100122	51000		Fuel	213.19	538.26	600.00	214.99	600.00	600.00	600.00	0.00	0.00
100122	52030		Printer Services	875.92	836.80	950.00	465.00	650.00	850.00	850.00	0.00	0.00
100122	52300		Advertising	2,552.34	2,317.26	2,700.00	146.92	2,700.00	2,800.00	2,800.00	0.00	0.00
100122	53530		Software Support	19,728.94	21,100.93	23,000.00	22,149.52	22,171.00	23,000.00	23,000.00	0.00	0.00
100122	53950		Audit	63,000.00	68,000.00	70,500.00	70,500.00	70,500.00	71,000.00	71,000.00	0.00	0.00
100122	53960		Audit - Special Work	3,075.00	10,130.00	12,530.00	0.00	12,530.00	12,530.00	12,530.00	0.00	0.00
100122	56000		Training	225.00	375.00	400.00	225.00	225.00	400.00	250.00	0.00	0.00
100122	56200		Travel	153.38	1,000.87	850.00	-342.77	300.00	850.00	400.00	0.00	0.00
100122	60700		Telephone	1,188.47	1,201.56	1,300.00	903.01	1,206.00	1,300.00	1,300.00	0.00	0.00
Subtotal Services & Supplies				94,983.28	108,587.35	116,830.00	97,377.36	114,382.00	117,330.00	116,230.00	0.00	0.00
TOTAL Comptroller				649,095.16	718,578.54	772,389.00	573,119.17	784,665.00	841,343.00	840,243.00	0.00	0.00

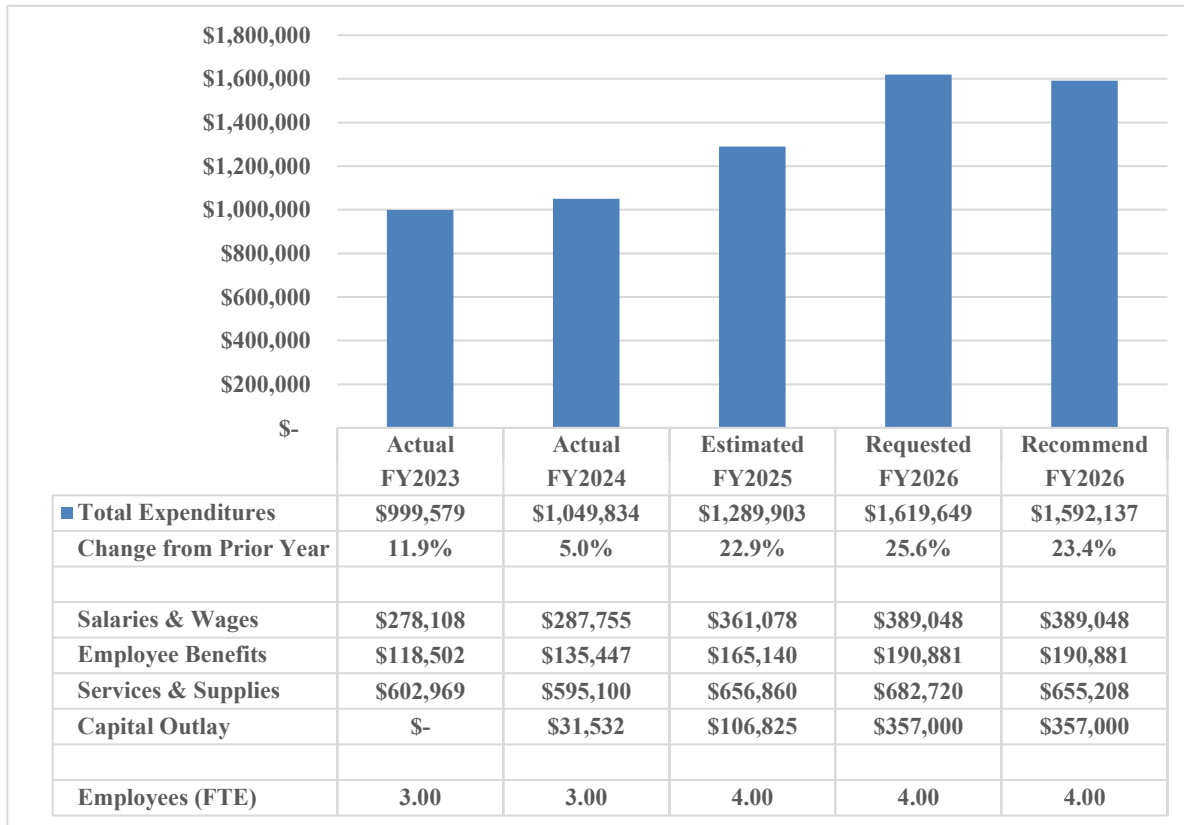
Comptroller



Fund	100
Dept Title	Comptroller

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	122	(blank)	FOLI, JOSHUA	Comptroller	R	80	\$ 164,072	\$ 60,296	\$ -	2,655	\$ 2,379	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 82,279	\$ 246,351
			GOBLET, STEPHANIE	Payroll Technician	E	80	\$ 65,775	\$ 12,662	\$ -	2,655	\$ 954	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 39,194	\$ 104,969
			MILLIGAN, BILLIE	Accounting Supervisor	R	80	\$ 99,341	\$ 36,508	\$ -	2,655	\$ 1,440	\$ 17,729	\$ 74	\$ 509	\$ 33	\$ 58,948	\$ 158,289
			RAND, AMY	Accountant	R	80	\$ 64,790	\$ 23,810	\$ -	2,655	\$ 939	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 44,353	\$ 109,143
			VALLE, NOEMY	Accounting Tech	E	80	\$ 66,331	\$ 12,769	\$ -	2,655	\$ 583	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 38,930	\$ 105,261
		(blank) Total					\$ 460,309	\$ 146,045	\$ -	13,275	\$ 6,295	\$ 95,009	\$ 370	\$ 2,545	\$ 165	\$ 263,704	\$ 724,013
	122	Total					\$ 460,309	\$ 146,045	\$ -	13,275	\$ 6,295	\$ 95,009	\$ 370	\$ 2,545	\$ 165	\$ 263,704	\$ 724,013
100	Total						\$ 460,309	\$ 146,045	\$ -	13,275	\$ 6,295	\$ 95,009	\$ 370	\$ 2,545	\$ 165	\$ 263,704	\$ 724,013
Grand Total							\$ 460,309	\$ 146,045	\$ -	13,275	\$ 6,295	\$ 95,009	\$ 370	\$ 2,545	\$ 165	\$ 263,704	\$ 724,013

GENERAL FUND
COMPUTER INFORMATION SYSTEMS DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

Services & Supplies:

Account 100123-53530 - Software Support:

This account is being used software program renewal and support costs that aren't specific to a single department.

Capital Outlay:

Account 100123-70000 - Capital Outlay:

This is the cost to replace our phone system that is not supported.

Account 100123-70600 - Capital Outlay - Equipment:

This is the cost to replace two Storage Attached Network (SAN) devices that have reached end of life.

Account 100123-70700 - Capital Outlay - Vehicles:

This includes a replacement vehicle (\$57K).

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
123 Information Technology												
4a - Salaries												
100123	40000		Salaries	278,107.71	287,707.34	380,342.00	253,900.56	360,870.00	388,480.00	388,480.00	0.00	0.00
100123	40500		Overtime	0.00	47.25	538.00	0.00	0.00	568.00	568.00	0.00	0.00
100123	40520		Comp Payout	0.00	0.00	0.00	208.39	208.00	0.00	0.00	0.00	0.00
Subtotal Salaries				278,107.71	287,754.59	380,880.00	254,108.95	361,078.00	389,048.00	389,048.00	0.00	0.00
4c - Benefits												
100123	41000		Retirement	73,927.58	85,324.29	104,452.00	71,264.51	100,947.00	118,089.00	118,089.00	0.00	0.00
100123	41100		Workers' Comp	7,280.72	7,359.10	10,312.00	7,435.48	10,312.00	10,620.00	10,620.00	0.00	0.00
100123	41200		Medicare	3,934.27	4,072.95	5,523.00	3,604.22	5,121.00	5,641.00	5,641.00	0.00	0.00
100123	41300		Health Insurance	31,595.28	36,926.52	59,622.00	33,978.66	46,611.00	54,067.00	54,067.00	0.00	0.00
100123	41302		Vision Insurance	217.44	217.44	288.00	188.16	259.00	296.00	296.00	0.00	0.00
100123	41303		Dental Insurance	1,452.96	1,452.96	1,936.00	1,291.52	1,776.00	2,036.00	2,036.00	0.00	0.00
100123	41310		Life Insurance	93.60	93.60	124.00	83.20	114.00	132.00	132.00	0.00	0.00
Subtotal Benefits				118,501.85	135,446.86	182,257.00	117,845.75	165,140.00	190,881.00	190,881.00	0.00	0.00
4e - Services & Supplies												
100123	50000		Supplies	67,915.47	78,776.55	72,000.00	19,788.32	70,000.00	72,000.00	50,000.00	0.00	0.00
100123	50130		Special Projects	56,605.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100123	50200		Computers	49,418.42	49,498.39	50,000.00	44,492.41	70,000.00	60,000.00	60,000.00	0.00	0.00
100123	51000		Fuel	1,232.64	1,454.62	2,500.00	771.15	1,500.00	2,500.00	2,500.00	0.00	0.00
100123	51020		Licenses	16,453.09	10,847.20	20,000.00	2,963.30	12,347.00	14,000.00	14,000.00	0.00	0.00
100123	52000		Copier Maintenance	33,423.40	49,326.02	52,000.00	8,126.97	40,000.00	45,000.00	45,000.00	0.00	0.00
100123	52030		Printer Services	60.00	50.00	60.00	50.00	120.00	120.00	120.00	0.00	0.00
100123	53500		Web Page	16,578.57	20,557.43	22,000.00	21,585.29	21,585.00	23,000.00	23,000.00	0.00	0.00
100123	53520		Email Services	59,178.00	65,596.80	80,000.00	72,174.00	72,174.00	80,000.00	80,000.00	0.00	0.00
100123	53530		Software Support	167,163.45	182,861.72	191,000.00	142,380.33	205,000.00	220,600.00	220,600.00	0.00	0.00
100123	53900		Contract Services	39,235.00	35,457.50	40,000.00	34,972.50	40,000.00	46,000.00	46,000.00	0.00	0.00
100123	56000		Training	0.00	0.00	3,000.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00
100123	56200		Travel	0.00	0.00	500.00	0.00	0.00	500.00	500.00	0.00	0.00
100123	56410		Equipment Repairs & Maint	17,746.92	10,982.31	37,500.00	28,755.00	37,000.00	15,000.00	15,000.00	0.00	0.00
100123	60100		Electric Service	16,223.10	15,346.73	17,000.00	9,725.30	15,500.00	17,000.00	17,000.00	0.00	0.00
100123	60200		Gas Service	739.87	9,374.30	10,000.00	1,633.79	1,634.00	10,000.00	10,000.00	0.00	0.00
100123	60700		Telephone	36,061.01	37,168.63	41,200.00	29,380.13	39,500.00	40,000.00	40,000.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
123 Information Technology												
4e - Services & Supplies												
100123	60810		Data Circuits	24,935.46	27,802.30	34,000.00	22,883.50	30,500.00	34,000.00	28,488.00	0.00	0.00
	Subtotal Services & Supplies			602,969.40	595,100.50	672,760.00	439,681.99	656,860.00	682,720.00	655,208.00	0.00	0.00
4g - Capital Outlay												
100123	70000		Capital Outlay	0.00	0.00	80,000.00	245.16	78,645.00	140,000.00	140,000.00	0.00	0.00
100123	70600		Capital Outlay - Equipment	0.00	31,532.25	0.00	0.00	0.00	160,000.00	160,000.00	0.00	0.00
100123	70700		Capital Outlay - Vehicles	0.00	0.00	42,000.00	28,180.25	28,180.00	57,000.00	57,000.00	0.00	0.00
	Subtotal Capital Outlay			0.00	31,532.25	122,000.00	28,425.41	106,825.00	357,000.00	357,000.00	0.00	0.00
TOTAL Information Technology				999,578.96	1,049,834.20	1,357,897.00	840,062.10	1,289,903.00	1,619,649.00	1,592,137.00	0.00	0.00

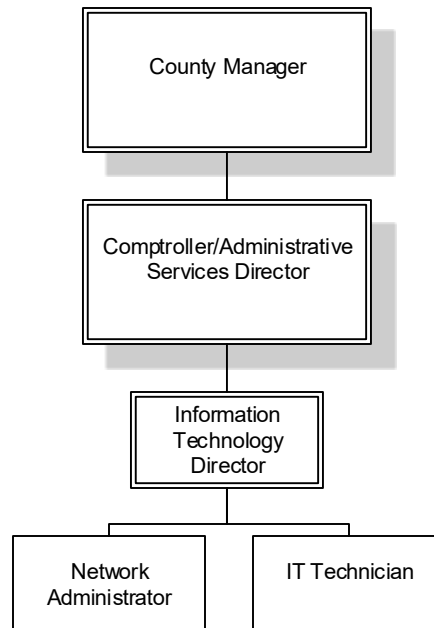
CAPITAL OUTLAY REQUEST FORM

FISCAL YEAR 2025-2026

DEPARTMENT	IT

DESCRIPTION	EXPLANATION	QUANTITY	UNIT PRICE	COST
Phone System Replacement	The existing system is not supported and having issues.	1.00	\$ 140,000	\$ 140,000
Subtotal Capital Outlay				\$ 140,000
Storage Attached Network Devices	These are the hard drives for our network servers.	2.00	\$ 80,000	\$ 160,000
Subtotal Equipment				\$ 160,000
Purchase 1500 pickup w/campershell (IT)	Replace IT vehicle	1.00	\$ 57,000	\$ 57,000
Subtotal Vehicles				\$ 57,000
TOTAL				\$ 357,000

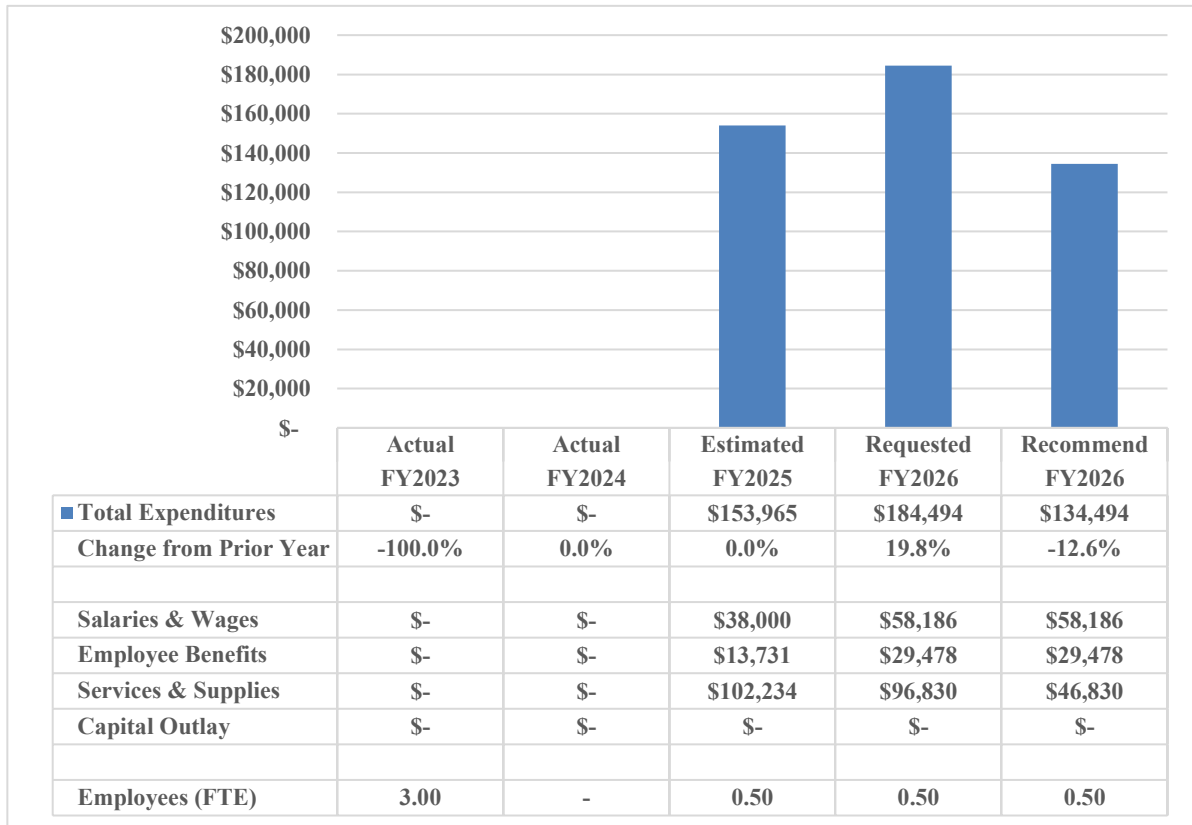
Information Technology Department



Fund 100
 Dept Title Information Technology

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	123	(blank)	ADAMS, HAZEN	IT Director	R	80	\$ 145,035	\$ 53,300	\$ -	2,655	\$ 2,103	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 71,252	\$ 216,287
			APGAR, WILLIAM	Network Administrator	R	80	\$ 102,439	\$ 37,646	\$ -	2,655	\$ 1,485	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 58,735	\$ 161,174
			CHANDLER, STEVEN	IT Technician	E	80	\$ 63,498	\$ 12,223	\$ -	2,655	\$ 921	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 28,993	\$ 92,491
			RITCHSON, ANDREW	IT Technician II	E	80	\$ 77,508	\$ 14,920	\$ -	2,655	\$ 1,124	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 31,893	\$ 109,401
			ZZZA - OVERTIME	NA	NA	(blank)	\$ 568	\$ -	\$ -		\$ 8	\$ -			\$ -	\$ 8	\$ 576
		(blank) Total					\$ 389,048	\$ 118,089	\$ -	10,620	\$ 5,641	\$ 54,067	\$ 296	\$ 2,036	\$ 132	\$ 190,881	\$ 579,929
		123 Total					\$ 389,048	\$ 118,089	\$ -	10,620	\$ 5,641	\$ 54,067	\$ 296	\$ 2,036	\$ 132	\$ 190,881	\$ 579,929
		100 Total					\$ 389,048	\$ 118,089	\$ -	10,620	\$ 5,641	\$ 54,067	\$ 296	\$ 2,036	\$ 132	\$ 190,881	\$ 579,929
		Grand Total					\$ 389,048	\$ 118,089	\$ -	10,620	\$ 5,641	\$ 54,067	\$ 296	\$ 2,036	\$ 132	\$ 190,881	\$ 579,929

GENERAL FUND
GOVERNMENTAL AFFAIRS DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

This department was created this year as our lobbyist function is now filled by employees.

Services & Supplies:

Account 100127-54100 - Lobbyist:

This has been moved from the General Support Department.

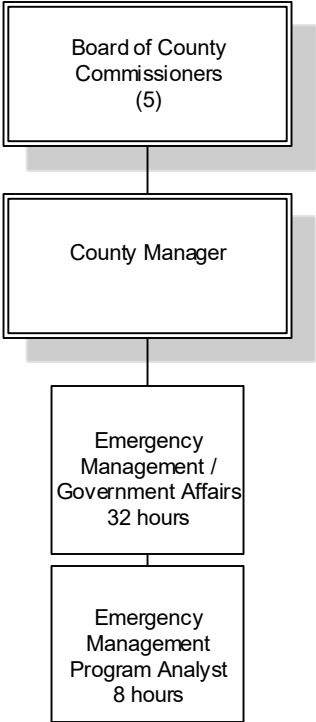
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
127 Government Affairs												
4a - Salaries												
100127	40000		Salaries	0.00	0.00	0.00	21,323.17	38,000.00	58,186.00	58,186.00	0.00	0.00
	Subtotal Salaries			0.00	0.00	0.00	21,323.17	38,000.00	58,186.00	58,186.00	0.00	0.00
4c - Benefits												
100127	41000		Retirement - PERS	0.00	0.00	0.00	3,877.94	6,690.00	11,201.00	11,201.00	0.00	0.00
100127	41100		Workers' Comp	0.00	0.00	0.00	846.04	2,660.00	2,920.00	2,920.00	0.00	0.00
100127	41200		Medicare	0.00	0.00	0.00	309.12	550.00	844.00	844.00	0.00	0.00
100127	41300		Health Insurance	0.00	0.00	0.00	1,959.20	3,656.00	13,836.00	13,836.00	0.00	0.00
100127	41302		Vision Insurance	0.00	0.00	0.00	11.75	21.00	81.00	81.00	0.00	0.00
100127	41303		Dental Insurance	0.00	0.00	0.00	80.70	145.00	560.00	560.00	0.00	0.00
100127	41310		Life Insurance	0.00	0.00	0.00	5.20	9.00	36.00	36.00	0.00	0.00
	Subtotal Benefits			0.00	0.00	0.00	7,089.95	13,731.00	29,478.00	29,478.00	0.00	0.00
4e - Services & Supplies												
100127	50000		Supplies	0.00	0.00	0.00	465.75	1,000.00	1,500.00	1,500.00	0.00	0.00
100127	51000		Fuel	0.00	0.00	0.00	0.00	0.00	600.00	600.00	0.00	0.00
100127	53530		Software Support	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00
100127	54100		Lobbyist	0.00	0.00	117,000.00	71,834.00	94,334.00	90,000.00	40,000.00	0.00	0.00
100127	56000		Training	0.00	0.00	0.00	0.00	0.00	830.00	830.00	0.00	0.00
100127	56100		Dues and Subscriptions	0.00	0.00	0.00	600.00	300.00	0.00	0.00	0.00	0.00
100127	56200		Travel	0.00	0.00	0.00	604.36	1,000.00	3,500.00	3,500.00	0.00	0.00
100127	60700		Telephone	0.00	0.00	0.00	103.74	600.00	400.00	400.00	0.00	0.00
	Subtotal Services & Supplies			0.00	0.00	117,000.00	78,607.85	102,234.00	96,830.00	46,830.00	0.00	0.00
TOTAL Government Affairs				0.00	0.00	117,000.00	107,020.97	153,965.00	184,494.00	134,494.00	0.00	0.00

Government Affairs

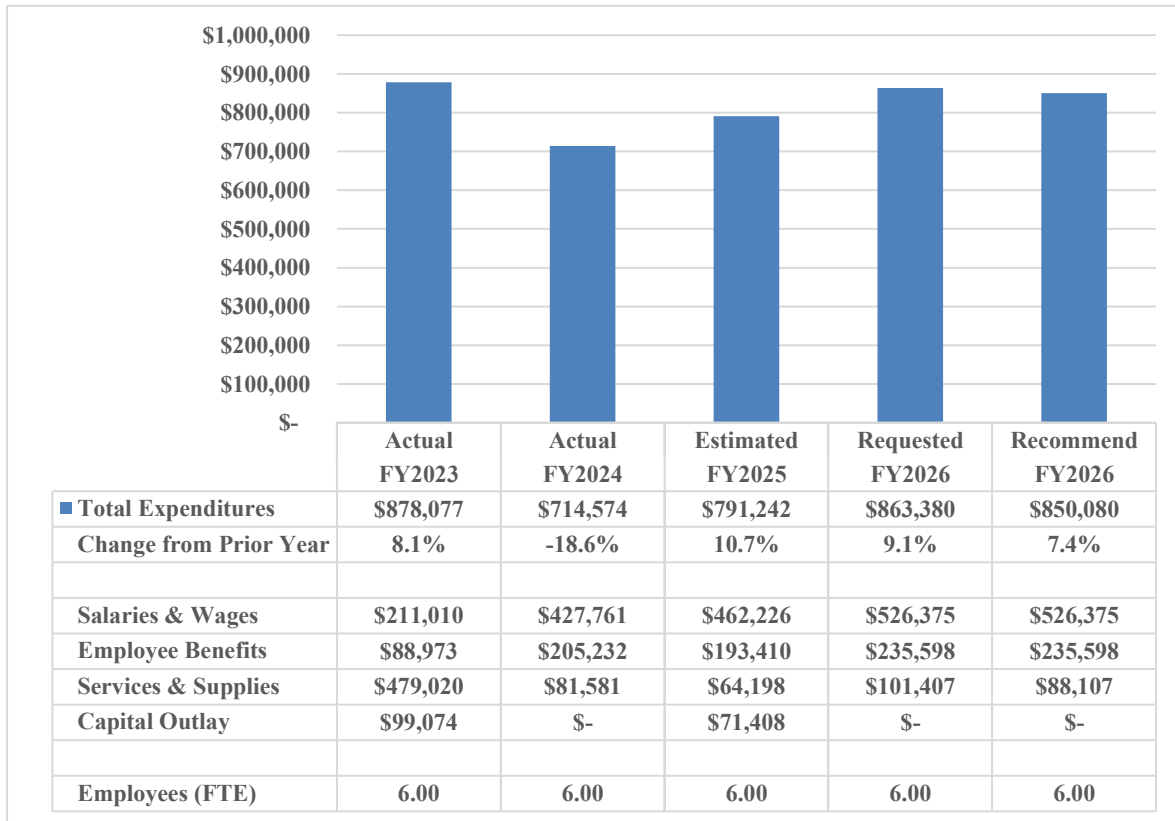


Hours are bi-weekly

Fund	100
Dept Title	Government Affairs

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	127	(blank)	ALLISON, TAYLOR	Emergency/Gov Affairs Manager	E	32	\$ 51,439	\$ 9,902	\$ -	2,655	\$ 746	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 26,497	\$ 77,936
			MACFARLANE, CELESTE	Emerg Mgmt Program Analyst	E	8	\$ 6,747	\$ 1,299	\$ -	265	\$ 98	\$ 1,258	\$ 7	\$ 51	\$ 3	\$ 2,981	\$ 9,728
		(blank) Total					\$ 58,186	\$ 11,201	\$ -	2,920	\$ 844	\$ 13,836	\$ 81	\$ 560	\$ 36	\$ 29,478	\$ 87,664
	127	Total					\$ 58,186	\$ 11,201	\$ -	2,920	\$ 844	\$ 13,836	\$ 81	\$ 560	\$ 36	\$ 29,478	\$ 87,664
100	Total						\$ 58,186	\$ 11,201	\$ -	2,920	\$ 844	\$ 13,836	\$ 81	\$ 560	\$ 36	\$ 29,478	\$ 87,664
Grand Total							\$ 58,186	\$ 11,201	\$ -	2,920	\$ 844	\$ 13,836	\$ 81	\$ 560	\$ 36	\$ 29,478	\$ 87,664

GENERAL FUND
BUILDING DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
150 Building												
4a - Salaries												
100150	40000		Salaries	210,975.93	426,380.24	493,067.00	314,597.48	462,000.00	526,375.00	526,375.00	0.00	0.00
100150	40500		Overtime	0.00	1,275.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100150	40520		Comp Payout	33.99	104.86	0.00	225.72	226.00	0.00	0.00	0.00	0.00
Subtotal Salaries				211,009.92	427,760.55	493,067.00	314,823.20	462,226.00	526,375.00	526,375.00	0.00	0.00
4c - Benefits												
100150	41000		Retirement	44,946.36	111,599.32	134,601.00	64,354.34	95,000.00	116,118.00	116,118.00	0.00	0.00
100150	41100		Workers' Comp	9,101.70	18,352.51	15,468.00	11,566.48	15,468.00	15,929.00	15,929.00	0.00	0.00
100150	41200		Medicare	3,000.89	6,032.98	7,150.00	4,451.38	6,550.00	7,632.00	7,632.00	0.00	0.00
100150	41300		Health Insurance	30,247.08	66,103.87	90,736.00	51,816.97	73,365.00	92,225.00	92,225.00	0.00	0.00
100150	41302		Vision Insurance	206.68	387.48	432.00	258.72	364.00	444.00	444.00	0.00	0.00
100150	41303		Dental Insurance	1,381.05	2,589.19	2,904.00	1,775.84	2,502.00	3,053.00	3,053.00	0.00	0.00
100150	41310		Life Insurance	88.96	166.80	187.00	114.40	161.00	197.00	197.00	0.00	0.00
Subtotal Benefits				88,972.72	205,232.15	251,478.00	134,338.13	193,410.00	235,598.00	235,598.00	0.00	0.00
4e - Services & Supplies												
100150	50000		Supplies	5,268.52	1,553.88	2,000.00	1,007.72	1,840.00	4,000.00	3,000.00	0.00	0.00
100150	50230		Equipment	0.00	10,458.25	0.00	0.00	0.00	2,000.00	1,000.00	0.00	0.00
100150	50480		Books & Publications	0.00	0.00	2,000.00	560.18	2,000.00	3,000.00	2,500.00	0.00	0.00
100150	51000		Fuel	4,774.26	10,964.67	13,000.00	7,068.46	11,440.00	13,000.00	13,000.00	0.00	0.00
100150	52000		Copier Maintenance	19.09	136.50	150.00	113.64	189.00	200.00	200.00	0.00	0.00
100150	52020		Equipment Maintenance	0.00	0.00	0.00	0.00	0.00	1,500.00	500.00	0.00	0.00
100150	52030		Printer Services	183.50	0.00	500.00	181.25	360.00	500.00	500.00	0.00	0.00
100150	53530		Software Support	29,352.00	30,468.00	32,294.00	24,222.00	32,296.00	34,224.00	34,224.00	0.00	0.00
100150	53660		Consulting Services	472.50	24,062.49	19,000.00	6,630.65	9,000.00	20,000.00	12,500.00	0.00	0.00
100150	53900		Contract Services	435,890.17	0.00	0.00	0.00	0.00	3,600.00	3,600.00	0.00	0.00
100150	53920		Professional Fees	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00
100150	56000		Training	197.00	0.00	5,500.00	630.00	630.00	11,000.00	8,700.00	0.00	0.00
100150	56200		Travel	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00
100150	57020		Office Rent	1,383.00	1,383.00	1,383.00	1,383.00	1,383.00	1,383.00	1,383.00	0.00	0.00
100150	60700		Telephone	1,479.54	2,554.33	3,000.00	1,977.19	3,060.00	5,000.00	5,000.00	0.00	0.00
Subtotal Services & Supplies				479,019.58	81,581.12	79,827.00	43,774.09	64,198.00	101,407.00	88,107.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023	2024	2025	2025	2025	2026	2026	2026	2026
							Actuals	Actuals	Budget	Actual	Projected	Dept Requests	Recommended	Tentative	Final Budget
100 General Fund															
150 Building															
4g - Capital Outlay															
100150				70700		Capital Outlay - Vehicles	99,074.50	0.00	98,000.00	71,408.00	71,408.00	0.00	0.00	0.00	0.00
						Subtotal Capital Outlay	99,074.50	0.00	98,000.00	71,408.00	71,408.00	0.00	0.00	0.00	0.00
TOTAL Building							878,076.72	714,573.82	922,372.00	564,343.42	791,242.00	863,380.00	850,080.00	0.00	0.00

Building Department Goals:

1. Ensure a Smooth Adoption of the 2024 Building Codes

Goal: Successfully implement the 2024 I-Codes while ensuring clear communication and compliance with stakeholders.

Strategies:

- Conduct a comprehensive review of the 2024 International Building, Residential, Fire, Mechanical, and Energy Codes to identify local amendments needed for regional conditions.
- Provide training sessions for staff, contractors, and design professionals to ensure proper understanding and enforcement of the new codes
- Develop educational materials, FAQs, and checklists to assist builders and the public in adapting to the code changes.
- Phase in new regulations with a grace period for projects already in the pipeline while ensuring compliance deadlines are met.

Outcome: A seamless transition to updated codes, improving building safety and efficiency without unnecessary delays in development.

2. Prioritize Life Safety in All Building & Code Enforcement Activities

Goal: Strengthen enforcement of safety standards to protect residents, workers, and first responders.

Strategies:

- Conduct proactive inspections of high-risk structures (older buildings, multi-family housing, commercial properties).
- Increase collaboration with Fire Marshals and Emergency Services to enforce fire protection, egress, and structural safety requirements.
- Strengthen enforcement of unpermitted work and hazardous conditions through targeted compliance programs.
- Promote public awareness campaigns on key safety issues (smoke detectors, carbon monoxide alarms, emergency exits).

Outcome: Fewer life-safety violations, better emergency preparedness, and a safer built environment for all.

3. Improve Inspection Efficiency & Streamline Permitting

Goal: Reduce wait times for plan reviews and inspections while maintaining high safety standards.

Strategies:

- Establish clear inspection scheduling policies with defined response times for better predictability.
- Cross-train inspectors to handle multiple disciplines, reducing bottlenecks and increasing flexibility.

Outcome: A faster, more predictable review and inspection process without compromising safety or quality.

4. Strengthen Code Enforcement & Address Blight

Goal: Enforce property maintenance codes to improve public health, safety, and neighborhood quality.

Strategies:

- Proactively identify and address unsafe structures, abandoned buildings, and nuisance properties.
- Enhance enforcement of short-term rental regulations to ensure compliance with safety and occupancy standards.
- Improve abatement procedures for dangerous buildings, expediting demolitions when necessary.
- Implement a tiered penalty system to encourage voluntary compliance while addressing repeat offenders swiftly.

Outcome: Cleaner, safer communities with reduced code violations and improved property maintenance.

5. Enhance Public & Contractor Education

Goal: Improve awareness of building and property maintenance standards through outreach and education.

Strategies:

- Host annual contractor training workshops on code changes and best practices.
- Develop easy-to-read guides on permit requirements, common violations, and best construction practices.
- Improve the department's website and customer service tools to provide quick access to permit status, inspection results, and FAQs.
- Conduct landlord and tenant workshops to educate both parties on housing safety standards.

Outcome: Fewer compliance issues and a more informed public and construction industry.

6. Optimize Department Resources & Fiscal Responsibility

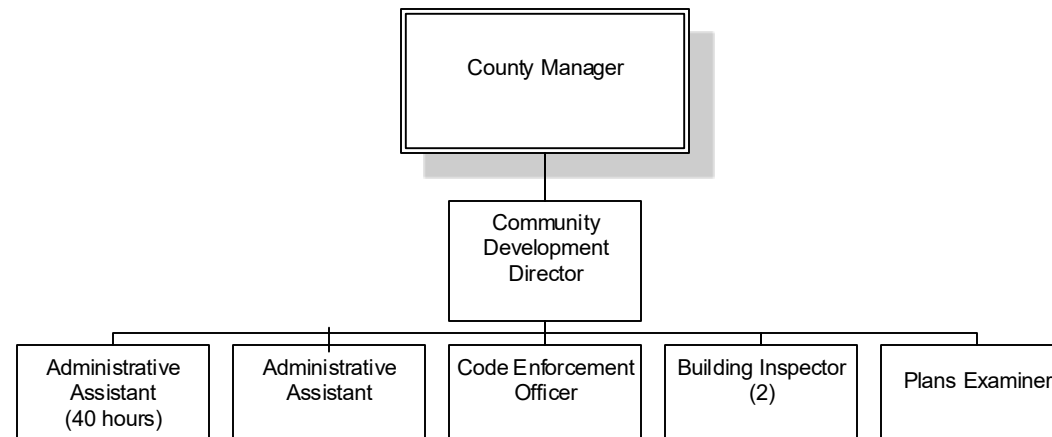
Goal: Ensure that staff, budget, and technology are aligned with department goals and service demand.

Strategies:

- Adjust fee structures to ensure permitting and enforcement services remain self-sustaining.
- Seek state and federal grants for life-safety initiatives, blight remediation, and resilience projects.
- Expand the use of mobile inspection technology for faster reporting and tracking of violations.
- Conduct a staffing and workload analysis to optimize personnel assignments and reduce service backlogs.

Outcome: A well-funded, well-staffed department that operates efficiently while maintaining public safety.

Community Development Building

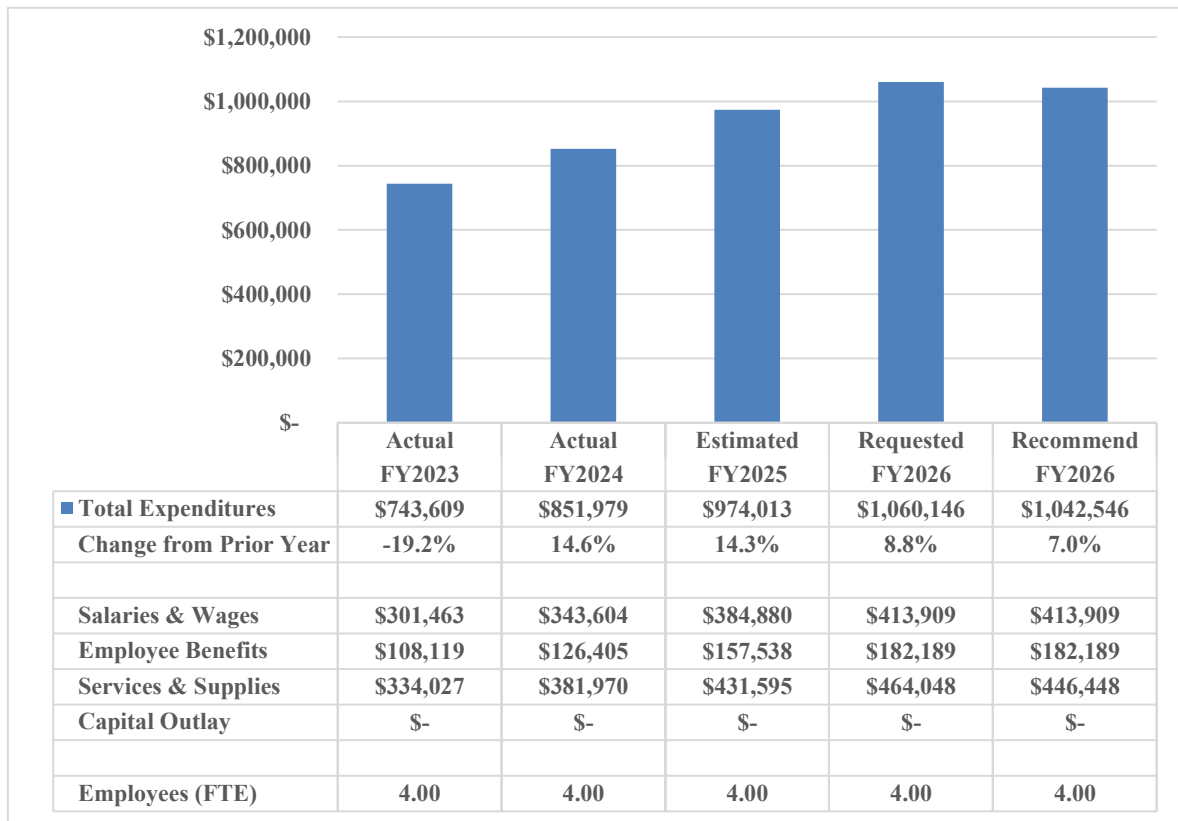


Hours are bi-weekly

Fund	100
Dept Title	Building

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	150	(blank)	BROWN, RAYMOND	Plans Examiner	E	80	\$ 97,054	\$ 18,683	\$ -	2,655	\$ 1,407	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 45,668	\$142,722
			HENDERSON, GAVIN	Comm Development Director	E	40	\$ 71,156	\$ 13,698	\$ -	1,327	\$ 1,032	\$ 8,166	\$ 37	\$ 254	\$ 16	\$ 24,530	\$ 95,686
			LATHROP, BRANDI	Administrative Assistant	E	40	\$ 29,244	\$ 5,629	\$ -	1,327	\$ 424	\$ 6,289	\$ 37	\$ 254	\$ 16	\$ 13,976	\$ 43,220
			LOUCKS, GAIL	Building Inspector	R	80	\$ 84,517	\$ 31,060	\$ -	2,655	\$ 1,225	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 48,134	\$132,651
			ROGERS, PAMELA	Administrative Assistant	E	80	\$ 69,387	\$ 13,357	\$ -	2,655	\$ 1,006	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 30,212	\$ 99,599
			SANCHEZ, JOSEPH	Code Enforcement Officer	E	80	\$ 73,435	\$ 14,136	\$ -	2,655	\$ 1,065	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 31,050	\$104,485
			STEWART, EUGENE	Building Inspector	E	80	\$101,582	\$ 19,555	\$ -	2,655	\$ 1,473	\$ 17,729	\$ 74	\$ 509	\$ 33	\$ 42,028	\$143,610
		(blank) Total					\$526,375	\$ 116,118	\$ -	15,929	\$ 7,632	\$ 92,225	\$ 444	\$3,053	\$ 197	\$ 235,598	\$761,973
	150 Total						\$526,375	\$ 116,118	\$ -	15,929	\$ 7,632	\$ 92,225	\$ 444	\$3,053	\$ 197	\$ 235,598	\$761,973
100 Total							\$526,375	\$ 116,118	\$ -	15,929	\$ 7,632	\$ 92,225	\$ 444	\$3,053	\$ 197	\$ 235,598	\$761,973
Grand Total							\$526,375	\$ 116,118	\$ -	15,929	\$ 7,632	\$ 92,225	\$ 444	\$3,053	\$ 197	\$ 235,598	\$761,973

GENERAL FUND
PLANNING DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

Services & Supplies:

Account 100153-52300, Advertising:

There was a request for additional advertising to transfer Title 10 zoning to Title 15 zoning. This was not included in the tentative budget.

Account 100153-53640, Improvement Drawing Review:

This is a pass-through account, with expenditures being passed through directly to developers.

Account 100153-53650, Subdivision Inspection Review:

This is a pass-through account, with expenditures being passed through directly to developers.

Account 100153-53660 - Consulting Services:

This amount was increased for a land use attorney's services for larger projects and agreements.

Account 100153-53670 - Engineering Services:

This is to continue work on the area drainage master plans.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
153 Planning												
4a - Salaries												
100153	40000		Salaries	297,655.06	339,923.90	405,828.00	267,011.27	380,000.00	407,080.00	407,080.00	0.00	0.00
100153	40010		Temporary Salaries	3,808.00	3,680.00	6,720.00	3,120.00	4,880.00	6,829.00	6,829.00	0.00	0.00
Subtotal Salaries				301,463.06	343,603.90	412,548.00	270,131.27	384,880.00	413,909.00	413,909.00	0.00	0.00
4c - Benefits												
100153	41000		Retirement	59,246.77	68,579.17	101,285.00	60,623.58	87,000.00	101,179.00	101,179.00	0.00	0.00
100153	41010		Social Security	231.14	223.66	417.00	193.44	303.00	423.00	423.00	0.00	0.00
100153	41100		Workers' Comp	9,901.92	11,904.59	10,734.00	7,664.12	10,734.00	11,028.00	11,028.00	0.00	0.00
100153	41200		Medicare	4,323.80	4,899.46	5,981.00	3,810.41	5,500.00	6,002.00	6,002.00	0.00	0.00
100153	41300		Health Insurance	32,542.42	38,845.25	53,319.00	38,634.70	51,706.00	61,095.00	61,095.00	0.00	0.00
100153	41302		Vision Insurance	230.84	240.68	288.00	205.80	276.00	296.00	296.00	0.00	0.00
100153	41303		Dental Insurance	1,542.49	1,608.25	1,936.00	1,412.60	1,897.00	2,035.00	2,035.00	0.00	0.00
100153	41310		Life Insurance	99.36	103.60	125.00	91.00	122.00	131.00	131.00	0.00	0.00
Subtotal Benefits				108,118.74	126,404.66	174,085.00	112,635.65	157,538.00	182,189.00	182,189.00	0.00	0.00
4e - Services & Supplies												
100153	50000		Supplies	1,580.39	685.06	1,200.00	748.00	1,200.00	2,000.00	1,000.00	0.00	0.00
100153	50220		Office Equipment	0.00	0.00	0.00	0.00	0.00	1,200.00	0.00	0.00	0.00
100153	50480		Books & Publications	0.00	0.00	0.00	0.00	0.00	350.00	0.00	0.00	0.00
100153	51000		Fuel	0.00	0.00	300.00	0.00	300.00	300.00	300.00	0.00	0.00
100153	52000		Copier Maintenance	448.65	105.84	800.00	90.62	144.00	600.00	600.00	0.00	0.00
100153	52030		Printer Services	1,884.08	744.00	2,000.00	193.75	940.00	2,000.00	2,000.00	0.00	0.00
100153	52300		Advertising	3,872.00	2,895.18	3,400.00	2,442.24	3,468.00	13,000.00	3,500.00	0.00	0.00
100153	53530		Software Support	28,411.90	29,284.00	31,243.00	23,283.00	31,044.00	32,898.00	32,898.00	0.00	0.00
100153	53640		Improvement Drawing Review	126,258.06	127,704.20	98,000.00	121,351.66	160,000.00	150,000.00	150,000.00	0.00	0.00
100153	53650		Subdivision Inspection Review	151,973.45	216,272.19	135,000.00	109,022.11	197,000.00	175,000.00	175,000.00	0.00	0.00
100153	53660		Consulting Services	9,658.60	305.00	25,000.00	1,040.00	25,000.00	57,500.00	57,500.00	0.00	0.00
100153	53670		Engineering Services	4,213.88	0.00	5,000.00	0.00	5,000.00	20,000.00	17,000.00	0.00	0.00
100153	53920		Professional Fees	0.00	0.00	0.00	987.50	988.00	0.00	0.00	0.00	0.00
100153	56000		Training	0.00	30.00	1,000.00	0.00	1,000.00	1,500.00	1,000.00	0.00	0.00
100153	56100		Dues	0.00	0.00	1,200.00	0.00	0.00	1,200.00	0.00	0.00	0.00
100153	56200		Travel	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00
100153	56230		Travel - Planning Commission	3,002.63	3,264.69	3,800.00	2,510.75	3,880.00	4,000.00	4,000.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
153 Planning												
4e - Services & Supplies												
100153	57020		Office Rent	2,536.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100153	60700		Telephone	187.49	680.50	350.00	472.95	631.00	1,500.00	650.00	0.00	0.00
Subtotal Services & Supplies				334,027.13	381,970.66	309,293.00	262,142.58	431,595.00	464,048.00	446,448.00	0.00	0.00
TOTAL Planning				743,608.93	851,979.22	895,926.00	644,909.50	974,013.00	1,060,146.00	1,042,546.00	0.00	0.00

Planning Department Goals:

1. Correct Development Code Deficiencies

Goal: Identify and update outdated, unclear, or conflicting regulations to create a more effective and predictable development process.

Strategies:

- Conduct a comprehensive review of the development code to identify inconsistencies, gaps, and outdated provisions.
- Engage stakeholders, developers, and the public to gather input on problematic regulations.
- Adopt modern zoning standards that encourage efficient land use while preserving community character.
- Implement form-based codes or updated design guidelines where appropriate to improve urban development.

Outcome: A more transparent, enforceable, and business-friendly development code that supports orderly growth.

2. Improve Planning Practices

Goal: Enhance the department's ability to make data-driven decisions and implement best planning practices.

Strategies:

- Update the comprehensive/master plan to reflect current growth trends, housing needs, and sustainability goals.
- Develop clearer guidelines for discretionary approvals (conditional use permits, variances, special exceptions).
- Expand GIS and data analytics for better tracking of land use trends and development patterns.
- Provide ongoing training for staff on planning innovations, legal updates, and best practices.

Outcome: A more strategic, proactive planning process that aligns with long-term community goals.

3. Streamline Development Review & Approval Processes

Goal: Reduce delays and unnecessary bureaucracy while maintaining high-quality development standards.

Strategies:

- Establish clear timelines and performance metrics for permit and plan review processes.
- Create pre-approved development templates for standard application types to speed up approvals.
- Improve interdepartmental coordination to eliminate redundant reviews and streamline approvals.

Outcome: A faster, more predictable development review process that benefits both the public and private sectors.

4. Enhance Public Engagement & Transparency

Goal: Ensure that community input is incorporated into planning decisions and that the public understands the process.

Strategies:

- Increase public outreach through workshops and online engagement tools.
- Develop user-friendly materials (flowcharts, FAQs, video tutorials) to explain planning and zoning processes.
- Improve public notification systems to ensure property owners and residents are well-informed about proposed developments.
- Expand the use of interactive GIS maps to provide real-time zoning and land use data to the public.

Outcome: A more informed and engaged community that actively participates in shaping local development.

5. Improve Department Efficiency & Fiscal Responsibility

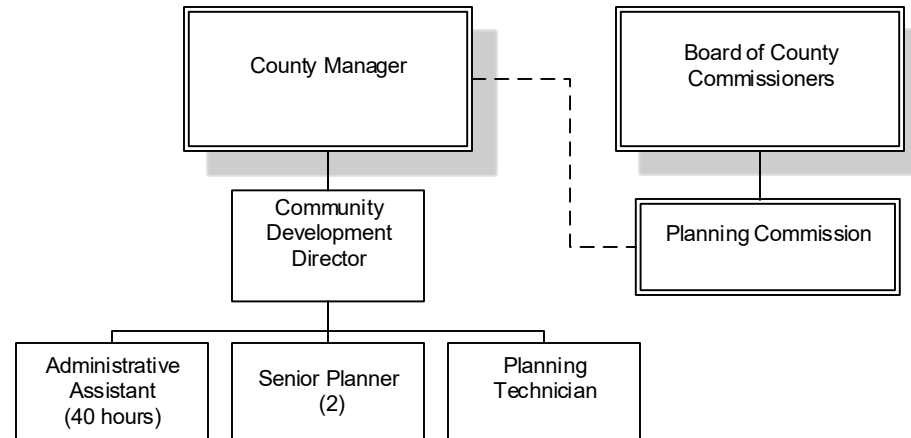
Goal: Optimize staff resources and financial management to maximize service delivery.

Strategies:

- Conduct an internal process audit to identify inefficiencies and areas for improvement.
- Adjust fee structures to ensure that permitting and review services are self-sustaining.
- Seek state and federal grants for infrastructure, housing, and sustainability initiatives.
- Implement cross-training programs so staff can handle multiple functions and reduce bottlenecks.

Outcome: A more efficient and fiscally responsible planning department that provides better service with available resources.

Community Development Planning

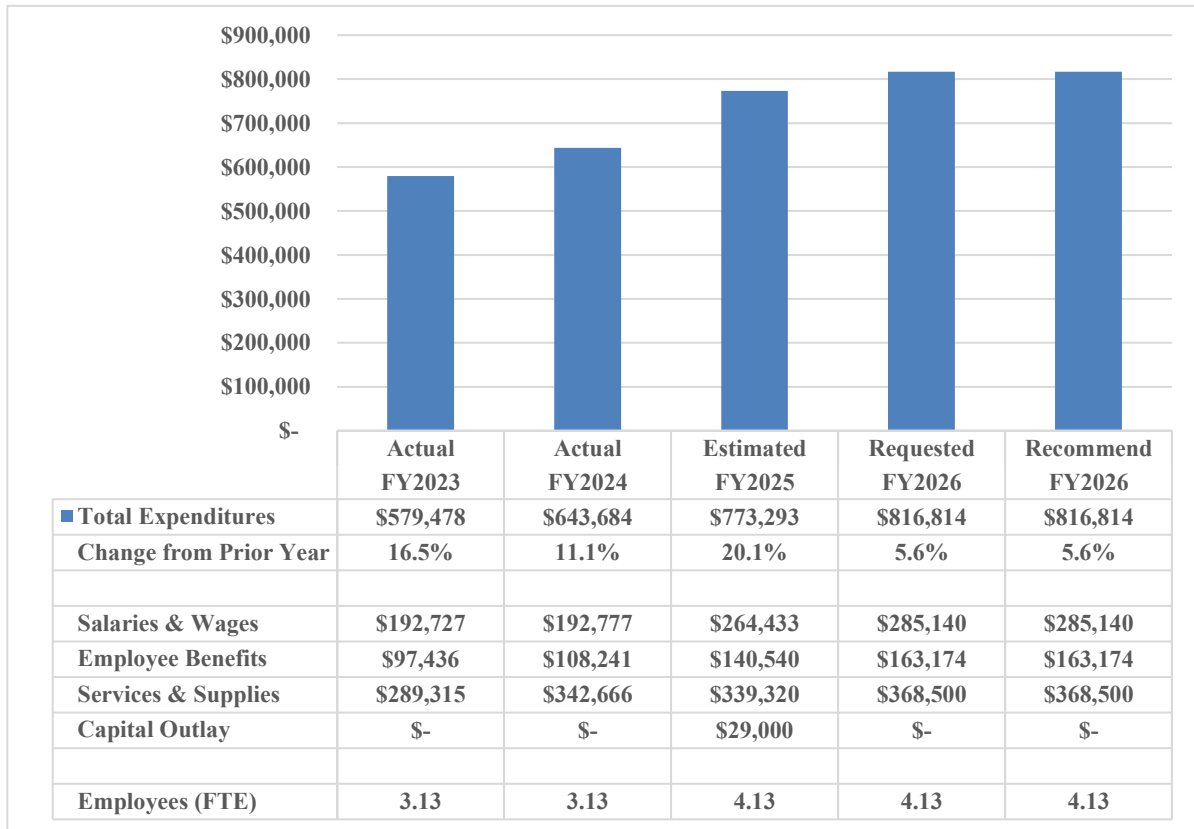


Hours are bi-weekly

Fund 100
Dept Title Planning

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	153	(blank)	CARIOLA, LOUIS	Senior Planner	R	80	\$130,380	\$ 47,915	\$ -	2,655	\$ 1,891	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 65,655	\$196,035
			HENDERSON, GAVIN	Comm Development Director	E	40	\$ 71,156	\$ 13,698	\$ -	1,327	\$ 1,032	\$ 8,166	\$ 37	\$ 254	\$ 16	\$ 24,530	\$ 95,686
			JUNTUNEN, SHANNON	Planning Tech	E	80	\$ 68,137	\$ 13,116	\$ -	2,655	\$ 988	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 33,708	\$101,845
			LATHROP, BRANDI	Administrative Assistant	E	40	\$ 29,244	\$ 5,629	\$ -	1,327	\$ 424	\$ 6,289	\$ 37	\$ 254	\$ 16	\$ 13,976	\$ 43,220
			NASH, LISA	Senior Planner	E	80	\$108,163	\$ 20,821	\$ -	2,655	\$ 1,568	\$ 17,729	\$ 74	\$ 509	\$ 33	\$ 43,389	\$151,552
			ZZA - TEMPORARY	Planning Board	S	(blank)	\$ 6,829	\$ -	\$ 423	409	\$ 99	\$ -			\$ -	\$ 931	\$ 7,760
			(blank) Total				\$413,909	\$ 101,179	\$ 423	11,028	\$ 6,002	\$ 61,095	\$ 296	\$2,035	\$ 131	\$ 182,189	\$596,098
		153 Total					\$413,909	\$ 101,179	\$ 423	11,028	\$ 6,002	\$ 61,095	\$ 296	\$2,035	\$ 131	\$ 182,189	\$596,098
		100 Total					\$413,909	\$ 101,179	\$ 423	11,028	\$ 6,002	\$ 61,095	\$ 296	\$2,035	\$ 131	\$ 182,189	\$596,098
		Grand Total					\$413,909	\$ 101,179	\$ 423	11,028	\$ 6,002	\$ 61,095	\$ 296	\$2,035	\$ 131	\$ 182,189	\$596,098

GENERAL FUND
VEHICLE MAINTENANCE SHOP
FISCAL YEAR 2025-2026



BUDGET NOTES

Services & Supplies:

Account 100167-56400, Repairs and Maintenance:

The cost for parts has increased significantly. We also have increased the number of vehicles over the years.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
167 Vehicle Maintenance												
4a - Salaries												
100167	40000		Salaries	190,927.97	192,706.43	266,982.00	182,215.78	262,500.00	282,867.00	282,867.00	0.00	0.00
100167	40320		Shift Differential	69.25	0.69	0.00	73.54	75.00	0.00	0.00	0.00	0.00
100167	40500		Overtime	1,505.69	0.00	2,153.00	1,079.80	1,500.00	2,273.00	2,273.00	0.00	0.00
100167	40520		Comp Payout	38.41	0.00	0.00	108.27	108.00	0.00	0.00	0.00	0.00
100167	40610		Callback	148.51	0.00	0.00	272.14	250.00	0.00	0.00	0.00	0.00
100167	40620		Callback Holiday	37.13	69.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Salaries				192,726.96	192,777.08	269,135.00	183,749.53	264,433.00	285,140.00	285,140.00	0.00	0.00
4c - Benefits												
100167	41000		Retirement	53,812.17	61,787.63	77,212.00	53,928.66	77,000.00	89,908.00	89,908.00	0.00	0.00
100167	41100		Workers' Comp	8,031.70	7,840.33	10,633.00	6,475.25	10,633.00	10,952.00	10,952.00	0.00	0.00
100167	41200		Medicare	2,775.61	2,773.70	3,902.00	2,613.96	3,775.00	4,135.00	4,135.00	0.00	0.00
100167	41300		Health Insurance	30,983.25	34,051.18	57,582.00	33,910.93	46,911.00	55,638.00	55,638.00	0.00	0.00
100167	41302		Vision Insurance	225.92	220.41	298.00	194.73	267.00	306.00	306.00	0.00	0.00
100167	41303		Dental Insurance	1,509.85	1,473.09	1,997.00	1,336.88	1,836.00	2,099.00	2,099.00	0.00	0.00
100167	41310		Life Insurance	97.23	94.85	128.00	86.08	118.00	136.00	136.00	0.00	0.00
Subtotal Benefits				97,435.73	108,241.19	151,752.00	98,546.49	140,540.00	163,174.00	163,174.00	0.00	0.00
4e - Services & Supplies												
100167	50000		Supplies	7,460.39	9,742.54	10,000.00	4,519.59	5,000.00	3,500.00	3,500.00	0.00	0.00
100167	50230		Equipment	0.00	12,895.60	0.00	0.00	0.00	15,500.00	15,500.00	0.00	0.00
100167	50420		Laundry	6,866.90	6,057.40	4,500.00	1,228.22	2,500.00	2,000.00	2,000.00	0.00	0.00
100167	50430		Tools	6,635.59	5,399.84	6,000.00	5,829.57	6,000.00	7,000.00	7,000.00	0.00	0.00
100167	50440		Safety Supplies	842.19	1,957.41	2,500.00	1,561.35	2,500.00	3,000.00	3,000.00	0.00	0.00
100167	51000		Fuel	3,687.54	3,417.20	5,000.00	2,927.20	5,000.00	5,500.00	5,500.00	0.00	0.00
100167	51010		Oil & Grease	11,866.41	14,862.05	14,500.00	10,758.07	15,500.00	16,000.00	16,000.00	0.00	0.00
100167	52410		Physicals	90.00	90.00	150.00	0.00	120.00	150.00	150.00	0.00	0.00
100167	52600		Vehicle Registration	101.00	340.25	500.00	379.00	500.00	550.00	550.00	0.00	0.00
100167	53530		Software Support	0.00	0.00	0.00	7,848.60	7,850.00	8,200.00	8,200.00	0.00	0.00
100167	56000		Training	673.70	1,935.57	2,000.00	0.00	2,000.00	3,000.00	3,000.00	0.00	0.00
100167	56200		Travel	84.00	0.00	350.00	168.00	350.00	400.00	400.00	0.00	0.00
100167	56400		Repairs and Maintenance	237,763.21	266,572.91	230,000.00	230,865.70	275,000.00	285,000.00	285,000.00	0.00	0.00
100167	56500		Building Maintenance	1,222.07	5,535.00	5,000.00	4,318.46	5,000.00	5,500.00	5,500.00	0.00	0.00

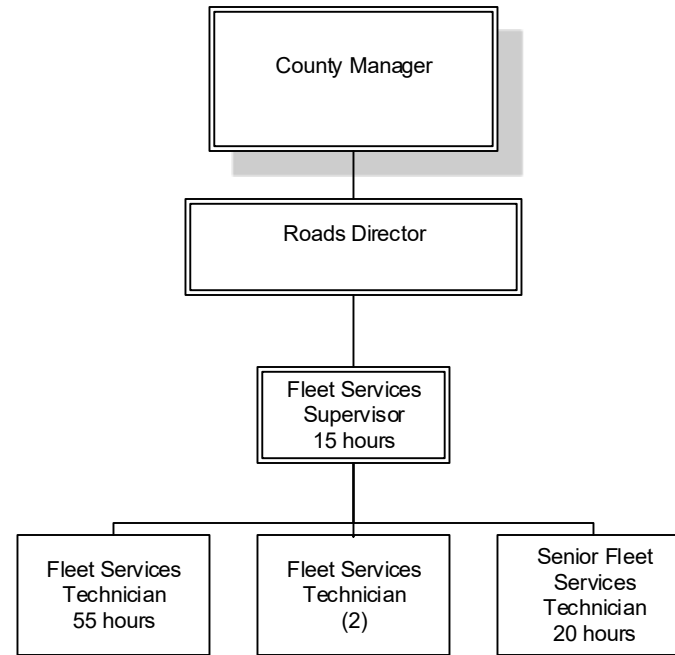
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund															
167 Vehicle Maintenance															
4e - Services & Supplies															
100167				60100		Electric Service	5,086.37	5,714.70	5,850.00	4,582.52	5,800.00	6,000.00	6,000.00	0.00	0.00
100167				60200		Gas Service	5,930.51	7,029.80	6,500.00	3,318.77	4,700.00	5,500.00	5,500.00	0.00	0.00
100167				60700		Telephone	1,004.84	1,115.65	1,500.00	1,104.04	1,500.00	1,700.00	1,700.00	0.00	0.00
Subtotal Services & Supplies							289,314.72	342,665.92	294,350.00	279,409.09	339,320.00	368,500.00	368,500.00	0.00	0.00
4g - Capital Outlay															
100167				70000		Capital Outlay	0.00	0.00	29,000.00	265.56	29,000.00	0.00	0.00	0.00	0.00
Subtotal Capital Outlay							0.00	0.00	29,000.00	265.56	29,000.00	0.00	0.00	0.00	0.00
TOTAL Vehicle Maintenance							579,477.41	643,684.19	744,237.00	561,970.67	773,293.00	816,814.00	816,814.00	0.00	0.00

Fleet Services

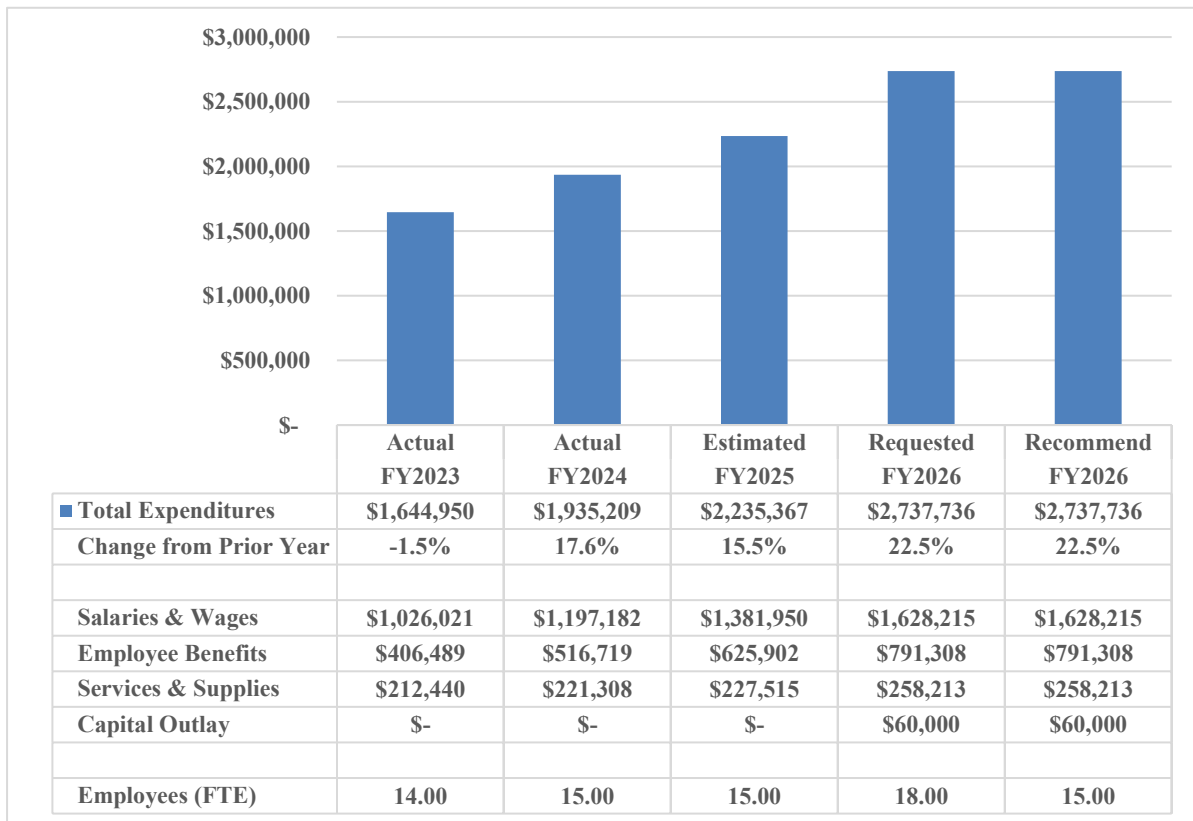


Hours are bi-weekly

Fund 100
 Dept Title Vehicle Maint. Shop

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	167	(blank)	BAKER, NICOLAS	Fleet Services Supervisor	E	15	\$ 16,768	\$ 3,228	\$ -	498	\$ 243	\$ 2,358	\$ 14	\$ 95	\$ 6	\$ 6,442	\$ 23,210
			FOLI, DONOVAN	Sr Fleet Services Tech	R	20	\$ 14,976	\$ 5,504	\$ -	664	\$ 217	\$ 3,144	\$ 19	\$ 127	\$ 8	\$ 9,683	\$ 24,659
			KAY, GENE	Fleet Services Tech	R	80	\$ 74,021	\$ 27,203	\$ -	2,655	\$ 1,073	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 44,125	\$118,146
			PATERSON, JACOB	Fleet Services Tech	R	55	\$ 41,349	\$ 15,196	\$ -	1,825	\$ 600	\$ 8,647	\$ 51	\$ 350	\$ 23	\$ 26,692	\$ 68,041
			ROE, BRYCE	Fleet Services Tech	E	80	\$ 63,498	\$ 12,223	\$ -	2,655	\$ 921	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 32,748	\$ 96,246
			WILSON, EDWARD	Fleet Services Tech	R	80	\$ 72,255	\$ 26,554	\$ -	2,655	\$ 1,048	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 43,451	\$115,706
			ZZZA - OVERTIME	NA	NA	(blank)	\$ 2,273	\$ -	\$ -		\$ 33	\$ -			\$ -	\$ 33	\$ 2,306
			(blank) Total				\$285,140	\$ 89,908	\$ -	10,952	\$ 4,135	\$ 55,638	\$ 306	\$2,099	\$ 136	\$ 163,174	\$448,314
	167 Total						\$285,140	\$ 89,908	\$ -	10,952	\$ 4,135	\$ 55,638	\$ 306	\$2,099	\$ 136	\$ 163,174	\$448,314
100 Total							\$285,140	\$ 89,908	\$ -	10,952	\$ 4,135	\$ 55,638	\$ 306	\$2,099	\$ 136	\$ 163,174	\$448,314
Grand Total							\$285,140	\$ 89,908	\$ -	10,952	\$ 4,135	\$ 55,638	\$ 306	\$2,099	\$ 136	\$ 163,174	\$448,314

GENERAL FUND
DISTRICT ATTORNEY DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

Salaries & Wages:

The District Attorney's Office has requested a new Office Assistant position, which has not been included in the recommended budget.

The District Attorney's Office has also requested two new Deputy District Attorney positions, which have not been included in the recommended budget.

The District Attorney's Office has also requested a high school internship program, which has not been included in the recommended budget.

Capital Outlay:

Account 100123-70700 - Capital Outlay - Vehicles:

This includes two replacement vehicles (\$60K).

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
215 District Attorney												
4a - Salaries												
100215	40000		Salaries	1,000,526.05	1,147,566.22	1,456,435.00	938,614.68	1,330,000.00	1,574,584.00	1,574,584.00	0.00	0.00
100215	40005		Stipend	22,250.00	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100215	40005	11125	Stipend	0.00	44,350.00	47,950.00	33,300.00	47,950.00	47,950.00	47,950.00	0.00	0.00
100215	40500		Overtime	3,244.65	766.13	5,381.00	2,281.97	4,000.00	5,681.00	5,681.00	0.00	0.00
Subtotal Salaries				1,026,020.70	1,197,182.35	1,509,766.00	974,196.65	1,381,950.00	1,628,215.00	1,628,215.00	0.00	0.00
4c - Benefits												
100215	41000		Retirement	230,842.05	297,450.54	365,004.00	263,026.94	373,000.00	477,762.00	477,762.00	0.00	0.00
100215	41000	11125	Retirement - PERS	103.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100215	41001		Early Retirement Incentive	0.00	0.00	0.00	0.00	0.00	11,752.00	11,752.00	0.00	0.00
100215	41010		Social Security	14.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100215	41100		Workers' Comp	31,912.77	34,213.92	38,670.00	26,266.54	35,500.00	39,825.00	39,825.00	0.00	0.00
100215	41100	11125	Workers' Comp	23.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100215	41200		Medicare	14,297.86	16,854.88	21,890.00	13,783.05	19,500.00	23,607.00	23,607.00	0.00	0.00
100215	41200	11125	Medicare	10.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100215	41300		Health Insurance	122,675.66	160,849.30	223,224.00	141,488.34	189,809.00	229,122.00	229,122.00	0.00	0.00
100215	41302		Vision Insurance	809.36	906.00	1,080.00	729.12	974.00	1,110.00	1,110.00	0.00	0.00
100215	41303		Dental Insurance	5,448.60	6,054.00	7,260.00	5,004.64	6,688.00	7,635.00	7,635.00	0.00	0.00
100215	41310		Life Insurance	351.00	390.00	465.00	322.40	431.00	495.00	495.00	0.00	0.00
Subtotal Benefits				406,488.87	516,718.64	657,593.00	450,621.03	625,902.00	791,308.00	791,308.00	0.00	0.00
4e - Services & Supplies												
100215	50000		Supplies	11,217.39	10,332.00	12,000.00	8,599.36	12,000.00	12,000.00	12,000.00	0.00	0.00
10021510	50000		Supplies	0.00	0.00	2,437.00	0.00	0.00	2,437.00	2,437.00	0.00	0.00
100215	51000		Fuel	4,267.60	2,513.12	5,500.00	2,487.04	5,000.00	5,500.00	5,500.00	0.00	0.00
100215	52000		Copier Maintenance	200.35	192.21	750.00	87.38	750.00	750.00	750.00	0.00	0.00
100215	52030		Printer Services	5,357.18	4,495.15	5,400.00	2,040.00	3,800.00	5,400.00	5,400.00	0.00	0.00
100215	52750		Expert Witness	27,344.18	32,162.44	30,000.00	5,376.83	20,000.00	30,000.00	30,000.00	0.00	0.00
100215	52920		Law Library	18,514.56	20,365.63	21,915.00	11,088.21	18,000.00	25,661.00	25,661.00	0.00	0.00
100215	52930		Victims of Sexual Assault	2,035.00	2,434.95	5,000.00	0.00	2,500.00	3,000.00	3,000.00	0.00	0.00
100215	53530		Software Support	63,312.40	55,539.40	60,000.00	55,265.35	60,000.00	60,000.00	60,000.00	0.00	0.00
100215	53900		Contract Services	72,975.00	87,287.50	85,000.00	66,750.00	85,000.00	93,500.00	93,500.00	0.00	0.00
100215	54020		Attorney	0.00	0.00	0.00	625.00	5,000.00	0.00	0.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
215 District Attorney												
4e - Services & Supplies												
100215	56000		Training	3,770.00	1,861.13	11,000.00	3,960.00	4,500.00	6,000.00	6,000.00	0.00	0.00
100215	56200		Travel	1,579.28	2,192.36	1,500.00	8,682.15	9,000.00	12,000.00	12,000.00	0.00	0.00
100215	60700		Telephone	1,867.87	1,932.70	700.00	1,468.00	1,965.00	1,965.00	1,965.00	0.00	0.00
Subtotal Services & Supplies				212,440.81	221,308.59	241,202.00	166,429.32	227,515.00	258,213.00	258,213.00	0.00	0.00
4g - Capital Outlay												
100215	70700		Capital Outlay - Vehicles	0.00	0.00	0.00	0.00	0.00	60,000.00	60,000.00	0.00	0.00
Subtotal Capital Outlay				0.00	0.00	0.00	0.00	0.00	60,000.00	60,000.00	0.00	0.00
TOTAL District Attorney				1,644,950.38	1,935,209.58	2,408,561.00	1,591,247.00	2,235,367.00	2,737,736.00	2,737,736.00	0.00	0.00

MEMORANDUM

Date: February 7, 2025

To: Josh Foli, Comptroller

From: Stephen B. Rye, District Attorney

Re: FY26 DA and Child Support Budget Requests/Information

DA Personnel Requests

1. Victim Witness Coordinator. In 2018 the voters approved Marsy's Law in Nevada which protects victims' rights in Nevada. The District Attorney's Office is required to contact victims and also to notice crime victims of the hearings and status of the case, if so requested. This requires the District Attorney's Office to notice victims in each case. With increased office requirements due to bail hearings, body camera requirements, misdemeanor jury trials, Marsy's law requirements, increased caseloads, and delays in the criminal justice system, existing staff cannot meet the obligations with respect to Marsy's Law and victim and witness communication. This position would be the primary position responsible for office compliance with Marsy's Law and victim rights and notification, in coordination with other office staff. In addition, this person would coordinate witness information and witness attendance for cases throughout the county. The position would be assigned to each of the offices and most likely work out of the Yerington office, but there would be some travel.
2. Two additional attorneys. Due to the additional caseloads, delays and additional hearings caused by COVID and court changes, additional civil obligations for the office, and bail hearings, two additional attorneys are needed to meet the obligations of the District

Attorney's office. The Table below shows the number of deputy attorneys in some of the Class 3 counties (excluding the DA). Lyon County needs additional attorneys in order to meet the needs of the county departments and the community. The additional two attorneys would put Lyon on par with Nye County.

County	Criminal Attorneys	Civil Attorneys	Juvenile Attorneys	Total
Lyon	5	1	1	7
Nye	6	2	1	9
Elko	9.5	1	1	11.5
Carson	7	5	2	14
Churchill	4	1	1	6
Humboldt	3	2	-	5

In lieu of additional attorneys, the office could set up contracts with private attorneys or law firms to cover the needs of the various Departments which are unmet by the existing office staff. The County has contracted with one law firm, and could contract with more to meet this need. Community Development has requested an outside attorney to assist them with larger projects and to be able to provide more timely assistance. The DA's Office has not met the needs of the County in an adequate manner with existing staffing levels, and that is likely to continue without additional help.

Humboldt County has used bonuses and moving expenses as a method to entice attorneys to the rural areas. The DA's Office is requesting that some of the personnel savings be allotted to create incentives for attorneys to come work in Lyon County, including bonuses and moving expenses.

It is also important to note that any staff additions at the courts or sheriff's office can have an impact on the District Attorney's Office. Before approving any additional staff at the courts or Sheriff's Office, this office requests that you consider the impact the additional personnel or programs in the other departments will have on existing staff in the DA's Office, and make any necessary increases to the existing DA staffing levels.

3. High School/College Intern Program. The DA's office is requesting funding for part time high school or college intern program.

DA Facility Requests

1. The Old Courthouse is in need of repairs. The downstairs bathrooms need to be improved. The building needs to be painted and some changes made to provide additional security in the offices.
2. The outside concrete has deteriorated and the lighting is not very good after hours.

DA Additional Budget Requests

1. Take home vehicles for the deputy district attorneys.
2. Upgraded vehicles for the deputy district attorneys.
3. The DA's Office is requesting an increase in DA investigator contract services of \$8,500, or a 10% increase.
4. The DA's Office requests, if funds are available, the office upgrade its Axon account to handle digital evidence from the Sheriff's Office, in the approximate amount of \$20,000 per year. This should be looked at in conjunction with any technology needs on the Sheriff's Office side to meet this request and make sure that efforts are not duplicated.
5. The DA's Office is requesting additional training/travel in the amount of \$5,500 to allow for additional training opportunities for the deputy district attorneys.
6. Telephone increase of \$800 per year.
7. Law library increase of \$3,746 reflecting the new contract, an additional service, and full staffing.

DA 2025 Budget Projections

The DA's Office anticipates budget savings in the personnel line item due to the open attorney position and expert witness fees.

Child Support Budget

The child support office does not have any special personnel needs or additional projects at this time.

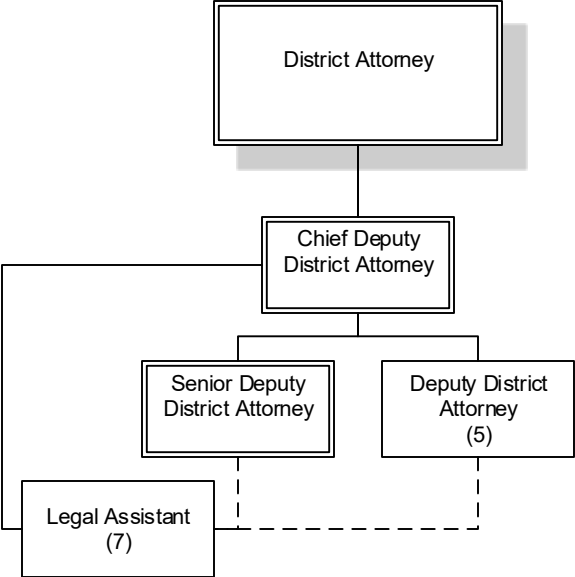
CAPITAL OUTLAY REQUEST FORM

FISCAL YEAR 2025-2026

DEPARTMENT	District Attorney

DESCRIPTION	EXPLANATION	QUANTITY	UNIT PRICE	COST
Purchase sedans cars (DA)	Replacement cars for the District Attorney's Office	2.00	\$ 30,000	\$ 60,000
TOTAL				\$ 60,000

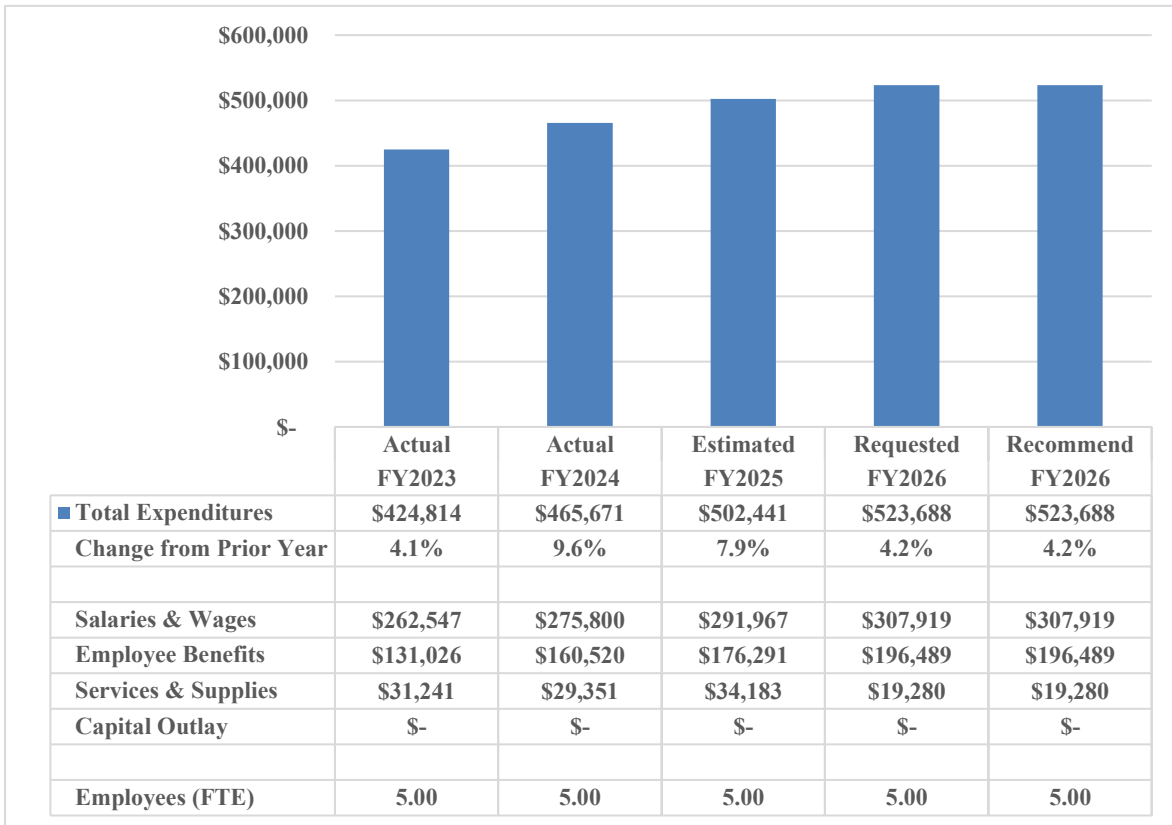
District Attorney



Fund 100
Dept Title District Attorney

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	215	(blank)	BORSINI, VICKEY	Legal Assistant	R	80	\$ 78,848	\$ 28,977	\$ -	2,655	\$ 1,143	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 45,969	\$ 124,817
			EDMONDO, SAMANTHA	Deputy District Attorney II	R	80	\$ 108,999	\$ 40,057	\$ -	2,655	\$ 1,580	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 57,486	\$ 166,485
			FILIPAS, MARCIA	Legal Assistant	R	80	\$ 66,559	\$ 24,460	\$ -	2,655	\$ 965	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 41,274	\$ 107,833
			FOGLE, ILLYSSA	Deputy District Attorney II	E	80	\$ 126,171	\$ 24,288	\$ -	2,655	\$ 1,829	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 41,966	\$ 168,137
			HASLEM, BRIAN	Chief Deputy District Attorney	E	80	\$ 174,419	\$ 33,576	\$ -	2,655	\$ 2,529	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 51,954	\$ 226,373
			JOHNSON, DENISE	Legal Assistant	R	80	\$ 80,318	\$ 29,517	\$ -	2,655	\$ 1,165	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 46,531	\$ 126,849
			KUSMERZ, NICOLE	Legal Assistant	E	80	\$ 75,342	\$ 14,503	\$ -	2,655	\$ 1,092	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 31,444	\$ 106,786
			NEAHUSAN, SEAN	Deputy District Attorney II	R	80	\$ 123,851	\$ 45,515	\$ -	2,655	\$ 1,796	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 72,889	\$ 196,740
			NEISWONGER, RACHEL	Legal Assistant	E	80	\$ 66,475	\$ 12,796	\$ -	2,655	\$ 964	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 33,364	\$ 99,839
			REED, CARMELA	Sr Deputy District Attorney	R	80	\$ 129,559	\$ 47,613	\$ -	2,655	\$ 1,879	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 69,096	\$ 198,655
			RODRIGUEZ, TIFFANY	Legal Assistant	E	80	\$ 60,071	\$ 11,564	\$ -	2,655	\$ 871	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 32,039	\$ 92,110
			RYE, STEVE	District Attorney	R	80	\$ 200,928	\$ 73,841	\$ -	2,655	\$ 2,913	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 102,332	\$ 303,260
			SMITH, NATHANIEL	Deputy District Attorney II	R	80	\$ 108,270	\$ 39,789	\$ -	2,655	\$ 1,570	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 57,208	\$ 165,478
			ZENDEJAS, FAVIOLA	Legal Assistant	E	80	\$ 59,950	\$ 11,540	\$ -	2,655	\$ 869	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 28,258	\$ 88,208
			ZZ1 - VACANT	Deputy District Attorney	E	80	\$ 114,824	\$ 22,104	\$ -	2,655	\$ 1,665	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 49,347	\$ 164,171
			ZZZA - OVERTIME	NA	NA	(blank)	\$ 5,681	\$ -	\$ -		\$ 82	\$ -			\$ -	\$ 82	\$ 5,763
			ZZZB - STIPENDS	NA	R	(blank)	\$ 47,950	\$ 17,622	\$ -		\$ 695	\$ -			\$ -	\$ 18,317	\$ 66,267
			ZZZR - EARLY RETIREMENT	Denise Johnson	(blank)	(blank)		\$ 11,752								\$ 11,752	\$ 11,752
		(blank) Total					\$1,628,215	\$ 489,514	\$ -	39,825	\$ 23,607	\$ 229,122	\$ 1,110	\$ 7,635	\$ 495	\$ 791,308	\$ 2,419,523
	215 Total						\$1,628,215	\$ 489,514	\$ -	39,825	\$ 23,607	\$ 229,122	\$ 1,110	\$ 7,635	\$ 495	\$ 791,308	\$ 2,419,523
100 Total							\$1,628,215	\$ 489,514	\$ -	39,825	\$ 23,607	\$ 229,122	\$ 1,110	\$ 7,635	\$ 495	\$ 791,308	\$ 2,419,523
Grand Total							\$1,628,215	\$ 489,514	\$ -	39,825	\$ 23,607	\$ 229,122	\$ 1,110	\$ 7,635	\$ 495	\$ 791,308	\$ 2,419,523

GENERAL FUND
CHILD SUPPORT DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

Two-thirds of the cost of this department is reimbursed to Lyon County from federal grants.

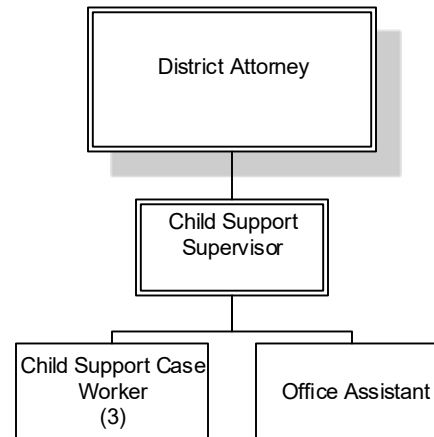
Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
217 Child Support												
4a - Salaries												
100217	40000		Salaries	262,547.39	275,799.81	297,828.00	206,463.25	291,500.00	307,067.00	307,067.00	0.00	0.00
100217	40500		Overtime	0.00	0.00	807.00	0.00	467.00	852.00	852.00	0.00	0.00
Subtotal Salaries				262,547.39	275,799.81	298,635.00	206,463.25	291,967.00	307,919.00	307,919.00	0.00	0.00
4c - Benefits												
100217	41000		Retirement	55,216.72	64,809.20	70,406.00	52,767.41	76,000.00	89,567.00	89,567.00	0.00	0.00
100217	41100		Workers' Comp	12,645.99	12,509.99	12,890.00	6,983.98	12,890.00	13,275.00	13,275.00	0.00	0.00
100217	41200		Medicare	3,331.23	3,625.22	4,331.00	2,716.33	4,000.00	4,464.00	4,464.00	0.00	0.00
100217	41300		Health Insurance	56,892.00	76,635.72	80,470.00	60,352.65	80,470.00	86,103.00	86,103.00	0.00	0.00
100217	41302		Vision Insurance	362.40	362.40	360.00	264.60	353.00	370.00	370.00	0.00	0.00
100217	41303		Dental Insurance	2,421.60	2,421.60	2,420.00	1,816.20	2,422.00	2,545.00	2,545.00	0.00	0.00
100217	41310		Life Insurance	156.00	156.00	155.00	117.00	156.00	165.00	165.00	0.00	0.00
Subtotal Benefits				131,025.94	160,520.13	171,032.00	125,018.17	176,291.00	196,489.00	196,489.00	0.00	0.00
4e - Services & Supplies												
100217	50000		Supplies	4,480.15	2,782.06	3,500.00	1,601.85	3,000.00	3,500.00	3,500.00	0.00	0.00
100217	50000	12010	Supplies	1,107.87	0.00	641.00	2,012.73	2,013.00	0.00	0.00	0.00	0.00
100217	52000		Copier Maintenance	2,189.47	942.92	2,500.00	699.56	1,500.00	2,500.00	2,500.00	0.00	0.00
100217	52030		Printer Services	770.46	900.55	0.00	315.00	420.00	420.00	420.00	0.00	0.00
100217	52100		Postage	6,241.71	6,174.29	6,500.00	4,389.43	6,500.00	6,500.00	6,500.00	0.00	0.00
100217	52780		Paternity Testing	219.00	772.00	600.00	271.00	600.00	600.00	600.00	0.00	0.00
100217	52920	12010	Law Library	11,592.35	11,977.46	12,593.00	8,004.04	12,593.00	0.00	0.00	0.00	0.00
100217	56000		Training	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100217	56200	12010	Travel	30.00	0.00	3,197.00	3,196.54	3,197.00	0.00	0.00	0.00	0.00
100217	60100		Electric Service	1,685.99	1,992.69	2,300.00	1,075.70	1,800.00	2,300.00	2,300.00	0.00	0.00
100217	60200		Gas Service	1,709.59	2,400.80	2,200.00	1,040.52	1,300.00	2,200.00	2,200.00	0.00	0.00
100217	60250		Water & Sewer Service	425.45	702.91	560.00	347.24	560.00	560.00	560.00	0.00	0.00
100217	60700		Telephone	688.45	705.18	700.00	522.80	700.00	700.00	700.00	0.00	0.00
Subtotal Services & Supplies				31,240.49	29,350.86	35,291.00	23,476.41	34,183.00	19,280.00	19,280.00	0.00	0.00
TOTAL Child Support				424,813.82	465,670.80	504,958.00	354,957.83	502,441.00	523,688.00	523,688.00	0.00	0.00

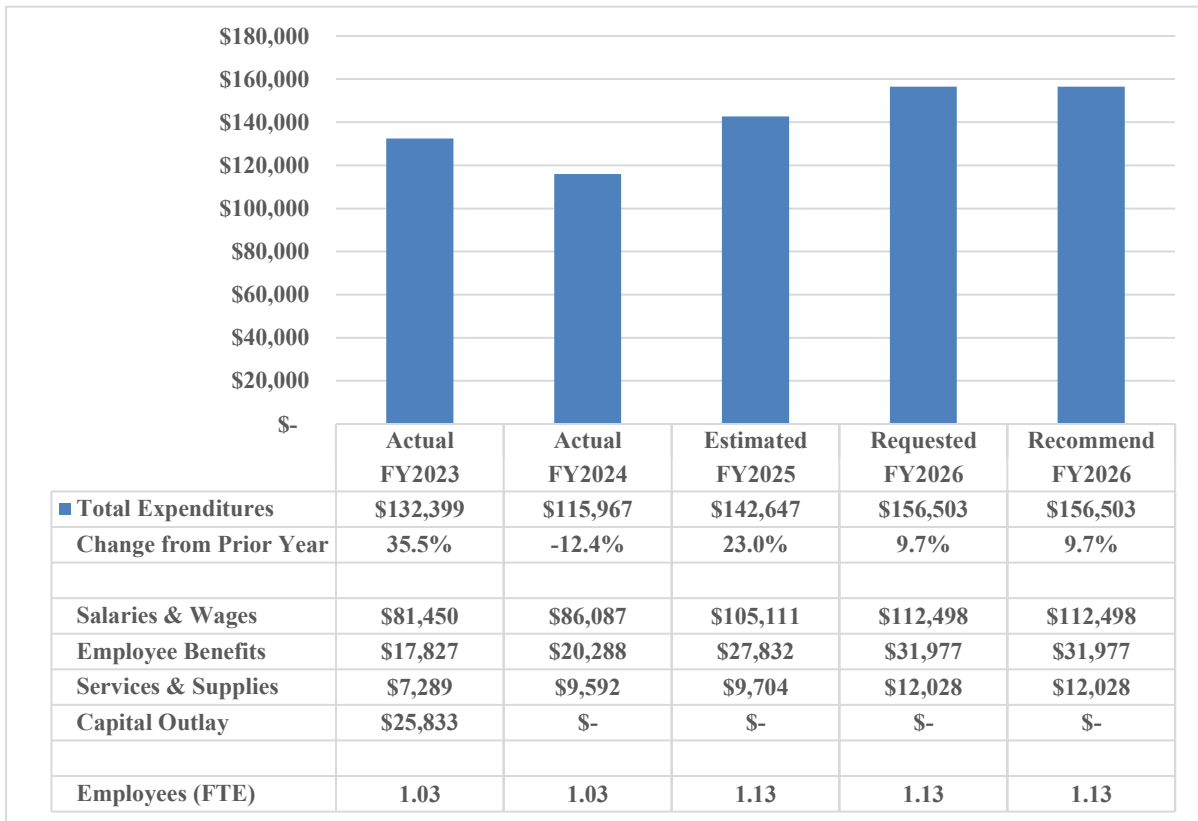
Child Support



Fund	100
Dept Title	Child Support

Fund	Dept	Project	Name	Title	Ret Code	Hours Wkrd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	217	(blank)	ARMENDARIZ, REBECCA	Child Support Case Worker	R	80	\$ 53,388	\$ 19,620	\$ -	2,655	\$ 774	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 45,972	\$ 99,360
			BRETHAUER, KRYSTA	Office Assistant	R	80	\$ 46,282	\$ 17,009	\$ -	2,655	\$ 671	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 33,529	\$ 79,811
			HILL, BRIDGET E	Child Support Supervisor	R	80	\$ 74,371	\$ 27,331	\$ -	2,655	\$ 1,078	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 44,258	\$ 118,629
			REVIGLIO, JENNY	Child Support Case Worker	E	80	\$ 69,519	\$ 13,382	\$ -	2,655	\$ 1,008	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 39,968	\$ 109,487
			RODRIGUEZ, ANABEL	Child Support Case Worker	E	80	\$ 63,507	\$ 12,225	\$ -	2,655	\$ 921	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 32,750	\$ 96,257
			ZZZA - OVERTIME	NA	NA	(blank)	\$ 852	\$ -	\$ -		\$ 12	\$ -			\$ -	\$ 12	\$ 864
		(blank) Total					\$ 307,919	\$ 89,567	\$ -	13,275	\$ 4,464	\$ 86,103	\$ 370	\$ 2,545	\$ 165	\$ 196,489	\$ 504,408
	217 Total						\$ 307,919	\$ 89,567	\$ -	13,275	\$ 4,464	\$ 86,103	\$ 370	\$ 2,545	\$ 165	\$ 196,489	\$ 504,408
100 Total							\$ 307,919	\$ 89,567	\$ -	13,275	\$ 4,464	\$ 86,103	\$ 370	\$ 2,545	\$ 165	\$ 196,489	\$ 504,408
Grand Total							\$ 307,919	\$ 89,567	\$ -	13,275	\$ 4,464	\$ 86,103	\$ 370	\$ 2,545	\$ 165	\$ 196,489	\$ 504,408

GENERAL FUND
PUBLIC GUARDIAN DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

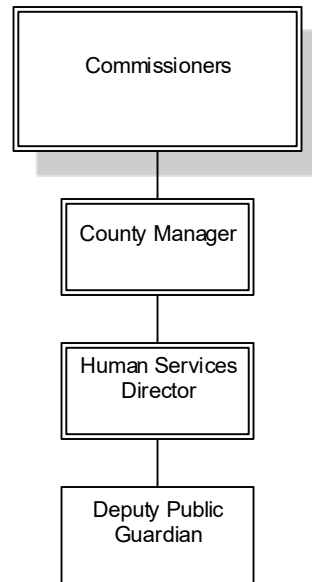
Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
220 Public Guardian												
4a - Salaries												
100220	40000		Salaries	81,450.15	86,087.25	105,111.00	74,135.45	105,111.00	112,498.00	112,498.00	0.00	0.00
	Subtotal Salaries			81,450.15	86,087.25	105,111.00	74,135.45	105,111.00	112,498.00	112,498.00	0.00	0.00
4c - Benefits												
100220	41000		Retirement	13,115.15	15,537.29	20,966.00	14,753.84	20,966.00	24,625.00	24,625.00	0.00	0.00
100220	41100		Workers' Comp	2,581.83	2,469.53	2,900.00	1,700.07	2,900.00	2,987.00	2,987.00	0.00	0.00
100220	41200		Medicare	1,172.40	1,239.71	1,524.00	1,067.62	1,524.00	1,631.00	1,631.00	0.00	0.00
100220	41300		Health Insurance	351.60	436.08	1,908.00	1,310.16	1,787.00	2,041.00	2,041.00	0.00	0.00
100220	41302		Vision Insurance	74.64	74.64	81.00	64.82	79.00	83.00	83.00	0.00	0.00
100220	41303		Dental Insurance	498.84	498.84	545.00	404.77	541.00	573.00	573.00	0.00	0.00
100220	41310		Life Insurance	32.16	32.16	35.00	26.09	35.00	37.00	37.00	0.00	0.00
	Subtotal Benefits			17,826.62	20,288.25	27,959.00	19,327.37	27,832.00	31,977.00	31,977.00	0.00	0.00
4e - Services & Supplies												
100220	50000		Supplies	137.88	308.67	500.00	523.91	550.00	500.00	500.00	0.00	0.00
100220	51000		Fuel	2,036.00	2,265.79	2,500.00	1,480.91	2,350.00	2,500.00	2,500.00	0.00	0.00
100220	52030		Printer Services	60.00	55.00	60.00	40.00	60.00	60.00	60.00	0.00	0.00
100220	56000		Training	1,405.00	1,780.00	3,000.00	1,640.00	2,000.00	2,500.00	2,500.00	0.00	0.00
100220	56200		Travel	1,782.95	3,870.28	3,000.00	2,748.55	3,130.00	3,500.00	3,500.00	0.00	0.00
100220	60100		Electric Service	274.00	315.00	512.00	273.40	512.00	1,146.00	1,146.00	0.00	0.00
100220	60200		Gas Service	165.00	190.00	273.00	158.95	273.00	772.00	772.00	0.00	0.00
100220	60250		Water & Sewer Service	781.00	185.05	207.00	148.53	207.00	428.00	428.00	0.00	0.00
100220	60700		Telephone	647.39	621.34	732.00	414.73	622.00	622.00	622.00	0.00	0.00
	Subtotal Services & Supplies			7,289.22	9,591.13	10,784.00	7,428.98	9,704.00	12,028.00	12,028.00	0.00	0.00
4g - Capital Outlay												
100220	70700		Capital Outlay - Vehicles	25,833.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			25,833.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Public Guardian				132,399.24	115,966.63	143,854.00	100,891.80	142,647.00	156,503.00	156,503.00	0.00	0.00

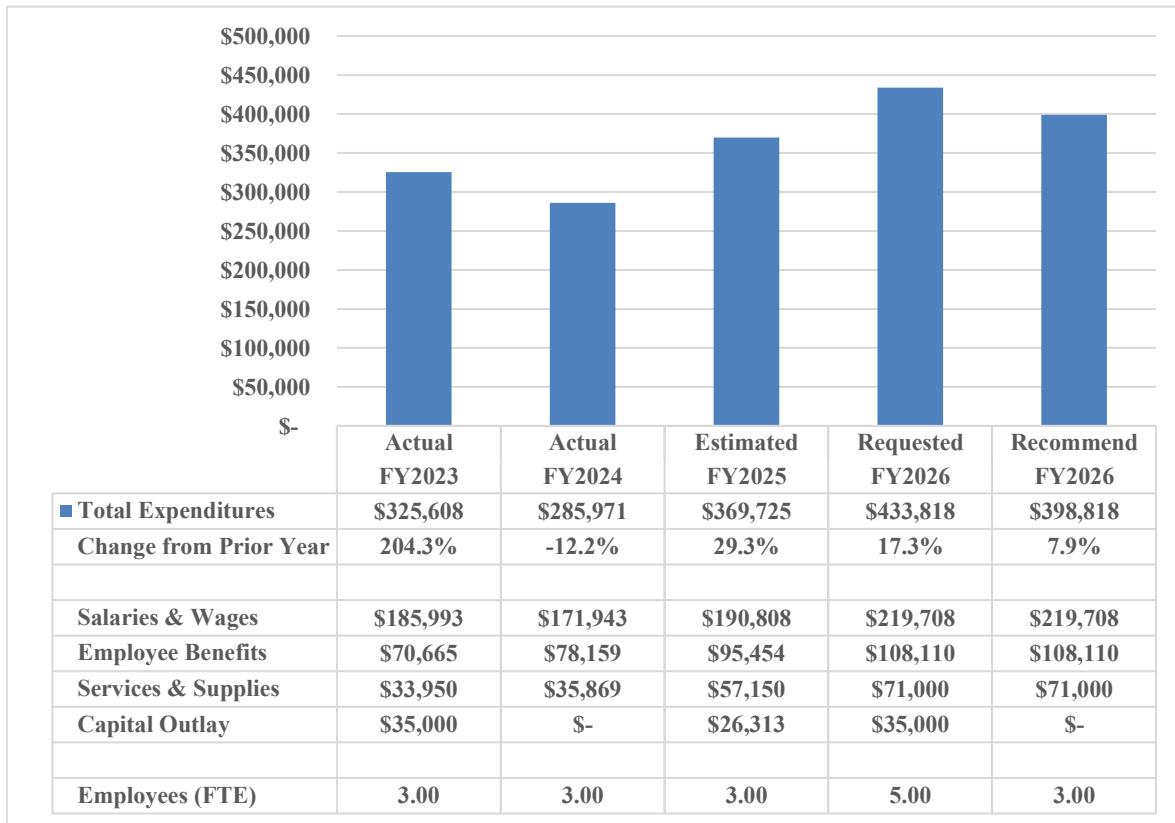
Public Guardian



Fund 100
 Dept Title Public Guardian

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	220	(blank)	HOLMES, SHAYLA	Human Services Director	R	10	\$ 16,969	\$ 6,236	\$ -	332	\$ 246	\$ 2,041	\$ 9	\$ 64	\$ 4	\$ 8,932	\$ 25,901
			STEVENS, DEBORAH	Deputy Public Guardian	E	80	\$ 95,529	\$ 18,389	\$ -	2,655	\$ 1,385	\$ -	\$ 74	\$ 509	\$ 33	\$ 23,045	\$118,574
(blank) Total							\$112,498	\$ 24,625	\$ -	2,987	\$ 1,631	\$ 2,041	\$ 83	\$ 573	\$ 37	\$ 31,977	\$144,475
220 Total							\$112,498	\$ 24,625	\$ -	2,987	\$ 1,631	\$ 2,041	\$ 83	\$ 573	\$ 37	\$ 31,977	\$144,475
100 Total							\$112,498	\$ 24,625	\$ -	2,987	\$ 1,631	\$ 2,041	\$ 83	\$ 573	\$ 37	\$ 31,977	\$144,475
Grand Total							\$112,498	\$ 24,625	\$ -	2,987	\$ 1,631	\$ 2,041	\$ 83	\$ 573	\$ 37	\$ 31,977	\$144,475

GENERAL FUND
COURT SERVICES
FISCAL YEAR 2025-2026



BUDGET NOTES

Salaries and Benefits:

This department requested a new Administrative Assistant position and a new Pretrial Officer position, which have not been included in the tentative budget.

This department also requested a reclassification of the Pretrial Services Supervisor position to a Pretrial Services Program Manager, which was not included in the tentative budget.

Services & Supplies:

Account 100231-53900, Contract Services:

This is the cost of a contract with the City of Yerinton to provide a judge for one weekend each month for bail hearings.

Capital Outlay

Account 100231-70700 - Capital Outlay - Vehicles:

This is for a new vehicle for the requested additional Pretrial Officer position. This was not included in the tentative budget.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
231 Court Services												
4a - Salaries												
100231	40000		Salaries	170,011.89	154,461.41	178,139.00	117,736.53	169,000.00	196,983.00	196,983.00	0.00	0.00
100231	40150		Acting Pay	0.00	46.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100231	40320		Shift Differential	0.00	0.00	0.00	8.00	8.00	0.00	0.00	0.00	0.00
100231	40500		Overtime	13,692.07	13,073.97	21,525.00	18,900.41	20,000.00	22,725.00	22,725.00	0.00	0.00
100231	40510		Overtime Holiday	2,289.00	3,168.31	0.00	931.35	1,800.00	0.00	0.00	0.00	0.00
100231	40520		Comp Payout	0.00	1,193.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Salaries				185,992.96	171,943.25	199,664.00	137,576.29	190,808.00	219,708.00	219,708.00	0.00	0.00
4c - Benefits												
100231	41000		Retirement	29,318.48	35,764.06	39,382.00	30,582.40	49,000.00	37,919.00	37,919.00	0.00	0.00
100231	41100		Workers' Comp	8,263.10	7,447.29	7,734.00	3,963.69	7,734.00	7,965.00	7,965.00	0.00	0.00
100231	41200		Medicare	2,655.13	2,426.95	2,896.00	1,922.34	2,700.00	3,186.00	3,186.00	0.00	0.00
100231	41300		Health Insurance	28,752.16	31,050.58	38,774.00	26,624.45	34,360.00	57,192.00	57,192.00	0.00	0.00
100231	41302		Vision Insurance	205.36	181.20	216.00	135.24	200.00	222.00	222.00	0.00	0.00
100231	41303		Dental Insurance	1,372.24	1,210.80	1,452.00	928.28	1,372.00	1,527.00	1,527.00	0.00	0.00
100231	41310		Life Insurance	98.80	78.00	93.00	59.80	88.00	99.00	99.00	0.00	0.00
Subtotal Benefits				70,665.27	78,158.88	90,547.00	64,216.20	95,454.00	108,110.00	108,110.00	0.00	0.00
4e - Services & Supplies												
100231	50000		Supplies	1,817.16	3,697.10	3,500.00	3,039.05	3,500.00	7,600.00	7,600.00	0.00	0.00
100231	51000		Fuel	2,310.19	2,303.65	6,000.00	1,734.34	3,250.00	6,000.00	6,000.00	0.00	0.00
100231	52020		Equipment Maintenance	0.00	0.00	250.00	0.00	250.00	250.00	250.00	0.00	0.00
100231	52030		Printer Services	113.85	110.00	150.00	50.00	150.00	150.00	150.00	0.00	0.00
100231	52430		Drug Testing	6,553.52	6,095.04	22,100.00	7,407.87	17,000.00	15,000.00	15,000.00	0.00	0.00
100231	53530		Software Support	6,540.05	6,744.47	8,500.00	1,422.80	8,500.00	8,500.00	8,500.00	0.00	0.00
100231	53900		Contract Services	7,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100231	53900	11125	Contract Services	0.00	11,700.00	12,000.00	8,775.00	12,000.00	12,000.00	12,000.00	0.00	0.00
100231	53940		Electronic Surveillance	4,582.50	3,262.20	9,000.00	5,118.30	9,000.00	12,000.00	12,000.00	0.00	0.00
100231	56000		Training	650.95	0.00	5,000.00	337.50	1,000.00	5,000.00	5,000.00	0.00	0.00
100231	56200		Travel	1,718.80	4.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00
100231	60700		Telephone	1,863.11	1,952.60	3,500.00	1,359.76	2,500.00	3,500.00	3,500.00	0.00	0.00
Subtotal Services & Supplies				33,950.13	35,869.06	71,000.00	29,244.62	57,150.00	71,000.00	71,000.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund															
231 Court Services															
4g - Capital Outlay															
100231				70700		Capital Outlay - Vehicles	35,000.00	0.00	35,000.00	26,313.25	26,313.00	35,000.00	0.00	0.00	0.00
						Subtotal Capital Outlay	35,000.00	0.00	35,000.00	26,313.25	26,313.00	35,000.00	0.00	0.00	0.00
TOTAL Court Services							325,608.36	285,971.19	396,211.00	257,350.36	369,725.00	433,818.00	398,818.00	0.00	0.00



CANAL TOWNSHIP JUSTICE COURT
565 East Main Street
Fernley, Nevada 89408
775-575-3355 / Fax 775-575-3359
Email: fjc@lyon-county.org

Lori Matheus
Justice of the Peace

MEMORADUM

To: Andrew Haskins, County Manager
Josh Foli, Comptroller

From: Lori Matheus, Justice of the Peace, Canal Township Justice Court

Date: February 9, 2025

Subject: Request for New Title, Job Description Approval and Position
Reclassification

.....
The Pretrial Services Program Manager role has evolved significantly beyond the current Pretrial Services Supervisor (M1) classification, requiring an update in job title, job description, and pay classification to align with its expanded managerial, strategic, fiscal, and legal responsibilities.

This position now plays a critical role in countywide pretrial policy development, financial oversight, interagency collaboration, and legislative compliance, ensuring the effective and legally sound operation of the Lyon County Pretrial Services Program.

The reclassification to M2 is necessary to:

- Accurately reflect the high-level decision-making authority required in this role.
- Align with comparable M2 positions within Lyon County.
- Ensure compliance with Nevada law regarding exempt employees.
- Maintain the court's operational efficiency, fiscal responsibility, and ability to meet pretrial justice standards.

Justification for Reclassification

1. Expansion of Managerial and Strategic Responsibilities

The Pretrial Services Program Manager is responsible for developing, implementing, and evaluating countywide pretrial policies, directing staff, and ensuring compliance with Nevada Revised Statutes (NRS), judicial directives, and federal regulations. This role requires high-level decision-making, program oversight, and policy development, comparable to other M2-level positions in Lyon County, such as the Chief Deputy Juvenile Probation Officer (M2).

This position now includes:

- Developing and implementing policies and procedures aligned with evidence-based pretrial practices.

- Managing countywide pretrial operations, training staff, and implementing risk-based supervision models effectively.
- Serving as a strategic advisor to the judiciary on legislative changes and policy recommendations affecting pretrial services.
- Strengthening interagency collaboration to improve pretrial supervision outcomes and reduce recidivism.

2. Fiscal Oversight and Grant Management Responsibilities

The Pretrial Services Program Manager has direct oversight of the program's budget and financial management—a level of fiscal responsibility comparable to other M2 positions in the county. This role now includes:

- Developing, monitoring, and administering the Pretrial Services Program budget, ensuring fiscal sustainability and compliance with county financial policies.
- Identifying and securing state and federal grants for program expansion and technology enhancements.
- Managing expenditures and financial reports to ensure compliance with auditing requirements.

These expanded fiscal management duties justify a higher classification, reflecting the scope and impact of financial decision-making within the court system.

3. Court Collaboration, Compliance Monitoring, and Legislative Advocacy

The Pretrial Services Program Manager plays a key role in ensuring compliance with pretrial risk assessments, court-mandated supervision conditions, and legal procedures. The role also involves:

- Providing expert testimony and risk assessment recommendations during pretrial hearings.
- Advising the court on legislative updates and best practices in pretrial justice reform.
- Overseeing case management software systems and technology integration to improve operational efficiency.

These expanded responsibilities align with other Lyon County M2 positions, which are responsible for high-level supervision, policy development, and strategic decision-making—further justifying an M2 classification.

4. Legal Considerations – Exempt Status

Under Nevada Revised Statutes (NRS) 608.018(3) and the Fair Labor Standards Act (FLSA), exempt employees perform executive, administrative, or professional functions. The Pretrial Services Program Manager qualifies as an exempt employee under both state and federal law, as the position:

- Exercises discretion and independent judgment in program oversight, budget management, and court collaboration.
- Supervises pretrial staff, develops policies, and ensures compliance with judicial directives.
- Manages fiscal responsibilities, including budget development and grant administration.

Given these high-level administrative, financial, and supervisory responsibilities, this position qualifies for exemption under legal requirements and requires proper classification.

5. Comparison to Other M2 Positions in Lyon County

This reclassification request aligns with existing M2-level job descriptions within Lyon County, including:

1. Chief Deputy Juvenile Probation Officer (M2) – Oversees court-related juvenile supervision programs, manages staff, and ensures compliance with legal mandates.

2. Division Managers (M2) – Responsible for countywide operations, fiscal management, and policy development, mirroring the responsibilities now assigned to the Pretrial Services Program Manager.

Like these roles, the Pretrial Services Program Manager requires a high degree of responsibility, strategic leadership, and fiscal oversight, making M2 classification appropriate.

I respectfully request approval for the following:

1. New job title: Pretrial Services Program Manager (M2).
2. Updated job description to accurately reflect the expanded duties and responsibilities.
3. Reclassification from Pretrial Services Supervisor (M1) to M2 to align with comparable county positions and ensure compliance with Nevada law regarding exempt employees.

This reclassification is essential to maintaining efficient and legally compliant pretrial operations while accurately reflecting the complexity of the duties performed.

Attachment: Job Description – Pretrial Services Program Manager



LYON COUNTY PRETRIAL SERVICES

565 E. Main St. 235 S. Main St. 911 Harvey Lane #5
Fernley, NV 89408 Dayton, NV 89403 Yerington, NV 89447
775-463-6920

Lori Matheus
Justice of the Peace

Marci Reyes
Pretrial Supervisor

Michelle Eriksen
Pretrial Services Officer

MEMORANDUM FOR COMPTROLLER & COUNTY MANAGER:

JOSH FOLI & ANDREW HASKIN

FROM: Marcela Reyes, Pretrial Services Supervisor

SUBJECT: Request for Additional Pretrial Officer & Administrative Assistant

DATE: January 25, 2025

Overview

The Pretrial Services program continues to experience significant growth, in both caseloads and responsibilities, necessitating additional staff to sustain operational efficiency and compliance with mandated requirements. This memo outlines the need for one additional pretrial officer and one administrative assistant to ensure the program can continue to meet its critical role in Lyon County's Criminal Justice System.

Program Growth and Challenges

- In June 2024, the program supervised 931 **cumulative cases**. By January 2025, this number had grown to **1,084 cases**, reflecting a **16.4% increase in just seven months**.
- The department's responsibilities include completing the Supreme Court-adopted Nevada Pretrial Risk Assessment for each individual booked into custody and ensuring compliance with legislative mandates, including Assembly Bill 424, which requires all individuals arrested to appear before a magistrate within **48 hours**.
- Pretrial Services is also responsible for uploading arrest paperwork, coordinating hearings within mandated timelines, and supervising individuals assigned to the program.

Currently, when one pretrial officer is out of the office due to vacation, sick leave, or unforeseen circumstances, the department operates with only two staff members. If another staff member is unavailable, the burden of the entire pretrial supervision program falls on one individual, which is unsustainable given the growing caseload and responsibilities. The goal for the pretrial supervision program is to provide fair, lawful, and social beneficial supervision to those assigned to the department, to promote the health, safety, and welfare of the community, alleged victims,

and to the defendant themselves. It is unrealistic to have one individual supervise the entire Lyon County pretrial program, with the utmost attention.

The current staffing levels in the Pretrial Services Department pose significant challenges to maintaining the high standards required in court operations. When one or two officers are responsible for managing the caseload for the entire county, attention to detail can suffer, increasing the likelihood of errors. While mistakes can occur in any workplace, judicial offices (including Pretrial Services) are held to a higher standard due to the direct impact our work has on individuals' livelihoods, freedoms, and civil liberties.

Insufficient staffing heightens the risk of errors that could have serious consequences for defendants, the community, the courts, and the county. Given the complexity of this role, which involves managing large caseloads with varying court conditions, supervision levels, and program compliance requirements, it is imperative that this request be given serious consideration.

Our current caseloads significantly exceed those of surrounding counties. For comparison:

- Washoe County limits Pretrial Officers to 70-75 individuals per officer.
- Carson City and Douglas County operate under similar limits.
- Churchill County supervises approximately 40 individuals per officer.
- In contrast, our Pretrial Officers are managing nearly twice the recommended caseload on a full-staffed basis, and triple or more when short staffed.

This disparity underscores the urgent need for additional staffing to ensure accuracy, efficiency, and the continued integrity of our judicial processes. Addressing this issue will not only enhance public safety but also support the court's ability to function effectively.

Justification for Additional Staff

1. Pretrial Officer

- o The addition of a pretrial officer would alleviate the strain on the current team, ensuring consistent coverage even during staff absences.
- o With an additional officer, the department could better manage its increasing caseload, limit overtime reliance, and ensure seamless operations throughout the week.
- o In June 2024, officers were supervising **931 cases**, and this number grew to **1,084 in January 2025**, with projections indicating continued growth.

2. Administrative Assistant

- o An administrative assistant would be essential for handling the increasing volume of administrative tasks, including auditing arrested individuals' cases to ensure compliance with processing and court appearance requirements.
- o This role would assist the pretrial supervisor with invoice entry, support individuals setting up supervision after release from custody, and manage administrative duties while officers attend court, conduct testing, or interview defendants.

- o Their involvement would enhance efficiency, ensuring that pretrial officers can focus on core responsibilities such as supervision, compliance monitoring, and courtroom duties.

Additional Metrics and Support

- **Violation Reports:** The number of reports issued rose from **13 in July 2022 to 36 in October 2024**, a **64% increase**, due to adherence to a violation report matrix promoting consistency and fairness.
- **Drug & Alcohol Testing:** After implementing a formal testing policy in November 2023, testing increased from **30 tests in calendar year 2022 to 846 tests in calendar year 2024**, a **96% increase**, reflecting enhanced supervision efforts and stakeholder support for rehabilitation.
- **New Cases Opened and Assigned to Pretrial Supervision:** In July of 2022, 87 new cases were opened due to new arrests, and 61 individuals were assigned to pretrial supervision. In July of 2023, 101 new cases were opened (**16% increase from prior year**), and 99 were assigned to supervision (**62% increase from prior year**). In July of 2024, 127 new cases were opened (**45% increase from July 2022 & 25% from July 2023**) and 177 individuals were assigned to supervision (**65% increase from July of 2022 & 44% increase from July of 2023**). These statistics clearly highlight the growing demand for pretrial supervision and the steady influx of new arrests.

Conclusion

The Lyon County Criminal Justice System relies heavily on Pretrial Services to uphold community safety, ensure compliance with legislative mandates, and maintain effective supervision. Adding a pretrial officer and an administrative assistant will provide the necessary support to address growing caseloads, improve operational efficiency, and reduce the strain on current staff.



LYON COUNTY PRETRIAL SERVICES

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Lori Matheus
Justice of the Peace

Marci Reyes
Pretrial Supervisor

Michelle Eriksen
Pretrial Services Officer

MEMORANDUM FOR LYON COUNTY BOARD OF COUNTY COMMISSIONERS

FROM: Marcela Reyes, Pretrial Services Supervisor

SUBJECT: Goals & Budget Proposal for FY 2025-2026 and Statistical Overview

DATE: February 1, 2025

This memorandum outlines the objectives for the Pretrial Services Program for Fiscal Year 2025-2026, along with a comprehensive statistical analysis. The statistical overview provides a comparative assessment, including percentage increases, to highlight the program's year-over-year growth.

Goals

1. **NAPSA Membership and Training** – Enroll in the National Association of Pretrial Services Agencies (NAPSA), attend the annual conference in the fall of 2025, and participate in virtual training sessions offered by the association. This initiative will support the continued development of Lyon County Pretrial Services, ensuring adherence to best practices and the overarching mission of providing fair, safe, and socially beneficial supervision.
2. **Ongoing Professional Development** – Engage in training sessions, as determined necessary by the Pretrial Services Supervisor, to enhance professional competencies. These may include topics such as managing difficult conversations and navigating emotionally charged situations. Additionally, the Pretrial Services Supervisor will participate in leadership training to strengthen managerial effectiveness.
3. **Case Management System Enhancements** – Implement final adjustments to the case management system, including modifications to dispositions, departmental forms, and other relevant processes. These refinements aim to enhance operational efficiency and ensure accuracy in reporting and statistical analyses.
4. **Expansion and Caseload Distribution** – Should an additional Pretrial Officer position be approved, provide comprehensive training to all pretrial officers and reassign caseload supervision to optimize departmental efficiency. Furthermore, introduce additional policies and procedures to enhance the effectiveness of the Pretrial Services Program.

5. **Regular Reporting to the BOCC** – Submit monthly reports to the Board of County Commissioners (BOCC), detailing key statistics and performance metrics of the Pretrial Services Program.

Budget Proposal

- The department is not requesting additional funding for any budgetary line items at this time.

Statistical Comparison

Pretrial Services is comprised of two Pretrial Officers and one Pretrial Services Supervisor, who also performs officer responsibilities to guarantee sufficient court coverage. The operations encompass the following activities:

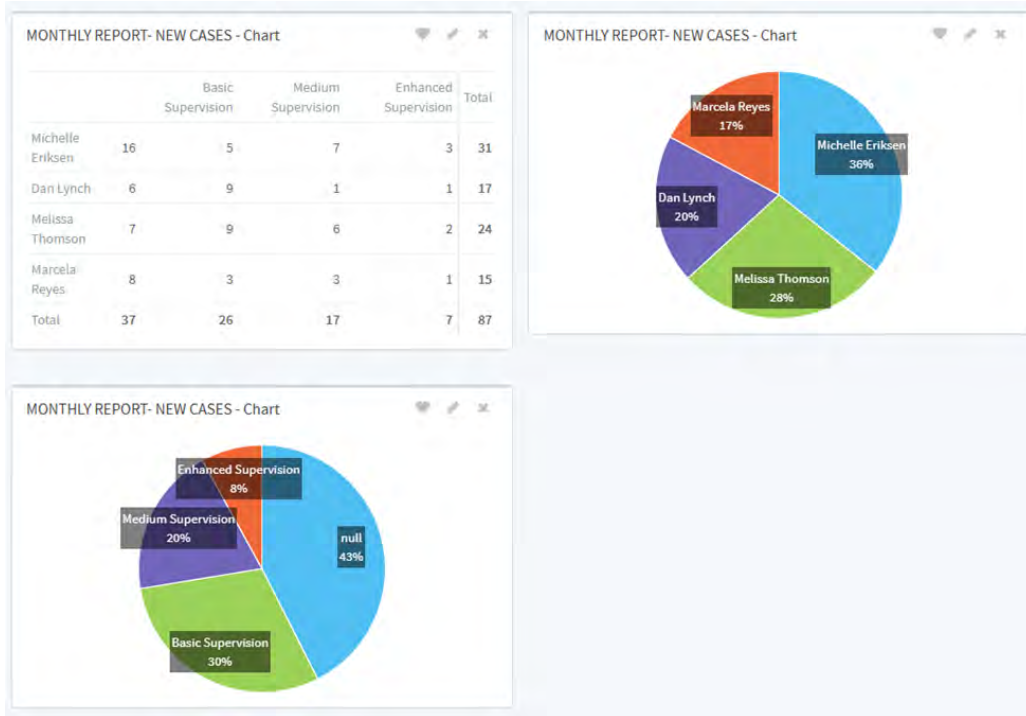
- Scheduling and managing bail and warrant hearings, in accordance with Assembly Bill 424, which requires hearings to occur within 48 hours of an arrest.
- Conducting Nevada Pretrial Risk Assessments (NPRA) to assess risk levels.
- Processing arrest reports, facilitating releases on own recognizance as per the Pretrial Release and Supervision Praxis, and ensuring judicial review for necessary overrides.
- Overseeing assigned cases, producing compliance reports, administering drug tests, monitoring electronic compliance, and participating in court proceedings.

New Cases Opened and Assigned to Supervision

Fiscal Year 2022-2023 Highlights:

- **July 2022:** 87 new cases, 61 assigned to supervision (Graph 1 & 2)
- **October 2022:** 75 new cases, 74 assigned to supervision.
- **January 2023:** 91 new cases, 102 assigned to supervision.
- **April 2023:** 75 new cases, 63 assigned to supervision.

Graph 1



Graph 2

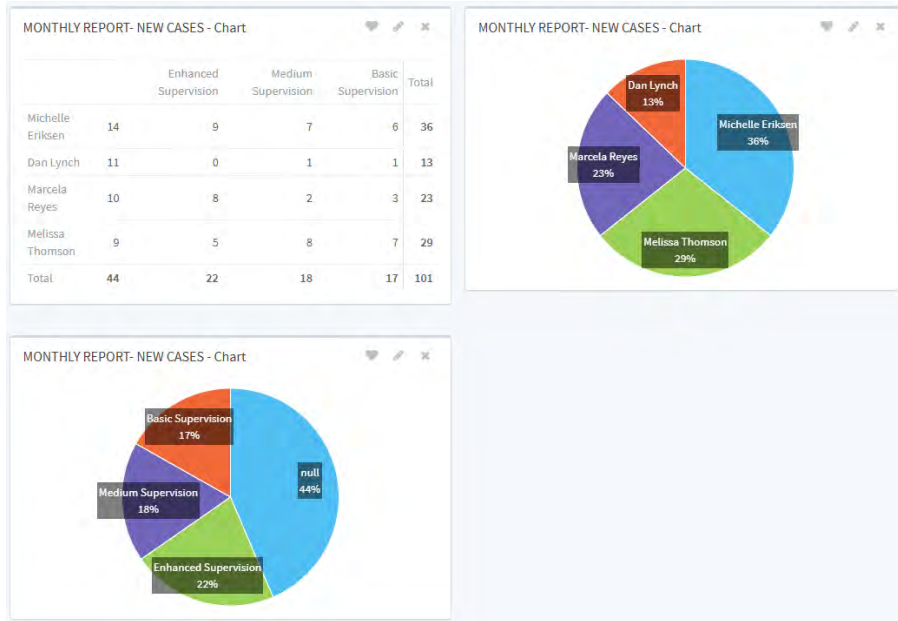
DEFENDANTS ASSIGNED TO PRETRIAL

	Medium Supervision	Basic Supervision	Enhanced Supervision	Total
Walker River Township Justice	13	9	1	23
Canal Township Justice	3	8	2	13
Fernley Municipal Court	1	8	1	10
Dayton Township Justice	6	6	1	13
3rd Judicial District-II	1	0	0	1
Yerington Municipal Court	0	1	0	1
Total	24	32	5	61

Fiscal Year 2023-2024:

- **July 2023:** 101 new cases (16% increase), 99 assigned to supervision (62% increase) (Graph 3 & 4)
- **October 2023:** 80 new cases (6% increase), 91 assigned to supervision (22% increase).
- **January 2024:** 95 new cases (4% increase), 108 assigned to supervision (5% increase).
- **April 2024:** 91 new cases (21% increase), 157 assigned to supervision (61% increase).

Graph 3



Graph 4

DEFENDANTS ASSIGNED TO PRETRIAL

	Medium Supervision	Enhanced Supervision	Basic Supervision	Total
Walker River Township Justice	14	7	7	28
Dayton Township Justice	13	8	12	33
Canal Township Justice	5	13	3	21
3rd Judicial District	5	5	0	10
Fernley Municipal Court	2	2	1	5
Yerington Municipal Court	0	1	0	1
3rd Judicial District-II	0	0	1	1
Total	39	36	24	99

Fiscal Year 2024 to Present:

- **July 2024:** 127 new cases (45% increase from July 2022 & 25% from July 2023), 177 assigned to supervision (65% increase from July 2022 & 44% increase from July 2023) (Graph 5 & 6)
- **October 2024:** 88 new cases (17% increase from October 2022 & 10% increase from October 2023), 114 assigned to supervision (54% increase from October 2022 & 25% increase from October 2023).

Graph 5

MONTHLY REPORT- NEW CASES - Chart   

	Basic Supervision	Medium Supervision	Enhanced Supervision	Total
Michelle Eriksen	17	14	9 8	48
Dan Lynch	13	7	0 5	25
Melissa Thomson	8	11	8 3	30
Marcela Reyes	3	9	5 7	24
Total	41	41	22 23	127

Graph 6

DEFENDANTS ASSIGNED TO PRETRIAL   

	Enhanced Supervision	Medium Supervision	Basic Supervision	Total
Walker River Township Justice	24	20	16	60
Dayton Township Justice	20	11	10	41
Fernley Municipal Court	5	8	16	29
Canal Township Justice	13	9	5	27
3rd Judicial District	5	1	0	6
3rd Judicial District-II	4	1	1	6
Yerington Municipal Court	0	4	3	7
Alternative Sentencing FJC	1	0	0	1
Total	72	54	51	177

Case Dispositions

1. Successful Dispositions:

- July 2022: 45 cases closed successfully (Graph 7)
- July 2023: 71 cases closed successfully (57% increase from prior year) (Graph 8)
- July 2024: 104 cases closed successfully (56% increase from July 2022 & 31% increase from July 2023) (Graph 9)

2. Unsuccessful Dispositions:

- July 2022: 13 cases closed unsuccessfully (Graph 10)
- July 2023: 8 cases closed unsuccessfully (38% decrease from prior year) (Graph 11)
- July 2024: 13 cases closed unsuccessfully. (62% increase from July 2023 & no change from July 2022) (Graph 12)

3. Other Dispositions:

- July 2022: 37 cases closed with "Other" outcomes (Graph 13)
- July 2023: 64 cases closed with "Other" outcomes (42% increase from prior year) (Graph 14)
- July 2024: 33 cases closed with "Other" outcomes (48% decrease from July 2023 & 10% decrease from July 2022) (Graph 15)

Graph 7

MONTHLY REPORT- DISPOSITION OUTCOME-SUCCESSFUL - Chart



	Guilty Plea, Sentenced	Sentenced	Charges Dismissed	Guilty Plea	Active	Total
Michelle Eriksen	8	3	6	2	1	20
Dan Lynch	0	8	0	5	0	13
Marcela Reyes	0	2	6	2	0	10
DJC Caseload	2	0	0	0	0	2
Total	10	13	12	9	1	45

Graph 8

MONTHLY REPORT- DISPOSITION OUTCOME-SUCCESSFUL - Chart



	Guilty Plea, Sentenced	Charges Dismissed	Guilty Plea	Sentenced	Charges Dismissed, Guilty Plea, Sentenced	Total
Michelle Eriksen	14	5	4	4	0	27
DJC Caseload	12	4	0	3	0	19
Marcela Reyes	8	5	0	2	0	15
Dan Lynch	4	0	4	0	2	10
Total	38	14	8	9	2	71

Graph 9

MONTHLY REPORT- DISPOSITION OUTCOME-SUCCESSFUL - Chart

	Guilty Plea, Sentenced	Guilty Plea	Charges Dismissed	Guilty Plea, Sentenced, Suspended Jail Sentence	Sentenced	Fines, Guilty Plea	Guilty Plea, Suspended Jail Sentence	Sentenced, Suspended Jail Sentence	Fines, Guilty Plea, Sentenced	Fines, Sentenced	Charges Dismissed, Diversion	Diversion, Guilty Plea, Sentenced	Diversion, Guilty Plea, Sentenced, Suspended Jail Sentence	Fines	Active	Total
Michelle Eriksen	15	0	5	3	2	0	0	0	1	0	0	1	1	0	0	28
Marcela Reyes	9	3	9	7	4	2	0	1	1	0	1	0	0	1	0	38
Dan Lynch	5	9	0	1	1	0	0	0	0	0	0	0	0	0	1	17
Melissa Thomson	2	3	5	5	2	1	2	0	0	1	0	0	0	0	0	21
Total	31	15	19	16	9	3	2	1	2	1	1	1	1	1	1	104

Graph 10

MONTHLY REPORT- DISPOSITION OUTCOME-UNSUCCESSFUL - Chart

	Technical Violation	Failure to Appear	Failure to Appear, Felony Arrest, Misdemeanor Arrest	Total
Marcela Reyes	7	2	0	9
Michelle Eriksen	0	1	1	2
Dan Lynch	1	1	0	2
Total	8	4	1	13

Graph 11

MONTHLY REPORT- DISPOSITION OUTCOME-UNSUCCESSFUL - Chart

	Technical Violation	Failure to Appear	Felony Arrest, Misdemeanor Arrest, Technical Violation	Total
Michelle Eriksen	3	2	0	5
Dan Lynch	0	2	0	2
Marcela Reyes	0	0	1	1
Total	3	4	1	8

Graph 12

MONTHLY REPORT- DISPOSITION OUTCOME-UNSUCCESSFUL - Chart

	Failure to Appear	Failure to Appear, Technical Violation	Other	Total
Marcela Reyes	5	1	0	6
Melissa Thomson	3	0	0	3
Dan Lynch	2	0	1	3
Michelle Eriksen	1	0	0	1
Total	11	1	1	13

Graph 13

MONTHLY REPORT- DISPOSITION OUTCOME-OTHER - Chart



	Other	Bond Posted	Release Denied	No Charges Filed	Total
Melissa Thomson	9	5	0	0	14
Michelle Eriksen	4	4	3	3	14
Marcela Reyes	4	2	0	1	7
Dan Lynch	1	1	0	0	2
Total	18	12	3	4	37

Graph 14

MONTHLY REPORT- DISPOSITION OUTCOME-OTHER - Chart



	Other	No Charges Filed	Bond Posted	Other, Release Denied	Release Denied	Total
Michelle Eriksen	15	2	5	0	3	25
Melissa Thomson	3	6	5	0	3	17
Marcela Reyes	2	5	5	3	2	17
Dan Lynch	1	0	4	0	0	5
Total	21	13	19	3	8	64

Graph 15

MONTHLY REPORT- DISPOSITION OUTCOME-OTHER - Chart

	No Charges Filed	Bail W/No Supervision	Clerical Error	ROR W/No Supervision	Total
Michelle Eriksen	11	0	2	0	13
Marcela Reyes	6	5	0	1	12
Melissa Thomson	6	0	0	0	6
Dan Lynch	0	0	0	2	2
Total	23	5	2	3	33

Appearance Rates

- July 2022: 2 defendants failed to appear.
- July 2023: 20 defendants failed to appear (90% increase).
- July 2024: 19 defendants failed to appear (89% increase from July 2022 but 5% decrease from July 2023).

There has been a significant rise in failure-to-appear dispositions; however, this trend signifies a conscious effort towards more precise and transparent reporting rather than an actual decrease in compliance. Pretrial officers have been directed to accurately record hearing outcomes instead of merely continuing or rescheduling them, thereby ensuring the precision of attendance records. This strategy is in line with the program's dedication to transparency in the supervision process and facilitates the gathering of reliable statistics to explore potential links between failures to appear and unsuccessful case outcomes.

Moreover, the frequency of hearings scheduled on law and motion calendar days has risen in both justice and district courts, which has influenced the overall trends in appearance rates. Another contributing factor is the mandate for pretrial officers to be present at hearings, which guarantees immediate documentation of attendance instead of depending solely on updates from CourtView. This modification has enhanced the accuracy of attendance monitoring and case outcomes.

In order to improve appearance rates, the program has introduced proactive strategies, such as sending reminder text messages to individuals two days prior to and on the day of their

scheduled court appearance. Should an individual not appear, they are promptly notified with an alert advising them to reach out to their pretrial officer and the court without delay. These initiatives reflect the program's dedication to promoting compliance and accountability, while also enhancing the efficiency and transparency of the process.

Compliance and Monitoring

1. Check-In Rates:

- October 2022: 89% overall compliance (Graph 16)
- October 2023: 89% overall compliance (no change from prior year) (Graph 17)
- October 2024: 90% overall compliance (1% increase from October 2022 & October 2023 (Graph 18)

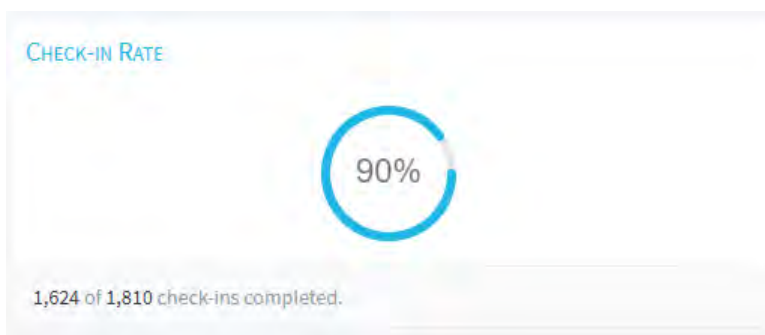
Graph 16



Graph 17



Graph 18



The check-in rate percentages provide an accurate representation of the monthly compliance levels of individuals under supervision. To ensure effective communication, all participants are sent regular reminders regarding their check-ins. These check-ins are evaluated on a daily basis, and in the event that an individual does not report, an alert message is dispatched, encouraging them to resolve the matter swiftly to prevent any potential violations from being reported to the court.

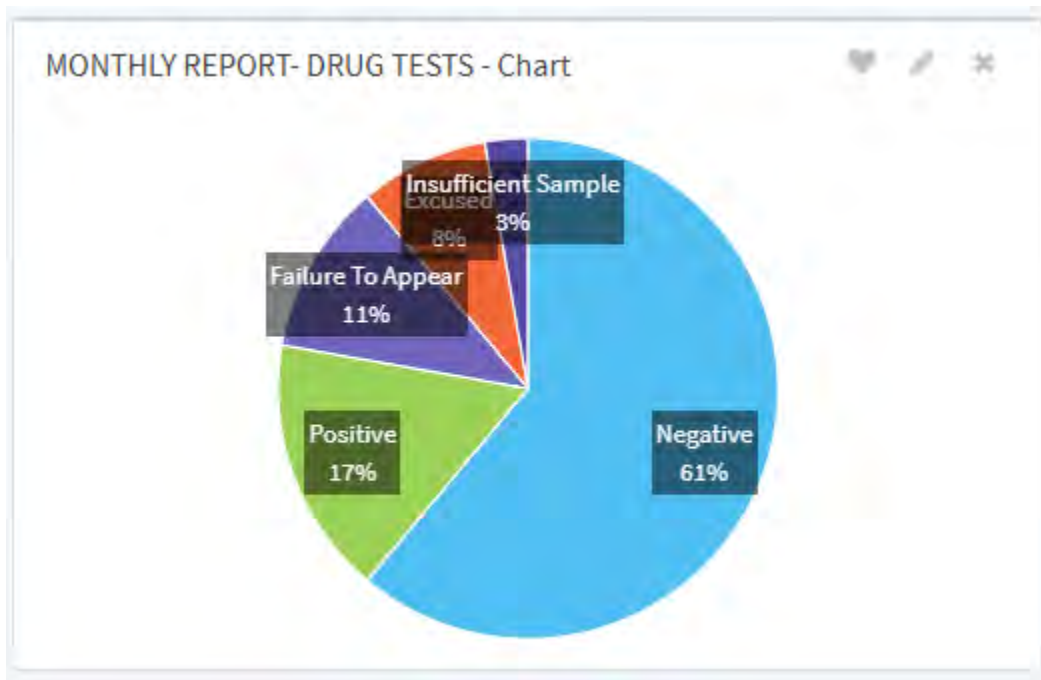
2. Drug Tests:

- April 2022: 0 tests were conducted.
- April 2023: 36 tests were conducted (Graph 19 & 20)
- April 2024: 87 tests were conducted (58% increase from April 2023) (Graph 21 & 22)
- October 2022: 9 tests were conducted.
- October 2023: 31 tests were conducted (70% increase from October 2022).
- October 2024: 59 tests were conducted (47% increase from October 2023 & 84% increase from October 2022).

Graph 19

MONTHLY REPORT- DRUG TESTS - Chart			♥	✎	✕
	Completed	Total			
Drug & Alcohol	27	27			
Alcohol	6	6			
Drug	3	3			
Total	36	36			

Graph 20

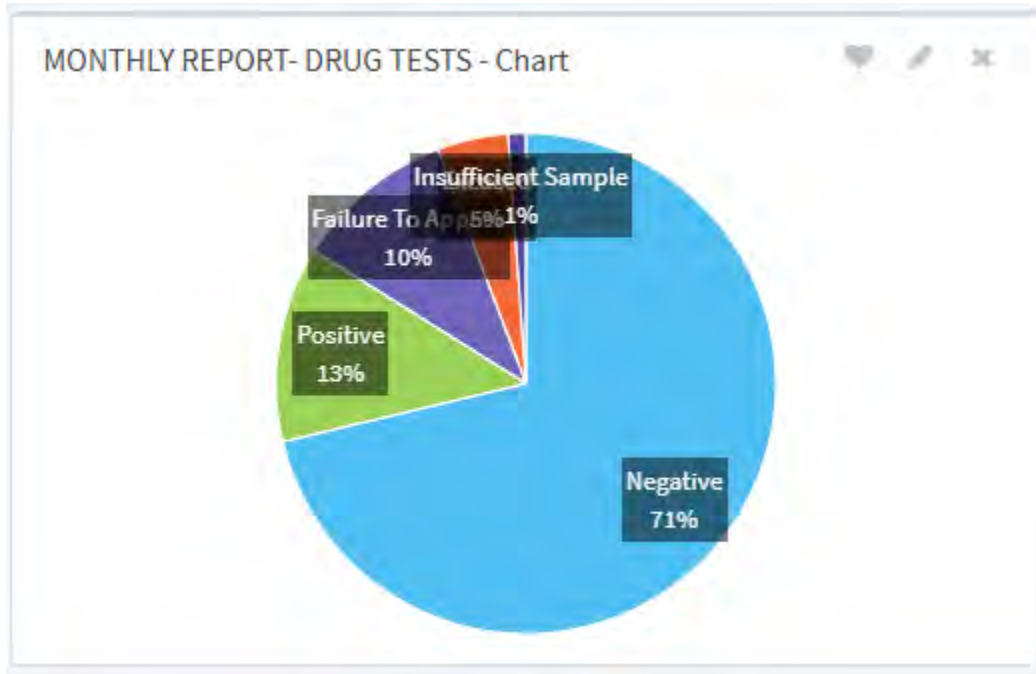


Graph 20

MONTHLY REPORT- DRUG TESTS - Chart

	Completed	Total
Drug & Alcohol	78	78
Drug	7	7
Alcohol	2	2
Total	87	87

Graph 21

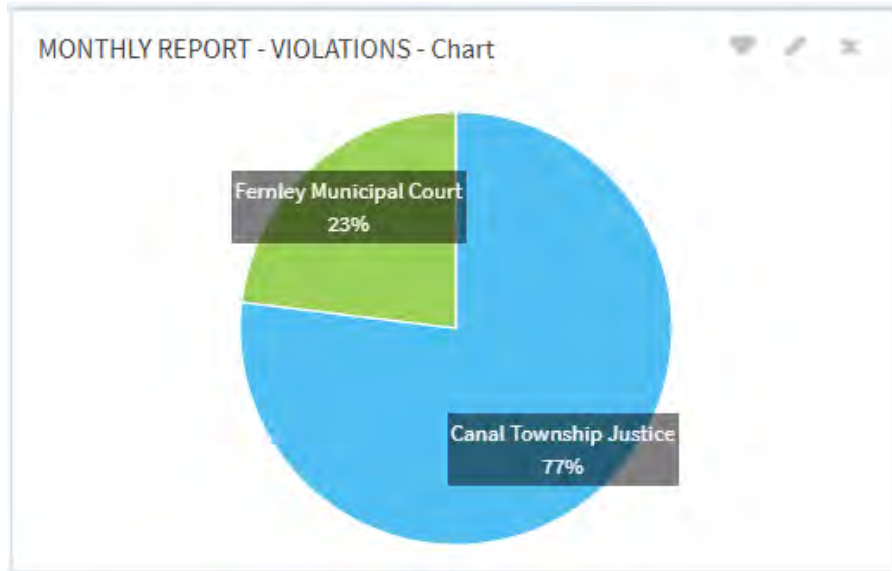


The notable rise in drug and alcohol testing can be attributed to the establishment of a formal testing policy by the newly appointed pretrial services supervisor in November 2023. This policy stipulates that 20% of individuals under pretrial supervision who have a "random drug & alcohol testing" condition are subjected to weekly testing. Furthermore, individuals who test positive are transitioned to "required" testing, which necessitates a minimum of four consecutive negative tests before they can be released from testing obligations. This strategy underscores a commitment to rehabilitation and support for those facing addiction challenges, aligning with the priorities of stakeholders and minimizing unnecessary pretrial detentions. The testing figures illustrate this increase, with a total of 846 tests conducted in the calendar year 2024, in contrast to 460 in 2023 and 30 in 2022.

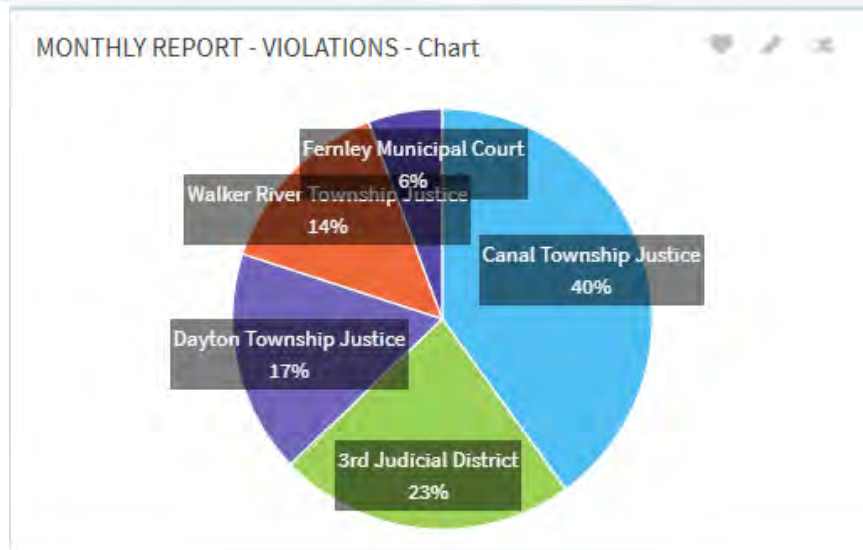
3. Violation Reports:

- July 2022: 13 violation reports issued (Graph 22)
- October 2022: 26 violation reports issued.
- January 2023: 28 violation reports issued.
- April 2023: 37 violation reports issued.
- July 2023: 33 violation reports issued (Graph 23)
- October 2023: 22 violation reports issued.
- January 2024: 17 violation reports issued.
- April 2024: 19 violation reports issued.
- July 2024: 31 violation reports issued (Graph 24)
- October 2024: 36 violation reports issued.

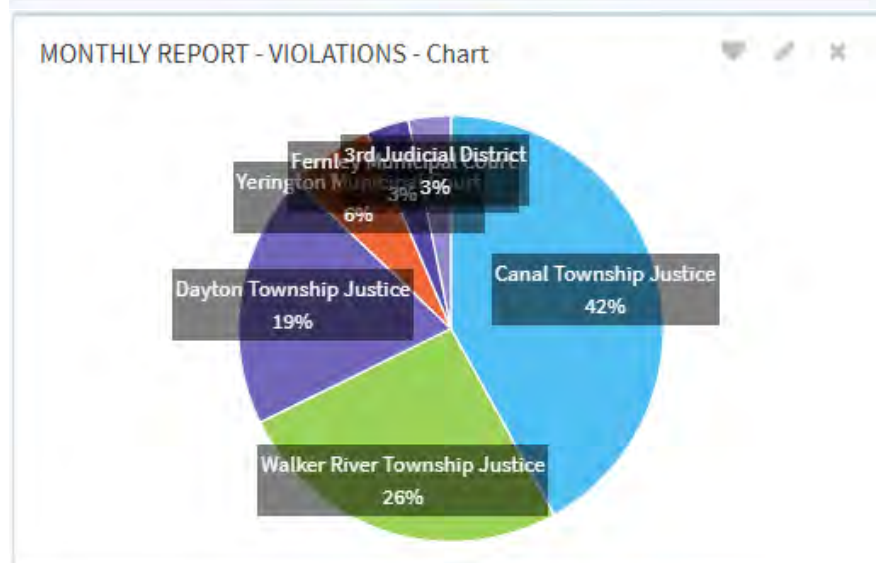
Graph 22



Graph 23



Graph 24



The issuance of violation reports has exhibited fluctuations; nonetheless, there is a significant overall increase of 58% from July 2022 to July 2024. This rise in violation reports can be attributed to the introduction of a standardized violation report matrix. Pretrial officers are required to document every occurrence of non-compliance with court-mandated conditions, thereby promoting accountability and fairness across all cases. Adhering to this matrix allows officers to minimize the influence of personal judgment, thereby enhancing consistency in the reporting of violations. Furthermore, the increase in reports reflects the program's commitment to transparency and proactive oversight, especially as caseloads and the complexities of supervision conditions have developed over time.

4. 48-Hour Mandated Hearings

- July 2022: 81 hearings completed.
- July 2023: 143 hearings completed.
- July 2024: 99 hearings completed.

The Nevada Legislature introduced Assembly Bill 424 in March 2021, which amended the regulations concerning pretrial release. This legislation took effect on July 1, 2022. A significant change mandated that a pretrial release hearing must occur within 48 hours of an individual's arrest. Additionally, the bill empowered the court to establish an administrative order regarding pretrial releases. In 2019, the Supreme Court of Nevada also adopted the Nevada Pretrial Risk Assessment (NPRA), which is required for individuals booked into custody. In Lyon County, Pretrial Services is responsible for completing the NPRA for all individuals admitted to the Lyon County Jail, arranging the necessary pretrial release hearings in compliance with legislative requirements, and ensuring that all pertinent documentation is accessible to stakeholders within the Lyon County Criminal Justice system. This responsibility complements the fundamental duties of the pretrial officer. Administrative Orders have been enacted in Lyon County, permitting Pretrial Officers to facilitate releases for individuals who receive scores within a designated range on the NPRA, corresponding to low to moderate risk offenses. In July 2024, a new Administrative Order was introduced, detailing the reduction in the number of hearings conducted.

Observations and Recommendations

1. Staffing Impact: The inclusion of two officers in the fiscal year 2022-2023 has notably enhanced the oversight and monitoring of caseloads. Nevertheless, with the ongoing increase in caseloads, it is clear that further staffing is necessary to ensure effective supervision of defendants within the department. To meet this demand, it is advisable to add one more officer to the team, especially considering that the current pretrial supervisor is also fulfilling the role of one of the designated officers.

Additionally, the introduction of an administrative assistant would improve adherence to the administrative duties associated with the position. The tasks typically undertaken by a pretrial officer—such as travel time, participation in court hearings, and administering drug and alcohol tests—could be executed more efficiently if the administrative responsibilities currently handled by pretrial officers were delegated to an administrative assistant.

2. Improved Data Management: Improvements to the case management system have markedly enhanced the precision of tracking case outcomes, reports, and compliance. The revisions to departmental policies and procedures have fortified the supervision program, thereby fostering increased community safety and program effectiveness.

For example, the previously utilized generic case outcome labeled "Other" often lacked supplementary notes to elucidate dispositions. In response, more specific categories have been introduced. Furthermore, the release decision "ROR Pursuant to Praxis" has been eliminated to prevent redundancy, as more accurate alternatives such as "Praxis - Basic" and "Praxis - Medium" were already in place.

To further enhance accuracy and statistical reporting, new release decision categories have been established, including "Bail w/Basic Supervision," "Bail w/Medium Supervision," "Bail w/Enhanced Supervision," "ROR w/Basic Supervision," "ROR w/Medium Supervision," and "ROR w/Enhanced Supervision." These modifications were enacted in October 2023, coinciding with the appointment of a new supervisor within the department.

3. Growth Trends: The Pretrial Services program has demonstrated significant growth and improvement in performance metrics over the fiscal years 2022-2023, 2023-2024, and 2024 to present. Key trends include:

- A **45% increase in new cases opened** in July 2024 compared to July 2022.
- A **65% increase in individuals assigned to pretrial supervision** during the same period.
- **Successful case dispositions rose by 56%** in July 2024 compared to July 2022, with a **31% increase** from July 2023 to July 2024.

In July 2023, there was a 38% decrease in unsuccessful dispositions compared to July 2022; however, this figure experienced a 62% increase in July 2024 relative to the previous year. This pattern must be understood in the context of a substantial rise in the number of individuals placed under supervision, which renders the percentage of unsuccessful outcomes less alarming.

A significant number of cases categorized as "Other" stem from particular situations, including instances where no charges were filed, individuals were taken into custody, or they were not released for supervision.

It is important to highlight that case monitoring has intensified, with reports indicating enhanced oversight and compliance. Although there have been some unsuccessful cases or instances of failure to appear, the overall success and compliance rates of the program suggest that the positive developments significantly outweigh these difficulties.

Conclusion

The fiscal year 2022-2023 marked a significant foundational phase for Pretrial Services, characterized by complete staffing. The ongoing expansion in FY 2023-2024 reflects the program's success in fulfilling legislative mandates, strengthening supervision, and boosting compliance. Specific percentage increases for FY 2023-2024 are included to underscore this advancement. The statistical analysis indicates sustained growth for the Pretrial Services Department in the coming years.

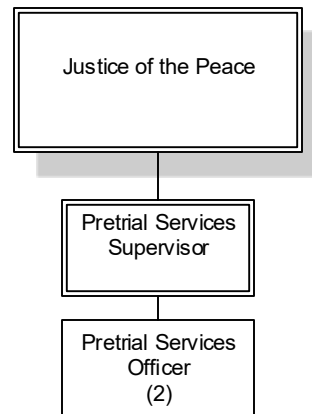
CAPITAL OUTLAY REQUEST FORM

FISCAL YEAR 2025-2026

DEPARTMENT	Court Services 100231

DESCRIPTION	EXPLANATION	QUANTITY	UNIT PRICE	COST
New Vehicle	If granted an additional Pretrial Officer position, a third county vehicle	1.00	\$ 35,000	\$ 35,000
	would be needed for the officer to commute to their required			
	assignment for the day. In addition, it would be helpful for current			
	staff, as there are times where one vehicle is being utilized, and another			
	is unavailable due to service, repairs, etc., Leaving the staff member			
	at a disadvantage. Current caseload assignments require attendance			
	at their assigned office a minimum of two to three times a week.			
TOTAL				\$ 35,000

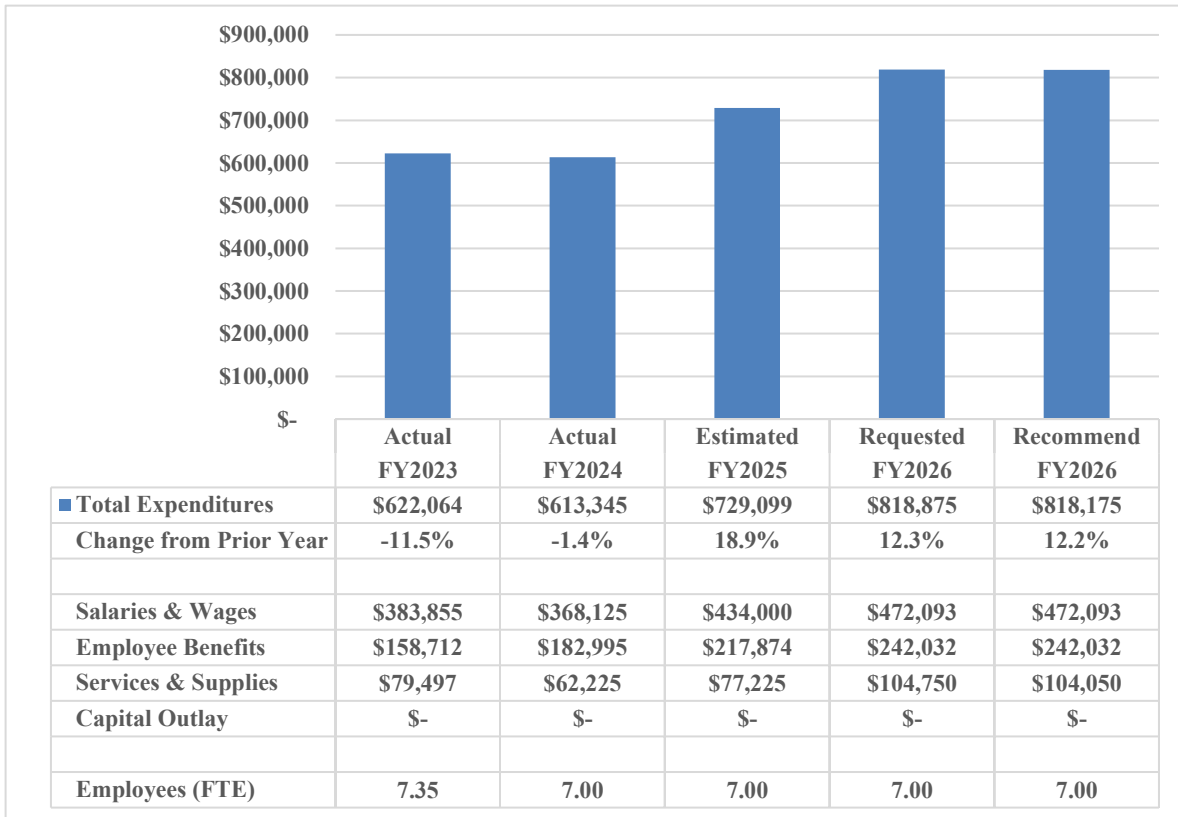
Court Services



Fund 100
Dept Title Court Services

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	231	(blank)	DAVIS, KIERRA	Pretrial Services Officer	E	80	\$ 62,722	\$ 12,074	\$ -	2,655	\$ 909	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 38,561	\$101,283
			REYES CASTENEDA, MARCELA	Pretrial Services Supervisor	E	80	\$ 71,669	\$ 13,796	\$ -	2,655	\$ 1,039	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 30,684	\$102,353
			ZARAZUA, NAYELI	Pretrial Services Officer	E	80	\$ 62,592	\$ 12,049	\$ -	2,655	\$ 908	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 38,535	\$101,127
			ZZZA - OVERTIME	NA	NA	(blank)	\$ 22,725	\$ -	\$ -		\$ 330	\$ -			\$ -	\$ 330	\$ 23,055
		(blank) Total					\$219,708	\$ 37,919	\$ -	7,965	\$ 3,186	\$ 57,192	\$ 222	\$1,527	\$ 99	\$ 108,110	\$327,818
	231 Total						\$219,708	\$ 37,919	\$ -	7,965	\$ 3,186	\$ 57,192	\$ 222	\$1,527	\$ 99	\$ 108,110	\$327,818
100 Total							\$219,708	\$ 37,919	\$ -	7,965	\$ 3,186	\$ 57,192	\$ 222	\$1,527	\$ 99	\$ 108,110	\$327,818
Grand Total							\$219,708	\$ 37,919	\$ -	7,965	\$ 3,186	\$ 57,192	\$ 222	\$1,527	\$ 99	\$ 108,110	\$327,818

GENERAL FUND
DISTRICT COURT CLERKS
FISCAL YEAR 2025-2026



BUDGET NOTES

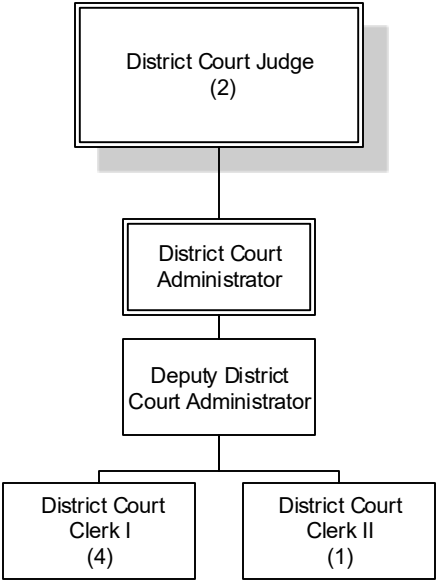
Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
232 District Court Clerks												
4a - Salaries												
100232	40000		Salaries	383,855.26	368,125.34	436,484.00	304,495.51	434,000.00	472,093.00	472,093.00	0.00	0.00
	Subtotal Salaries			383,855.26	368,125.34	436,484.00	304,495.51	434,000.00	472,093.00	472,093.00	0.00	0.00
4c - Benefits												
100232	41000		Retirement	73,925.07	77,526.73	91,063.00	63,654.21	90,500.00	107,827.00	107,827.00	0.00	0.00
100232	41100		Workers' Comp	16,562.75	16,469.36	18,046.00	11,176.31	18,046.00	18,585.00	18,585.00	0.00	0.00
100232	41200		Medicare	5,453.01	5,163.57	6,328.00	4,241.96	6,039.00	6,846.00	6,846.00	0.00	0.00
100232	41300		Health Insurance	59,456.56	80,340.53	91,455.00	74,333.18	99,211.00	104,462.00	104,462.00	0.00	0.00
100232	41302		Vision Insurance	404.68	428.84	504.00	363.97	491.00	518.00	518.00	0.00	0.00
100232	41303		Dental Insurance	2,704.12	2,865.56	3,388.00	2,498.28	3,370.00	3,563.00	3,563.00	0.00	0.00
100232	41310		Life Insurance	205.40	200.20	217.00	160.94	217.00	231.00	231.00	0.00	0.00
	Subtotal Benefits			158,711.59	182,994.79	211,001.00	156,428.85	217,874.00	242,032.00	242,032.00	0.00	0.00
4e - Services & Supplies												
100232	50000		Supplies	2,423.07	1,593.73	3,000.00	802.87	3,000.00	3,000.00	3,000.00	0.00	0.00
100232	52000		Copier Maintenance	769.66	1,180.56	1,200.00	441.97	1,000.00	1,000.00	1,000.00	0.00	0.00
100232	52020		Equipment Maintenance	4,075.00	11,799.50	16,000.00	13,445.00	16,000.00	35,000.00	35,000.00	0.00	0.00
100232	52030		Printer Services	1,333.99	711.00	1,700.00	118.40	750.00	1,000.00	1,000.00	0.00	0.00
100232	53530		Software Support	67,321.00	40,501.00	50,000.00	40,351.00	50,000.00	57,000.00	57,000.00	0.00	0.00
100232	56000		Training	0.00	1,422.44	3,500.00	1,655.00	3,000.00	3,500.00	3,500.00	0.00	0.00
100232	56200		Travel	2,777.87	3,822.92	2,750.00	2,177.00	2,750.00	2,750.00	2,750.00	0.00	0.00
100232	60700		Telephone	796.46	1,193.84	1,500.00	615.75	725.00	1,500.00	800.00	0.00	0.00
	Subtotal Services & Supplies			79,497.05	62,224.99	79,650.00	59,606.99	77,225.00	104,750.00	104,050.00	0.00	0.00
	TOTAL District Court Clerks			622,063.90	613,345.12	727,135.00	520,531.35	729,099.00	818,875.00	818,175.00	0.00	0.00

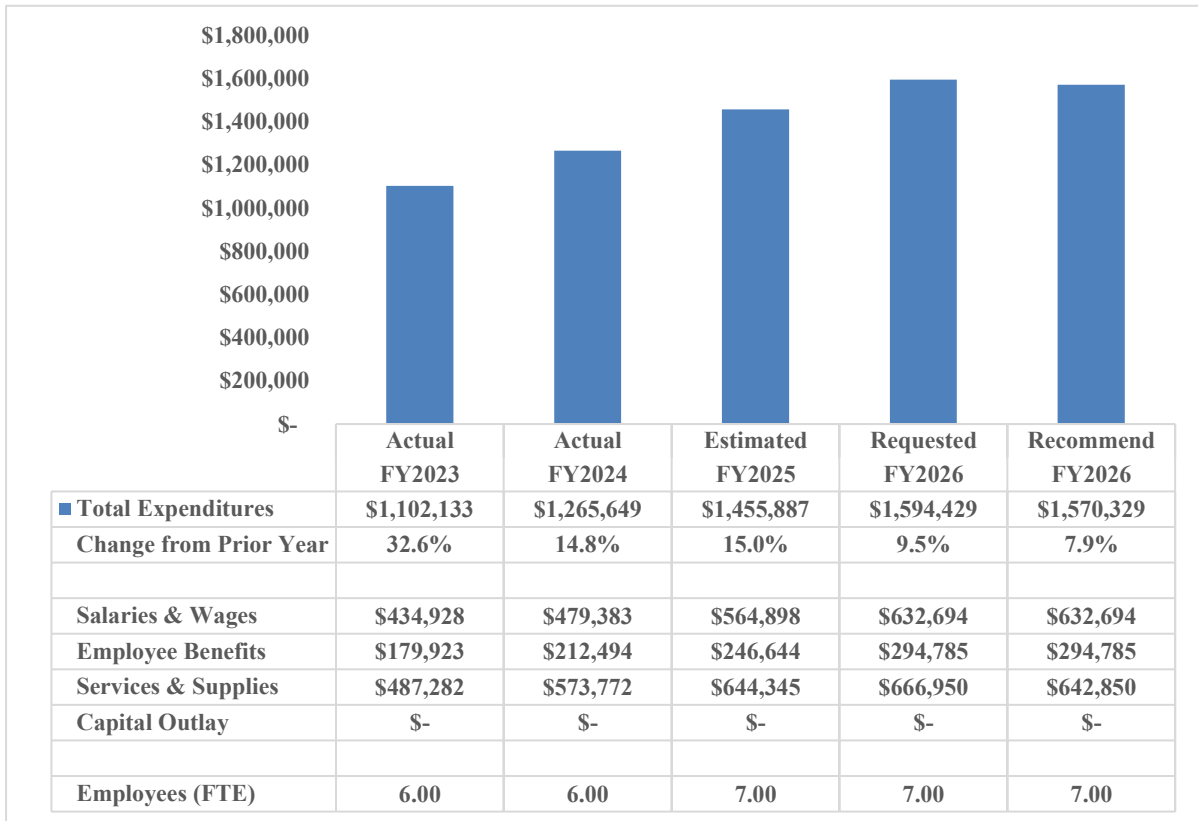
Court Clerks



Fund	100
Dept Title	Court Clerks

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	232	(blank)	ANDERSEN, ANDREA	District Court Administrator	R	80	\$ 96,852	\$ 35,593	\$ -	2,655	\$ 1,404	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 52,846	\$149,698
			CARMACK, CATHERINE	District Court Clerk II	E	80	\$ 58,233	\$ 11,210	\$ -	2,655	\$ 844	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 27,903	\$ 86,136
			CASTILLO, MICHELLE	District Court Clerk I	E	80	\$ 54,657	\$ 10,521	\$ -	2,655	\$ 793	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 30,918	\$ 85,575
			KAYS, LORI	District Court Clerk II	E	80	\$ 58,249	\$ 11,213	\$ -	2,655	\$ 845	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 31,662	\$ 89,911
			LOLL, MELINDA	District Court Clerk II	E	80	\$ 57,773	\$ 11,121	\$ -	2,655	\$ 838	\$ 17,729	\$ 74	\$ 509	\$ 33	\$ 32,959	\$ 90,732
			PAETZ, DESTINY	District Court Clerk I	E	80	\$ 55,599	\$ 10,703	\$ -	2,655	\$ 806	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 27,358	\$ 82,957
			TOVAR, VICTORIA	Deputy District Court Administrator	E	80	\$ 90,730	\$ 17,466	\$ -	2,655	\$ 1,316	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 38,386	\$129,116
		(blank) Total					\$472,093	\$ 107,827	\$ -	18,585	\$ 6,846	\$104,462	\$ 518	\$3,563	\$ 231	\$ 242,032	\$714,125
	232 Total						\$472,093	\$ 107,827	\$ -	18,585	\$ 6,846	\$104,462	\$ 518	\$3,563	\$ 231	\$ 242,032	\$714,125
100 Total							\$472,093	\$ 107,827	\$ -	18,585	\$ 6,846	\$104,462	\$ 518	\$3,563	\$ 231	\$ 242,032	\$714,125
Grand Total							\$472,093	\$ 107,827	\$ -	18,585	\$ 6,846	\$104,462	\$ 518	\$3,563	\$ 231	\$ 242,032	\$714,125

GENERAL FUND
DISTRICT COURT
FISCAL YEAR 2025-2026



BUDGET NOTES:

Services & Supplies

Account 100233-52900 - Pre Sentencing Investigations:

This is a service provided by the State of Nevada that we are obligated to pay each year.

Account 100233-53920 - Professional Fees:

The cost for evaluations has significantly increased.

Account 100233-54020 - Attorney:

This has been reduced as the District Court restricted fees will be used to pay for some of these costs.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
233 District Court												
4a - Salaries												
100233	40000		Salaries	413,355.98	437,598.11	494,348.00	361,608.63	524,000.00	587,110.00	587,110.00	0.00	0.00
100233	40010		Temporary Salaries	21,572.30	41,784.99	40,898.00	27,099.47	40,898.00	43,880.00	43,880.00	0.00	0.00
100233	40500		Overtime	0.00	0.00	1,614.00	0.00	0.00	1,704.00	1,704.00	0.00	0.00
Subtotal Salaries				434,928.28	479,383.10	536,860.00	388,708.10	564,898.00	632,694.00	632,694.00	0.00	0.00
4c - Benefits												
100233	41000		Retirement	84,428.79	102,237.40	115,699.00	83,814.22	121,000.00	146,724.00	146,724.00	0.00	0.00
100233	41010		Social Security	1,339.63	2,605.58	2,536.00	1,680.16	2,536.00	2,721.00	2,721.00	0.00	0.00
100233	41100		Workers' Comp	34,080.53	36,770.84	36,379.00	27,327.98	39,000.00	40,053.00	40,053.00	0.00	0.00
100233	41200		Medicare	6,273.89	6,931.54	7,785.00	5,616.86	8,050.00	9,174.00	9,174.00	0.00	0.00
100233	41300		Health Insurance	50,706.02	60,639.15	79,623.00	50,963.55	72,412.00	91,801.00	91,801.00	0.00	0.00
100233	41302		Vision Insurance	381.33	392.60	432.00	300.47	424.00	518.00	518.00	0.00	0.00
100233	41303		Dental Insurance	2,548.17	2,623.40	2,904.00	2,062.40	2,910.00	3,563.00	3,563.00	0.00	0.00
100233	41310		Life Insurance	164.16	293.80	186.00	226.46	312.00	231.00	231.00	0.00	0.00
Subtotal Benefits				179,922.52	212,494.31	245,544.00	171,992.10	246,644.00	294,785.00	294,785.00	0.00	0.00
4e - Services & Supplies												
100233	50000		Supplies	4,155.79	5,052.17	6,500.00	4,728.87	6,500.00	6,500.00	6,500.00	0.00	0.00
100233	52000		Copier Maintenance	217.41	258.46	650.00	119.99	150.00	650.00	650.00	0.00	0.00
100233	52030		Printer Services	837.79	926.14	1,100.00	956.67	1,600.00	1,100.00	1,100.00	0.00	0.00
100233	52700		Witness Fees	2,166.12	699.18	5,000.00	2,788.81	5,000.00	5,000.00	5,000.00	0.00	0.00
100233	52710		Court Reporting	134,658.24	138,026.16	150,000.00	106,108.56	142,000.00	150,000.00	150,000.00	0.00	0.00
100233	52720		Transcript	44,131.40	66,754.00	70,000.00	40,553.10	70,000.00	70,000.00	70,000.00	0.00	0.00
100233	52730		Interpreter	0.00	9,225.00	0.00	16,412.12	20,000.00	20,000.00	20,000.00	0.00	0.00
100233	52740		Jury Costs	13,477.05	13,958.97	25,000.00	21,309.06	30,000.00	30,000.00	30,000.00	0.00	0.00
100233	52900		Pre Sentencing Investigations	73,483.77	131,285.96	129,590.00	67,753.29	129,590.00	135,000.00	135,000.00	0.00	0.00
10023329	52910		Indigent/Elderly	13,964.18	14,465.84	15,050.00	6,648.64	15,050.00	16,000.00	16,000.00	0.00	0.00
100233	52920		Law Library	22,498.44	22,594.52	27,500.00	16,348.08	25,000.00	27,500.00	25,000.00	0.00	0.00
100233	53900		Contract Services	1,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00
100233	53920		Professional Fees	94,594.73	79,755.93	70,000.00	59,973.02	100,000.00	100,000.00	90,000.00	0.00	0.00
100233	54020		Attorney	75,930.03	84,510.07	145,000.00	55,149.96	90,000.00	90,000.00	80,000.00	0.00	0.00
100233	56000		Training	35.00	0.00	5,000.00	495.00	3,000.00	5,000.00	5,000.00	0.00	0.00
100233	56100		Dues	1,690.00	1,952.80	3,000.00	1,952.80	2,000.00	3,000.00	3,000.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
233 District Court												
4e - Services & Supplies												
100233	56200		Travel	2,334.99	2,809.32	5,000.00	1,327.90	3,000.00	5,000.00	5,000.00	0.00	0.00
100233	60700		Telephone	1,607.42	1,496.79	2,200.00	1,107.27	1,455.00	2,200.00	600.00	0.00	0.00
Subtotal Services & Supplies				487,282.36	573,771.31	663,090.00	403,733.14	644,345.00	666,950.00	642,850.00	0.00	0.00
TOTAL District Court				1,102,133.16	1,265,648.72	1,445,494.00	964,433.34	1,455,887.00	1,594,429.00	1,570,329.00	0.00	0.00



THIRD JUDICIAL DISTRICT COURT

DEPARTMENT I
LYON COUNTY
STATE OF NEVADA

JOHN P. SCHLEGELMILCH
DISTRICT JUDGE

911 HARVEY WAY
SECOND FLOOR
YERINGTON, NEVADA 89447
(775) 463-6571
FAX (775) 463-6575

February 7, 2025

Lyon County Commission
Lyon County Manager
Lyon County Comptroller
27 S. Main Street
Yerington, NV 89447

Re: Third Judicial District Court Budget and
Court Administration Budget

Commissioners:

Attached you will find the explanation for some changes to the proposed budget for the Third Judicial District Court and District Court Administration.

DISTRICT COURT BUDGET

1. JURY COST: We have **increased** the line item to \$30,000.00 based upon current projections.
2. COURT REPORTER CONTRACTS: The Court has inserted the anticipated **increase** for the upcoming fiscal year of 4%.
3. PROFESSIONAL FEES: The costs associated with expert witnesses for competency evaluations have rose significantly due to Lakes Crossing no longer doing the competency's. Therefore, we are requesting that the budget for this line item be **increased** to \$100,000, which is more in line with actual costs to the Court for professional fees.
4. INTERPRETER: We have reinstituted the Interpreter line item to better track the use of Court appointed interpreters. We have **added** a \$20,000 line item.

5. ATTORNEY FEES: The Attorney Fees line item has been **reduced** by \$55,000, in line with current projections.

6. PSI REIMBURSEMENTS: As this is set by the State each year, we have kept the line item blank subject to the state notifying the Court as to the cost for the next fiscal year.

Although some line items have been modified, the overall budget remains the same.

COURT ADMINISTRATION BUDGET

The only increase to the budget are to the EQUIPMENT MAINTENANCE and SOFTWARE SUPPORT line items. We have **increased** our software support budget as the Administrative Office of the Courts has not instituted the Statewide eFiling as of yet. They have contracted with Tybera for the eFiling system (eFlex) and as a result, AOC will in the future pay our licensing fees for the eFile system. However, that has yet to be implemented. Our Equipment Maintenance Budget is **increased** due to the new systems coming for Courtroom 2 and 3 being added to the annual maintenance contract.

PERSONNEL

We anticipate that there will be some promotions this year in the Court Administration Office. At least 2 from Clerk I to Clerk II.

CAPITAL OUTLAY REQUEST

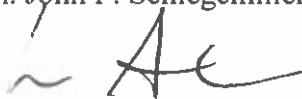
NONE

In the event you have any questions relating to this or need anything further from us, please contact us at the above.

Sincerely

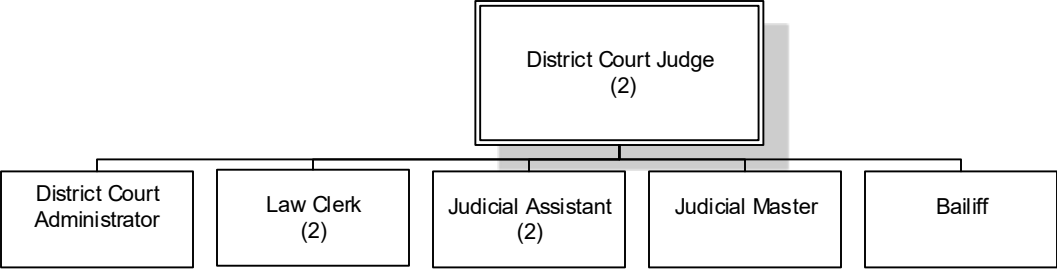


Hon. John P. Schlegelmilch



Hon. Leon A. Aberasturi

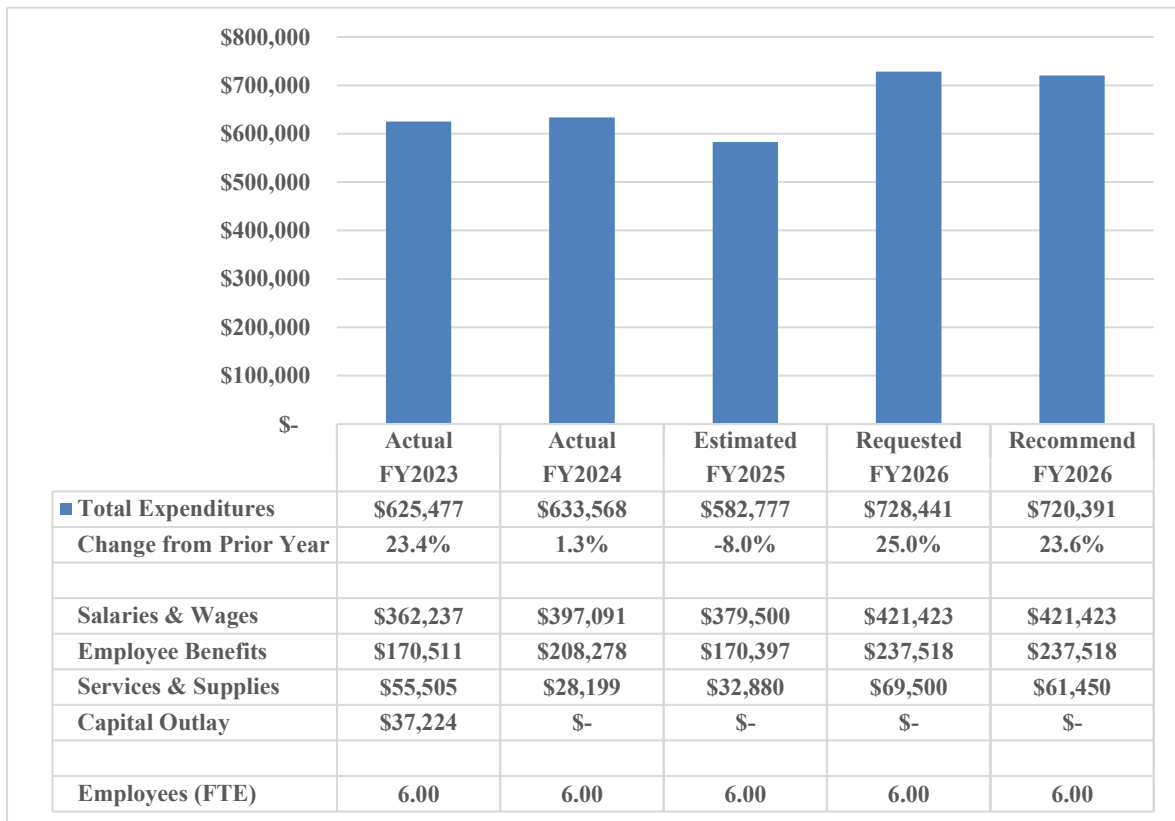
District Court



Fund 100
Dept Title District Court

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	233	(blank)	ANDERSEN, HIEDI	Judicial Assistant	E	80	\$ 69,246	\$ 13,330	\$ -	2,655	\$ 1,004	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 30,183	\$ 99,429
			BUQUE, ARMANDO	Law Clerk	E	80	\$ 80,839	\$ 15,562	\$ -	2,655	\$ 1,172	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 32,583	\$113,422
			CHAVEZ, CRHISTIAN	Law Clerk	E	80	\$ 80,675	\$ 15,530	\$ -	2,655	\$ 1,170	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 32,549	\$113,224
			GEURTS, PATRICK	Bailiff	E	80	\$ 97,622	\$ 18,792	\$ -	12,116	\$ 1,416	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 45,518	\$143,140
			GLOVER, SARA	District Court Judicial Master	R	80	\$132,775	\$ 48,795	\$ -	2,655	\$ 1,925	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 66,569	\$199,344
			JONES, CAROL	Judicial Assistant	R	80	\$ 59,820	\$ 21,984	\$ -	2,655	\$ 867	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 38,700	\$ 98,520
			MCCABE, LINDSEY	Sr District Court Clerk	E	80	\$ 66,133	\$ 12,731	\$ -	2,655	\$ 959	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 33,294	\$ 99,427
			ZZA - TEMPORARY	Temp Bailiffs	S	(blank)	\$ 43,880	\$ -	\$2,721	12,007	\$ 636	\$ -			\$ -	\$ 15,364	\$ 59,244
			ZZA - OVERTIME	NA	NA	(blank)	\$ 1,704	\$ -	\$ -		\$ 25	\$ -			\$ -	\$ 25	\$ 1,729
		(blank) Total					\$632,694	\$ 146,724	\$2,721	40,053	\$ 9,174	\$ 91,801	\$ 518	\$3,563	\$ 231	\$ 294,785	\$927,479
	233 Total						\$632,694	\$ 146,724	\$2,721	40,053	\$ 9,174	\$ 91,801	\$ 518	\$3,563	\$ 231	\$ 294,785	\$927,479
100 Total							\$632,694	\$ 146,724	\$2,721	40,053	\$ 9,174	\$ 91,801	\$ 518	\$3,563	\$ 231	\$ 294,785	\$927,479
Grand Total							\$632,694	\$ 146,724	\$2,721	40,053	\$ 9,174	\$ 91,801	\$ 518	\$3,563	\$ 231	\$ 294,785	\$927,479

GENERAL FUND
WALKER RIVER JUSTICE COURT
FISCAL YEAR 2025-2026



BUDGET NOTES

Salaries

The Justice of the Peace salary was increased to match other elected officials.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
234 Walker River JC												
4a - Salaries												
100234	40000		Salaries	351,408.11	374,914.25	401,048.00	244,869.77	363,500.00	402,197.00	402,197.00	0.00	0.00
100234	40005	11125	Stipend	0.00	9,900.00	9,000.00	9,900.00	9,900.00	9,000.00	9,000.00	0.00	0.00
100234	40500		Overtime	3,904.49	4,625.23	9,686.00	4,093.55	5,500.00	10,226.00	10,226.00	0.00	0.00
100234	40510		Overtime Holiday	146.35	353.80	0.00	284.36	600.00	0.00	0.00	0.00	0.00
100234	40520		Comp Payout	6,777.83	7,297.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Salaries				362,236.78	397,091.20	419,734.00	259,147.68	379,500.00	421,423.00	421,423.00	0.00	0.00
4c - Benefits												
100234	41000		Retirement	76,465.78	89,065.35	101,472.00	46,280.44	65,000.00	116,129.00	116,129.00	0.00	0.00
100234	41001		Early Retirement Incentive	0.00	12,190.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100234	41010		Social Security	0.00	0.00	0.00	980.62	1,000.00	0.00	0.00	0.00	0.00
100234	41100		Workers' Comp	23,538.49	23,838.02	24,655.00	15,249.64	24,655.00	25,391.00	25,391.00	0.00	0.00
100234	41200		Medicare	5,313.04	5,856.45	6,376.00	3,767.05	5,600.00	6,401.00	6,401.00	0.00	0.00
100234	41300		Health Insurance	61,812.90	73,870.68	82,362.00	48,948.86	71,052.00	85,770.00	85,770.00	0.00	0.00
100234	41302		Vision Insurance	416.76	410.72	432.00	246.96	420.00	444.00	444.00	0.00	0.00
100234	41303		Dental Insurance	2,784.84	2,744.48	2,904.00	1,695.12	2,500.00	3,054.00	3,054.00	0.00	0.00
100234	41310		Life Insurance	179.40	301.60	186.00	130.00	170.00	329.00	329.00	0.00	0.00
Subtotal Benefits				170,511.21	208,277.86	218,387.00	117,298.69	170,397.00	237,518.00	237,518.00	0.00	0.00
4e - Services & Supplies												
100234	50000		Supplies	4,837.93	3,904.44	6,000.00	3,037.80	4,500.00	6,000.00	6,000.00	0.00	0.00
100234	50000	12100	Supplies	23,940.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100234	50400		Uniforms	0.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00	0.00
100234	51000		Fuel	543.57	1,015.94	4,000.00	939.60	1,500.00	4,000.00	4,000.00	0.00	0.00
100234	52000		Copier Maintenance	1,071.50	1,171.38	2,000.00	453.80	1,200.00	2,000.00	2,000.00	0.00	0.00
100234	52030		Printer Services	959.70	684.92	1,500.00	406.20	800.00	1,500.00	1,500.00	0.00	0.00
100234	52700		Witness Fees	326.50	825.00	2,000.00	100.00	500.00	2,000.00	2,000.00	0.00	0.00
100234	52720		Transcript	2,363.20	4,267.20	5,000.00	0.00	1,000.00	5,000.00	5,000.00	0.00	0.00
100234	52730		Interpreter	0.00	4,340.00	3,000.00	7,210.00	12,000.00	15,000.00	15,000.00	0.00	0.00
100234	52740		Jury Costs	650.00	0.00	6,000.00	650.00	650.00	6,000.00	6,000.00	0.00	0.00
100234	53530		Software Support	1,800.00	3,126.00	2,500.00	2,331.00	2,500.00	2,500.00	2,500.00	0.00	0.00
100234	53920		Professional Fees	5,640.18	2,413.55	6,000.00	693.09	1,000.00	6,000.00	5,000.00	0.00	0.00
100234	53925		Judge Pro Tem	9,065.03	4,472.30	8,850.00	1,671.30	4,000.00	10,000.00	8,000.00	0.00	0.00

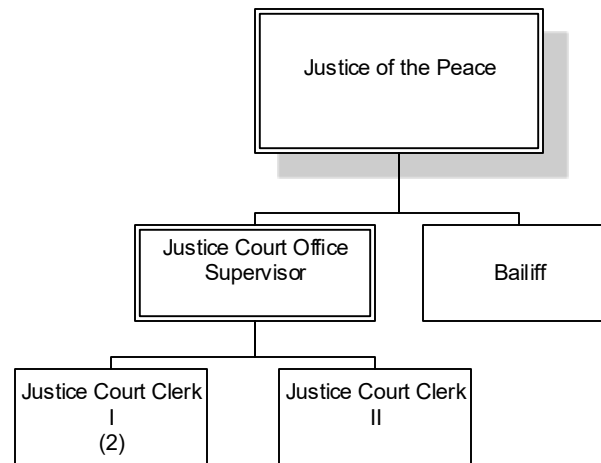
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
234 Walker River JC												
4e - Services & Supplies												
100234	54020		Attorney	2,450.00	250.00	500.00	0.00	0.00	2,500.00	0.00	0.00	0.00
100234	56000		Training	0.00	225.00	0.00	340.00	1,200.00	1,500.00	700.00	0.00	0.00
100234	56100		Dues	225.00	0.00	500.00	0.00	0.00	500.00	500.00	0.00	0.00
100234	56200		Travel	0.00	60.00	750.00	265.44	1,000.00	2,500.00	750.00	0.00	0.00
100234	60700		Telephone	1,632.73	1,443.13	2,000.00	772.61	1,030.00	2,000.00	2,000.00	0.00	0.00
Subtotal Services & Supplies				55,505.40	28,198.86	50,600.00	18,870.84	32,880.00	69,500.00	61,450.00	0.00	0.00
4g - Capital Outlay												
100234	70700		Capital Outlay - Vehicles	37,224.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Capital Outlay				37,224.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Walker River JC				625,477.39	633,567.92	688,721.00	395,317.21	582,777.00	728,441.00	720,391.00	0.00	0.00

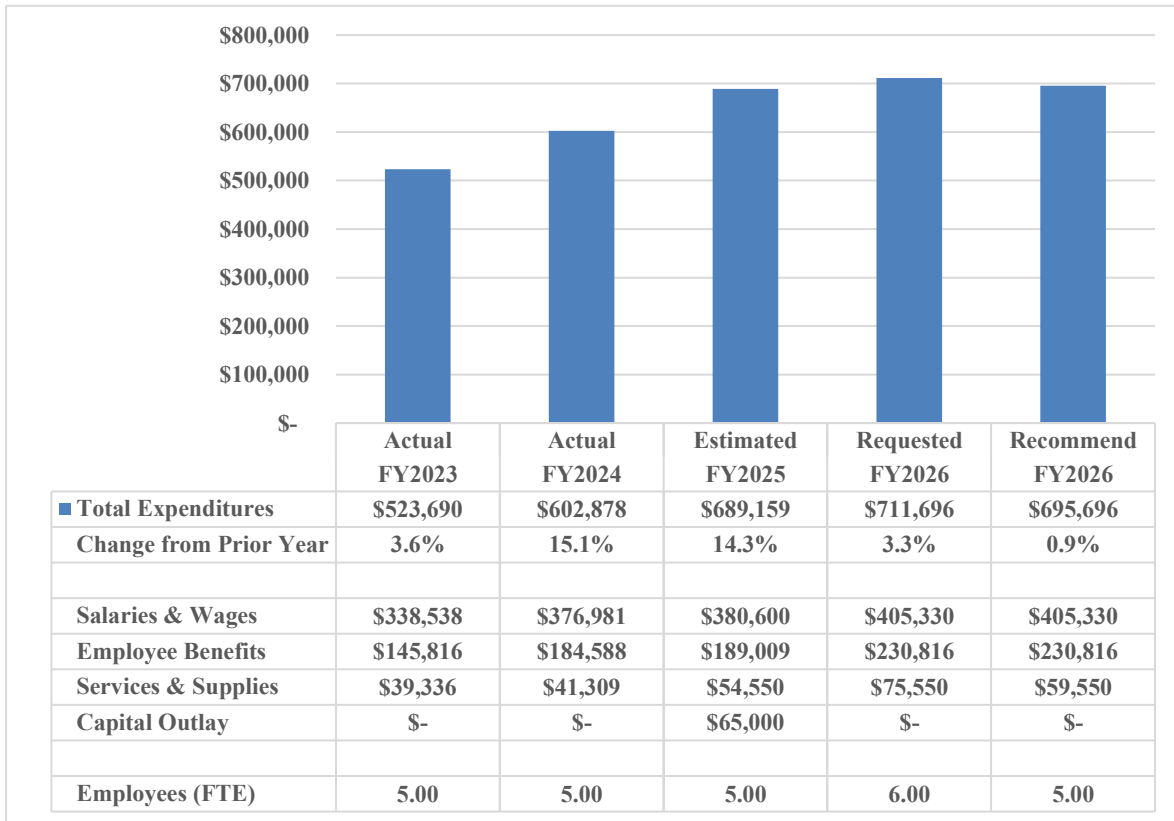
Walker River Justice Court



Fund 100
 Dept Title WR Justice Court

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	234	(blank)	DEW HEDRICK, LESLIE	Justice Court Clerk II	R	80	\$ 48,267	\$ 17,738	\$ -	2,655	\$ 700	\$ 17,729	\$ 74	\$ 509	\$ 33	\$ 39,438	\$ 87,705
			HILES, SHERRI	JC Office Supervisor	E	80	\$ 70,497	\$ 13,571	\$ -	2,655	\$ 1,022	\$ 17,729	\$ 74	\$ 509	\$ 33	\$ 35,593	\$ 106,090
			LANDA, DESEREE	Justice Court Clerk I	E	80	\$ 50,865	\$ 9,792	\$ -	2,655	\$ 738	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 26,379	\$ 77,244
			OTTO, REBECCA	Justice Court Clerk II	E	80	\$ 60,072	\$ 11,564	\$ -	2,655	\$ 871	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 28,284	\$ 88,356
			SHAFFER, TIMOTHY	Bailiff	P	80	\$ 82,215	\$ 48,301	\$ -	12,116	\$ 1,192	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 74,934	\$ 157,149
			SPINUZZI, PETER	Justice of the Peace	J	80	\$ 110,281	\$ 11,855	\$ -	2,655	\$ 1,599	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 29,303	\$ 139,584
			ZZZ - DEDUCT	Paid by Court Fees	E	(blank)	\$ (20,000)		\$ -			\$ -				\$ -	\$ (20,000)
			ZZZA - OVERTIME	NA	NA	(blank)	\$ 10,226	\$ -	\$ -		\$ 148	\$ -			\$ -	\$ 148	\$ 10,374
			ZZZB - STIPENDS	NA	R	(blank)	\$ 9,000	\$ 3,308	\$ -		\$ 131	\$ -			\$ -	\$ 3,439	\$ 12,439
		(blank) Total					\$ 421,423	\$ 116,129	\$ -	25,391	\$ 6,401	\$ 85,770	\$ 444	\$ 3,054	\$ 329	\$ 237,518	\$ 658,941
	234 Total						\$ 421,423	\$ 116,129	\$ -	25,391	\$ 6,401	\$ 85,770	\$ 444	\$ 3,054	\$ 329	\$ 237,518	\$ 658,941
100 Total							\$ 421,423	\$ 116,129	\$ -	25,391	\$ 6,401	\$ 85,770	\$ 444	\$ 3,054	\$ 329	\$ 237,518	\$ 658,941
Grand Total							\$ 421,423	\$ 116,129	\$ -	25,391	\$ 6,401	\$ 85,770	\$ 444	\$ 3,054	\$ 329	\$ 237,518	\$ 658,941

GENERAL FUND
FERNLEY JUSTICE COURT
FISCAL YEAR 2025-2026



BUDGET NOTES

Salaries:

This court has requested a new justice court clerk position which was not included in the tentative budget.

The court has also requested a reclassification for the bailiff position to a Bailiff - Chief Alternative Sentencing Officer, which was not included in the tentative budget.

The Justice of the Peace salary was increased to match other elected officials.

Services & Supplies

Account 100236-52730 - Interpreter:

This has been increased due to an increase in additional languages needing interpreters.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
236 Fernley JC												
4a - Salaries												
100236	40000		Salaries	329,528.71	346,334.48	359,453.00	250,214.96	350,000.00	376,822.00	376,822.00	0.00	0.00
100236	40005	11125	Stipend	0.00	12,600.00	12,600.00	7,200.00	12,600.00	12,600.00	12,600.00	0.00	0.00
100236	40500		Overtime	4,330.33	15,151.32	15,068.00	16,087.69	18,000.00	15,908.00	15,908.00	0.00	0.00
100236	40520		Comp Payout	4,679.15	2,895.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Salaries				338,538.19	376,981.26	387,121.00	273,502.65	380,600.00	405,330.00	405,330.00	0.00	0.00
4c - Benefits												
100236	41000		Retirement	66,323.78	73,719.07	79,489.00	61,025.54	88,500.00	109,133.00	109,133.00	0.00	0.00
100236	41010		Social Security	0.00	486.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100236	41100		Workers' Comp	18,558.66	30,810.76	12,890.00	12,161.28	21,000.00	22,736.00	22,736.00	0.00	0.00
100236	41100	11125	Workers' Comp	9.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100236	41200		Medicare	4,660.66	5,188.58	5,613.00	3,729.30	5,600.00	5,878.00	5,878.00	0.00	0.00
100236	41200	11125	Medicare	5.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100236	41300		Health Insurance	53,415.68	71,317.80	74,886.00	55,477.60	70,951.00	89,858.00	89,858.00	0.00	0.00
100236	41302		Vision Insurance	350.32	362.40	360.00	258.72	341.00	370.00	370.00	0.00	0.00
100236	41303		Dental Insurance	2,340.88	2,421.60	2,420.00	1,775.84	2,341.00	2,545.00	2,545.00	0.00	0.00
100236	41310		Life Insurance	150.80	280.80	155.00	208.00	276.00	296.00	296.00	0.00	0.00
Subtotal Benefits				145,816.27	184,587.81	175,813.00	134,636.28	189,009.00	230,816.00	230,816.00	0.00	0.00
4e - Services & Supplies												
100236	50000		Supplies	5,055.88	5,095.32	18,000.00	6,667.42	7,500.00	18,000.00	8,000.00	0.00	0.00
100236	51000		Fuel	892.10	1,225.27	2,500.00	989.20	1,700.00	2,500.00	2,500.00	0.00	0.00
100236	52000		Copier Maintenance	0.00	536.93	600.00	340.40	600.00	600.00	600.00	0.00	0.00
100236	52030		Printer Services	1,617.03	1,807.49	2,100.00	490.00	600.00	2,100.00	2,100.00	0.00	0.00
100236	52700		Witness Fees	1,287.20	3,669.23	3,000.00	374.12	1,000.00	3,000.00	3,000.00	0.00	0.00
100236	52720		Transcript	14,193.60	11,092.00	12,000.00	5,411.40	12,000.00	12,000.00	12,000.00	0.00	0.00
100236	52730		Interpreter	8,600.00	9,818.00	8,000.00	7,164.00	11,100.00	12,000.00	12,000.00	0.00	0.00
100236	52740		Jury Costs	0.00	108.28	8,000.00	0.00	1,000.00	8,000.00	2,000.00	0.00	0.00
100236	53530	12105	Software Support	0.00	0.00	10,000.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00
100236	53920		Professional Fees	0.00	2,500.00	4,000.00	828.08	1,000.00	4,000.00	4,000.00	0.00	0.00
100236	53925		Judge Pro Tem	5,738.60	4,319.53	8,500.00	2,338.20	4,500.00	8,500.00	8,500.00	0.00	0.00
100236	54020		Attorney	1,182.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100236	56200		Travel	174.25	177.98	350.00	62.98	100.00	350.00	350.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
236 Fernley JC												
4e - Services & Supplies												
100236	60000		Utilities	0.00	0.00	0.00	1,500.00	2,250.00	3,000.00	3,000.00	0.00	0.00
100236	60700		Telephone	594.74	959.25	1,500.00	915.52	1,200.00	1,500.00	1,500.00	0.00	0.00
Subtotal Services & Supplies				39,335.40	41,309.28	78,550.00	37,081.32	54,550.00	75,550.00	59,550.00	0.00	0.00
4g - Capital Outlay												
100236	70700		Capital Outlay - Vehicles	0.00	0.00	65,000.00	0.00	65,000.00	0.00	0.00	0.00	0.00
Subtotal Capital Outlay				0.00	0.00	65,000.00	0.00	65,000.00	0.00	0.00	0.00	0.00
TOTAL Fernley JC				523,689.86	602,878.35	706,484.00	445,220.25	689,159.00	711,696.00	695,696.00	0.00	0.00



CANAL TOWNSHIP JUSTICE COURT

565 East Main Street
Fernley, Nevada 89408
775-575-3355 / Fax 775-575-3359
Email: fjc@lyon-county.org

Lori Matheus
Justice of the Peace

MEMORADUM

To: Andrew Haskins, County Manager
Josh Foli, Comptroller

From: Lori Matheus, Justice of the Peace, Canal Township Justice Court

Date: February 9, 2025

Subject: Request for New Job Classification, Job Description Approval and Position
Reclassification

.....

In 2024, and pursuant to NRS 4.372 and NRS 176A.280, the Canal Township Justice Court piloted an Alternative Sentencing Program (DAS). In addition to fulfilling Court Bailiff duties, the Bailiff also assumed the responsibilities of a Chief Alternative Sentencing Officer (CASO).

The Canal Township Justice Court Bailiff successfully piloted the program while managing Court Bailiff duties, providing Bailiff Services to the Walker River Justice Court for approximately eight weeks, maintaining a mutual aid agreement with the City of Fernley's Fernley Municipal Court Marshal; and assisting the Lyon County Sheriff's Office when necessary.

Given the program's success, impact on court operations, and the expanded responsibilities of the Bailiff, the Court respectfully requests the following:

1. Creation of new job classification of Bailiff/Chief Alternative Sentencing Officer (CASO) in the Lyon County Master Classification List, effective July 1, 2025 at the pay grade T4.
2. Approval of attached job description of Bailiff/Chief Alternative Sentencing Officer position.
3. Reclassification of the Bailiff-Canal Township Justice Court position from T3 to T4 on the Lyon County Master Salary Table, aligning it comparable roles such as the Code Enforcement Officer and Building Inspector.

Justification for the Request

1. **Pilot program achievements including:**
 - **High Probationer Success Rate**
 - 67% (10 out of 15) of supervised probationers successfully completed their supervision without violations, demonstrating effective oversight and rehabilitative success.
 - **Strong Enforcement & Accountability**
 - 68% of all probationer arrests were conducted by DAS, ensuring compliance with court-ordered supervision.

- 55 violation reports were issued, holding probationers accountable and addressing non-compliance efficiently.
- **Effective Drug Testing & Intervention**
 - 350 drug tests were conducted, with 73% of tests showing compliance (negative results).
 - DAS actively identified and addressed tampering and no-show attempts, preventing further violations.
- **Arrests**
 - Arrested and/or assisted in approximately 50 arrests, including individuals with Failure to Appear or Comply Warrants, Arrest Warrants, Probation Violations, and Violations of Court Orders. Many of which resulted in additional criminal charges.

2. Significance of the CASO Role:

The Chief Alternative Sentencing Officer plays a critical role in:

- **Enforcement and Compliance Monitoring:** Ensuring that defendants adhere to probationary conditions, such as drug and alcohol testing, substance abuse treatment, domestic violence treatment, and electronic monitoring. This oversight helps reduce the jail population and improve rehabilitative outcomes.
- **Timely Responses to Violations:** Immediate action taken when a probationer violates court-ordered conditions, reducing delays in enforcement.
- **Reducing Recidivism:** Reduction through structured supervision and intervention strategies.
- **Improved Public Safety:** Through active supervision of high-risk defendants, the CASO reduces reoffending risks and enhances community safety by enforcing compliance with court-ordered conditions.

The implementation of the use of a Chief Alternative Sentencing Officer has been essential to fulfilling the court's statutory obligations and ensuring the effectiveness of alternative sentencing programs.

3. Comparison of Duties: Bailiff/Chief Alternative Sentencing Officer vs. Bailiff-Justice Court

The Bailiff-Canal Township Justice Court position encompasses dual responsibilities as both a Court Bailiff and a Chief Alternative Sentencing Officer, significantly expanding the scope of duties beyond those assigned to the Bailiff-Justice Court. The following is a comparison of job responsibilities

Comparison of Responsibilities		
Responsibility	Bailiff/Chief Alternative Sentencing Officer	Bailiff-Justice Court
Court Security	Yes	Yes
Maintains Decorum in Court	Yes	Yes
Handles Detainees & Transports	Yes	Yes
Executes Warrants	Yes (Failure to Appear, Failure to Comply, Arrest Warrants and Alternative Sentencing Violations)	May execute warrants as assigned
Serves Legal Documents	Yes (subpoena service for District Attorney's office, summonses, protection orders, writs of restitution, etc.)	Yes (similar responsibilities)
Alternative Sentencing & Probation Supervision & Assists Pretrial Services	Yes – Oversees probationers, assists with pretrial release monitoring, case management, compliance checks, drug testing, home visits, electronic monitoring, vehicle searches	No Alternative Sentencing Duties
Conducts Compliance Enforcement Checks	Yes (bars, casinos, other restricted locations for probationers)	No
Refers Probationers to Social Services	Yes	No
Performs Assessments & Background Investigations	Yes	No

Prepares Reports for Judges	Yes (security-related for Bailiff; comprehensive alternative sentencing compliance for CASO)	Yes (limited to security and courtroom duties)
Supervises & Monitors Electronic Monitoring	Yes (24/7 Monitoring, including arrests for noncompliance)	No
Provides Financial Oversight & Compliance Reporting	Yes	No
Participates in Community Supervision & Law Enforcement Coordination	Yes	No
Prepare Arrest Reports	Yes	No
Submits Annual Report of DAS Operations/Activities	Yes	No

Key Differences:

- The Bailiff/Chief Alternative Sentencing Officer performs dual roles: court security, alternative sentencing supervision, and assists Pretrial Services with monitoring and testing.
- The Bailiff-Justice Court is primarily responsible for courtroom security, with no alternative sentencing, pretrial, or compliance oversight responsibilities.
- The Bailiff/Chief Alternative Sentencing Officer has greater law enforcement interaction, including probation monitoring, home visits, and enforcement of pretrial release conditions.

Comparison of Required Qualifications & Training		
Qualification	Bailiff/Chief Alternative Sentencing Officer	Bailiff-Justice Court
Education Requirement	High School Diploma (Associate's Degree Preferred)	High School Diploma/GED
Experience Required	5+ years in law enforcement, corrections, or probation supervision	2+ years in law enforcement or public safety
POST Certification	Nevada Category I POST Certification (required within 18 months of hire)	Nevada Category II POST Certification
Driver's License	Required	Required
CPR, AED & First Aid	Required within 6 months	Required within 6 months
NCJIS/NCIC Certification	Yes	No

Key Differences:

- The Bailiff/Chief Alternative Sentencing Officer requires significantly more experience (5+ years vs. 2 years) in law enforcement or corrections.
- The Bailiff/Chief Alternative Sentencing Officer must obtain a Category I POST certification, the highest level in Nevada, while the Bailiff-Justice Court only requires a Category II POST certification.
- The Bailiff/Chief Alternative Sentencing Officer benefits from an Associate's Degree, demonstrating a higher level of expertise in legal and alternative sentencing matters.

Complexity of Duties & Impact on Court Operations		
Factor	Bailiff/Chief Alternative Sentencing Officer	Bailiff-Justice Court
Supervision Responsibilities	Supervises probationers and alternative sentencing participants. Assists Pretrial Officers with supervision and testing.	No supervisory duties
Judicial Support	Assists Judge with pretrial investigations, compliance reporting, and alternative sentencing updates. Assists Judge in maintaining courtroom decorum.	Assists Judge in maintaining courtroom decorum
Legal Compliance & Reporting	Ensures compliance with state sentencing laws, Supreme Court minimum standards, and financial regulations	Limited to courtroom security

Community & Law Enforcement Coordination	Collaborates with law enforcement, social services, and treatment providers to ensure effective supervision and intervention	No interaction with alternative sentencing programs

Key Differences:

- The Bailiff/Chief Alternative Sentencing Officer is responsible for ensuring compliance with state sentencing laws and financial regulations, whereas the Bailiff-Justice Court focuses only on courtroom security.
- The Bailiff/Chief Alternative Sentencing Officer plays a direct role in case processing, probation oversight, and compliance enforcement, which impacts the court's ability to operate efficiently.

The Canal Township Justice Court respectfully requests:

1. The addition of the Bailiff/Chief Alternative Sentencing Officer position to the Lyon County Master Classification List.
2. Inclusion of the associated job description in the classification system.
3. Reclassification of the Bailiff - Canal Township Justice Court position (currently rated at pay grade T3) to Bailiff/Chief Alternative Sentencing Officer at pay grade T4.

The responsibilities and required expertise of the Bailiff/Chief Alternative Sentencing Officer closely align with Lyon County's Code Enforcement Officer and Building Inspector roles, both of which require specialized knowledge, enforcement authority and public safety responsibilities.

This reclassification will accurately reflect the dual-role nature, heightened qualifications, and greater impact on court operations, ensuring that salary aligns with the position's scope of duties and level of responsibility.

The estimated the financial impact of this reclassification to be approximately \$15,000.00, aligning compensation with the expanded duties and increased public safety responsibilities.

Attachments: Department of Alternative Sentencing Yearly Activity Report for 2024
Job Description for Bailiff/Chief Alternative Sentencing Officer



FERNLEY JUSTICE COURT
DEPARTMENT OF ALTERNATIVE SENTENCING
565 EAST MAIN ST.
FERNLEY NV, 89408
BAILIFF A. POTICHKIN, CHIEF OF ALTERNATIVE SENTENCING



January 23, 2025

MEMORANDUM FOR LORI MATHEUS, JUSTICE OF THE PEACE

FROM:  BAILIFF A. POTICHKIN, CHIEF OF ALTERNATIVE SENTENCING

SUBJECT: DEPARTMENT OF ALTERNATIVE SENTENCING
RE: YEARLY ACTIVITIES REPORT, 2024

The purpose of this memorandum and attachments is to satisfy the requirement set forth by NRS 211A.110, Section (6), Duties of chief (Department of Alternative Sentencing) to submit a written report to the governing body having jurisdiction over a probationer (Fernley Justice Court) under the Chief's supervision, setting forth in detail the activities of the department during the previous year.

DAS Department and Activities Overview:

I, Bailiff A. Potichkin, am assigned as the Chief of Alternative Sentencing. I meet the qualifications set forth by NRS 211A.100 Qualifications of chief. There are no other staff assigned to DAS. However, through a mutual aid agreement with the City of Fernley, City of Fernley Marshal D. Lynch, assists in supervision activities of probationers assigned to DAS, and in return, I assists in the supervision of probationers assigned to Fernley Municipal Court, Department of Alternative Sentencing.

During the 2024, calendar year, DAS applied and received \$10,000.00 in sub-grant appropriations from the Nevada Administrative Office of the Courts to purchase a probationer supervision (AIMS Diversion) computer program. The computer program was not delivered during the year, therefore, the statistical data presented in this report was gathered through "hand counting" and is subject to human error. However, I believe the data contained in this report is accurate and is presented in good faith.

DAS supervision of probationers is being conducted in a "part time" capacity. As the Bailiff assigned to the Fernley Justice Court, I have other responsibilities that do not allow me to conduct probationer supervision on a "full time" basis. Probationer supervision activities include: drug testing, Residential Confinement monitoring, OSM device monitoring, establishment compliance checks, residential contacts, warrant service(s), criminal investigations, arrest report writing, violation report writing, producing evidence photograph sheets, vehicle searches, collaboration with other LE agencies, etc.

The following statistical data is related to only those probationers supervised by Fernley Justice Court DAS.

Snap Shot Look at the Year 2024:

- Number of probationers supervised in 2024: **36**
- Number of probationers who successfully completed supervision during 2024 (Successful disposition): **10 (67%)**
- Number of probationers whose suspended sentence was imposed during 2024 (Unsuccessful disposition): **5 (33%)**
- Number of violation reports written in 2024 (includes arrest warrant requests): **55**
- Number of arrests made by DAS (probationers only): **13 (36%)**
- Number of arrests resulting in additional Criminal charges: **11 (84%)**
- Arrests of probationers by other agencies for new Criminal charges while being supervised by DAS: **6 (17%)** (2 or 6% of probationers accounted for all 6 arrests)
- Case Load as of January 23, 2025: **25**

*** In 2024, DAS Probationers were arrested on 19 different instances. DAS made **68%** of those arrests.

Drug Testing 2024:

- Number of Drug Tests Ordered (includes off site locations, such as Sober24): **350**
- Number of Positive Drug Tests (To include tampering and/or "No Shows"): **95 (27%)**

Underlying Offenses 2024:

- Drugs and/or Alcohol Related: **25**
- Violent Offenses: **7**
- Other: **4**

NRS 453.566 Use or Possess Drug Paraphernalia – **11**

NRS 484C.110 DUI Alcohol and/or Controlled or Prohibited Substance, Above Legal Limit, 1st – **11**

NRS 200.485.1A Domestic Battery, 1st Offense – **3**

NRS 484C.110 DUI Alcohol and/or Controlled or Prohibited Substance, Above Legal Limit, 2nd – **3**

NRS 483.560 Drive With Revoked Driver's License – **3**

NRS 200.481.2A Battery – **2**

NRS 200.485.1B Domestic Battery, 2nd Offense – **1**

NRS 200.481.2D Battery on Protected Person – **1**

NRS 483.560.2 Drive W/ Revoked DL for Driving While Under the Influence of Alcohol and/or Cont or Proh Substance – **1**

*** Probationers Sentenced to Misdemeanor Crimes where Felony/Gross Misdemeanor charges were not filed or dismissed: **17 (47%)**

*** Probationers Sentenced to (1) Misdemeanor Crime where other Misdemeanor crimes were dismissed: **20 (55%)**

Probationers in Custody and/or Residential Confinement:

- Days of House Arrest Supervised: **190 days**
- Days Probationers spent in custody (imposition of suspended sentence, arrests by DAS, etc.): **461 days** (120 days served in NDOC or WCSO facilities)
- Attempts to evade supervision: **3** (Arrested, suspended sentences imposed)
- Successful evade supervision: **0**

LYON COUNTY JUSTICE COURT CASE FILING STATISTICS
2020 to 2024

2020	Canal	Dayton	Walker River
Criminal Filings	334	376	435
Civil Filings	918	707	528
Total Non-Traffic Filings	1252	1083	963
Traffic Filings	505	2064	2049
Grand Total Filings	1757	3147	3012

2021	Canal	Dayton	Walker River
Criminal Filings	370	378	448
Civil Filings	905	630	444
Total Non-Traffic Filings	1275	1008	892
Traffic Filings	418	1792	2354
Grand Total Filings	1693	2800	3246

2022	Canal	Dayton	Walker River
Criminal Filings	459	363	342
Civil Filings	780	552	595
Total Non-Traffic Filings	1239	915	937
Traffic Filings	470	1210	1446
Grand Total Filings	1709	2125	2383

2023	Canal	Dayton	Walker River
Criminal Filings	386	431	506
Civil Filings	1004	546	586
Total Non-Traffic Filings	1390	977	1092
Misdemeanor Traffic	580	906	824
Traffic Infractions	592	512	413
Parking Cases	5	1	2
Grand Total Filings	2564	2396	2331

2024	Canal	Dayton	Walker River
Criminal Filings	421	445	531
Civil Filings	1115	659	681
Total Non-Traffic Filings	1536	1104	1212
Misdemeanor Traffic	434	532	537
Traffic Infractions	634	1322	1050
Parking Cases	1	2	0
Grand Total Filings	2605	2960	2799

Supreme Court of Nevada
ADMINISTRATIVE OFFICE OF THE COURTS

KATHERINE STOCKS
State Court Administrator



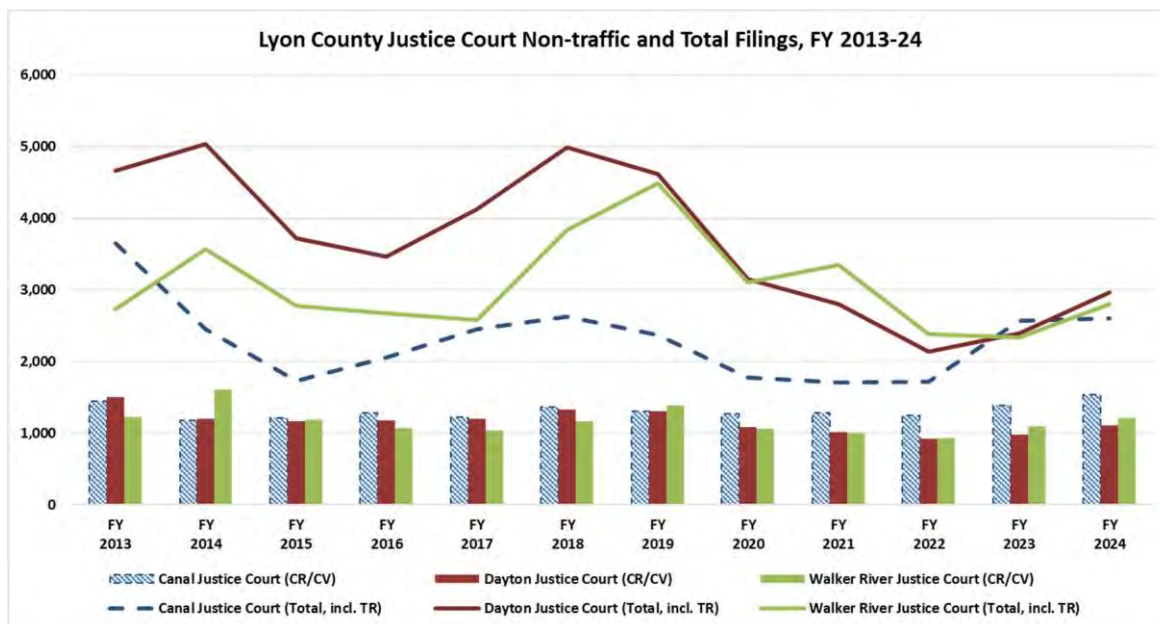
JOHN MCCORMICK
Assistant Court Administrator

In fiscal year 2024, the state's justice courts handled 434,964 criminal, civil, and traffic filings, supported by approximately 603 full-time equivalent (FTE) positions, with 54.5 positions unfilled. This total included some municipal court filings where justice court staff also performed municipal court duties (affecting four justice courts). On average, this resulted in 722 filings per staff position statewide. Please note that the staff positions in this report include all court-funded roles, not just clerks. Courts often employ additional support staff who do not directly process filings, such as bailiffs or, in larger courts, specialized IT departments.

Out of the state's 40 justice courts, only 8 reported more than 7 FTE positions. For the remaining 32 courts, the average was 614 filings per FTE for total filings to FTE. By court, the average was 643 filings per FTE, ranging from a minimum of 140 to a maximum of 1,795 filings per position. The higher figures typically stemmed from larger traffic case volumes, as many traffic filings are processed uncontested with minimal staff involvement through direct fee and fine payments.

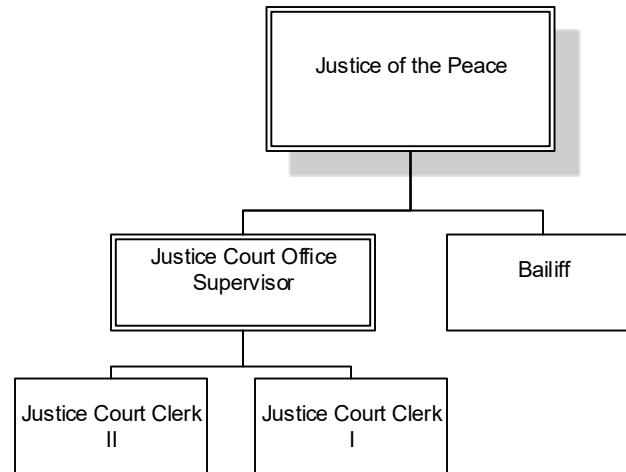
Lyon County has three justice courts: Canal, Dayton, and Walker River. Canal JC has 4 FTE positions, while Dayton and Walker River each have 5. Despite handling fewer total filings (2,605) compared to Dayton (2,960) and Walker River (2,799) in FY24, Canal JC's filings are within 14% and 7% of the other courts, respectively. The difference is mainly due to fewer traffic cases filed at Canal JC. However, Canal JC had nearly 40 percent more civil filings (1,115) than Dayton (659) and Walker River (681).

Canal JC currently has 651 filings per FTE, larger than both Dayton (592) and Walker River (560), but those courts have one more FTE each. If Canal JC added an additional position, its filings per FTE would decrease to 521. However, Canal JC consistently processes more non-traffic (civil and criminal) cases than the other two courts, a trend that has been ongoing since 2015 (see the chart below).



Due to larger clerical time required for criminal and civil cases and parity between the other justice courts in Lyon County, as well as Canal JC currently having more filings per FTE than both the aggregate and per-court statewide averages of similar sized courts, adding an additional position is appropriate for the court.

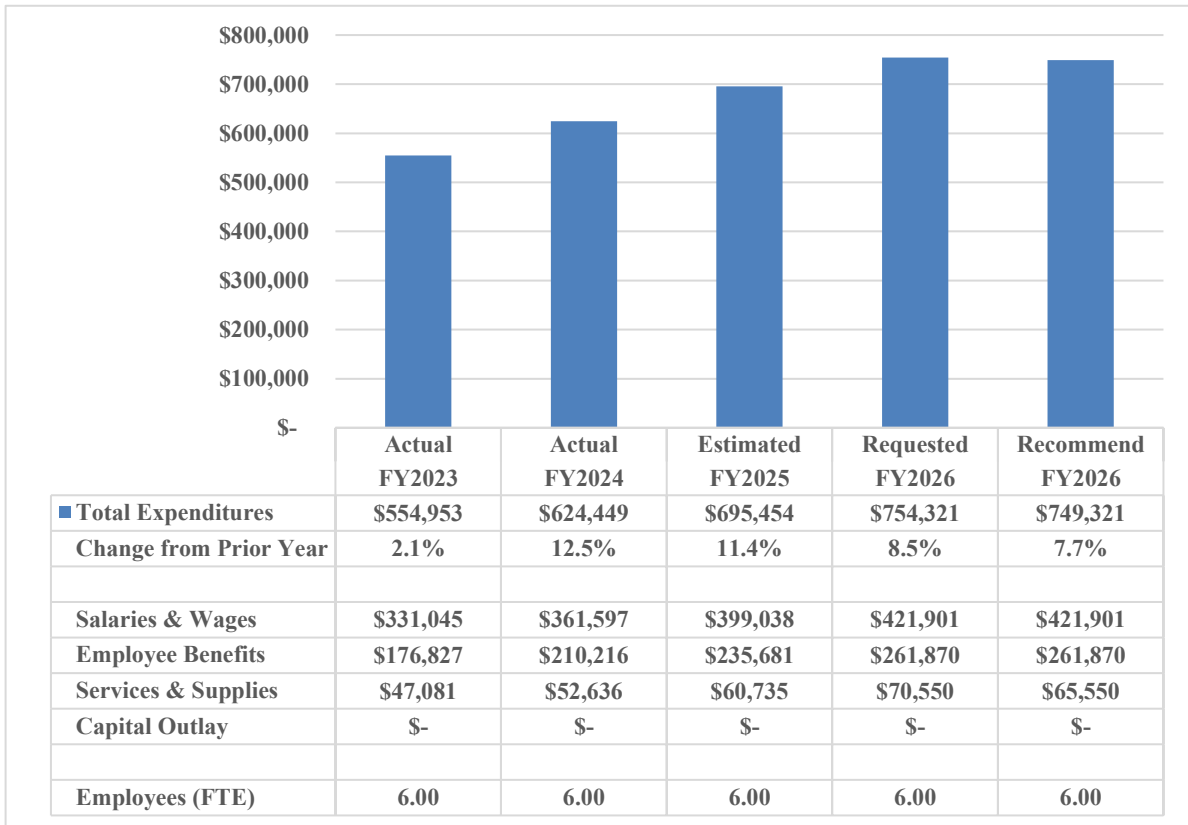
Fernley Justice Court



Fund 100
 Dept Title Fernley Justice Court

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	236	(blank)	JAMMERMAN, STEPHANIE	Justice Court Clerk I	E	80	\$ 52,680	\$ 10,141	\$ -	2,655	\$ 764	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 30,509	\$ 83,189
			LAPP, KIMBERLY	Justice Court Clerk II	R	80	\$ 53,168	\$ 19,539	\$ -	2,655	\$ 771	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 36,159	\$ 89,327
			MATHEUS, LORI	Justice of the Peace	J	80	\$110,281	\$ 11,855	\$ -	2,655	\$ 1,599	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 39,032	\$149,313
			POTICHKIN, ALEJANDRO	Bailiff	P	80	\$ 81,098	\$ 47,645	\$ -	12,116	\$ 1,176	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 78,017	\$159,115
			ZZ1 - VACANT	JC Office Supervisor	E	80	\$ 79,595	\$ 15,322	\$ -	2,655	\$ 1,154	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 42,054	\$121,649
			ZZZA - OVERTIME	NA	NA	(blank)	\$ 15,908	\$ -	\$ -		\$ 231	\$ -			\$ -	\$ 231	\$ 16,139
			ZZZB - STIPENDS	NA	R	(blank)	\$ 12,600	\$ 4,631	\$ -		\$ 183	\$ -			\$ -	\$ 4,814	\$ 17,414
		(blank) Total					\$405,330	\$ 109,133	\$ -	22,736	\$ 5,878	\$ 89,858	\$ 370	\$2,545	\$ 296	\$ 230,816	\$636,146
	236 Total						\$405,330	\$ 109,133	\$ -	22,736	\$ 5,878	\$ 89,858	\$ 370	\$2,545	\$ 296	\$ 230,816	\$636,146
100 Total							\$405,330	\$ 109,133	\$ -	22,736	\$ 5,878	\$ 89,858	\$ 370	\$2,545	\$ 296	\$ 230,816	\$636,146
Grand Total							\$405,330	\$ 109,133	\$ -	22,736	\$ 5,878	\$ 89,858	\$ 370	\$2,545	\$ 296	\$ 230,816	\$636,146

GENERAL FUND
DAYTON JUSTICE COURT
FISCAL YEAR 2025-2026



BUDGET NOTES

Salaries:

The Justice of the Peace salary was increased to match other elected officials.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
237 Dayton JC												
4a - Salaries												
100237	40000		Salaries	323,387.87	343,359.13	381,138.00	272,154.09	381,138.00	401,689.00	401,689.00	0.00	0.00
100237	40005	11125	Stipend	0.00	12,600.00	12,600.00	7,200.00	12,600.00	12,600.00	12,600.00	0.00	0.00
100237	40010		Temporary Salaries	5,336.50	3,003.74	1,900.00	1,920.89	2,500.00	1,931.00	1,931.00	0.00	0.00
100237	40500		Overtime	1,757.46	2,126.29	5,381.00	980.50	2,200.00	5,681.00	5,681.00	0.00	0.00
100237	40510		Overtime Holiday	100.01	315.42	0.00	0.00	500.00	0.00	0.00	0.00	0.00
100237	40520		Comp Payout	463.14	192.40	0.00	19.73	100.00	0.00	0.00	0.00	0.00
Subtotal Salaries				331,044.98	361,596.98	401,019.00	282,275.21	399,038.00	421,901.00	421,901.00	0.00	0.00
4c - Benefits												
100237	41000		Retirement	84,221.03	98,731.53	110,427.00	76,659.23	110,427.00	129,075.00	129,075.00	0.00	0.00
100237	41010		Social Security	330.87	186.24	118.00	119.08	150.00	120.00	120.00	0.00	0.00
100237	41100		Workers' Comp	23,957.43	25,739.11	24,774.00	15,463.91	24,774.00	25,507.00	25,507.00	0.00	0.00
100237	41200		Medicare	4,783.21	5,200.17	6,003.00	3,979.95	6,003.00	6,306.00	6,306.00	0.00	0.00
100237	41300		Health Insurance	60,356.54	77,049.07	96,269.00	68,014.44	90,686.00	97,035.00	97,035.00	0.00	0.00
100237	41302		Vision Insurance	391.79	392.60	432.00	317.52	423.00	444.00	444.00	0.00	0.00
100237	41303		Dental Insurance	2,617.91	2,623.40	2,904.00	2,179.44	2,906.00	3,054.00	3,054.00	0.00	0.00
100237	41310		Life Insurance	168.64	293.80	186.00	234.00	312.00	329.00	329.00	0.00	0.00
Subtotal Benefits				176,827.42	210,215.92	241,113.00	166,967.57	235,681.00	261,870.00	261,870.00	0.00	0.00
4e - Services & Supplies												
100237	50000		Supplies	8,622.13	11,372.72	10,000.00	8,333.34	12,000.00	12,000.00	12,000.00	0.00	0.00
100237	51000		Fuel	1,664.23	1,457.93	1,700.00	876.31	1,400.00	1,700.00	1,700.00	0.00	0.00
100237	52000		Copier Maintenance	277.37	327.39	700.00	206.27	385.00	700.00	700.00	0.00	0.00
100237	52030		Printer Services	1,430.51	980.00	1,550.00	385.00	500.00	1,550.00	1,550.00	0.00	0.00
100237	52100		Postage	3,010.74	3,223.07	4,000.00	2,109.28	3,200.00	4,000.00	4,000.00	0.00	0.00
100237	52700		Witness Fees	734.44	588.08	1,500.00	743.37	1,500.00	1,500.00	1,500.00	0.00	0.00
100237	52720		Transcript	10,875.80	12,839.60	12,000.00	9,168.80	12,000.00	12,000.00	12,000.00	0.00	0.00
100237	52730		Interpreter	3,570.48	5,754.38	4,000.00	6,194.52	7,500.00	7,500.00	7,500.00	0.00	0.00
100237	52740		Jury Costs	1,196.55	650.00	4,000.00	650.00	650.00	4,000.00	2,000.00	0.00	0.00
100237	53920		Professional Fees	1,375.00	500.00	4,000.00	4,937.59	7,000.00	4,000.00	4,000.00	0.00	0.00
100237	53925		Judge Pro Tem	3,870.09	5,129.64	8,850.00	3,188.00	5,500.00	8,850.00	8,850.00	0.00	0.00
100237	54020		Attorney	0.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00
100237	56200		Travel	384.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

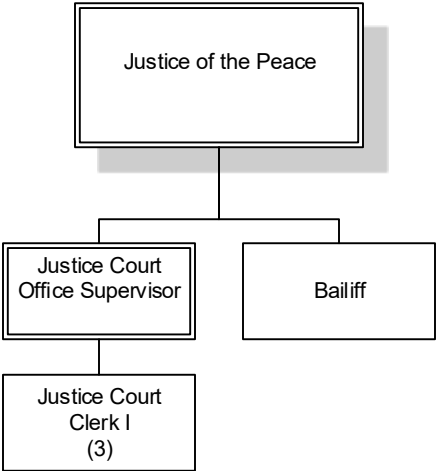
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
237 Dayton JC												
4e - Services & Supplies												
100237	60100		Electric Service	5,175.03	5,072.13	5,400.00	3,088.14	4,700.00	5,200.00	5,200.00	0.00	0.00
100237	60200		Gas Service	3,298.69	3,091.67	2,850.00	1,605.74	2,700.00	2,850.00	2,850.00	0.00	0.00
100237	60700		Telephone	1,594.88	1,649.41	1,700.00	1,232.50	1,700.00	1,700.00	1,700.00	0.00	0.00
Subtotal Services & Supplies				47,080.54	52,636.02	65,250.00	42,718.86	60,735.00	70,550.00	65,550.00	0.00	0.00
TOTAL Dayton JC				554,952.94	624,448.92	707,382.00	491,961.64	695,454.00	754,321.00	749,321.00	0.00	0.00

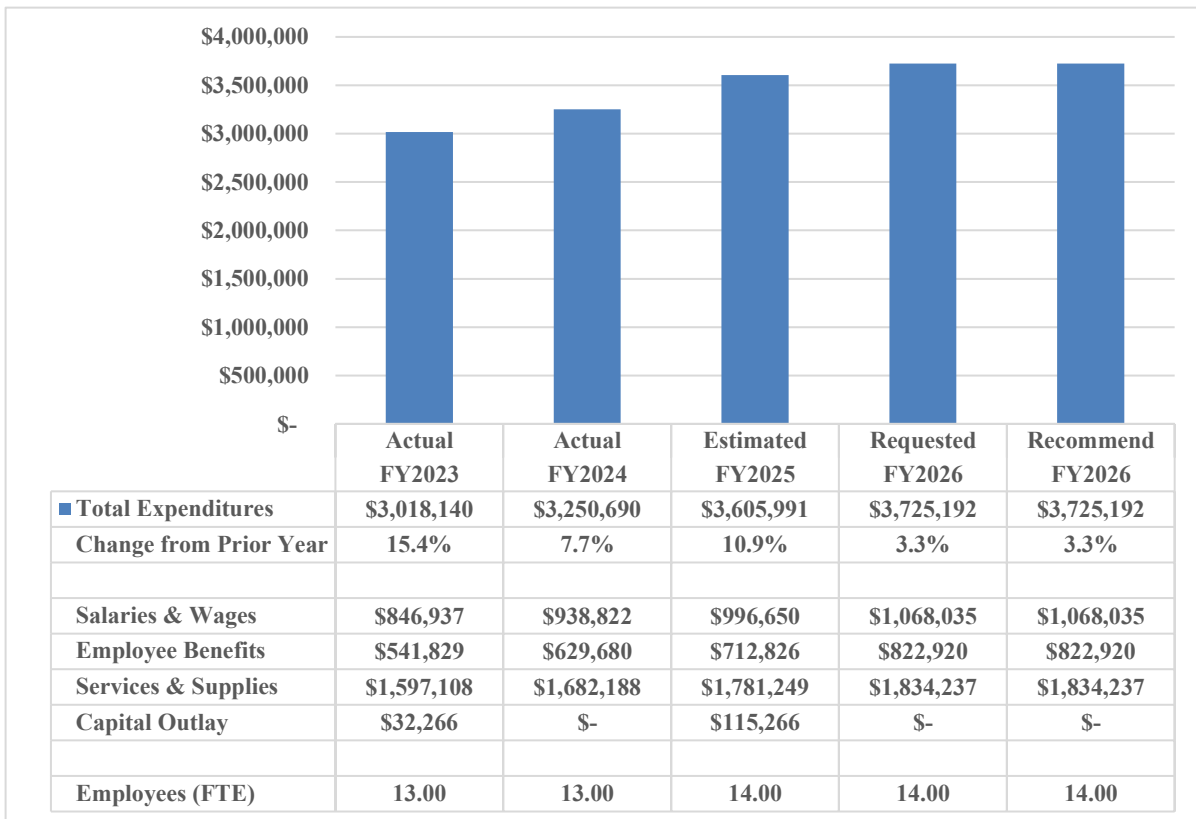
Dayton Township Justice Court



Fund 100
 Dept Title Dayton Justice Court

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Annual Salary + Benefits
100	237	(blank)	BARWIG, CLEVELAND	Bailiff	P	80	\$ 77,931	\$ 45,784	\$ -	12,116	\$ 1,130	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 76,110	\$154,041
			GETTIS, CYNTHIA	Justice Court Clerk II	E	80	\$ 59,217	\$ 11,399	\$ -	2,655	\$ 859	\$ 17,729	\$ 74	\$ 509	\$ 33	\$ 33,258	\$ 92,475
			INGHAM, DIANE	Justice Court Clerk I	E	80	\$ 52,571	\$ 10,120	\$ -	2,655	\$ 762	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 26,731	\$ 79,302
			MARTINA, ANGELICA	JC Office Supervisor	R	80	\$ 63,294	\$ 23,261	\$ -	2,655	\$ 918	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 43,783	\$107,077
			VECCHIARELLI, CAMILLE	Justice of the Peace	J-ER	80	\$110,281	\$ 23,986	\$ -	2,655	\$ 1,599	\$ 17,729	\$ 74	\$ 509	\$ 33	\$ 46,585	\$156,866
			WHITAKER, KRIS	Justice Court Clerk I	E	80	\$ 51,395	\$ 9,894	\$ -	2,655	\$ 745	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 30,243	\$ 81,638
			ZZ2 - DEDUCT	Paid by Court Fees	E	(blank)	\$ (13,000)		\$ -			\$ -				\$ -	\$ (13,000)
			ZZA - TEMPORARY	NA	S	(blank)	\$ 1,931	\$ -	\$ 120	116	\$ 28	\$ -			\$ -	\$ 264	\$ 2,195
			ZZZA - OVERTIME	NA	NA	(blank)	\$ 5,681	\$ -	\$ -		\$ 82	\$ -			\$ -	\$ 82	\$ 5,763
			ZZZB - STIPENDS	NA	R	(blank)	\$ 12,600	\$ 4,631	\$ -		\$ 183	\$ -			\$ -	\$ 4,814	\$ 17,414
			(blank) Total				\$421,901	\$ 129,075	\$ 120	25,507	\$ 6,306	\$ 97,035	\$ 444	\$3,054	\$ 329	\$ 261,870	\$683,771
		237 Total					\$421,901	\$ 129,075	\$ 120	25,507	\$ 6,306	\$ 97,035	\$ 444	\$3,054	\$ 329	\$ 261,870	\$683,771
		100 Total					\$421,901	\$ 129,075	\$ 120	25,507	\$ 6,306	\$ 97,035	\$ 444	\$3,054	\$ 329	\$ 261,870	\$683,771
		Grand Total					\$421,901	\$ 129,075	\$ 120	25,507	\$ 6,306	\$ 97,035	\$ 444	\$3,054	\$ 329	\$ 261,870	\$683,771

GENERAL FUND
JUVENILE PROBATION
FISCAL YEAR 2025-2026



BUDGET NOTES

Salaries & Wages:

There was a request for a salary uniform allowance of \$1,000 per officer. The recommended budget does not include this and continues purchasing uniform replacements in services & supplies.

Services & Supplies:

Account 100238-50010 - Office Supplies:

This includes a five-year lease agreement for new tasers.

Account 100238-52825 - WNRYS Assessment:

This includes the cost of an interlocal agreement for a regional drug and alcohol treatment center for youth.

Account 100238-52830 - China Spring Levy:

This is the amount required by State to be paid to them for our usage of State provided youth detention facilities.

This department also requested an addition to the vehicle fleet to receive a Sheriff's Vehicle when it is rotated out of service from the Sheriff's Office.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
238 Juvenile Probation												
4a - Salaries												
100238	40000		Salaries	778,275.01	851,958.08	964,732.00	638,786.48	895,000.00	963,903.00	963,903.00	0.00	0.00
100238	40010		Temporary Salaries	14,451.82	19,644.56	12,592.00	20,426.99	21,000.00	23,604.00	23,604.00	0.00	0.00
100238	40320		Shift Differential	526.60	408.25	500.00	475.25	950.00	508.00	508.00	0.00	0.00
100238	40350		Standby	21,849.13	22,973.59	24,754.00	18,371.25	23,000.00	24,282.00	24,282.00	0.00	0.00
100238	40360		Standby Holiday	1,038.67	1,354.21	0.00	1,544.25	1,700.00	0.00	0.00	0.00	0.00
100238	40500		Overtime	12,702.53	22,078.16	30,135.00	24,517.91	30,000.00	31,815.00	31,815.00	0.00	0.00
100238	40520		Comp Payout	953.07	1,740.06	0.00	2,216.66	3,000.00	0.00	0.00	0.00	0.00
100238	40610		Callback	15,913.55	16,921.18	22,000.00	16,188.14	20,000.00	23,923.00	23,923.00	0.00	0.00
100238	40620		Callback Holiday	1,226.26	1,743.94	0.00	1,364.94	2,000.00	0.00	0.00	0.00	0.00
Subtotal Salaries				846,936.64	938,822.03	1,054,713.00	723,891.87	996,650.00	1,068,035.00	1,068,035.00	0.00	0.00
4c - Benefits												
100238	41000		Retirement	289,114.67	340,714.38	405,576.00	259,276.91	375,000.00	463,582.00	463,582.00	0.00	0.00
100238	41001		Early Retirement Incentive	0.00	0.00	17,565.00	16,706.91	16,707.00	0.00	0.00	0.00	0.00
100238	41010		Social Security	896.97	1,266.89	781.00	1,217.54	1,250.00	1,463.00	1,463.00	0.00	0.00
100238	41100		Workers' Comp	101,417.62	103,864.05	120,066.00	81,774.29	120,066.00	124,234.00	124,234.00	0.00	0.00
100238	41200		Medicare	11,818.39	13,114.29	15,294.00	10,131.60	14,750.00	15,487.00	15,487.00	0.00	0.00
100238	41300		Health Insurance	131,328.98	162,379.58	198,226.00	128,838.28	176,226.00	208,351.00	208,351.00	0.00	0.00
100238	41302		Vision Insurance	893.92	906.00	1,008.00	682.08	929.00	1,036.00	1,036.00	0.00	0.00
100238	41303		Dental Insurance	5,973.28	6,054.00	6,776.00	4,681.76	6,377.00	7,126.00	7,126.00	0.00	0.00
100238	41310		Life Insurance	384.80	1,380.60	434.00	1,131.00	1,521.00	1,641.00	1,641.00	0.00	0.00
Subtotal Benefits				541,828.63	629,679.79	765,726.00	504,440.37	712,826.00	822,920.00	822,920.00	0.00	0.00
4e - Services & Supplies												
100238	50000		Supplies	2,499.47	1,447.74	2,500.00	0.00	2,500.00	2,500.00	2,500.00	0.00	0.00
10023850	50000		Supplies	3,365.00	0.00	11,881.00	0.00	0.00	11,981.00	11,981.00	0.00	0.00
100238	50010		Office Supplies	36,259.67	21,903.63	34,400.00	24,036.16	64,400.00	10,800.00	10,800.00	0.00	0.00
100238	50120		Range	0.00	15,217.29	8,000.00	6,515.81	8,000.00	9,375.00	9,375.00	0.00	0.00
100238	50400		Uniforms	0.00	0.00	9,600.00	5,597.99	6,000.00	9,600.00	9,600.00	0.00	0.00
100238	50510		Juvenile Recreation	2,199.96	1,861.44	2,420.00	1,423.15	2,420.00	2,662.00	2,662.00	0.00	0.00
100238	51000		Fuel	33,636.51	32,119.66	34,000.00	24,087.73	35,369.00	37,000.00	37,000.00	0.00	0.00
100238	52000		Copier Maintenance	870.27	678.17	1,000.00	347.44	578.00	1,000.00	1,000.00	0.00	0.00
100238	52030		Printer Services	0.00	0.00	0.00	315.00	420.00	500.00	500.00	0.00	0.00

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
238 Juvenile Probation												
4e - Services & Supplies												
100238	52410		Physicals	45.00	139.00	600.00	0.00	22.00	600.00	600.00	0.00	0.00
100238	52430		Drug Testing	12,034.88	14,017.93	15,000.00	6,445.80	12,500.00	15,000.00	15,000.00	0.00	0.00
100238	52800		Juvenile Transports	0.00	45.71	0.00	41.68	75.00	100.00	100.00	0.00	0.00
100238	52810		Youth Parole	56,671.85	64,456.12	66,327.00	68,105.00	68,105.00	69,000.00	69,000.00	0.00	0.00
100238	52820		Detention	539,561.65	557,318.20	596,000.00	593,108.20	600,000.00	600,000.00	600,000.00	0.00	0.00
100238	52825		WNRYC Assessment	606,211.00	669,801.00	678,585.00	508,938.75	678,585.00	722,151.00	722,151.00	0.00	0.00
100238	52830		China Spring	185,785.00	173,166.50	161,958.00	172,165.84	172,166.00	235,068.00	235,068.00	0.00	0.00
100238	53530		Software Support	8,327.30	20,467.82	22,246.00	19,056.36	21,046.00	22,250.00	22,250.00	0.00	0.00
100238	53820		Cognitive Behavioral	3,979.16	502.58	4,400.00	0.00	4,400.00	4,500.00	4,500.00	0.00	0.00
100238	53920		Professional Fees	6,066.61	16,527.45	17,000.00	6,524.56	16,948.00	17,500.00	17,500.00	0.00	0.00
100238	53920	12200	Professional Fees	63,061.67	52,884.62	22,926.00	33,815.77	33,816.00	0.00	0.00	0.00	0.00
100238	53940		Electronic Surveillance	9,382.03	10,240.25	11,000.00	9,126.00	15,360.00	17,000.00	17,000.00	0.00	0.00
100238	56000		Training	7,491.39	7,750.10	13,700.00	6,733.96	11,700.00	14,700.00	14,700.00	0.00	0.00
100238	56200		Travel	5,637.92	6,944.39	10,150.00	5,826.85	10,523.00	13,050.00	13,050.00	0.00	0.00
100238	60100		Electric Service	2,294.89	2,237.19	2,650.00	1,057.81	2,250.00	2,650.00	2,650.00	0.00	0.00
100238	60200		Gas Service	2,046.42	2,459.38	2,050.00	1,258.21	1,400.00	2,050.00	2,050.00	0.00	0.00
100238	60300		Water Service	738.00	774.40	800.00	512.00	768.00	800.00	800.00	0.00	0.00
100238	60400		Sewer Service	410.25	357.98	400.00	297.00	396.00	400.00	400.00	0.00	0.00
100238	60700		Telephone	8,532.54	8,869.47	9,950.00	6,656.96	11,502.00	12,000.00	12,000.00	0.00	0.00
Subtotal Services & Supplies				1,597,108.44	1,682,188.02	1,739,543.00	1,501,994.03	1,781,249.00	1,834,237.00	1,834,237.00	0.00	0.00
4g - Capital Outlay												
100238	70700		Capital Outlay - Vehicles	32,266.25	0.00	60,000.00	5,389.94	52,898.00	0.00	0.00	0.00	0.00
100238	70700	13055	Capital Outlay - Vehicles	0.00	0.00	62,368.00	62,367.75	62,368.00	0.00	0.00	0.00	0.00
Subtotal Capital Outlay				32,266.25	0.00	122,368.00	67,757.69	115,266.00	0.00	0.00	0.00	0.00
TOTAL Juvenile Probation				3,018,139.96	3,250,689.84	3,682,350.00	2,798,083.96	3,605,991.00	3,725,192.00	3,725,192.00	0.00	0.00

LYON COUNTY
Juvenile Probation Department

JOHN P. SCHLEGELMILCH
District Judge
Department No. I

Juvenile Division of the
THIRD JUDICIAL DISTRICT COURT



LEON A. ABERASTURI
District Judge
Department No. II

BRIAN A. KIRKLEY
Chief Juvenile Probation Officer
31 South Main Street-Annex
Yerington, Nevada 89447
Phone: (775) 463-6641
(775) 575-3360
(775) 246-6215
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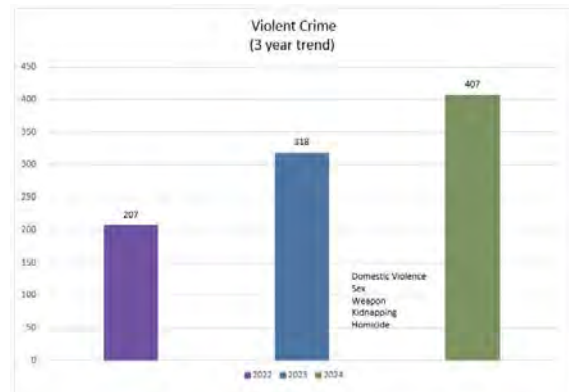
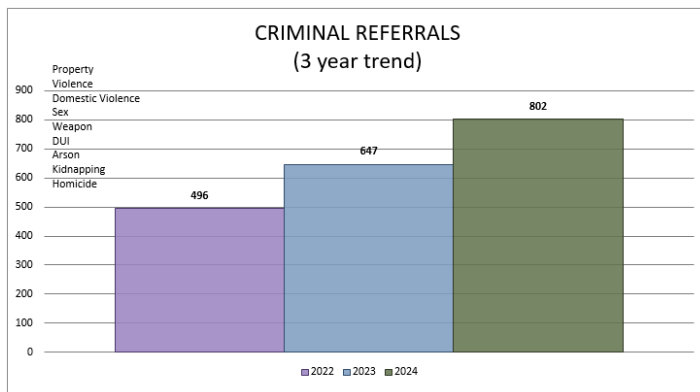
February 5, 2025

To: Lyon County Commissioners

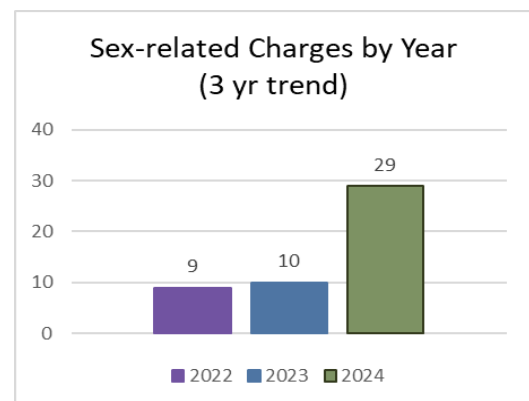
From: Brian Kirkley, Chief Juvenile Probation

Re: Juvenile Probation Budget

Last year brought about many dynamic changes for our Juvenile Probation Office and its staff. After nearly 28 years of working in law enforcement, the last seven of which were spent serving as Chief of Lyon County Juvenile Probation (JPO), Eric Smith retired honorably in June of 2024. This significant change in leadership, coupled with several new staff coming on board, has found Lyon County JPO on a new and exciting course with many challenges. The complexity and severity of criminal referrals the department has received continues to trend in an upward direction.

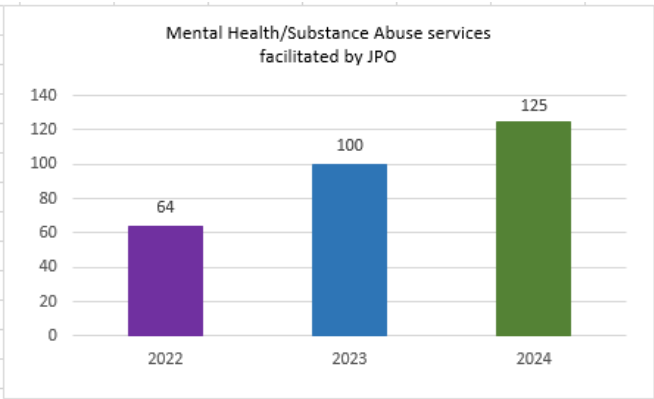


Monitoring the behavior of youth at home and in the classroom is no longer sufficient. Officers are also carefully monitoring the online behavior and activity of supervised youth within the community. In this world saturated with digital technology, youth are regularly accessing online content, people and situations nefarious in nature. Some of our own Lyon County youth have fallen victim to sex trafficking and the array of illicit



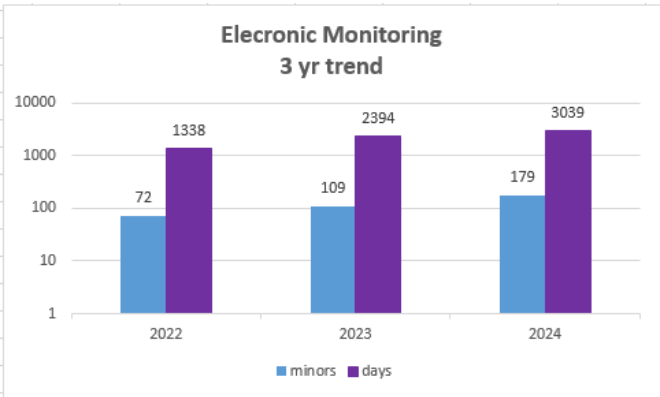
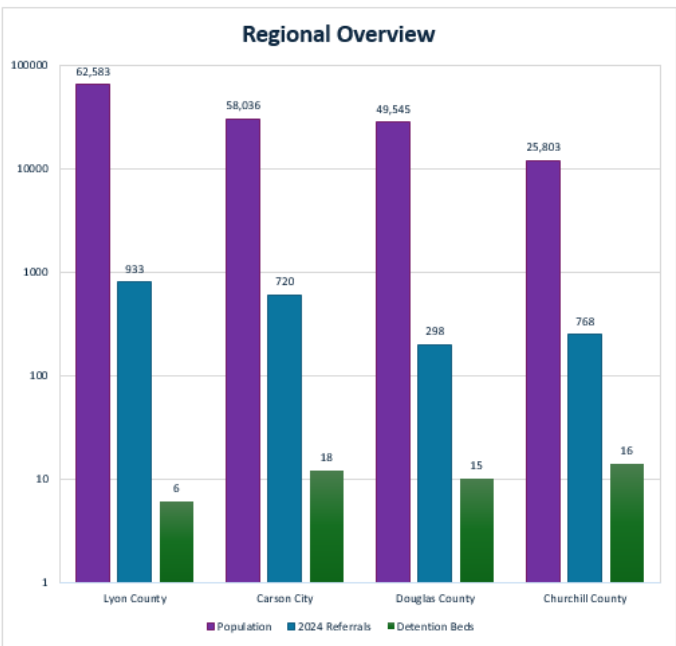
behaviors that traffickers demand of those who find themselves immersed into this world. Juvenile Probation is also noticing a troublesome trend in that youth who are committing crimes are doing so at a much younger age. This has prolonged the amount of time and community resources both Officers and the Juvenile Courts funnel into these youth.

Officers continue to face an ongoing dilemma on how to help at-risk youth within the community who obtain criminal referrals, particularly those who present with mental health concerns, substance abuse, violent behaviors or a combination of all three. The ability for Officers to effectively intervene with these youth is hindered by an overall lack of mental health and substance abuse resources within the community, barriers that limit families’ ability to access these resources and increasing denials from private facilities to accept probation youth, resulting in these youth being released from detention back into the community.



Increase in Electronic Monitoring

A sharply rising population in Lyon County has also correlated with a significant increase in juvenile criminal referrals. Juvenile Probation continues to contract through Churchill County for the use of 6 juvenile detention beds, a number that hasn’t changed since entering into contract with them in 2010. Although Officers have alternative options for detaining youth in both Carson City Juvenile Detention and Douglas County Juvenile Detention for overflow situations, the County is not in contractual agreements with either of these agencies. Lyon County youth who are booked into one of these facilities are accepted on a case by case basis with the clear understanding they will be the first ones removed when circumstances necessitate it. Officers are continually left having to make very difficult and consequential decisions on youth who, by all accounts, should remain detained but instead were released back into the community.



for these reasons Juvenile Probation is requesting a \$6000 increase to our electronic monitoring line item to accommodate the increased utilization of these devices.

Releasing these youth back into a community setting is often done with an electronic monitoring device (EM) secured to the youth. This allows Officers to track their movement and location using Global Positioning System (GPS) technology built into the device as well as enforce house arrest or stay away orders imposed by the Courts. EM devices cannot prevent youth from committing crimes and should not be viewed as a crime deterrent. However, they are the primary option Juvenile Probation has to utilize as an alternative to detaining youth which the Officers are having to do at an accelerated rate. It is

Uniforms for Juvenile Probation Officers

Lyon County Juvenile Probation Officers, who are designated Category II Peace Officers in the state of Nevada, are equipped with body armor, radios, duty weapons (duty pistols and service rifles), conducted energy weapons (CEW) aka: TASERS, expandable batons, pepper spray, and handcuffs. Officers also wear body cameras during their interactions with the public. These Officers spend multiple hours each week inside the schools throughout the County, working very closely with school administration and the School Resource Officers (SROs) dedicated to each area. The implementation of a standardized uniform in Juvenile Probation is crucial for multiple operational and safety reasons. Uniforms provide instant recognition and establish clear authority during emergencies, allowing citizens, other law enforcement, and emergency personnel to quickly identify Officers when assistance is needed. From a risk management perspective, uniforms incorporate high-visibility elements and are designed with utility in mind, allowing Officers to carry essential equipment while providing necessary protection. If an active shooter situation were to take place in one of our schools and Juvenile Probation was first on scene, it will be absolutely imperative that these Officers are immediately recognizable as law enforcement by the multiple law enforcement agencies who respond to the incident. Many of these agencies will have had zero or minimal exposure to Lyon County Juvenile Probation Officers (eg. Highway patrol, Adult Parole and Probation, Tribal Police, neighboring sheriff's departments, etc.). The professional appearance of a standardized uniform promotes public trust and creates a consistent organizational identity that reinforces the official nature of work in Juvenile Probation. They also serve as a vital tool for accountability, making Officers easily identifiable to the public, other law enforcement and emergency services. Officers are often tasked with entering into the homes of probationers, not having a full understanding of who or what they may encounter when arriving to these homes. Juvenile Probation Officers play a crucial role in providing community safety and are also responsible for supervising youth who may have very violent or unpredictable behaviors and tendencies. In some instances, Lyon County Juvenile Probation Officers have been called to provide back-up and assistance for patrol deputies who may not have other patrol deputies available to respond. In addition, Lyon County Juvenile Probation Officers have also provided support and assistance to the Sheriff's Office during critical incidents.

It is for these reasons Lyon County Juvenile Probation is requesting the County adjust how the current uniform allowance is being allotted to Juvenile Probation. The current uniform allowance of \$1000 is provided to Officers as an allotment they are able to spend throughout the fiscal year as part of the Services and Supplies section of the department budget. Officers are required to make tax exempt purchases on all uniform items and equipment but, under current IRS rules, are prohibited from purchasing pants and boots with their designated uniform allowance. Juvenile Probation is requesting that the uniform allowance be provided to Officers as taxed income and distributed quarterly in the amount of \$250 over the fiscal year. This adjustment would enable Officers to purchase *all* necessary clothing and duty equipment not already provided by the department. This would align with current practice at the Lyon County Sheriff's Office which pays their deputies \$500 each quarter as taxable income.

Conducted Energy Weapon (CEW) Upgrade

Modern, well-maintained duty gear equipped with the latest technology enhances Officer situational awareness, response capabilities, and safety through features like improved communications systems, body-worn cameras, and more reliable protective equipment. These technological optimizations allow Juvenile Probation Officers to make better-informed decisions in rapidly evolving situations while maintaining both Officer and public safety through enhanced visibility, coordination, and documentation of encounters.

With Lyon County Juvenile Probation's TASER X26Ps having either been, or are about to be, in use for five years it is suggested that these devices be retired and replaced. Axon's TASER energy weapons have a recommended useful life of five years. Axon will not service or repair weapons older than five years, and does not provide its product liability insurance certificate to agencies fielding weapons of this age. In an era where law enforcement agencies are continually seeking ways to enhance public safety while minimizing the use of lethal force, the importance of effective non-lethal weapons cannot be overstated. Among these tools, conducted energy weapons, or TASERs, have proven to be indispensable in safely subduing potentially dangerous individuals. However, as technology advances, it is crucial for agencies, including the Lyon County Juvenile Probation Department, to invest in the latest TASER models to ensure the safety and efficacy of their operations. Upgrading TASERs every five years is not merely a financial consideration; it is a necessary investment in safety, technology, and community trust.

The TASER 7 has several advantages over the TASER X26P, including improved probes, a rechargeable battery, and the ability to deploy a second cartridge.

- Probe design: The TASER 7's probes fly faster and straighter, and have nearly double the kinetic energy of the X26P's probes.
- Probe break-away: The TASER 7's probes break away to allow for better connection at difficult angles.
- Probe spread: The TASER 7 has a 93% increased probe spread at close range.
- Cartridge types: The TASER 7 has both "Close Quarters" and "Standoff" cartridges, while the X26P only has one cartridge type.
- Second cartridge: The TASER 7 has a second cartridge for backup in case the first shot misses.
- Rechargeable battery: The TASER 7 has a rechargeable battery, which can reduce costs and waste.
- Rapid Arc technology: The TASER 7 has Rapid Arc technology, which helps to incapacitate the target even at close range.
- Adaptive Cross-Connect technology: The TASER 7 has Adaptive Cross-Connect technology, which helps to maximize the effectiveness of probes deployed from separate cartridges.
- Wireless connection: The TASER 7 can wirelessly connect to the Axon network, which can make it easier to update and manage inventory.

The TASER 7 is equipped with the ability to connect wirelessly to body cameras and other devices, allowing for real-time data transmission. This is essential for accountability and transparency, particularly in juvenile cases where the stakes are high. The proposed investment of \$8,189.64 per year includes 9 TASERs, batteries, magazines, holsters, docks, and an Evidence.com license, HALT training suit, target with frame, and the required cartridges to maintain TASER certification for all employees. In a vulnerable environment like juvenile probation, where there is potential for emotions to run high, and situations to escalate rapidly, having quality and up-to-date equipment is essential.

In conclusion, upgrading TASERs every five years is not just a best practice; it is a crucial step toward ensuring that the Lyon County Juvenile Probation Department is equipped to handle the complexities of juvenile justice. Investing in the TASER 7 will effectively reduce liability, promote community trust, and ultimately contribute to a safer environment for all.

Multi-purpose transport vehicle

The allocation of a dedicated vehicle for our Office Supervisor (OS) position is essential for maintaining operational efficiency and responsiveness across multiple locations. The OS currently provides backup support at Juvenile Master Court hearings which take place weekly in varying locations throughout the County and requires the mobility to respond to emergency situations, address personnel matters, and conduct in-person training sessions. This vehicle would serve multiple purposes, functioning

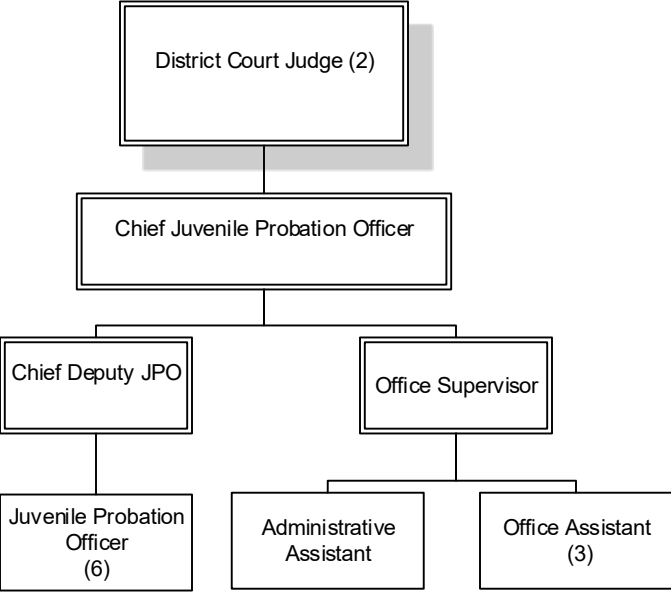
as both an administrative resource for various staff members and a backup transport option for Juvenile Probation Officers (JPOs) when county loaners are unavailable. Given these needs, the vehicle must be a caged unit to accommodate JPO transportation requirements. This request aligns with past precedent, as the Chief previously assigned a spare JPO transport vehicle to this position in 2019. The proposed solution is to utilize a former law enforcement vehicle when it becomes available through the regular replacement cycle.

Additional Expenditures

Lyon County Juvenile Probation requests an additional \$5000 be added to our Office Supply line item to cover the one time purchase of red dot optic sights for our duty pistols.

Finally, Juvenile Probation would request that the County increase the China Springs line item to accommodate the recent cost increase that was applied to each County utilizing the facility.

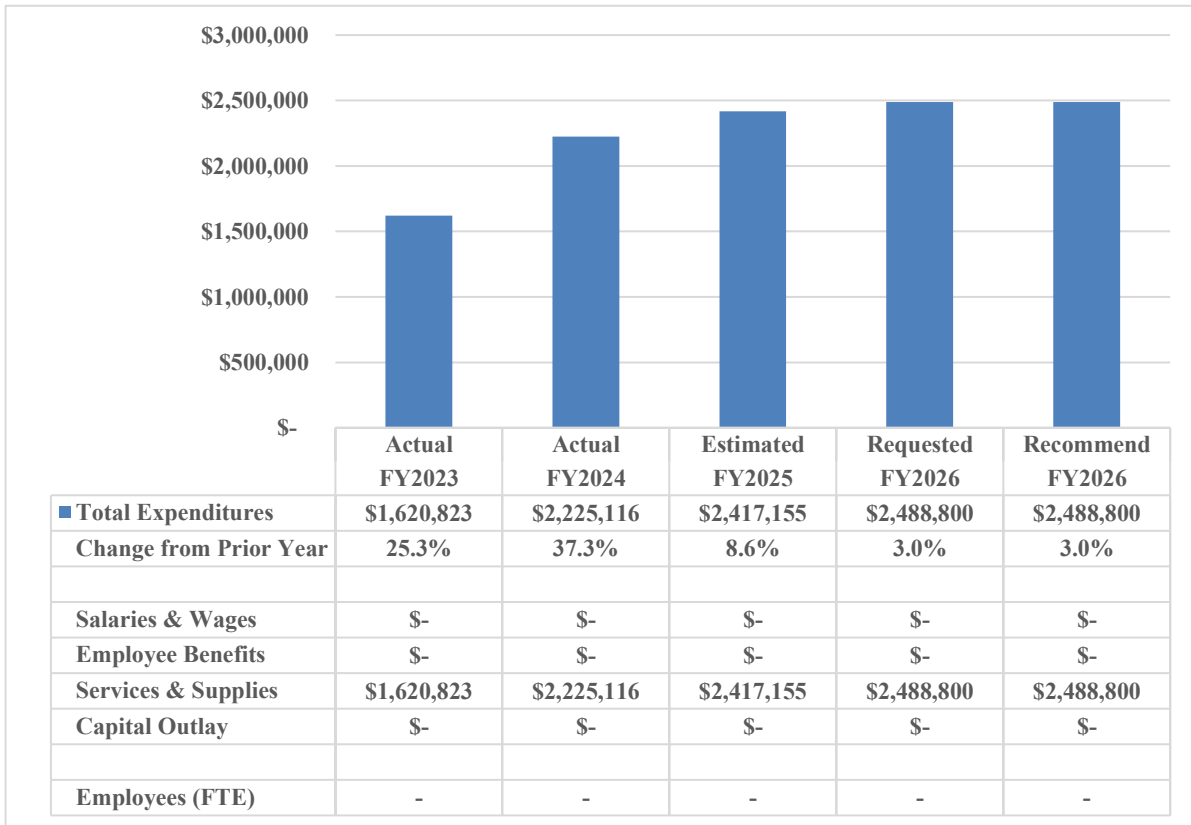
Juvenile Probation



Fund 100
Dept Title Juvenile Probation

Fund	Dept	Project	Name	Title	Ret Code	Hours Wkrd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	238	(blank)	ALCALA-HANKS, CHRISTINE	Office Assistant	E	80	\$ 67,977	\$ 13,086	\$ -	2,655	\$ 986	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 33,676	\$ 101,653
			BROWN, KATLIN	Deputy JPO	P	80	\$ 67,362	\$ 39,575	\$ -	12,116	\$ 977	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 65,993	\$ 133,355
			CLAPHAM, MATTHEW	Deputy JPO	P	80	\$ 74,079	\$ 43,521	\$ -	12,116	\$ 1,074	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 70,036	\$ 144,115
			ENTZ, BRENNAN	Deputy JPO	P	80	\$ 58,803	\$ 34,547	\$ -	12,116	\$ 853	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 60,841	\$ 119,644
			GENTINE, CHRISTOPHER	Chief Deputy JPO	P	80	\$ 80,344	\$ 47,202	\$ -	12,116	\$ 1,165	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 73,808	\$ 154,152
			KIRKLEY, BRIAN	Chief JPO	P	80	\$ 105,030	\$ 61,705	\$ -	12,116	\$ 1,523	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 92,424	\$ 197,454
			KUBIS, VICTORIA	Administrative Assistant	E	80	\$ 59,339	\$ 11,423	\$ -	2,655	\$ 860	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 28,132	\$ 87,471
			MINNITTE, ABRAM	Deputy JPO	P	80	\$ 67,233	\$ 39,499	\$ -	12,116	\$ 975	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 69,670	\$ 136,903
			MONTGOMERY, KEVIN	Deputy JPO	P	80	\$ 58,803	\$ 34,547	\$ -	12,116	\$ 853	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 64,596	\$ 123,399
			SMIHULA, NATASHA	Office Supervisor	E	80	\$ 79,271	\$ 15,260	\$ -	2,655	\$ 1,149	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 32,258	\$ 111,529
			STRICKLER, HAYLEA	Office Assistant	E	80	\$ 46,433	\$ 8,938	\$ -	2,655	\$ 673	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 25,460	\$ 71,893
			TALBOT, LETITIA	Deputy JPO	P	80	\$ 87,709	\$ 51,529	\$ -	12,116	\$ 1,272	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 81,997	\$ 169,706
			UGALDE, SAMANTHA	Office Assistant	E	80	\$ 52,105	\$ 10,030	\$ -	2,655	\$ 756	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 30,390	\$ 82,495
			ZZ1 - VACANT	Deputy JPO	P	80	\$ 59,415	\$ 34,906	\$ -	12,116	\$ 862	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 70,938	\$ 130,353
			ZZA - TEMPORARY	Juvenile Transports	S	(blank)	\$ 23,604	\$ -	\$ 1,463	1,415	\$ 342	\$ -			\$ -	\$ 3,220	\$ 26,824
			ZZZ7 - STANDBY	NA	R	(blank)	\$ 24,282	\$ 8,924	\$ -		\$ 352	\$ -			\$ -	\$ 9,276	\$ 33,558
			ZZZ8 - SHIFT	NA	E	(blank)	\$ 508	\$ 98	\$ -		\$ 7	\$ -			\$ -	\$ 105	\$ 613
			ZZZA - OVERTIME	NA	NA	(blank)	\$ 31,815	\$ -	\$ -		\$ 461	\$ -			\$ -	\$ 461	\$ 32,276
			ZZZC - CALLBACK	NA	R	(blank)	\$ 23,923	\$ 8,792	\$ -		\$ 347	\$ -			\$ -	\$ 9,139	\$ 33,062
			ZZZZ - PACT FOR JUVENILES	NA	NA	(blank)	\$ -	\$ -	\$ -	500	\$ -	\$ -			\$ -	\$ 500	\$ 500
		(blank) Total					\$1,068,035	\$ 463,582	\$1,463	124,234	\$ 15,487	\$208,351	\$1,036	\$7,126	\$1,641	\$ 822,920	\$1,890,955
	238 Total						\$1,068,035	\$ 463,582	\$1,463	124,234	\$ 15,487	\$208,351	\$1,036	\$7,126	\$1,641	\$ 822,920	\$1,890,955
100 Total							\$1,068,035	\$ 463,582	\$1,463	124,234	\$ 15,487	\$208,351	\$1,036	\$7,126	\$1,641	\$ 822,920	\$1,890,955
Grand Total							\$1,068,035	\$ 463,582	\$1,463	124,234	\$ 15,487	\$208,351	\$1,036	\$7,126	\$1,641	\$ 822,920	\$1,890,955

GENERAL FUND
PUBLIC DEFENDER
FISCAL YEAR 2025-2026



BUDGET NOTES

The Division of Indigent Defense Services is requiring a minimum number of attorneys for caseload, so the costs of this department have significantly increased. The State should reimburse the County for annual indigent legal costs that exceed a formula amount.

Services & Supplies:

Account 100239-54000 - Public Defender:

This is the cost for the primary public defender contracts.

Account 100239-54020 - Attorney:

This line item is to pay for any conflict attorney when the regular Public Defender is unable to represent a client.

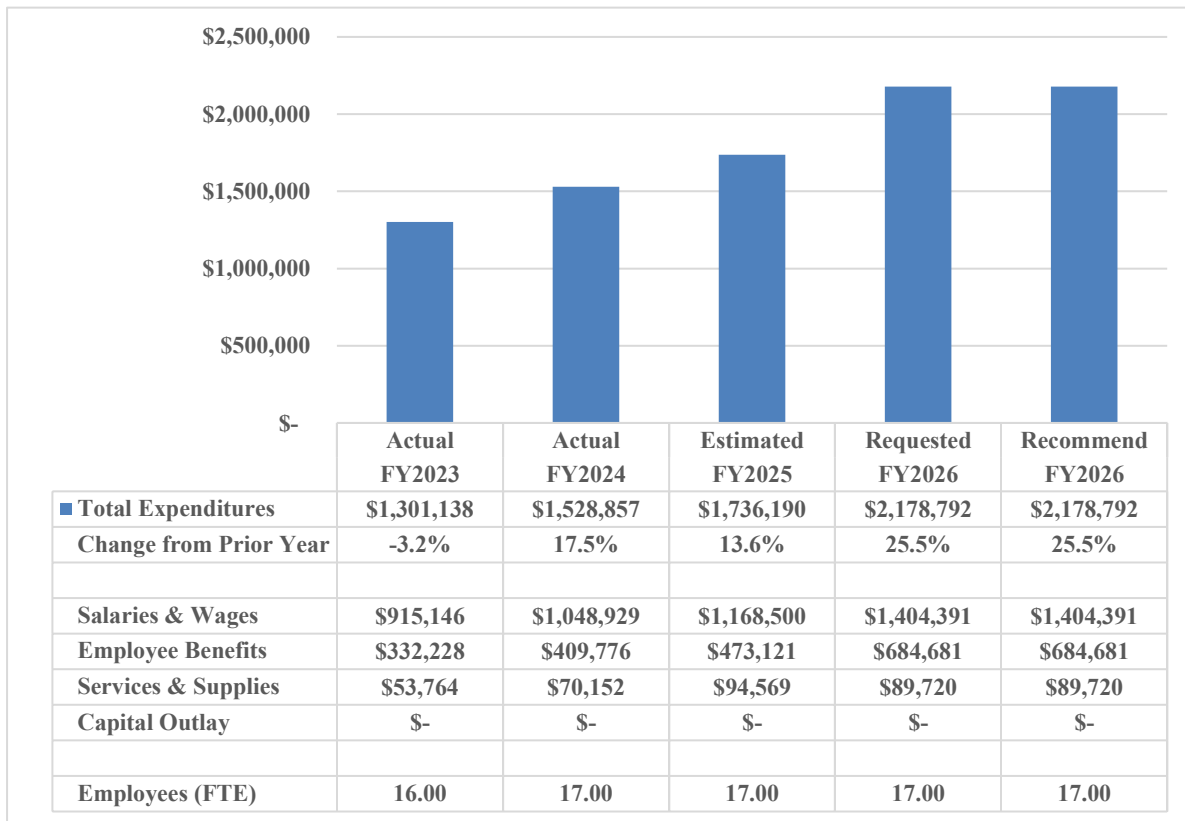
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
239 Public Defender												
4e - Services & Supplies												
100239	52710		Court Reporting	652.80	1,036.00	1,000.00	1,554.40	2,000.00	2,000.00	2,000.00	0.00	0.00
100239	52711		Court Reporting - Murder Case	374.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100239	52750		Expert Witness	14,621.29	47,713.02	60,000.00	14,936.52	15,000.00	60,000.00	60,000.00	0.00	0.00
100239	52751		Expert Witness - Death Penalty	0.00	5,157.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100239	53020		Special Investigations	44,818.69	132,299.73	130,000.00	60,958.20	100,000.00	130,000.00	130,000.00	0.00	0.00
100239	53021		Special Investigations - Death	21,119.11	8,344.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100239	53900		Contract Services	0.00	0.00	15,000.00	871.64	872.00	0.00	0.00	0.00	0.00
100239	54000		Public Defender	1,086,999.96	1,141,356.00	1,187,010.00	1,236,749.97	1,783,483.00	1,731,000.00	1,731,000.00	0.00	0.00
100239	54000	11125	Public Defender	0.00	46,800.00	46,800.00	28,800.00	46,800.00	46,800.00	46,800.00	0.00	0.00
100239	54020		Attorney	298,536.64	674,715.84	416,000.00	313,811.27	325,000.00	375,000.00	375,000.00	0.00	0.00
100239	54021		Attorney - Death Penalty	139,700.00	23,693.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100239	54025		Public Defender - Fernley	10,000.00	120,000.00	120,000.00	90,000.00	120,000.00	120,000.00	120,000.00	0.00	0.00
100239	54026		Public Defender - Yerington	4,000.00	24,000.00	24,000.00	18,000.00	24,000.00	24,000.00	24,000.00	0.00	0.00
Subtotal Services & Supplies				1,620,822.89	2,225,116.50	1,999,810.00	1,765,682.00	2,417,155.00	2,488,800.00	2,488,800.00	0.00	0.00
TOTAL Public Defender				1,620,822.89	2,225,116.50	1,999,810.00	1,765,682.00	2,417,155.00	2,488,800.00	2,488,800.00	0.00	0.00

GENERAL FUND
DISPATCH
FISCAL YEAR 2025-2026



BUDGET NOTES

Salaries & Wages:

A Lieutenant position was moved to Dispatch in FY2024, in a managerial role, from the Sheriff's budget. This is expected to be a temporary assignment, potentially for up to two years.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
324 Dispatch												
4a - Salaries												
100324	40000		Salaries	604,410.64	698,080.63	1,102,901.00	562,558.69	800,000.00	1,147,140.00	1,147,140.00	0.00	0.00
100324	40120		Special Training	7,860.00	16,353.13	0.00	11,304.39	15,000.00	0.00	0.00	0.00	0.00
100324	40320		Shift Differential	20,366.79	21,962.75	30,000.00	17,455.75	26,500.00	30,000.00	30,000.00	0.00	0.00
100324	40500		Overtime	256,459.72	280,158.94	204,488.00	197,436.82	282,000.00	215,888.00	215,888.00	0.00	0.00
100324	40510		Overtime Holiday	13,138.13	24,018.94	0.00	24,325.24	25,000.00	0.00	0.00	0.00	0.00
100324	40520		Comp Payout	946.17	362.03	0.00	3,279.26	4,000.00	0.00	0.00	0.00	0.00
100324	40610		Callback	11,718.94	7,992.81	10,763.00	12,213.37	16,000.00	11,363.00	11,363.00	0.00	0.00
100324	40620		Callback Holiday	245.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Salaries				915,145.52	1,048,929.23	1,348,152.00	828,573.52	1,168,500.00	1,404,391.00	1,404,391.00	0.00	0.00
4c - Benefits												
100324	41000		Retirement	164,887.78	207,734.77	290,714.00	154,757.07	220,000.00	299,237.00	299,237.00	0.00	0.00
100324	41010		Social Security	308.12	290.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100324	41100		Workers' Comp	28,811.49	40,259.92	53,013.00	30,641.31	42,000.00	54,596.00	54,596.00	0.00	0.00
100324	41200		Medicare	12,655.25	14,612.99	19,549.00	11,459.55	17,500.00	20,364.00	20,364.00	0.00	0.00
100324	41300		Health Insurance	119,342.26	140,859.13	281,031.00	134,507.39	186,072.00	299,881.00	299,881.00	0.00	0.00
100324	41302		Vision Insurance	767.08	736.77	1,224.00	646.77	894.00	1,258.00	1,258.00	0.00	0.00
100324	41303		Dental Insurance	5,125.72	4,923.16	8,228.00	4,439.40	6,135.00	8,653.00	8,653.00	0.00	0.00
100324	41310		Life Insurance	330.20	358.56	527.00	379.54	520.00	692.00	692.00	0.00	0.00
Subtotal Benefits				332,227.90	409,775.56	654,286.00	336,831.03	473,121.00	684,681.00	684,681.00	0.00	0.00
4e - Services & Supplies												
100324	50000		Supplies	8,285.55	19,551.95	9,000.00	6,909.79	8,302.00	6,000.00	6,000.00	0.00	0.00
100324	50240		Communications Equipment	845.10	5,328.75	3,500.00	6,186.95	6,272.00	3,500.00	3,500.00	0.00	0.00
100324	52000		Copier Maintenance	385.23	625.20	800.00	278.38	600.00	800.00	800.00	0.00	0.00
100324	52020		Equipment Maintenance	30,808.38	29,850.00	30,000.00	24,875.00	34,178.00	29,850.00	29,850.00	0.00	0.00
100324	52030		Printer Services	216.89	50.00	70.00	0.00	0.00	70.00	70.00	0.00	0.00
100324	52400		Background Checks	510.00	6,650.00	3,000.00	0.00	600.00	1,200.00	1,200.00	0.00	0.00
100324	53530		Software Support	0.00	0.00	28,816.00	28,816.29	28,817.00	30,300.00	30,300.00	0.00	0.00
100324	56000		Training	3,957.50	2,991.10	3,422.00	1,225.91	1,800.00	3,500.00	3,500.00	0.00	0.00
100324	56200		Travel	3,770.02	0.00	2,000.00	1,886.34	2,000.00	2,500.00	2,500.00	0.00	0.00
100324	57040		Bald Mountain Rent	4,985.52	5,104.80	12,000.00	0.00	12,000.00	12,000.00	12,000.00	0.00	0.00
Subtotal Services & Supplies				53,764.19	70,151.80	92,608.00	70,178.66	94,569.00	89,720.00	89,720.00	0.00	0.00

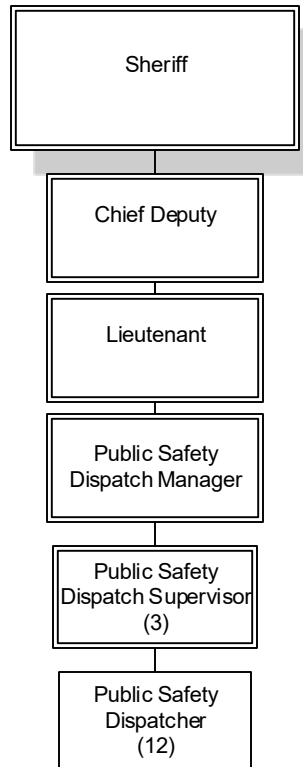
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund															
324 Dispatch															
TOTAL Dispatch							1,301,137.61	1,528,856.59	2,095,046.00	1,235,583.21	1,736,190.00	2,178,792.00	2,178,792.00	0.00	0.00

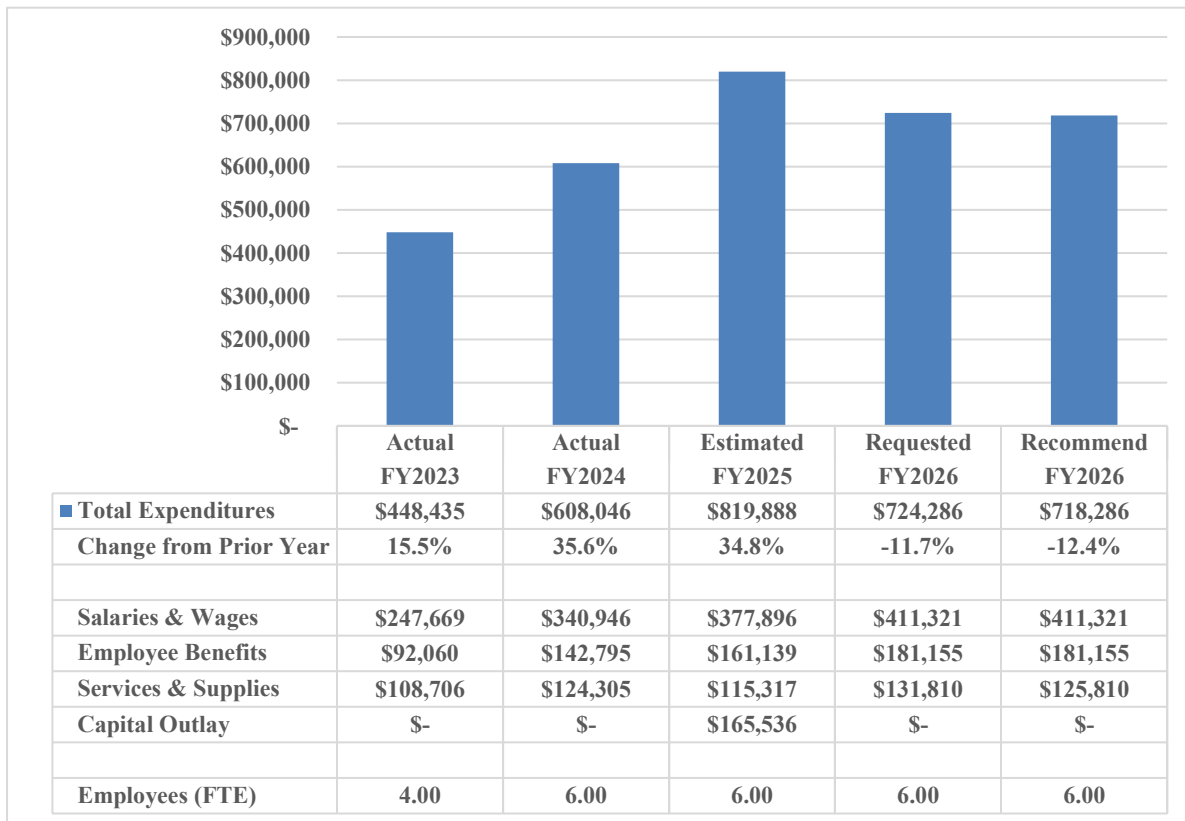
Dispatch



Fund 100
Dept Title Dispatch

Fund	Dept	Project	Name	Title	Ret Code	Hours Wkkl/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	324	(blank)	BELLOWS, BRANDON	Dispatcher	R	80	\$ 55,628	\$ 20,443	\$ -	2,655	\$ 807	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 40,854	\$ 96,482
			CELEDON, SARA	Dispatcher	E	80	\$ 68,986	\$ 13,280	\$ -	2,655	\$ 1,000	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 30,129	\$ 99,115
			CLARK, STEPHANIE	Dispatcher	E	80	\$ 57,892	\$ 11,144	\$ -	2,655	\$ 839	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 31,587	\$ 89,479
			DAVIS, KYARA	Dispatcher	E	80	\$ 57,654	\$ 11,098	\$ -	2,655	\$ 836	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 27,783	\$ 85,437
			ENGELMAN, ERIC	Dispatch Supervisor	E	80	\$ 69,921	\$ 13,460	\$ -	2,655	\$ 1,014	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 34,078	\$ 103,999
			GREER, JACQUELYN	Dispatch Supervisor	E	80	\$ 70,207	\$ 13,515	\$ -	2,655	\$ 1,018	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 30,382	\$ 100,589
			PITTMAN, BETH	Dispatcher	R	80	\$ 75,606	\$ 27,785	\$ -	2,655	\$ 1,096	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 48,485	\$ 124,091
			SMITH, SHELBY	Dispatcher	E	80	\$ 59,339	\$ 11,423	\$ -	2,655	\$ 860	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 31,887	\$ 91,226
			SMITH, SHYANNE	Dispatch Supervisor	E	80	\$ 70,936	\$ 13,655	\$ -	2,655	\$ 1,029	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 34,288	\$ 105,224
			WAID, ELIZABETH	Dispatcher	E	80	\$ 59,827	\$ 11,517	\$ -	2,655	\$ 867	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 28,233	\$ 88,060
			WALKER, SARAH	Dispatcher	E	80	\$ 57,773	\$ 11,121	\$ -	2,655	\$ 838	\$ 17,729	\$ 74	\$ 509	\$ 33	\$ 32,959	\$ 90,732
			WILLEY, BRET	Lieutenant	P	80	\$ 112,459	\$ 66,070	\$ -	12,116	\$ 1,631	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 102,871	\$ 215,330
			ZZ1 - VACANT	Dispatch Manager	E	80	\$ 96,484	\$ 18,573	\$ -	2,655	\$ 1,399	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 45,550	\$ 142,034
			ZZ2 - VACANT	Dispatcher	E	80	\$ 58,607	\$ 11,282	\$ -	2,655	\$ 850	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 37,710	\$ 96,317
			ZZ3 - VACANT	Dispatcher	E	80	\$ 58,607	\$ 11,282	\$ -	2,655	\$ 850	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 37,710	\$ 96,317
			ZZ4 - VACANT	Dispatcher	E	80	\$ 58,607	\$ 11,282	\$ -	2,655	\$ 850	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 37,710	\$ 96,317
			ZZ5 - VACANT	Dispatcher	E	80	\$ 58,607	\$ 11,282	\$ -	2,655	\$ 850	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 37,710	\$ 96,317
			ZZZ8 - SHIFT	NA	R	(blank)	\$ 30,000	\$ 11,025	\$ -		\$ 435	\$ -			\$ -	\$ 11,460	\$ 41,460
			ZZZA - OVERTIME	NA	NA	(blank)	\$ 215,888	\$ -	\$ -		\$ 3,130	\$ -			\$ -	\$ 3,130	\$ 219,018
			ZZZC - CALLBACK	NA	NA	(blank)	\$ 11,363	\$ -	\$ -		\$ 165	\$ -			\$ -	\$ 165	\$ 11,528
		(blank) Total					\$1,404,391	\$ 299,237	\$ -	54,596	\$ 20,364	\$299,881	\$1,258	\$8,653	\$ 692	\$ 684,681	\$2,089,072
	324 Total						\$1,404,391	\$ 299,237	\$ -	54,596	\$ 20,364	\$299,881	\$1,258	\$8,653	\$ 692	\$ 684,681	\$2,089,072
100 Total							\$1,404,391	\$ 299,237	\$ -	54,596	\$ 20,364	\$299,881	\$1,258	\$8,653	\$ 692	\$ 684,681	\$2,089,072
Grand Total							\$1,404,391	\$ 299,237	\$ -	54,596	\$ 20,364	\$299,881	\$1,258	\$8,653	\$ 692	\$ 684,681	\$2,089,072

GENERAL FUND
ANIMAL SERVICES DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

Services & Supplies:

Account 100325-53810 - Spay and Neuter:

The price for these veterinarian services have increased significantly. Also the shelter is completely full, and at times overful, which increases these costs.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
325 Animal Services												
4a - Salaries												
100325	40000		Salaries	232,266.17	325,309.29	365,207.00	254,340.03	363,500.00	390,868.00	390,868.00	0.00	0.00
100325	40150		Acting Pay	0.00	0.00	0.00	231.04	231.00	0.00	0.00	0.00	0.00
100325	40320		Shift Differential	45.50	63.00	0.00	52.50	65.00	0.00	0.00	0.00	0.00
100325	40500		Overtime	11,241.77	10,438.77	19,373.00	7,377.77	8,000.00	20,453.00	20,453.00	0.00	0.00
100325	40510		Overtime Holiday	421.77	1,231.78	0.00	1,215.35	2,100.00	0.00	0.00	0.00	0.00
100325	40610		Callback	3,213.77	3,551.48	0.00	2,220.40	4,000.00	0.00	0.00	0.00	0.00
100325	40620		Callback Holiday	479.52	351.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Salaries				247,668.50	340,945.94	384,580.00	265,437.09	377,896.00	411,321.00	411,321.00	0.00	0.00
4c - Benefits												
100325	41000		Retirement	36,178.66	56,794.52	63,912.00	45,051.88	65,150.00	75,242.00	75,242.00	0.00	0.00
100325	41100		Workers' Comp	11,269.14	16,492.39	15,468.00	10,038.66	15,468.00	15,930.00	15,930.00	0.00	0.00
100325	41110		Workers' Comp - Advisory Board	532.05	418.61	1,100.00	136.46	550.00	1,100.00	1,100.00	0.00	0.00
100325	41200		Medicare	3,585.98	4,936.88	5,577.00	3,828.70	5,500.00	5,964.00	5,964.00	0.00	0.00
100325	41300		Health Insurance	38,142.48	61,065.69	75,344.00	52,590.87	71,101.00	79,223.00	79,223.00	0.00	0.00
100325	41302		Vision Insurance	289.92	380.52	432.00	299.88	406.00	444.00	444.00	0.00	0.00
100325	41303		Dental Insurance	1,937.28	2,542.68	2,904.00	2,058.36	2,785.00	3,054.00	3,054.00	0.00	0.00
100325	41310		Life Insurance	124.80	163.80	186.00	132.60	179.00	198.00	198.00	0.00	0.00
Subtotal Benefits				92,060.31	142,795.09	164,923.00	114,137.41	161,139.00	181,155.00	181,155.00	0.00	0.00
4e - Services & Supplies												
100325	50000		Supplies	53,062.35	22,972.38	19,000.00	8,878.60	20,000.00	21,000.00	21,000.00	0.00	0.00
100325	50400		Uniforms	0.00	1,743.51	3,000.00	0.00	1,500.00	3,000.00	3,000.00	0.00	0.00
100325	51000		Fuel	8,078.22	9,834.17	12,000.00	5,730.84	8,400.00	9,500.00	9,500.00	0.00	0.00
100325	52000		Copier Maintenance	220.49	339.86	500.00	254.99	400.00	500.00	500.00	0.00	0.00
100325	52030		Printer Services	65.00	50.00	60.00	0.00	0.00	60.00	60.00	0.00	0.00
100325	53530		Software Support	1,066.00	0.00	1,100.00	1,175.27	1,175.00	1,300.00	1,300.00	0.00	0.00
100325	53800		Vet Services	1,870.32	19,678.42	24,000.00	10,904.31	16,000.00	22,000.00	20,000.00	0.00	0.00
100325	53810		Spay and Neuter	3,367.00	28,467.88	31,000.00	21,852.93	31,000.00	32,000.00	28,000.00	0.00	0.00
100325	53810	13600	Spay and Neuter	3,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	56200		Travel	0.00	0.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	60100		Electric Service	12,516.50	10,768.97	1,400.00	7,206.08	10,850.00	11,000.00	11,000.00	0.00	0.00
100325	60200		Gas Service	18,012.72	22,762.65	27,500.00	9,780.78	18,000.00	23,000.00	23,000.00	0.00	0.00

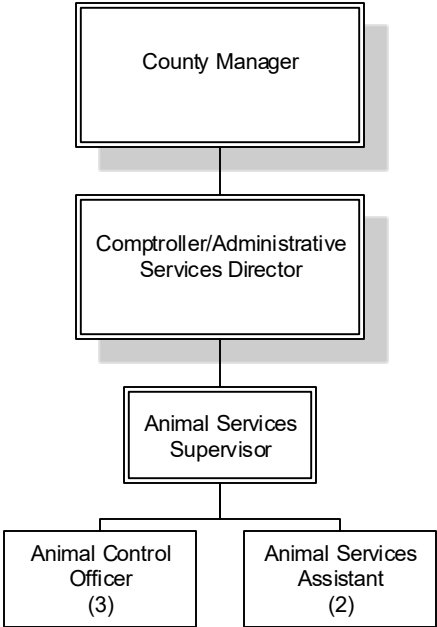
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
325 Animal Services												
4e - Services & Supplies												
100325	60300		Water Service	4,376.58	4,617.78	5,500.00	3,036.32	4,700.00	5,000.00	5,000.00	0.00	0.00
100325	60400		Sewer Service	820.50	715.95	850.00	594.00	792.00	850.00	850.00	0.00	0.00
100325	60700		Telephone	1,850.19	2,353.54	2,600.00	1,866.40	2,500.00	2,600.00	2,600.00	0.00	0.00
Subtotal Services & Supplies				108,705.87	124,305.11	128,860.00	71,280.52	115,317.00	131,810.00	125,810.00	0.00	0.00
4g - Capital Outlay												
100325	70700		Capital Outlay - Vehicles	0.00	0.00	0.00	165,536.00	165,536.00	0.00	0.00	0.00	0.00
Subtotal Capital Outlay				0.00	0.00	0.00	165,536.00	165,536.00	0.00	0.00	0.00	0.00
TOTAL Animal Services				448,434.68	608,046.14	678,363.00	616,391.02	819,888.00	724,286.00	718,286.00	0.00	0.00

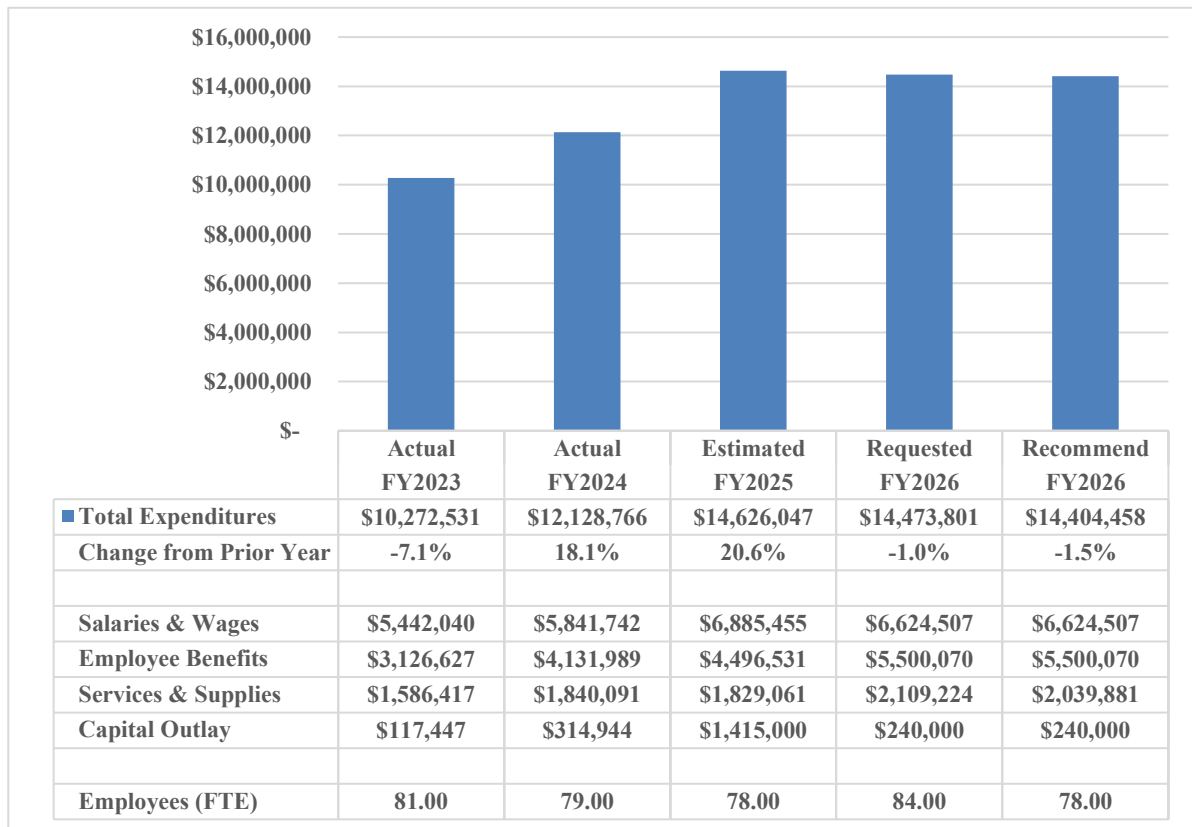
Animal Services



Fund	100
Dept Title	Animal Control

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	325	(blank)	CATES, NICOLE	Animal Services Supervisor	E	80	\$ 97,976	\$ 18,860	\$ -	2,655	\$ 1,421	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 36,130	\$134,106
			CRUMP, KAYLI	Animal Services Assistant	E	80	\$ 50,211	\$ 9,666	\$ -	2,655	\$ 728	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 26,243	\$ 76,454
			DENOYER, BRITTANY	Animal Control Officer	E	80	\$ 66,284	\$ 12,760	\$ -	2,655	\$ 961	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 29,570	\$ 95,854
			DUTTON, SUSANNE	Animal Control Officer	E	80	\$ 70,498	\$ 13,571	\$ -	2,655	\$ 1,022	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 34,197	\$104,695
			JACKSON, RHIANNA	Animal Services Assistant	E	80	\$ 46,240	\$ 8,901	\$ -	2,655	\$ 670	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 25,420	\$ 71,660
			WILLIAMS, MEGAN	Animal Control Officer	E	80	\$ 59,659	\$ 11,484	\$ -	2,655	\$ 865	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 28,198	\$ 87,857
			ZZZZ - OVERTIME	NA	NA	(blank)	\$ 20,453	\$ -	\$ -	\$ 297	\$ -	\$ -			\$ -	\$ 297	\$ 20,750
			ZZZZ - PACT FOR ANIMAL CONTROL	NA	NA	(blank)	\$ -	\$ -	\$ -	1,100	\$ -	\$ -			\$ -	\$ 1,100	\$ 1,100
		(blank) Total					\$411,321	\$ 75,242	\$ -	17,030	\$ 5,964	\$ 79,223	\$ 444	\$3,054	\$ 198	\$ 181,155	\$592,476
		325 Total					\$411,321	\$ 75,242	\$ -	17,030	\$ 5,964	\$ 79,223	\$ 444	\$3,054	\$ 198	\$ 181,155	\$592,476
100 Total							\$411,321	\$ 75,242	\$ -	17,030	\$ 5,964	\$ 79,223	\$ 444	\$3,054	\$ 198	\$ 181,155	\$592,476
Grand Total							\$411,321	\$ 75,242	\$ -	17,030	\$ 5,964	\$ 79,223	\$ 444	\$3,054	\$ 198	\$ 181,155	\$592,476

GENERAL FUND
SHERIFF'S DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

Salaries and Wages:

The Sheriff has requested six new Deputy positions, which were not included in the recommended budget.

Services and Supplies:

Account 100326-52440 - Fingerprinting:

The existing fingerprinting devices need to be replaced, so this account has been increased by approximately \$87K.

Account 100326-53530 - Software Support:

\$30K for a software for tracking and managing resources was not included in the recommended budget as it is anticipated that it will be paid from a grant instead.

Another software for public records requests for \$29K was not included in the recommended budget.

Capital Outlay:

Account 100326-70700 - Capital Outlay Vehicles:

The FY2026 budget includes the cost for 3 replacement vehicles. The Vehicle Acquisition Fund has 4 replacement vehicles as well.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
326 Sheriff												
4a - Salaries												
100326	40000		Salaries	3,913,226.14	4,239,485.59	4,626,229.00	3,092,878.93	4,600,000.00	5,388,150.00	5,388,150.00	0.00	0.00
100326	40000	13240	Salaries	180,112.95	180,414.79	102,683.00	157,241.52	157,242.00	0.00	0.00	0.00	0.00
100326	40000	80004	Salaries	0.00	0.00	405,768.00	405,768.22	405,768.00	0.00	0.00	0.00	0.00
100326	40010		Temporary Salaries	17,496.56	36,415.23	19,373.00	19,443.55	26,000.00	20,785.00	20,785.00	0.00	0.00
100326	40030		Military Leave	833.12	12,748.66	0.00	3,113.67	3,114.00	0.00	0.00	0.00	0.00
100326	40030	13240	Military Leave	0.00	726.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	40040		Canine Handler	28,677.23	26,300.30	40,000.00	23,773.16	34,000.00	42,230.00	42,230.00	0.00	0.00
100326	40110		Field Training	31,923.00	24,398.25	0.00	29,642.25	40,100.00	0.00	0.00	0.00	0.00
100326	40125		Bilingual	149.57	175.50	0.00	258.00	300.00	0.00	0.00	0.00	0.00
100326	40125	13240	Bilingual	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	40130		Range	1,353.43	1,479.00	0.00	569.25	1,500.00	0.00	0.00	0.00	0.00
100326	40135		POST Cert Training	153.00	243.00	0.00	1,072.50	1,200.00	0.00	0.00	0.00	0.00
100326	40150		Acting Pay	288.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	40210		Post Incentives	14,035.71	17,250.00	22,500.00	18,150.00	18,150.00	22,500.00	22,500.00	0.00	0.00
100326	40220		Physical Incentives	0.00	2,500.00	3,500.00	3,250.00	3,250.00	3,500.00	3,500.00	0.00	0.00
100326	40320		Shift Differential	69,731.75	76,472.50	92,000.00	51,675.25	69,400.00	92,000.00	92,000.00	0.00	0.00
100326	40350		Standby	13,075.45	27,079.12	0.00	21,366.64	29,000.00	0.00	0.00	0.00	0.00
100326	40360		Standby Holiday	0.00	1,123.08	0.00	1,117.63	1,200.00	0.00	0.00	0.00	0.00
100326	40410		Uniform Allowance	101,800.00	96,900.00	132,000.00	93,800.00	126,800.00	132,000.00	132,000.00	0.00	0.00
100326	40410	13240	Uniform Allowance	5,500.00	5,500.00	3,000.00	4,500.00	4,500.00	0.00	0.00	0.00	0.00
100326	40500		Overtime	886,467.54	948,599.16	748,002.00	702,811.58	1,100,000.00	893,557.00	893,557.00	0.00	0.00
100326	40500	13100	Overtime	6,028.82	4,900.72	0.00	3,185.33	3,185.00	0.00	0.00	0.00	0.00
100326	40500	13110	Overtime	7,659.86	12,473.70	2,267.00	2,266.73	2,267.00	0.00	0.00	0.00	0.00
100326	40500	13120	Overtime	11,093.29	16,906.94	6,682.00	11,017.70	11,018.00	0.00	0.00	0.00	0.00
100326	40500	13220	Overtime	537.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	40500	13240	Overtime	183.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	40500	80004	Overtime	0.00	0.00	123,761.00	123,760.75	123,761.00	0.00	0.00	0.00	0.00
100326	40510		Overtime Holiday	73,596.50	77,367.00	0.00	44,599.63	75,000.00	0.00	0.00	0.00	0.00
100326	40520		Comp Payout	53,089.36	16,309.71	0.00	20,616.31	25,000.00	0.00	0.00	0.00	0.00
100326	40610		Callback	16,596.74	15,118.00	29,059.00	13,483.10	22,000.00	29,785.00	29,785.00	0.00	0.00
100326	40620		Callback Holiday	8,429.61	843.33	0.00	882.77	1,700.00	0.00	0.00	0.00	0.00
Subtotal Salaries				5,442,039.64	5,841,741.75	6,356,824.00	4,850,244.47	6,885,455.00	6,624,507.00	6,624,507.00	0.00	0.00

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
326 Sheriff												
4c - Benefits												
100326	41000		Retirement	1,660,616.98	2,213,537.27	2,428,684.00	1,608,879.87	2,300,000.00	3,250,375.00	3,250,375.00	0.00	0.00
100326	41000	13240	Retirement - PERS	79,473.66	91,740.82	51,469.00	78,747.84	78,748.00	0.00	0.00	0.00	0.00
100326	41000	80004	Retirement - PERS	0.00	0.00	151,736.00	151,736.40	151,736.00	0.00	0.00	0.00	0.00
100326	41001		Early Retirement Incentive	29,969.56	0.00	10,899.00	10,813.78	10,814.00	0.00	0.00	0.00	0.00
100326	41010		Social Security	1,084.80	2,266.09	1,201.00	1,270.41	2,000.00	1,289.00	1,289.00	0.00	0.00
100326	41100		Workers' Comp	562,687.94	739,797.35	820,408.00	507,283.73	780,000.00	832,762.00	832,762.00	0.00	0.00
100326	41100	13240	Workers' Comp	21,092.42	25,626.44	121.00	17,609.02	17,609.00	0.00	0.00	0.00	0.00
100326	41200		Medicare	74,595.94	80,055.85	95,735.00	65,789.58	94,000.00	101,706.00	101,706.00	0.00	0.00
100326	41200	13240	Medicare	2,609.86	2,677.21	1,506.00	2,304.15	2,304.00	0.00	0.00	0.00	0.00
100326	41300		Health Insurance	627,255.29	903,008.25	1,187,834.00	754,393.50	991,000.00	1,257,827.00	1,257,827.00	0.00	0.00
100326	41300	13240	Health Insurance	25,881.22	26,968.39	13,497.00	20,937.38	20,937.00	0.00	0.00	0.00	0.00
100326	41302		Vision Insurance	4,054.31	4,521.97	5,615.00	3,439.07	4,600.00	5,698.00	5,698.00	0.00	0.00
100326	41302	13240	Vision Insurance	179.76	170.86	77.00	117.45	117.00	0.00	0.00	0.00	0.00
100326	41303		Dental Insurance	27,575.84	31,023.85	37,701.00	24,170.61	32,000.00	39,193.00	39,193.00	0.00	0.00
100326	41303	13240	Dental Insurance	1,201.16	1,141.51	526.00	806.14	806.00	0.00	0.00	0.00	0.00
100326	41310		Life Insurance	7,961.85	9,085.41	10,824.00	7,184.78	9,600.00	11,220.00	11,220.00	0.00	0.00
100326	41310	13240	Life Insurance	386.88	367.70	169.00	259.66	260.00	0.00	0.00	0.00	0.00
Subtotal Benefits				3,126,627.47	4,131,988.97	4,818,002.00	3,255,743.37	4,496,531.00	5,500,070.00	5,500,070.00	0.00	0.00
4e - Services & Supplies												
100326	50000		Supplies	53,417.82	54,992.80	55,000.00	36,688.99	77,645.00	64,500.00	60,500.00	0.00	0.00
100326	50000	13000	Supplies	4,080.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	50000	13006	Supplies	0.00	29,950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	50000	13100	Supplies	0.00	8,748.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	50000	13170	Supplies	0.00	846.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	50000	13175	Supplies	0.00	17,258.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	50000	80004	Supplies	492.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10032625	50000		Supplies	10,767.20	4,864.26	19,264.00	1,700.00	3,700.00	16,838.00	16,838.00	0.00	0.00
10032626	50000		Supplies	0.00	0.00	15,000.00	0.00	0.00	17,716.00	17,716.00	0.00	0.00
10032640	50000		Supplies	2,824.70	5,165.52	3,669.00	4,884.47	4,884.00	4,257.00	4,257.00	0.00	0.00
10032641	50000		Supplies	3,680.00	29,444.19	0.00	12,235.79	17,790.00	0.00	0.00	0.00	0.00
10032642	50000		Supplies	0.00	5.00	0.00	1,220.00	1,500.00	0.00	0.00	0.00	0.00
10032646	50000		Supplies	852.92	4,547.08	1,147.00	0.00	2,500.00	0.00	0.00	0.00	0.00

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
326 Sheriff												
4e - Services & Supplies												
10032647	50000		Supplies	0.00	28,504.81	13,070.00	27,042.67	27,043.00	5,957.00	5,957.00	0.00	0.00
10032695	50000		Supplies	4,172.23	6,882.43	20,733.00	12,037.09	13,000.00	22,178.00	22,178.00	0.00	0.00
100326	50120		Range	34,868.71	43,424.48	45,000.00	26,322.55	45,000.00	45,000.00	45,000.00	0.00	0.00
100326	50150		K-9 Supplies	19,436.42	18,584.31	20,000.00	12,830.66	13,000.00	20,000.00	20,000.00	0.00	0.00
10032641	50150		K-9 Supplies	0.00	0.00	13,213.00	0.00	0.00	6,803.00	6,803.00	0.00	0.00
100326	50170		Drone Expense	1,892.40	4,407.76	5,000.00	4,766.03	6,099.00	15,000.00	15,000.00	0.00	0.00
100326	50240		Communications Equipment	0.00	265.86	10,000.00	11,335.90	11,336.00	10,000.00	10,000.00	0.00	0.00
100326	50400		Uniforms	29,920.39	28,916.93	40,000.00	25,028.48	38,820.00	21,800.00	21,800.00	0.00	0.00
100326	50400	13080	Uniforms	0.00	9,707.44	510.00	7,522.57	7,523.00	0.00	0.00	0.00	0.00
10032645	50720		Youth Services	0.00	0.00	333.00	0.00	0.00	333.00	333.00	0.00	0.00
100326	51000		Fuel	369,695.74	391,629.94	390,000.00	255,213.60	370,000.00	390,000.00	390,000.00	0.00	0.00
100326	52000		Copier Maintenance	1,737.55	2,919.38	3,000.00	738.94	2,000.00	2,000.00	2,000.00	0.00	0.00
100326	52020		Equipment Maintenance	14,660.58	12,854.00	15,300.00	14,095.25	15,900.00	5,400.00	5,400.00	0.00	0.00
100326	52030		Printer Services	4,404.00	4,559.33	6,000.00	2,837.82	5,000.00	5,000.00	5,000.00	0.00	0.00
100326	52400		Background Checks	2,252.00	14,402.00	21,400.00	18,948.00	26,000.00	21,400.00	21,400.00	0.00	0.00
100326	52410		Physicals	33,547.00	36,669.00	50,000.00	41,777.53	50,000.00	54,600.00	54,600.00	0.00	0.00
100326	52440		Fingerprinting	45,160.50	52,727.50	50,000.00	32,205.25	50,000.00	137,480.00	137,480.00	0.00	0.00
100326	52620		Emergency Towing	3,562.76	1,285.75	15,000.00	5,800.29	15,000.00	15,000.00	15,000.00	0.00	0.00
100326	52660		Seized Vehicle Towing	8,373.69	8,492.23	5,000.00	3,677.75	5,000.00	5,000.00	5,000.00	0.00	0.00
100326	53020		Special Investigations	121,657.89	26,906.78	26,550.00	13,864.08	26,550.00	26,550.00	26,550.00	0.00	0.00
100326	53030		DUI Processing	23,302.51	23,437.87	15,000.00	16,313.90	25,000.00	25,000.00	25,000.00	0.00	0.00
100326	53040		Forensic Lab	110,221.00	131,264.00	157,107.00	0.00	157,107.00	180,000.00	180,000.00	0.00	0.00
100326	53050		Coroner Fees	258,958.55	245,438.38	275,000.00	151,079.64	275,000.00	275,000.00	275,000.00	0.00	0.00
100326	53530		Software Support	134,688.25	171,069.72	139,798.00	111,253.66	145,600.00	221,923.00	163,398.00	0.00	0.00
100326	53900		Contract Services	83,812.40	146,559.52	94,115.00	53,625.60	90,000.00	83,000.00	83,000.00	0.00	0.00
100326	56000		Training	44,324.42	51,597.31	68,178.00	44,916.07	50,000.00	74,996.00	68,178.00	0.00	0.00
100326	56000	13240	Training	990.00	575.00	1,100.00	1,100.00	1,100.00	0.00	0.00	0.00	0.00
100326	56200		Travel	32,905.09	41,463.94	48,700.00	55,232.44	66,878.00	60,875.00	60,875.00	0.00	0.00
100326	56200	13110	Travel	0.00	2,017.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	56200	13240	Travel	0.00	2,254.86	4,498.00	4,497.64	4,498.00	0.00	0.00	0.00	0.00
100326	56460		Vehicle Repairs & Maint	682.61	15,000.67	500.00	432.99	500.00	500.00	500.00	0.00	0.00
100326	57000		Rental	600.00	600.00	600.00	500.00	600.00	600.00	600.00	0.00	0.00
100326	57010		Equipment Rental	49,200.00	86,216.28	106,220.00	100,560.03	101,000.00	198,030.00	198,030.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
326 Sheriff												
4e - Services & Supplies												
100326	60100		Electric Service	8,898.05	6,963.71	7,500.00	5,164.05	7,500.00	7,500.00	7,500.00	0.00	0.00
100326	60200		Gas Service	3,558.28	5,752.22	5,300.00	3,011.75	5,300.00	5,300.00	5,300.00	0.00	0.00
100326	60300		Water Service	596.14	626.40	590.00	414.16	600.00	600.00	600.00	0.00	0.00
100326	60400		Sewer Service	616.95	537.01	620.00	445.50	620.00	620.00	620.00	0.00	0.00
100326	60600		Garbage Service	28,961.50	28,238.33	28,968.00	18,391.36	28,968.00	28,968.00	28,968.00	0.00	0.00
100326	60700		Telephone	32,643.77	31,517.75	33,500.00	24,236.16	33,500.00	33,500.00	33,500.00	0.00	0.00
Subtotal Services & Supplies				1,586,417.18	1,840,091.49	1,831,483.00	1,163,948.66	1,829,061.00	2,109,224.00	2,039,881.00	0.00	0.00
4g - Capital Outlay												
100326	70600	13170	Capital Outlay - Equipment	0.00	58,657.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	70700		Capital Outlay - Vehicles	117,447.06	256,286.23	1,127,186.00	857,525.53	1,415,000.00	240,000.00	240,000.00	0.00	0.00
Subtotal Capital Outlay				117,447.06	314,944.17	1,127,186.00	857,525.53	1,415,000.00	240,000.00	240,000.00	0.00	0.00
TOTAL Sheriff				10,272,531.35	12,128,766.38	14,133,495.00	10,127,462.03	14,626,047.00	14,473,801.00	14,404,458.00	0.00	0.00



"To Protect and Serve"

To: Josh Foli

From: Sheriff Brad Pope

Re: Additional positions requested, 2025-26 Budget

Date: January 9th, 2025

Mr. Foli,

I am requesting the following additional positions in the 2025-26 budget cycle:

Six (6) Deputy Positions:

Two (2) Deputies will be assigned to the Investigations Division. Two (2) Deputies to the Fernley Patrol area, one (1) of which will be an SRO Position funded by the School District. Two (2) Deputies to the Silver Springs Patrol area.

CRO Supervisor:

This position will be created by promoting an existing CRO and replacing that position with a supervisor position.

Respectfully,

A handwritten signature in blue ink that reads "Brad Pope".

Sheriff Brad Pope

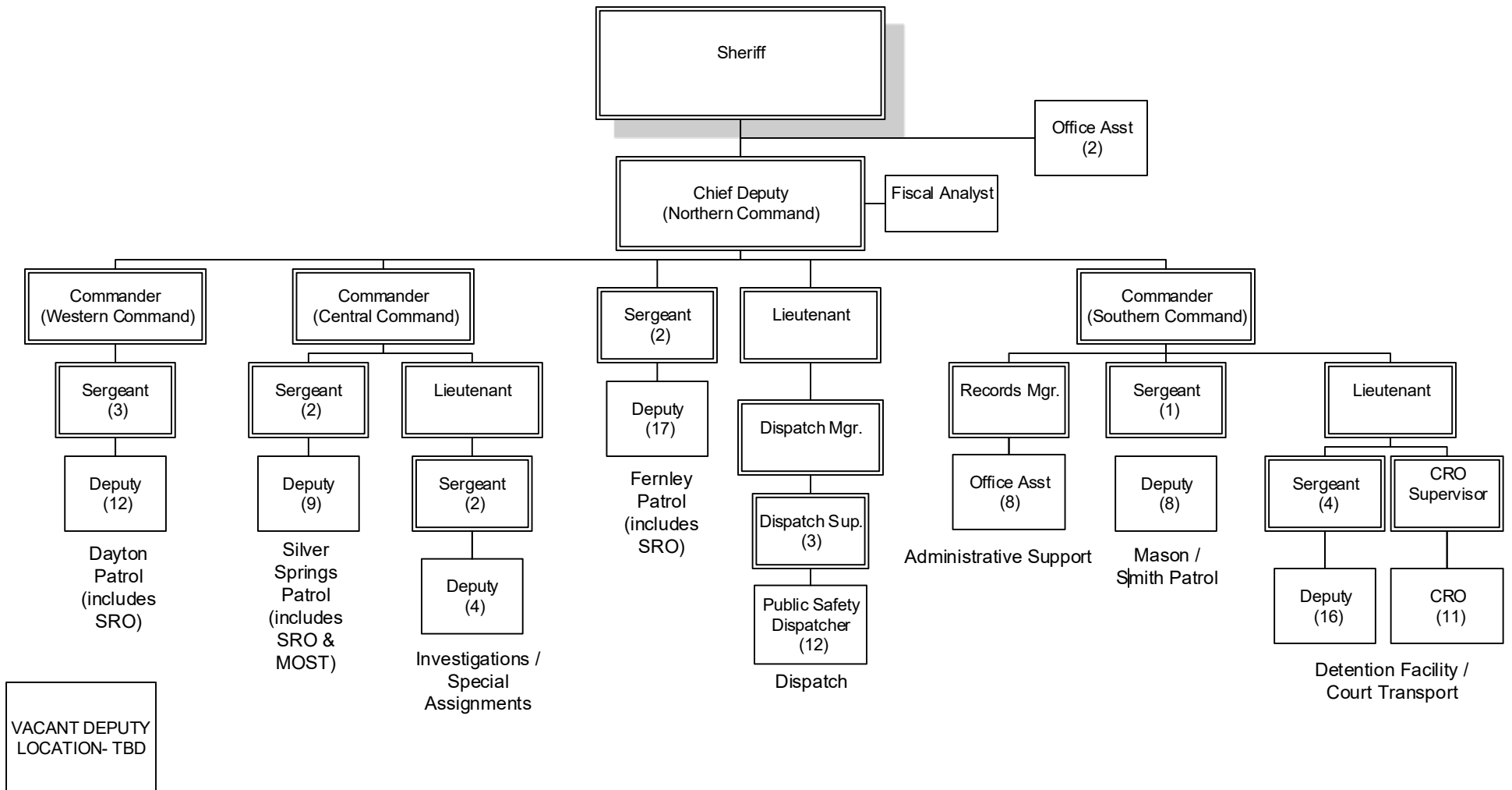
CAPITAL OUTLAY REQUEST FORM

FISCAL YEAR 2025-2026

DEPARTMENT	Sheriff Office

DESCRIPTION	EXPLANATION	QUANTITY	UNIT PRICE	COST
General Fund				
Purchase Ford Expeditions (Patrol)	Replacement Patrol Vehicles	3.00	\$ 80,000	\$ 240,000
Total General Fund				\$ 240,000
Vehicle Acquisition Fund				
Purchase Ford Explorers (Patrol)	Replacement Patrol Vehicles	4.00	\$ 70,000	\$ 280,000
Total Vehicle Acquisition Fund				\$ 280,000
TOTAL				\$ 520,000

SHERIFF'S OFFICE



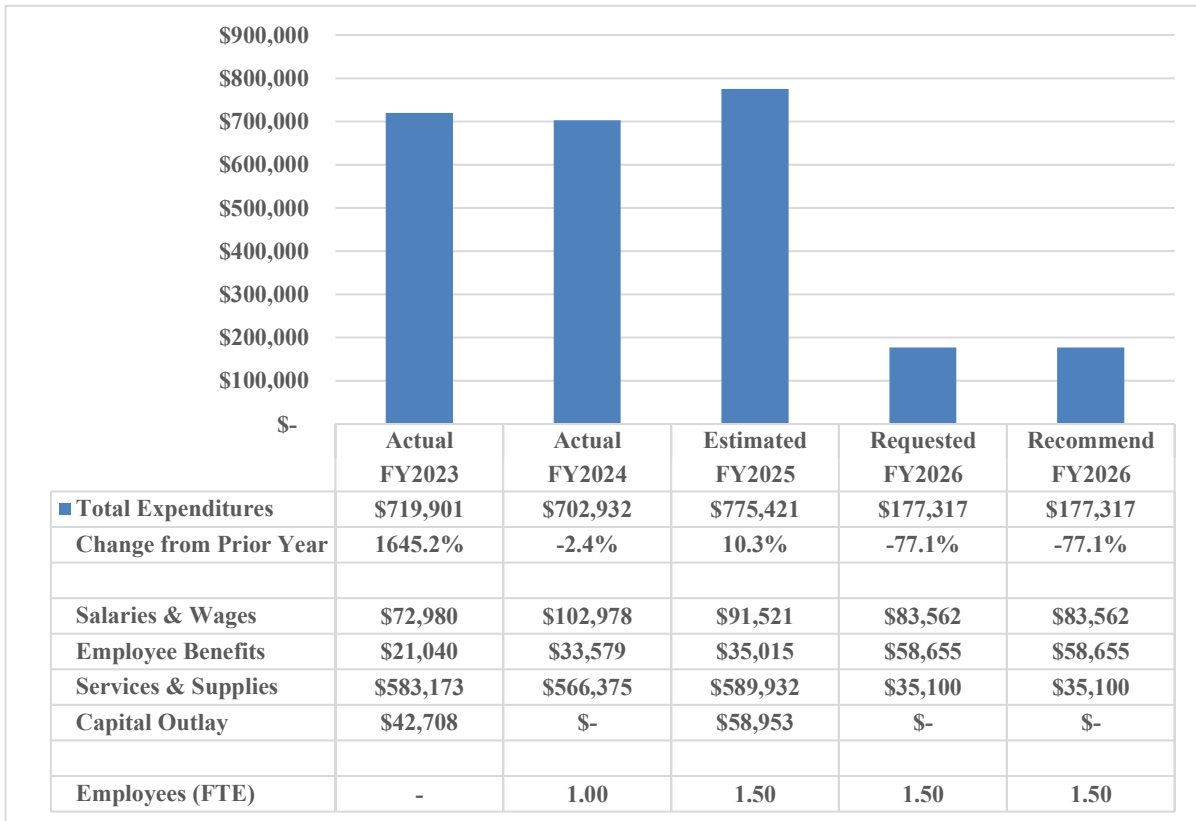
Fund 100
Dept Title (Multiple Items)

Fund	Dept	Project	Name	Title	Ret Code	Hours Wkrd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	326	(blank)	ANAYA-GARCIA, JOSE	Deputy	P	80	\$ 72,736	\$ 42,732	\$ -	12,116	\$ 1,055	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 72,983	\$ 145,719
			ANDERSON, MATTHEW	Deputy	P	80	\$ 67,401	\$ 39,598	\$ -	12,116	\$ 977	\$ 17,729	\$ 74	\$ 509	\$ 164	\$ 71,167	\$ 138,568
			ASTABURUAGA, JORGE	Deputy	P	80	\$ 64,817	\$ 38,080	\$ -	12,116	\$ 940	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 64,461	\$ 129,278
			BAUGH, NICOLAS	Sergeant	P	80	\$ 84,990	\$ 49,932	\$ -	12,116	\$ 1,232	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 76,605	\$ 161,595
			BECK, BENJAMIN	Deputy	P	80	\$ 66,164	\$ 38,871	\$ -	12,116	\$ 959	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 75,000	\$ 141,164
			BELL, LEVI	Deputy	P	80	\$ 69,089	\$ 40,590	\$ -	12,116	\$ 1,002	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 67,033	\$ 136,122
			BONDS, TREVOR	Deputy	P	80	\$ 66,438	\$ 39,032	\$ -	12,116	\$ 963	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 75,165	\$ 141,603
			BRANTINGHAM, MITCH	Chief Deputy Sheriff	P	80	\$ 134,617	\$ 79,087	\$ -	12,116	\$ 1,952	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 106,480	\$ 241,097
			BRISTOW, SEAN	Deputy	P	80	\$ 74,248	\$ 43,621	\$ -	12,116	\$ 1,077	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 70,139	\$ 144,387
			CLANTON, KATHLEEN	Office Assistant	R	80	\$ 58,822	\$ 21,617	\$ -	2,655	\$ 853	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 48,048	\$ 106,870
			COLLINS, HARRISON	Deputy	P	80	\$ 64,817	\$ 38,080	\$ -	12,116	\$ 940	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 74,190	\$ 139,007
			COLOSI, SEAN	Deputy	P	80	\$ 64,817	\$ 38,080	\$ -	12,116	\$ 940	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 64,461	\$ 129,278
			COOPER, NATHANIEL	Sergeant	P	80	\$ 90,581	\$ 53,216	\$ -	12,116	\$ 1,313	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 83,725	\$ 174,306
			CORNETT, JESSIE	Deputy	P	80	\$ 69,374	\$ 40,757	\$ -	12,116	\$ 1,006	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 76,933	\$ 146,307
			EVANS, JESSICA	Office Assistant	E	80	\$ 47,397	\$ 9,124	\$ -	2,655	\$ 687	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 25,660	\$ 73,057
			FETTIC, DAWSON	Deputy	P	80	\$ 64,553	\$ 37,925	\$ -	12,116	\$ 936	\$ 17,729	\$ 74	\$ 509	\$ 164	\$ 69,453	\$ 134,006
			FOSTER, IAN	Deputy	P	80	\$ 69,374	\$ 40,757	\$ -	12,116	\$ 1,006	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 67,204	\$ 136,578
			FRONTUTO, JESSICA	Deputy	P	80	\$ 69,944	\$ 41,092	\$ -	12,116	\$ 1,014	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 71,302	\$ 141,246
			GALVIN, MATTHEW	Sergeant	P	80	\$ 85,866	\$ 50,446	\$ -	12,116	\$ 1,245	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 86,861	\$ 172,727
			GRAY, HANNAH	Deputy	P	80	\$ 64,024	\$ 37,614	\$ -	12,116	\$ 928	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 73,712	\$ 137,736
			HARLOW, DANNY	Deputy	P	80	\$ 72,736	\$ 42,732	\$ -	12,116	\$ 1,055	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 78,957	\$ 151,693
			HARRISON, KAYLA	Office Assistant	E	80	\$ 46,819	\$ 9,013	\$ -	2,655	\$ 679	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 25,541	\$ 72,360
			HAWLEY, WAYNE	Sergeant	P	80	\$ 91,525	\$ 53,771	\$ -	12,116	\$ 1,327	\$ 17,729	\$ 74	\$ 509	\$ 164	\$ 85,690	\$ 177,215
			HERNANDEZ-AGUIRRE, ALEXANDER	Deputy	P	80	\$ 70,672	\$ 41,520	\$ -	12,116	\$ 1,025	\$ 17,729	\$ 74	\$ 509	\$ 164	\$ 73,137	\$ 143,809
			HERRON, DYLAN	Deputy	P	80	\$ 64,553	\$ 37,925	\$ -	12,116	\$ 936	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 74,031	\$ 138,584
			HOLLAND, MELODY	Deputy	P	80	\$ 67,543	\$ 39,682	\$ -	12,116	\$ 979	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 69,857	\$ 137,400
			JOYNER, SHANE	Sergeant	P	80	\$ 86,041	\$ 50,549	\$ -	12,116	\$ 1,248	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 80,993	\$ 167,034
			JOYNER, TYRELL	Lieutenant	P	80	\$ 101,882	\$ 59,856	\$ -	12,116	\$ 1,477	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 96,503	\$ 198,385
			KHARLL, BRIAN	Deputy	P	80	\$ 74,248	\$ 43,621	\$ -	12,116	\$ 1,077	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 70,139	\$ 144,387
			KOSAK, MARK	Sergeant	P	80	\$ 79,898	\$ 46,940	\$ -	12,116	\$ 1,159	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 73,540	\$ 153,438
			KUSMERZ, ERIK	Sergeant	P	80	\$ 92,846	\$ 54,547	\$ -	12,116	\$ 1,346	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 85,089	\$ 177,935
			LAMBROS, CINNAMIN	Office Assistant	R	80	\$ 54,337	\$ 19,969	\$ -	2,655	\$ 788	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 36,606	\$ 90,943
			LANGE, TIFFANY	Office Assistant	E	80	\$ 61,702	\$ 11,878	\$ -	2,655	\$ 895	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 28,622	\$ 90,324
			LEE, SHAUN	Sergeant	P	80	\$ 92,846	\$ 54,547	\$ -	12,116	\$ 1,346	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 81,334	\$ 174,180
			LOVING, HALEY	Office Assistant	E	80	\$ 48,582	\$ 9,352	\$ -	2,655	\$ 704	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 25,905	\$ 74,487
			LYNCH, JOSHUA	Deputy	P	80	\$ 67,401	\$ 39,598	\$ -	12,116	\$ 977	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 66,016	\$ 133,417
			MARTINEZ, REBECCA	Fiscal Analyst	R	80	\$ 65,777	\$ 24,173	\$ -	2,655	\$ 954	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 40,976	\$ 106,753
			MASTERSON, TRAVIS	Deputy	P	80	\$ 69,659	\$ 40,925	\$ -	12,116	\$ 1,010	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 77,105	\$ 146,764
			MAY, STEVEN	Deputy	P	80	\$ 69,953	\$ 41,097	\$ -	12,116	\$ 1,014	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 77,281	\$ 147,234
			MCCULLOUGH, MICHAEL	Deputy	P	80	\$ 78,974	\$ 46,397	\$ -	12,116	\$ 1,145	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 72,983	\$ 151,957
			MCDANIEL, WILLIAM	Sergeant	P	80	\$ 91,525	\$ 53,771	\$ -	12,116	\$ 1,327	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 80,539	\$ 172,064
			MENDOZA, ARIANA	Deputy	P	80	\$ 70,672	\$ 41,520	\$ -	12,116	\$ 1,025	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 67,986	\$ 138,658
			MILLER, JEFFREY	Commander	P	80	\$ 125,253	\$ 73,586	\$ -	12,116	\$ 1,816	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 104,598	\$ 229,851
			MOORE, JENNIFER	Office Assistant	R	80	\$ 61,681	\$ 22,668	\$ -	2,655	\$ 894	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 43,166	\$ 104,847
			MOORE, KIMBERLY	Office Assistant	R	80	\$ 39,846	\$ 14,643	\$ -	2,655	\$ 578	\$ -	\$ -	\$ -	\$ 33	\$ 17,909	\$ 57,755
			MULLEN, CALEB	Deputy	P	80	\$ 68,804	\$ 40,422	\$ -	12,116	\$ 998	\$ 17,729	\$ 74	\$ 509	\$ 164	\$ 72,012	\$ 140,816
			NORMAN, CORI	Deputy	P	80	\$ 70,818	\$ 41,606	\$ -	12,116	\$ 1,027	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 71,829	\$ 142,647
			ORTIZ, ABEL	Commander	P	80	\$ 125,253	\$ 73,586	\$ -	12,116	\$ 1,816	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 100,843	\$ 226,096
			OTTO, JEFFREY	Deputy	P	80	\$ 77,205	\$ 45,358	\$ -	12,116	\$ 1,119	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 75,673	\$ 152,878
			PARADA-APARCIO, HERB	Deputy	P	80	\$ 81,278	\$ 47,751	\$ -	12,116	\$ 1,179	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 78,126	\$ 159,404
			PATCHEN, JEREMY	Deputy	P	80	\$ 68,093	\$ 40,005	\$ -	12,116	\$ 987	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 66,433	\$ 134,526
			PERRY, JOSHUA	Deputy	P	80	\$ 67,404	\$ 39,600	\$ -	12,116	\$ 977	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 75,747	\$ 143,151
			POPE, BRAD	Sheriff	P	80	\$ 138,839	\$ 81,568	\$ -	12,116	\$ 2,013	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 118,751	\$ 257,590
			POWELL, JAMES	Commander	P	80	\$ 125,253	\$ 73,586	\$ -	12,116	\$ 1,816	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 110,572	\$ 235,825
			REDMOND, JULIE	Sergeant	P	80	\$ 92,846	\$ 54,547	\$ -	12,116	\$ 1,346	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 81,334	\$ 174,180
			REYES, ARSENIO	Deputy	P	80	\$ 70,524	\$ 41,433	\$ -	12,116	\$ 1,023	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 71,652	\$ 142,176
			RICH, JOHN	Deputy	P	80	\$ 67,543	\$ 39,682	\$ -	12,116	\$ 979	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 75,831	\$ 143,374
			ROSSNAGEL, MATTHEW	Deputy	P	80	\$ 64,817	\$ 38,080	\$ -	12,116	\$ 940	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 64,461	\$ 129,278
			RYAN, JUSTIN	Deputy	P	80	\$ 75,321	\$ 44,251	\$ -	12,116	\$ 1,092	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 80,513	\$ 155,834
			SANTOS, GABRIEL	Sergeant	P	80	\$ 91,336	\$ 53,660	\$ -	12,116	\$ 1,324	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 84,180	\$ 175,516
			SHANNON, SEAN	Deputy	P	80	\$ 79,957	\$ 46,975	\$ -	12,116	\$ 1,159	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 73,575	\$ 153,532
			SOUKUP, RAMIRO	Deputy	P	80	\$ 74,248	\$ 43,621	\$ -	12,116	\$ 1,077	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 70,139	\$ 144,387
			SOUSA, STILES	Deputy	P	80	\$ 71,838	\$ 42,205	\$ -	12,116	\$ 1,042	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 72,443	\$ 144,281
			SOUZA, SAVANNAH	Office Assistant	E	80	\$ 47,693	\$ 9,181	\$ -	2,655	\$ 692	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 25,722	\$ 73,415

Fund 100
Dept Title (Multiple Items)

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	326	(blank)	STRAUB, COLLEEN	Sheriff's Records Manager	E	80	\$ 71,669	\$ 13,796	\$ -	2,655	\$ 1,039	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 30,684	\$ 102,353
			TAFELMEYER, JEREMY	Deputy	P	80	\$ 71,400	\$ 41,948	\$ -	12,116	\$ 1,035	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 72,179	\$ 143,579
			TAYLOR, BRYAN	Deputy	P	80	\$ 65,895	\$ 38,713	\$ -	12,116	\$ 955	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 65,109	\$ 131,004
			VANDIVER, JOHN T JR	Deputy	P	80	\$ 69,231	\$ 40,673	\$ -	12,116	\$ 1,004	\$ 17,729	\$ 74	\$ 509	\$ 164	\$ 72,269	\$ 141,500
			VAWTER, STEVEN	Deputy	P	80	\$ 67,404	\$ 39,600	\$ -	12,116	\$ 977	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 69,773	\$ 137,177
			VAZQUEZ, JOSE	Deputy	P	80	\$ 68,519	\$ 40,255	\$ -	12,116	\$ 994	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 66,690	\$ 135,209
			WAID, SYLER	Deputy	P	80	\$ 70,378	\$ 41,347	\$ -	12,116	\$ 1,020	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 67,808	\$ 138,186
			WALKER, NICHOLAS	Deputy	P	80	\$ 74,861	\$ 43,981	\$ -	12,116	\$ 1,085	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 80,236	\$ 155,097
			WATSON, TAYTON	Deputy	P	80	\$ 67,265	\$ 39,518	\$ -	12,116	\$ 975	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 65,934	\$ 133,199
			WESTBROOK, ZACHARY	Deputy	P	80	\$ 69,801	\$ 41,008	\$ -	12,116	\$ 1,012	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 71,216	\$ 141,017
			WHITTEMORE, NATHAN	Deputy	P	80	\$ 73,634	\$ 43,260	\$ -	12,116	\$ 1,068	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 79,498	\$ 153,132
			ZIEGENFUSS, TED	Deputy	P	80	\$ 46,218	\$ 27,153	\$ -	12,116	\$ 670	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 53,264	\$ 99,482
			ZMAK, KRISTOPHER	Deputy	P	80	\$ 66,167	\$ 38,873	\$ -	12,116	\$ 959	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 65,273	\$ 131,440
			ZZ1 - VACANT	Office Assistant	R	80	\$ 39,598	\$ 14,552	\$ -	2,655	\$ 574	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 40,704	\$ 80,302
			ZZA - TEMPORARY	NA	S	(blank)	\$ 20,785	\$ -	\$ 1,289	1,246	\$ 301	\$ -			\$ -	\$ 2,836	\$ 23,621
			ZZZ1 - CANINE HANDLER	(blank)	NA	(blank)	\$ 42,230	\$ -	\$ -		\$ 612	\$ -			\$ -	\$ 612	\$ 42,842
			ZZZ5 - POST INCENTIVES	(blank)	NA	(blank)	\$ 22,500	\$ -	\$ -		\$ 326	\$ -			\$ -	\$ 326	\$ 22,826
			ZZZ6 - PHYSICAL INCENTIVES	(blank)	NA	(blank)	\$ 3,500	\$ -	\$ -		\$ 51	\$ -			\$ -	\$ 51	\$ 3,551
			ZZZ8 - SHIFT	(blank)	P	(blank)	\$ 92,000	\$ 54,050	\$ -		\$ 1,334	\$ -			\$ -	\$ 55,384	\$ 147,384
			ZZZ9 - UNIFORM ALLOWANCE	(blank)	NA	(blank)	\$ 132,000	\$ -	\$ -		\$ 1,914	\$ -			\$ -	\$ 1,914	\$ 133,914
			ZZZA - OVERTIME	NA	NA	(blank)	\$ 893,557	\$ -	\$ -		\$ 12,957	\$ -			\$ -	\$ 12,957	\$ 906,514
			ZZZC - CALLBACK	NA	NA	(blank)	\$ 29,785	\$ -	\$ -		\$ 432	\$ -			\$ -	\$ 432	\$ 30,217
			ZZZZ1 - GRANT	SRO Grant	NA	(blank)	\$ (390,000)	\$ -	\$ -			\$ -			\$ -	\$ -	\$ (390,000)
		(blank) Total					\$6,624,507	\$3,250,375	\$1,289	832,762	\$101,706	\$1,257,827	\$5,698	\$39,193	\$11,220	\$ 5,500,070	\$12,124,577
	326 Total						\$6,624,507	\$3,250,375	\$1,289	832,762	\$101,706	\$1,257,827	\$5,698	\$39,193	\$11,220	\$ 5,500,070	\$12,124,577
100 Total							\$6,624,507	\$3,250,375	\$1,289	832,762	\$101,706	\$1,257,827	\$5,698	\$39,193	\$11,220	\$ 5,500,070	\$12,124,577
Grand Total							\$6,624,507	\$3,250,375	\$1,289	832,762	\$101,706	\$1,257,827	\$5,698	\$39,193	\$11,220	\$ 5,500,070	\$12,124,577

GENERAL FUND
EMERGENCY MANAGEMENT DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

Salaries & Wages:

There is anticipated of partial federal funding for this department.

Services & Supplies:

There are a number of accounts that are pass-through funding from the Board of Commissioners for the American Rescue Plan Act funding.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
327 Emergency Management												
4a - Salaries												
100327	40000		Salaries	65,633.25	102,977.53	50,003.00	62,136.92	83,288.00	83,562.00	83,562.00	0.00	0.00
100327	40000	13915	Salaries	0.00	0.00	0.00	8,232.80	8,233.00	0.00	0.00	0.00	0.00
100327	40320		Shift Differential	83.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	40500		Overtime	4,018.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	40510		Overtime Holiday	3,245.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Salaries				72,979.86	102,977.53	50,003.00	70,369.72	91,521.00	83,562.00	83,562.00	0.00	0.00
4c - Benefits												
100327	41000		Retirement	11,315.80	17,906.35	19,426.00	10,873.97	14,575.00	26,543.00	26,543.00	0.00	0.00
100327	41000	13915	Retirement - PERS	0.00	0.00	0.00	2,757.97	2,758.00	0.00	0.00	0.00	0.00
100327	41100		Workers' Comp	3,789.71	2,397.58	2,578.00	1,172.76	3,690.00	5,044.00	5,044.00	0.00	0.00
100327	41100	13915	Workers' Comp	0.00	0.00	0.00	578.21	578.00	0.00	0.00	0.00	0.00
100327	41200		Medicare	1,058.06	1,492.87	1,610.00	900.84	1,208.00	2,000.00	2,000.00	0.00	0.00
100327	41200	13915	Medicare	0.00	0.00	0.00	119.37	119.00	0.00	0.00	0.00	0.00
100327	41300		Health Insurance	4,327.89	11,194.92	11,755.00	6,857.11	11,500.00	23,898.00	23,898.00	0.00	0.00
100327	41302		Vision Insurance	67.57	72.48	72.00	41.17	69.00	141.00	141.00	0.00	0.00
100327	41303		Dental Insurance	451.53	484.32	484.00	282.54	470.00	967.00	967.00	0.00	0.00
100327	41310		Life Insurance	29.09	31.20	31.00	18.20	48.00	62.00	62.00	0.00	0.00
Subtotal Benefits				21,039.65	33,579.72	35,956.00	23,602.14	35,015.00	58,655.00	58,655.00	0.00	0.00
4e - Services & Supplies												
100327	50000		Supplies	356.16	2,334.50	5,840.00	8,450.15	13,500.00	6,000.00	6,000.00	0.00	0.00
100327	50000	13700	Supplies	0.00	27,140.14	29,519.00	61,612.20	61,612.00	0.00	0.00	0.00	0.00
100327	50230	13910	Equipment	0.00	0.00	0.00	4,952.80	4,953.00	0.00	0.00	0.00	0.00
100327	50975	80006	Sand and Sandbags	6,841.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	50975	80007	Sand and Sandbags	3,357.73	72.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	51000		Fuel	9,184.56	2,897.34	4,400.00	1,662.16	3,500.00	6,000.00	6,000.00	0.00	0.00
100327	53530		Software Support	11,271.96	12,196.26	13,000.00	0.00	0.00	12,000.00	12,000.00	0.00	0.00
100327	53900		Contract Services	302,545.86	250.00	0.00	1,370.00	1,370.00	0.00	0.00	0.00	0.00
100327	53900	80006	Contract Services	12,719.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	53900	80007	Contract Services	1,080.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	56000		Training	150.00	439.00	1,114.00	2,175.00	2,175.00	2,100.00	2,100.00	0.00	0.00
100327	56200		Travel	0.00	896.86	2,200.00	1,325.04	2,200.00	7,000.00	7,000.00	0.00	0.00

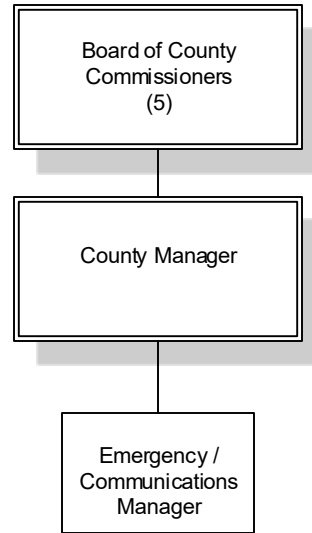
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
327 Emergency Management												
4e - Services & Supplies												
100327	60700		Telephone	252.14	567.83	622.00	414.73	622.00	2,000.00	2,000.00	0.00	0.00
100327	61025	80004	SS Mutual Water	125,795.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	61060	80004	Smith Valley Fire Protection	0.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	61075	80004	MV Boys & Girls Club	109,618.88	19,581.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	61080	80004	Central Lyon County Fire	0.00	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	61095	80004	Mason Valley Fire District	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00	0.00	0.00	0.00
100327	61220	80004	Fernley	0.00	0.00	300,000.00	300,000.00	300,000.00	0.00	0.00	0.00	0.00
Subtotal Services & Supplies				583,173.21	566,375.05	556,695.00	581,962.08	589,932.00	35,100.00	35,100.00	0.00	0.00
4g - Capital Outlay												
100327	70700		Capital Outlay - Vehicles	42,708.36	0.00	0.00	58,953.14	58,953.00	0.00	0.00	0.00	0.00
Subtotal Capital Outlay				42,708.36	0.00	0.00	58,953.14	58,953.00	0.00	0.00	0.00	0.00
TOTAL Emergency Management				719,901.08	702,932.30	642,654.00	734,887.08	775,421.00	177,317.00	177,317.00	0.00	0.00

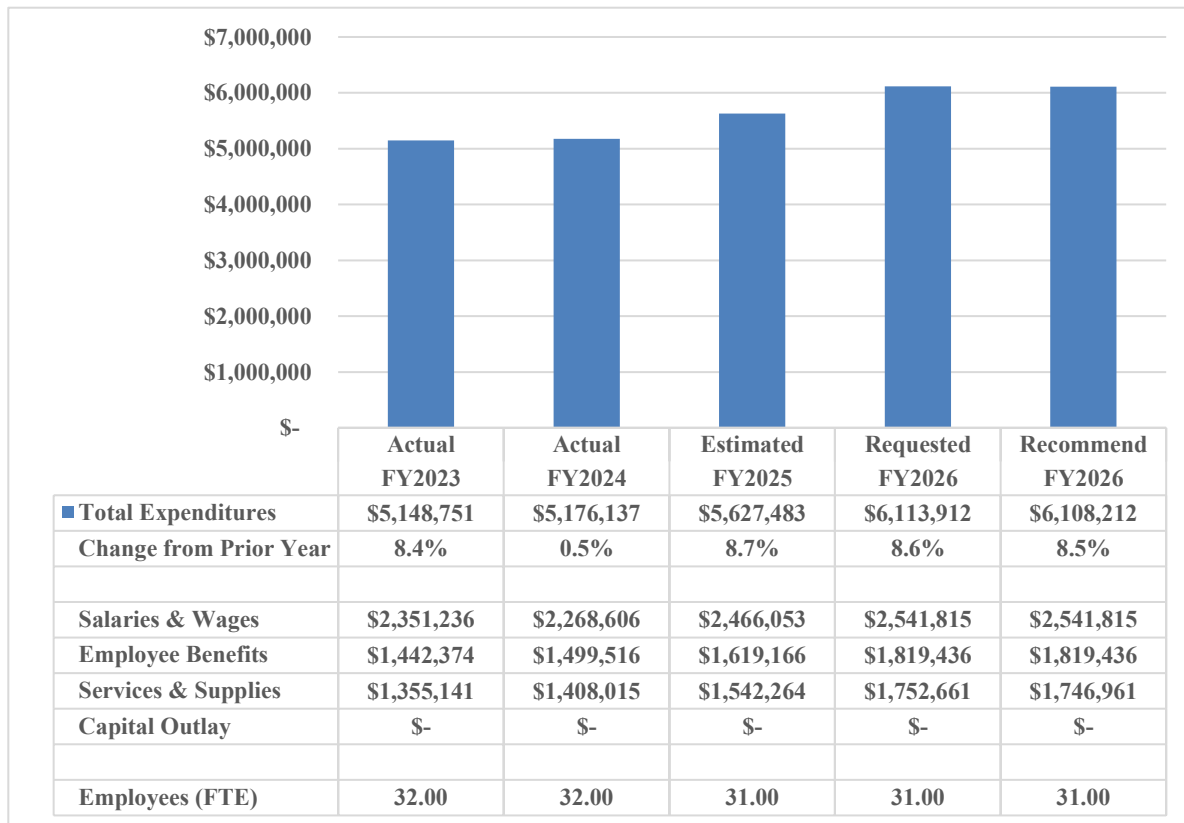
Emergency Management



Fund 100
 Dept Title Emergency Management

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	327	(blank)	ALLISON, TAYLOR	Emergency/Gov Affairs Manager	E	48	\$ 77,159	\$ 14,853	\$ -	2,655	\$ 1,119	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 31,821	\$108,980
			MACFARLANE, CELESTE	Emerg Mgmt Program Analyst	E	72	\$ 60,726	\$ 11,690	\$ -	2,389	\$ 881	\$ 11,320	\$ 67	\$ 458	\$ 29	\$ 26,834	\$ 87,560
		(blank) Total					\$137,885	\$ 26,543	\$ -	5,044	\$ 2,000	\$ 23,898	\$ 141	\$ 967	\$ 62	\$ 58,655	\$196,540
		327 Total					\$137,885	\$ 26,543	\$ -	5,044	\$ 2,000	\$ 23,898	\$ 141	\$ 967	\$ 62	\$ 58,655	\$196,540
100 Total							\$137,885	\$ 26,543	\$ -	5,044	\$ 2,000	\$ 23,898	\$ 141	\$ 967	\$ 62	\$ 58,655	\$196,540
Grand Total							\$137,885	\$ 26,543	\$ -	5,044	\$ 2,000	\$ 23,898	\$ 141	\$ 967	\$ 62	\$ 58,655	\$196,540

GENERAL FUND
JAIL DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

Salaries and Wages:

The Sheriff has requested upgrading a Control Room Operator position to a Control Room Supervisor position. This has not been included in the recommended budget.

Services & Supplies:

Account 100328-50400 - Uniforms:

This account has been increased to pay for more vests and uniforms for POST training.

Account 10032830-50000 - Jail Phones:

The funds generated by the jail phones roll over from year to year by statute, if not used.

Account 10032835-50000 - Commissary:

The commissary funds must be used for the benefit of the inmates and roll over from year to year by statute, if not used.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
328 Jail												
4a - Salaries												
100328	40000		Salaries	1,845,118.83	1,730,557.39	1,929,522.00	1,217,250.99	1,725,000.00	2,064,305.00	2,064,305.00	0.00	0.00
100328	40000	80004	Salaries	0.00	0.00	134,560.00	134,560.10	134,560.00	0.00	0.00	0.00	0.00
100328	40030		Military Leave	0.00	254.31	0.00	3,628.78	3,629.00	0.00	0.00	0.00	0.00
100328	40040		Canine Handler	0.00	2,227.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100328	40110		Field Training	9,734.36	10,574.25	0.00	4,525.50	6,000.00	0.00	0.00	0.00	0.00
100328	40120		Special Training	6,756.07	8,703.75	0.00	2,013.75	3,200.00	0.00	0.00	0.00	0.00
100328	40125		Bilingual	27.00	100.50	0.00	1,138.50	1,800.00	0.00	0.00	0.00	0.00
100328	40135		POST Cert Training	0.00	0.00	0.00	277.50	300.00	0.00	0.00	0.00	0.00
100328	40150		Acting Pay	212.25	840.14	0.00	956.01	956.00	0.00	0.00	0.00	0.00
100328	40210		Post Incentives	3,357.14	6,550.00	5,500.00	3,500.00	3,500.00	5,500.00	5,500.00	0.00	0.00
100328	40220		Physical Incentives	0.00	1,500.00	2,000.00	1,000.00	1,000.00	2,000.00	2,000.00	0.00	0.00
100328	40320		Shift Differential	45,057.29	42,703.00	65,000.00	32,387.00	47,750.00	65,000.00	65,000.00	0.00	0.00
100328	40350		Standby	187.69	5.69	0.00	12.63	13.00	0.00	0.00	0.00	0.00
100328	40410		Uniform Allowance	36,342.86	46,800.00	52,000.00	24,200.00	29,200.00	52,000.00	52,000.00	0.00	0.00
100328	40500		Overtime	364,952.86	346,709.56	330,255.00	301,898.08	425,000.00	353,010.00	353,010.00	0.00	0.00
100328	40500	80004	Overtime	0.00	0.00	14,145.00	14,144.86	14,145.00	0.00	0.00	0.00	0.00
100328	40510		Overtime Holiday	32,138.73	53,454.29	0.00	29,939.49	55,000.00	0.00	0.00	0.00	0.00
100328	40520		Comp Payout	6,079.95	13,311.44	0.00	8,259.81	10,000.00	0.00	0.00	0.00	0.00
100328	40610		Callback	883.90	4,314.88	0.00	2,979.45	5,000.00	0.00	0.00	0.00	0.00
100328	40620		Callback Holiday	386.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Salaries				2,351,235.40	2,268,606.46	2,532,982.00	1,782,672.45	2,466,053.00	2,541,815.00	2,541,815.00	0.00	0.00
4c - Benefits												
100328	41000		Retirement	736,250.82	798,685.18	810,051.00	545,733.85	790,000.00	1,002,193.00	1,002,193.00	0.00	0.00
100328	41000	80004	Retirement - PERS	0.00	0.00	57,216.00	57,215.53	57,216.00	0.00	0.00	0.00	0.00
100328	41100		Workers' Comp	295,359.37	260,920.52	278,001.00	163,705.88	265,000.00	262,064.00	262,064.00	0.00	0.00
100328	41120		Workers' Comp - Work Crew	4,189.36	6,463.44	4,200.00	4,439.19	9,500.00	9,500.00	9,500.00	0.00	0.00
100328	41200		Medicare	33,191.20	32,025.41	36,731.00	25,057.91	37,000.00	36,856.00	36,856.00	0.00	0.00
100328	41300		Health Insurance	352,202.25	382,231.02	496,819.00	332,921.53	440,000.00	487,238.00	487,238.00	0.00	0.00
100328	41302		Vision Insurance	2,319.33	2,041.88	2,376.00	1,553.23	2,100.00	2,294.00	2,294.00	0.00	0.00
100328	41303		Dental Insurance	15,013.60	13,684.36	15,972.00	11,024.57	15,000.00	15,779.00	15,779.00	0.00	0.00
100328	41310		Life Insurance	3,847.87	3,463.93	3,648.00	2,503.22	3,350.00	3,512.00	3,512.00	0.00	0.00
Subtotal Benefits				1,442,373.80	1,499,515.74	1,705,014.00	1,144,154.91	1,619,166.00	1,819,436.00	1,819,436.00	0.00	0.00

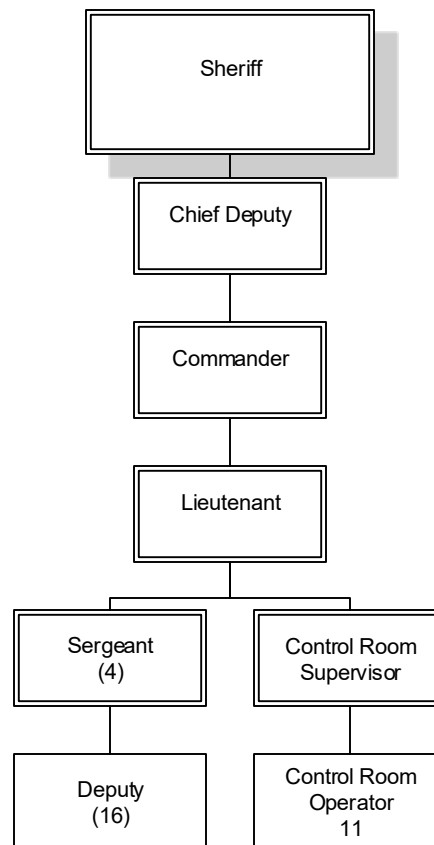
Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
328 Jail												
4e - Services & Supplies												
100328	50000		Supplies	22,617.25	3,588.50	6,000.00	2,346.35	6,000.00	6,000.00	6,000.00	0.00	0.00
100328	50000	80004	Supplies	5,679.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100328	50000	80007	Supplies	1,191.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10032830	50000		Supplies	17,293.40	20,785.29	130,202.00	24,911.68	48,744.00	118,165.00	118,165.00	0.00	0.00
10032835	50000		Supplies	24,247.61	9,879.07	78,033.00	2,517.19	27,000.00	78,246.00	78,246.00	0.00	0.00
100328	50120		Range	9,896.52	10,000.00	10,000.00	7,586.87	10,000.00	10,000.00	10,000.00	0.00	0.00
100328	50240		Communications Equipment	2,592.36	1,654.54	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00	0.00
100328	50400		Uniforms	5,772.33	-1,633.41	17,800.00	12,161.38	17,800.00	29,725.00	29,725.00	0.00	0.00
100328	50400	13080	Uniforms	0.00	4,939.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100328	50700		Jail Supplies	15,406.55	20,094.30	27,000.00	8,131.32	27,000.00	27,000.00	27,000.00	0.00	0.00
100328	50710		Board of Prisoners	344,849.73	412,377.40	410,000.00	290,105.49	410,000.00	420,000.00	420,000.00	0.00	0.00
100328	51000		Fuel	18,955.68	13,161.71	20,000.00	8,801.30	15,000.00	20,000.00	20,000.00	0.00	0.00
100328	52000		Copier Maintenance	785.86	723.43	1,200.00	572.33	1,000.00	900.00	900.00	0.00	0.00
100328	52020		Equipment Maintenance	5,603.50	2,600.50	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00	0.00
100328	52030		Printer Services	0.00	0.00	0.00	135.00	180.00	225.00	225.00	0.00	0.00
100328	52400		Background Checks	965.50	12,480.50	12,140.00	8,738.50	12,140.00	12,175.00	12,175.00	0.00	0.00
100328	52410		Physicals	30,639.00	13,400.00	13,500.00	10,488.00	13,500.00	18,225.00	18,225.00	0.00	0.00
100328	53010		Medical Care	777,975.37	826,896.66	860,000.00	632,422.92	860,000.00	910,000.00	910,000.00	0.00	0.00
100328	53060		Extradition	7,500.00	500.00	6,000.00	3,800.00	3,800.00	6,000.00	6,000.00	0.00	0.00
100328	53530		Software Support	21,109.75	19,480.00	31,615.00	26,094.92	26,100.00	32,000.00	32,000.00	0.00	0.00
100328	56000		Training	22,979.68	29,839.54	35,000.00	16,830.04	35,000.00	35,000.00	31,500.00	0.00	0.00
100328	56200		Travel	19,080.19	7,246.84	22,000.00	7,633.98	22,000.00	22,000.00	19,800.00	0.00	0.00
Subtotal Services & Supplies				1,355,141.28	1,408,014.84	1,687,490.00	1,063,277.27	1,542,264.00	1,752,661.00	1,746,961.00	0.00	0.00
TOTAL Jail				5,148,750.48	5,176,137.04	5,925,486.00	3,990,104.63	5,627,483.00	6,113,912.00	6,108,212.00	0.00	0.00

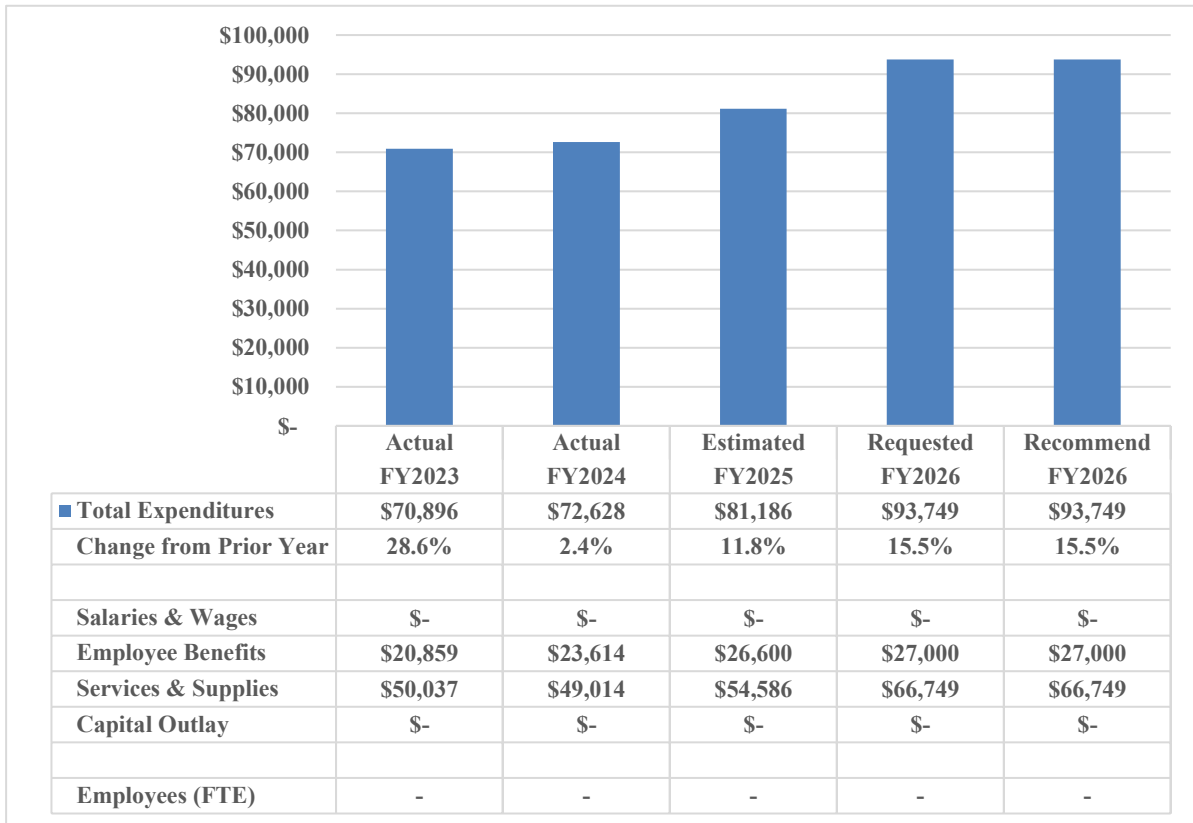
Detention



Fund 100
Dept Title (Multiple Items)

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	328	(blank)	BENNETT, TRAVIS	Deputy	P	80	\$ 72,137	\$ 42,380	\$ -	12,116	\$ 1,046	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 72,622	\$ 144,759
			BULL, AMANDA	Jail Control Room Operator	E	80	\$ 51,289	\$ 9,873	\$ -	2,655	\$ 744	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 26,466	\$ 77,755
			CASTANEDA, ESMERALDA	Deputy	P	80	\$ 67,543	\$ 39,682	\$ -	12,116	\$ 979	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 66,102	\$ 133,645
			CISNEROS, NICOLE	Jail Room Control Supervisor	R	80	\$ 69,581	\$ 25,571	\$ -	2,655	\$ 1,009	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 42,429	\$ 112,010
			CUPP, ANTHONY	Deputy	P	80	\$ 68,946	\$ 40,506	\$ -	12,116	\$ 1,000	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 66,947	\$ 135,893
			CURIEL, GABRIEL	Deputy	P	80	\$ 69,374	\$ 40,757	\$ -	12,116	\$ 1,006	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 67,204	\$ 136,578
			ERIKSEN, MICHELLE	Jail Room Control Operator	R	80	\$ 54,155	\$ 19,902	\$ -	2,655	\$ 785	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 40,291	\$ 94,446
			GARCIA, ERIK	Deputy	P	80	\$ 67,262	\$ 39,516	\$ -	12,116	\$ 975	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 69,687	\$ 136,949
			JOYNER, JENNA	Jail Room Control Operator	E	80	\$ 53,223	\$ 10,245	\$ -	2,655	\$ 772	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 26,866	\$ 80,089
			KESSEL, SHELBI	Jail Room Control Operator	E	80	\$ 51,183	\$ 9,853	\$ -	2,655	\$ 742	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 26,444	\$ 77,627
			LEDESMA AGUILAR, MARCO	Deputy	P	80	\$ 65,624	\$ 38,554	\$ -	12,116	\$ 952	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 74,676	\$ 140,300
			LENIHAN, MARC	Deputy	P	80	\$ 73,484	\$ 43,172	\$ -	12,116	\$ 1,066	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 79,408	\$ 152,892
			LITRELL, BRENNAN	Jail Room Control Operator	E	80	\$ 51,819	\$ 9,975	\$ -	2,655	\$ 751	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 26,575	\$ 78,394
			MADERA, TRINIDAD	Deputy	P	80	\$ 66,031	\$ 38,793	\$ -	12,116	\$ 957	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 65,191	\$ 131,222
			MALDONADO, JAZMIN	Jail Room Control Operator	E	80	\$ 51,289	\$ 9,873	\$ -	2,655	\$ 744	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 30,221	\$ 81,510
			MERRILL, SANDRA	Jail Control Room Operator	E	80	\$ 56,264	\$ 10,831	\$ -	2,655	\$ 816	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 27,496	\$ 83,760
			MONIZ, TYLOR	Deputy	P	80	\$ 66,302	\$ 38,952	\$ -	12,116	\$ 961	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 75,083	\$ 141,385
			MORGAN, WILLIAM	Jail Control Room Operator	E	80	\$ 61,024	\$ 11,747	\$ -	2,655	\$ 885	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 28,481	\$ 89,505
			NIEMEYER, MONICA	Jail Room Control Operator	E	80	\$ 58,869	\$ 11,332	\$ -	2,655	\$ 854	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 28,035	\$ 86,904
			PEREZ, ANTHONY	Deputy	P	80	\$ 64,288	\$ 37,769	\$ -	12,116	\$ 932	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 64,142	\$ 128,430
			PEREZ, METZLY	Deputy	P	80	\$ 64,553	\$ 37,925	\$ -	12,116	\$ 936	\$ 12,578	\$ 74	\$ 509	\$ 164	\$ 64,302	\$ 128,855
			RANDALL, TYLER	Deputy	P	80	\$ 70,524	\$ 41,433	\$ -	12,116	\$ 1,023	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 71,652	\$ 142,176
			REY, MICHAEL	Deputy	P	80	\$ 69,801	\$ 41,008	\$ -	12,116	\$ 1,012	\$ 17,729	\$ 74	\$ 509	\$ 164	\$ 72,612	\$ 142,413
			SCHLEGELMILCH, HARRY	Deputy	P	80	\$ 64,024	\$ 37,614	\$ -	12,116	\$ 928	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 73,712	\$ 137,736
			SCHUNKE, NICHOLAS	Jail Room Control Operator	E	80	\$ 59,848	\$ 11,521	\$ -	2,655	\$ 868	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 31,993	\$ 91,841
			SHAW, JAYDEN	Jail Room Control Operator	E	80	\$ 66,079	\$ 12,720	\$ -	2,655	\$ 958	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 29,527	\$ 95,606
			SILVA, KODIE	Deputy	P	80	\$ 67,682	\$ 39,763	\$ -	12,116	\$ 981	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 75,914	\$ 143,596
			STOUT, ROBERT	Sergeant	P	80	\$ 89,477	\$ 52,568	\$ -	12,116	\$ 1,297	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 83,061	\$ 172,538
			TRUE, BRIANNE	Sergeant	P	80	\$ 81,061	\$ 47,623	\$ -	12,116	\$ 1,175	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 77,994	\$ 159,055
			VANDIVER, JOHN	Lieutenant	P	80	\$ 102,092	\$ 59,979	\$ -	12,116	\$ 1,480	\$ 16,333	\$ 74	\$ 509	\$ 164	\$ 90,655	\$ 192,747
			WHITTEN, PETER	Sergeant	P	80	\$ 89,477	\$ 52,568	\$ -	12,116	\$ 1,297	\$ 22,307	\$ 74	\$ 509	\$ 164	\$ 89,035	\$ 178,512
			ZZZ5 - POST INCENTIVES	(blank)	NA	(blank)	\$ 5,500	\$ -	\$ -		\$ 80	\$ -			\$ -	\$ 80	\$ 5,580
			ZZZ6 - PHYSICAL INCENTIVES	(blank)	NA	(blank)	\$ 2,000	\$ -	\$ -		\$ 29	\$ -			\$ -	\$ 29	\$ 2,029
			ZZZ8 - SHIFT	(blank)	P	(blank)	\$ 65,000	\$ 38,188	\$ -		\$ 943	\$ -			\$ -	\$ 39,131	\$ 104,131
			ZZZ9 - UNIFORM ALLOWANCE	(blank)	NA	(blank)	\$ 52,000	\$ -	\$ -		\$ 754	\$ -			\$ -	\$ 754	\$ 52,754
			ZZZA - OVERTIME	NA	NA	(blank)	\$ 353,010	\$ -	\$ -		\$ 5,119	\$ -			\$ -	\$ 5,119	\$ 358,129
			ZZZZ - PACT FOR PRISONERS	NA	NA	(blank)	\$ -	\$ -	\$ -	9,500	\$ -	\$ -			\$ -	\$ 9,500	\$ 9,500
		(blank) Total					\$2,541,815	\$1,002,193	\$ -	271,564	\$ 36,856	\$487,238	\$2,294	\$15,779	\$3,512	\$ 1,819,436	\$4,361,251
	328 Total						\$2,541,815	\$1,002,193	\$ -	271,564	\$ 36,856	\$487,238	\$2,294	\$15,779	\$3,512	\$ 1,819,436	\$4,361,251
100 Total							\$2,541,815	\$1,002,193	\$ -	271,564	\$ 36,856	\$487,238	\$2,294	\$15,779	\$3,512	\$ 1,819,436	\$4,361,251
Grand Total							\$2,541,815	\$1,002,193	\$ -	271,564	\$ 36,856	\$487,238	\$2,294	\$15,779	\$3,512	\$ 1,819,436	\$4,361,251

GENERAL FUND
SEARCH & RESCUE DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026

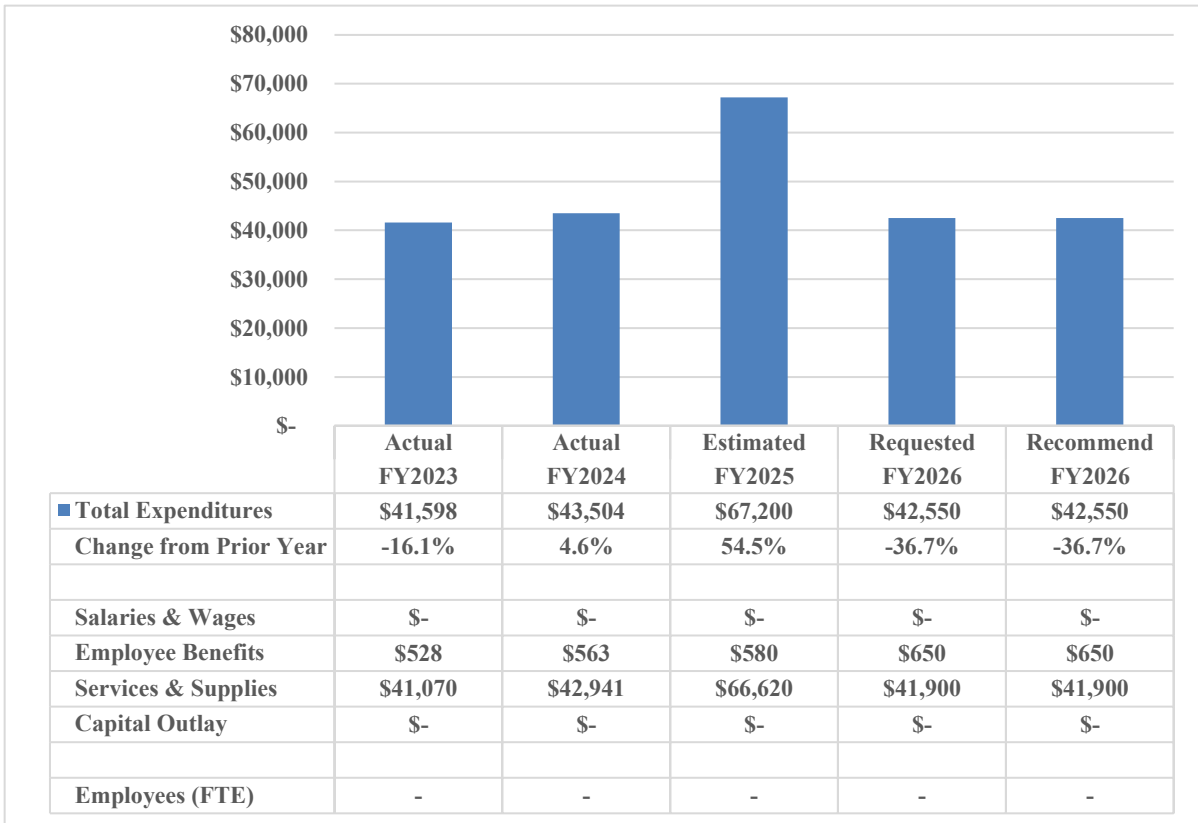


Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
329 Search & Rescue												
4c - Benefits												
100329	41100		Workers' Comp	20,859.16	23,614.41	24,000.00	13,509.22	26,600.00	27,000.00	27,000.00	0.00	0.00
	Subtotal Benefits			20,859.16	23,614.41	24,000.00	13,509.22	26,600.00	27,000.00	27,000.00	0.00	0.00
4e - Services & Supplies												
100329	50000		Supplies	18,075.14	19,596.13	16,000.00	10,641.85	12,000.00	16,000.00	16,000.00	0.00	0.00
100329	50170		Drone Expense	993.88	6,014.92	8,998.00	5,932.74	8,998.00	10,960.00	10,960.00	0.00	0.00
100329	50240		Communications Equipment	0.00	3,137.96	3,200.00	0.00	0.00	5,200.00	5,200.00	0.00	0.00
100329	51000		Fuel	15,474.69	10,158.65	17,000.00	8,578.79	17,000.00	17,000.00	17,000.00	0.00	0.00
100329	52020		Equipment Maintenance	13,101.82	7,000.00	7,000.00	10,960.25	11,000.00	10,000.00	10,000.00	0.00	0.00
100329	56000		Training	1,698.04	1,499.23	2,000.00	2,469.07	3,000.00	4,000.00	4,000.00	0.00	0.00
100329	60700		Telephone	693.66	1,606.46	3,288.00	1,391.84	2,588.00	3,589.00	3,589.00	0.00	0.00
	Subtotal Services & Supplies			50,037.23	49,013.35	57,486.00	39,974.54	54,586.00	66,749.00	66,749.00	0.00	0.00
	TOTAL Search & Rescue			70,896.39	72,627.76	81,486.00	53,483.76	81,186.00	93,749.00	93,749.00	0.00	0.00

Fund 100
 Dept Title Search & Rescue

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	329	(blank)	ZZZZ - PACT FOR SEARCH & RESCUE	NA	NA	(blank)	\$ -	\$ -	\$ -	24,000	\$ -	\$ -			\$ -	\$ 24,000	\$ 24,000
		(blank) Total					\$ -	\$ -	\$ -	24,000	\$ -	\$ -			\$ -	\$ 24,000	\$ 24,000
	329 Total						\$ -	\$ -	\$ -	24,000	\$ -	\$ -			\$ -	\$ 24,000	\$ 24,000
100 Total							\$ -	\$ -	\$ -	24,000	\$ -	\$ -			\$ -	\$ 24,000	\$ 24,000
Grand Total							\$ -	\$ -	\$ -	24,000	\$ -	\$ -			\$ -	\$ 24,000	\$ 24,000

GENERAL FUND
LYON COUNTY CEMETERIES DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026

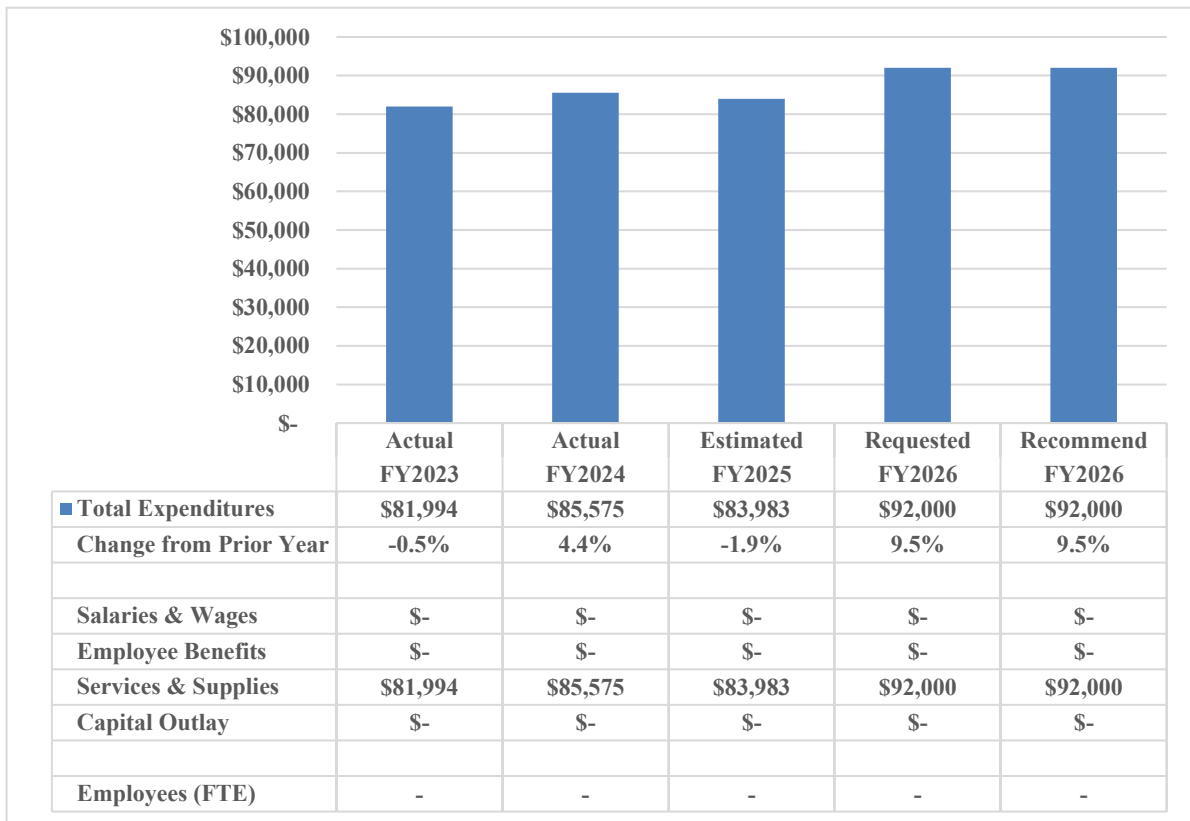


Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
660 Cemeteries												
4c - Benefits												
100660	41100		Workers' Comp	527.72	563.08	1,100.00	285.64	580.00	650.00	650.00	0.00	0.00
	Subtotal Benefits			527.72	563.08	1,100.00	285.64	580.00	650.00	650.00	0.00	0.00
4e - Services & Supplies												
100660	50980		Cemetery	7,724.91	6,815.08	2,500.00	999.00	2,000.00	2,500.00	2,500.00	0.00	0.00
10066150	50980		Cemetery	7,245.79	7,907.50	5,000.00	3,758.22	5,000.00	7,000.00	7,000.00	0.00	0.00
10066151	50980		Cemetery	4,000.00	5,295.00	5,000.00	2,650.00	4,000.00	5,200.00	5,200.00	0.00	0.00
10066250	50980		Cemetery	3,557.84	3,704.28	4,000.00	5,275.00	6,000.00	4,000.00	4,000.00	0.00	0.00
10066350	50980		Cemetery	4,509.86	5,000.00	5,400.00	11,166.71	12,000.00	6,000.00	6,000.00	0.00	0.00
10066550	50980		Cemetery	5,718.79	5,926.58	6,000.00	14,532.71	27,000.00	6,000.00	6,000.00	0.00	0.00
10066550	50980	18470	Cemetery	0.00	0.00	0.00	0.00	420.00	0.00	0.00	0.00	0.00
10066850	50980		Cemetery	2,551.97	2,150.00	3,000.00	750.00	3,000.00	4,000.00	4,000.00	0.00	0.00
100660	60100		Electric Service	5,125.45	5,232.63	6,200.00	2,931.14	6,200.00	6,200.00	6,200.00	0.00	0.00
100660	60300		Water Service	635.80	910.04	1,000.00	535.09	1,000.00	1,000.00	1,000.00	0.00	0.00
	Subtotal Services & Supplies			41,070.41	42,941.11	38,100.00	42,597.87	66,620.00	41,900.00	41,900.00	0.00	0.00
4g - Capital Outlay												
100660	70000		Capital Outlay	0.00	0.00	26,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			0.00	0.00	26,000.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Cemeteries				41,598.13	43,504.19	65,200.00	42,883.51	67,200.00	42,550.00	42,550.00	0.00	0.00

Fund	100
Dept Title	Cemeteries

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	660	(blank)	ZZZZ - PACT FOR CEMETERIES	NA	NA	(blank)	\$ -	\$ -	\$ -	650	\$ -	\$ -			\$ -	\$ 650	\$ 650
		(blank) Total					\$ -	\$ -	\$ -	650	\$ -	\$ -			\$ -	\$ 650	\$ 650
	660 Total						\$ -	\$ -	\$ -	650	\$ -	\$ -			\$ -	\$ 650	\$ 650
100 Total							\$ -	\$ -	\$ -	650	\$ -	\$ -			\$ -	\$ 650	\$ 650
Grand Total							\$ -	\$ -	\$ -	650	\$ -	\$ -			\$ -	\$ 650	\$ 650

GENERAL FUND
CONSUMER HEALTH
FISCAL YEAR 2025-2026



BUDGET NOTES

The State of Nevada provides these services on behalf of Lyon County and charges for the service.

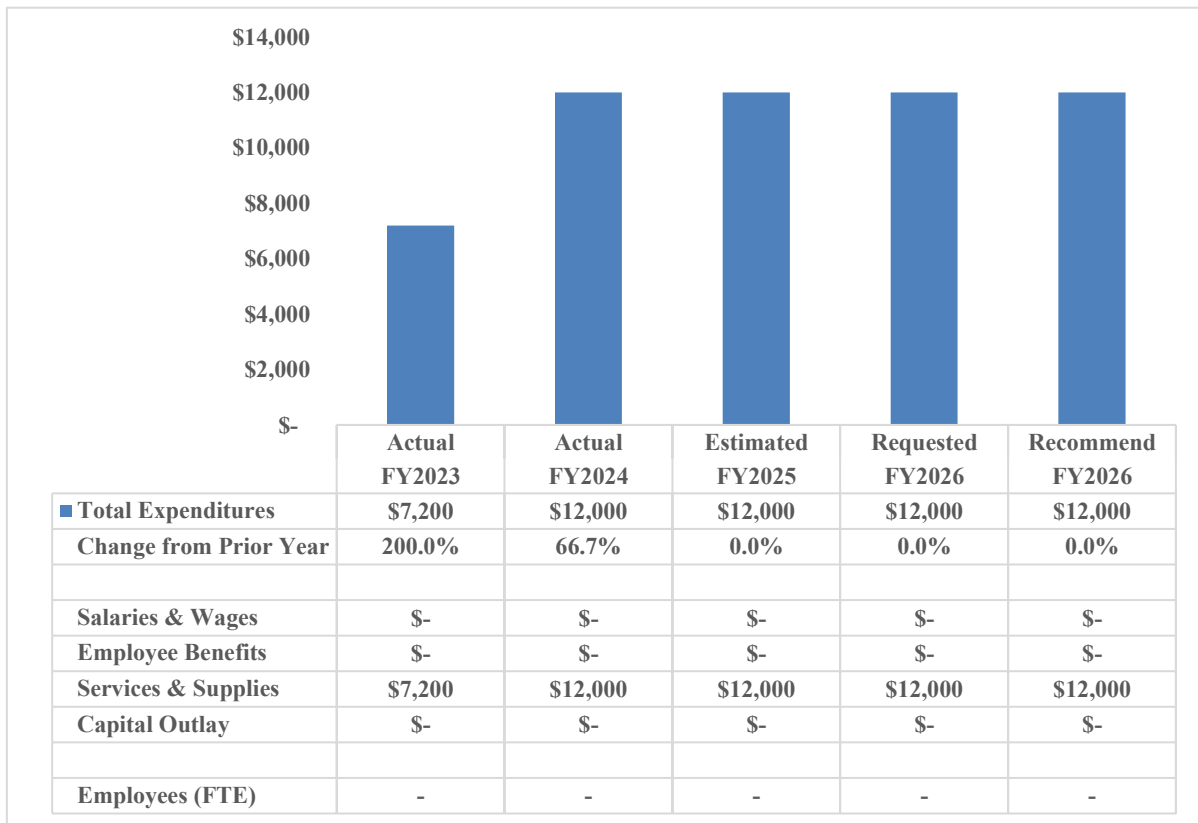
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund															
673 Consumer Health															
4e - Services & Supplies															
100673				53900		Contract Services	81,994.04	85,574.68	85,575.00	83,982.52	83,983.00	92,000.00	92,000.00	0.00	0.00
				Subtotal Services & Supplies			81,994.04	85,574.68	85,575.00	83,982.52	83,983.00	92,000.00	92,000.00	0.00	0.00
				TOTAL Consumer Health			81,994.04	85,574.68	85,575.00	83,982.52	83,983.00	92,000.00	92,000.00	0.00	0.00

GENERAL FUND
PUBLIC HEALTH
FISCAL YEAR 2025-2026



BUDGET NOTES

This is the cost of the public health officer for the County.

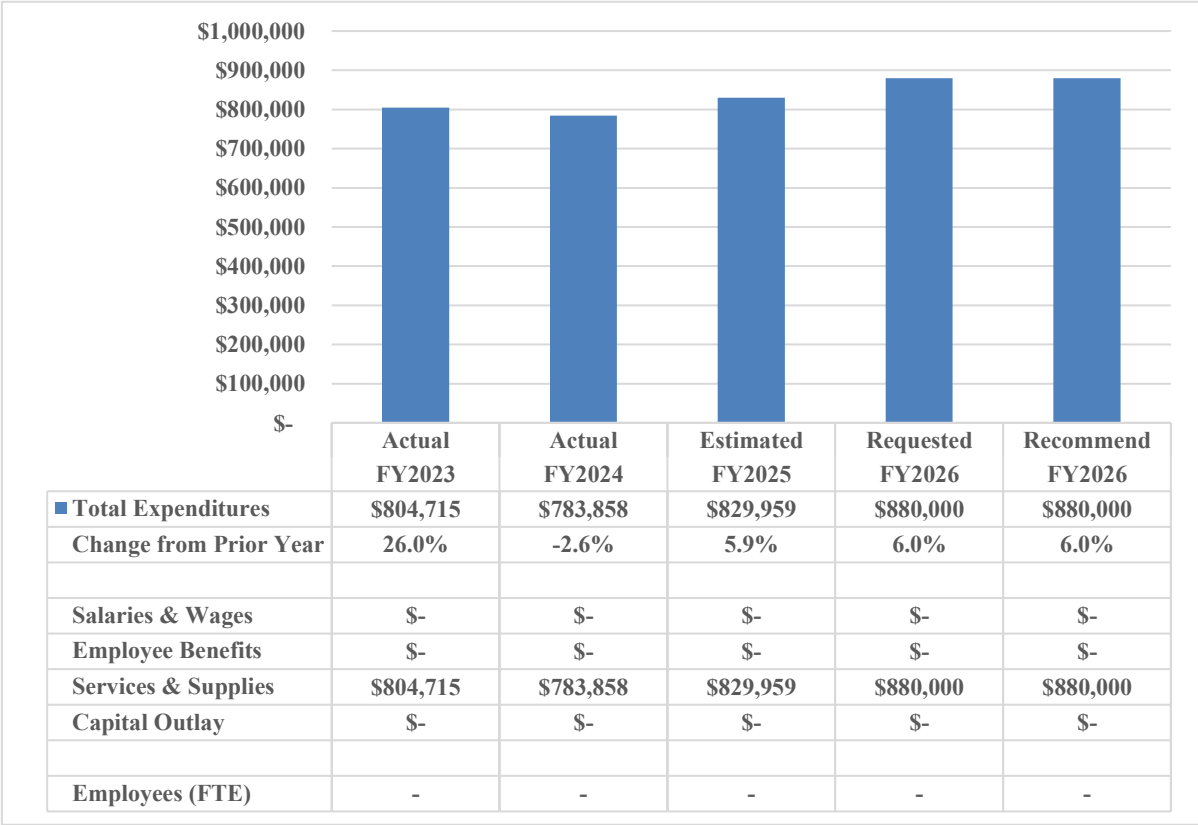
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
674 Public Health												
4e - Services & Supplies												
100674	53900		Contract Services	7,200.00	12,000.00	12,000.00	9,000.00	12,000.00	12,000.00	12,000.00	0.00	0.00
	Subtotal Services & Supplies			7,200.00	12,000.00	12,000.00	9,000.00	12,000.00	12,000.00	12,000.00	0.00	0.00
	TOTAL Public Health			7,200.00	12,000.00	12,000.00	9,000.00	12,000.00	12,000.00	12,000.00	0.00	0.00

GENERAL FUND
CHILD PROTECTIVE SERVICES DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

The State of Nevada provides these services on behalf of Lyon County and charges for the service.

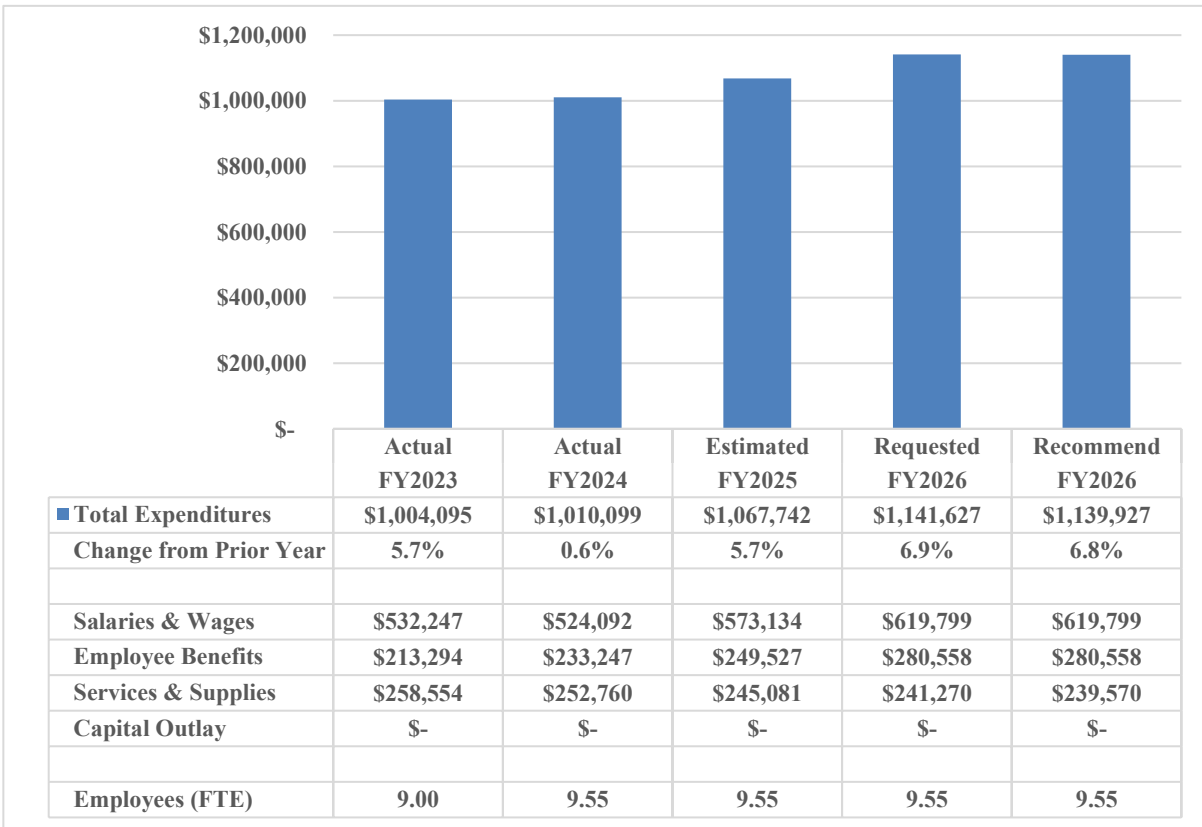
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023	2024	2025	2025	2025	2026	2026	2026	2026
							Actuals	Actuals	Budget	Actual	Projected	Dept Requests	Recommended	Tentative	Final Budget
100 General Fund															
719 Child Protective Services															
4e - Services & Supplies															
100719		53900		Contract Services			804,715.10	783,857.80	829,959.00	622,469.25	829,959.00	880,000.00	880,000.00	0.00	0.00
				Subtotal Services & Supplies			804,715.10	783,857.80	829,959.00	622,469.25	829,959.00	880,000.00	880,000.00	0.00	0.00
TOTAL Child Protective Services							804,715.10	783,857.80	829,959.00	622,469.25	829,959.00	880,000.00	880,000.00	0.00	0.00

GENERAL FUND
LIBRARY DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

Salaries & Wages:

The library is requesting to upgrade a library technician position to a library manager position. This has not been included in the recommended budget.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
818 Library												
4a - Salaries												
100818	40000		Salaries	526,595.84	516,767.93	562,279.00	397,085.43	567,000.00	614,364.00	614,364.00	0.00	0.00
100818	40010		Temporary Salaries	648.00	1,340.00	2,153.00	1,340.00	2,220.00	2,310.00	2,310.00	0.00	0.00
100818	40010	18020	Temporary Salaries	2,688.00	3,120.00	1,860.00	2,100.00	2,714.00	0.00	0.00	0.00	0.00
100818	40150		Acting Pay	0.00	285.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100818	40500		Overtime	2,315.03	1,963.70	2,960.00	444.92	1,200.00	3,125.00	3,125.00	0.00	0.00
100818	40510		Overtime Holiday	0.00	615.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Salaries				532,246.87	524,092.49	569,252.00	400,970.35	573,134.00	619,799.00	619,799.00	0.00	0.00
4c - Benefits												
100818	41000		Retirement	102,111.62	102,364.26	117,182.00	76,439.51	112,000.00	122,159.00	122,159.00	0.00	0.00
100818	41001		Early Retirement Incentive	0.00	11,101.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100818	41010		Social Security	751.75	996.18	848.00	840.52	1,250.00	910.00	910.00	0.00	0.00
100818	41010	18020	Social Security	166.66	193.44	115.00	130.20	130.00	0.00	0.00	0.00	0.00
100818	41100		Workers' Comp	26,053.97	25,194.56	26,282.00	16,925.67	26,282.00	27,331.00	27,331.00	0.00	0.00
100818	41100	18020	Workers' Comp	161.73	200.08	123.00	139.77	140.00	0.00	0.00	0.00	0.00
100818	41110		Workers' Comp - Advisory Board	0.00	599.64	1,800.00	348.72	680.00	740.00	740.00	0.00	0.00
100818	41200		Medicare	7,518.88	7,450.73	8,227.00	5,701.33	8,200.00	8,986.00	8,986.00	0.00	0.00
100818	41200	18020	Medicare	38.98	45.24	27.00	30.45	30.00	0.00	0.00	0.00	0.00
100818	41300		Health Insurance	72,962.68	81,083.34	98,854.00	70,222.74	95,916.00	115,504.00	115,504.00	0.00	0.00
100818	41302		Vision Insurance	434.88	495.28	576.00	399.84	904.00	592.00	592.00	0.00	0.00
100818	41303		Dental Insurance	2,905.92	3,309.52	3,872.00	2,744.48	3,753.00	4,072.00	4,072.00	0.00	0.00
100818	41310		Life Insurance	187.20	213.20	248.00	176.80	242.00	264.00	264.00	0.00	0.00
Subtotal Benefits				213,294.27	233,247.05	258,154.00	174,100.03	249,527.00	280,558.00	280,558.00	0.00	0.00
4e - Services & Supplies												
100818	50000		Supplies	17,276.33	17,591.01	18,000.00	10,003.10	18,000.00	18,000.00	18,000.00	0.00	0.00
100818	50000	18000	Supplies	1,740.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100818	50000	18002	Supplies	1,310.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100818	50000	18003	Supplies	7,666.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100818	50000	18010	Supplies	6,369.00	9,680.13	6,669.00	6,669.42	11,534.00	0.00	0.00	0.00	0.00
100818	50000	18021	Supplies	0.00	0.00	1,217.00	1,216.73	2,500.00	0.00	0.00	0.00	0.00
100818	50200		Computers	16,242.84	23,111.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100818	50480		Books & Publications	89,597.47	73,150.19	90,000.00	61,029.78	90,000.00	90,000.00	90,000.00	0.00	0.00

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
818 Library												
4e - Services & Supplies												
100818	50490		Periodicals	0.00	81.08	100.00	62.13	100.00	100.00	100.00	0.00	0.00
100818	51000		Fuel	3,144.12	2,784.04	4,000.00	1,896.47	3,000.00	4,000.00	3,000.00	0.00	0.00
100818	52000		Copier Maintenance	6,041.71	5,103.86	5,000.00	3,031.21	5,000.00	5,000.00	5,000.00	0.00	0.00
100818	52030		Printer Services	260.00	235.33	1,000.00	90.00	150.00	200.00	200.00	0.00	0.00
100818	52100		Postage	3,161.88	3,829.90	5,000.00	2,134.92	4,200.00	4,500.00	4,000.00	0.00	0.00
100818	53530		Software Support	44,314.16	49,413.92	52,500.00	47,305.84	48,000.00	48,000.00	48,000.00	0.00	0.00
100818	56000		Training	620.10	774.00	1,200.00	100.00	800.00	1,200.00	1,000.00	0.00	0.00
100818	56100		Dues	70.00	536.00	500.00	0.00	500.00	500.00	500.00	0.00	0.00
100818	56200		Travel	2,610.39	2,357.71	3,000.00	1,714.26	2,500.00	3,000.00	3,000.00	0.00	0.00
100818	56220		Travel - Trustee	148.18	692.38	1,500.00	989.74	1,500.00	1,500.00	1,500.00	0.00	0.00
10081851	60000		Utilities	6,152.31	5,094.09	7,000.00	0.00	5,500.00	6,000.00	6,000.00	0.00	0.00
10081811	60100		Electric Service	9,315.53	9,129.42	10,000.00	5,090.90	7,900.00	8,500.00	8,500.00	0.00	0.00
10081821	60100		Electric Service	4,517.46	4,187.41	4,800.00	2,870.06	4,100.00	4,200.00	4,200.00	0.00	0.00
10081831	60100		Electric Service	1,905.24	1,956.07	2,300.00	1,260.20	1,900.00	2,000.00	2,000.00	0.00	0.00
10081841	60100		Electric Service	3,988.82	3,900.35	4,300.00	2,568.82	3,750.00	3,800.00	3,800.00	0.00	0.00
10081811	60200		Gas Service	8,340.40	11,634.83	14,000.00	3,383.12	7,000.00	12,000.00	12,000.00	0.00	0.00
10081821	60200		Gas Service	2,238.13	2,882.87	2,600.00	1,453.28	2,450.00	2,800.00	2,800.00	0.00	0.00
10081841	60200		Gas Service	1,637.26	2,172.71	2,800.00	997.17	1,700.00	2,200.00	2,200.00	0.00	0.00
10081811	60250		Water & Sewer Service	5,669.62	5,414.93	6,300.00	5,139.93	7,000.00	7,200.00	7,200.00	0.00	0.00
10081821	60250		Water & Sewer Service	1,429.44	1,812.26	1,700.00	1,066.52	1,850.00	1,900.00	1,900.00	0.00	0.00
10081841	60250		Water & Sewer Service	5,427.64	6,806.21	8,500.00	3,109.31	5,100.00	5,500.00	5,500.00	0.00	0.00
10081831	60300		Water Service	1,294.46	1,977.54	1,700.00	1,346.68	2,400.00	2,450.00	2,450.00	0.00	0.00
10081831	60400		Sewer Service	273.50	238.65	300.00	198.00	264.00	270.00	270.00	0.00	0.00
10081841	60600		Garbage Service	3,218.28	3,328.12	3,500.00	2,537.28	3,383.00	3,450.00	3,450.00	0.00	0.00
100818	60700		Telephone	2,572.72	2,883.19	3,000.00	2,190.47	3,000.00	3,000.00	3,000.00	0.00	0.00
Subtotal Services & Supplies				258,553.42	252,759.24	262,486.00	169,455.34	245,081.00	241,270.00	239,570.00	0.00	0.00
TOTAL Library				1,004,094.56	1,010,098.78	1,089,892.00	744,525.72	1,067,742.00	1,141,627.00	1,139,927.00	0.00	0.00



**LYON COUNTY
LIBRARY SYSTEM**

20 Nevin Way
Yerington, Nevada 89447

Phone: (775) 463-6645 Fax: (775) 463-6646

Wynne Prindle
Library Director

Branches:
Dayton Valley
Fernley
Smith Valley
Silver Stage
Yerington

MEMO

To: Josh Foli, Lyon County Comptroller

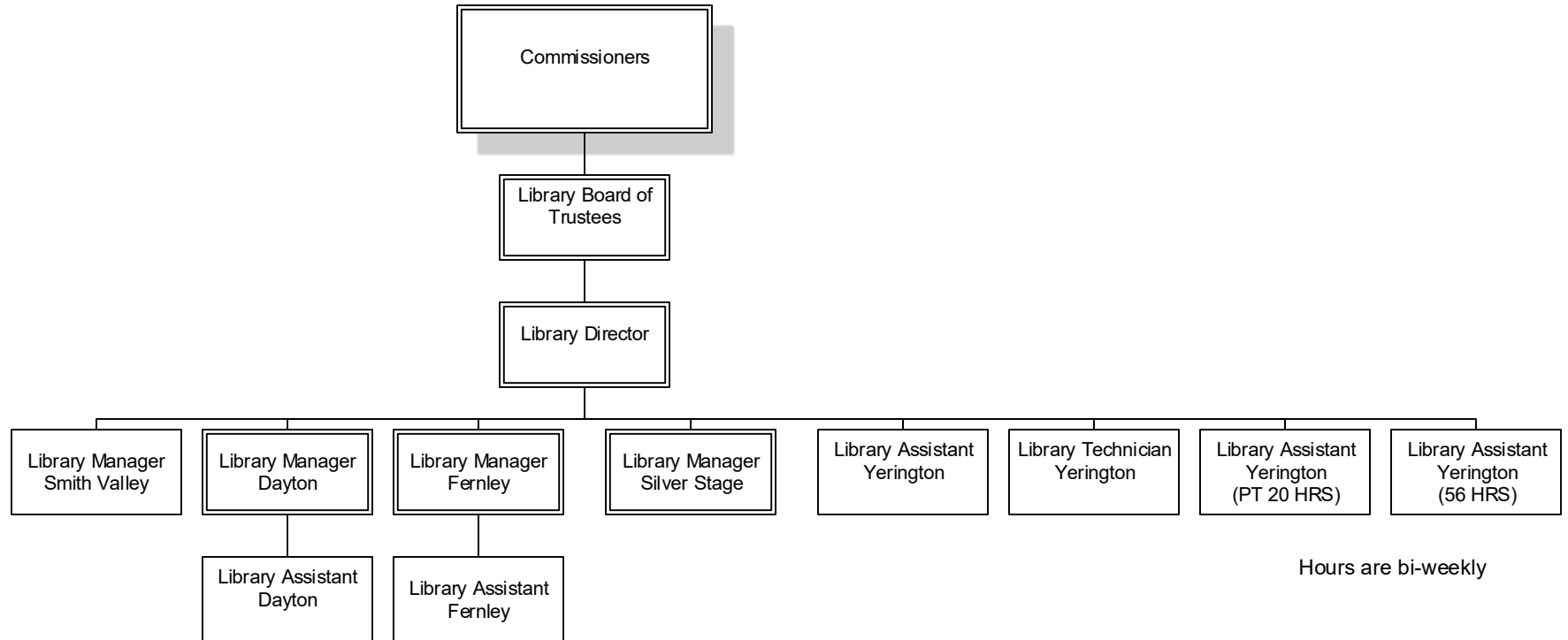
From: Wynne Prindle, Lyon County Library Director

Date: 2/7/2025

Re: Proposed new position and elimination of another

The Library System is proposing the creation of a new system position, with the title of Library Systems Manager, and the elimination of the Library Technician position.

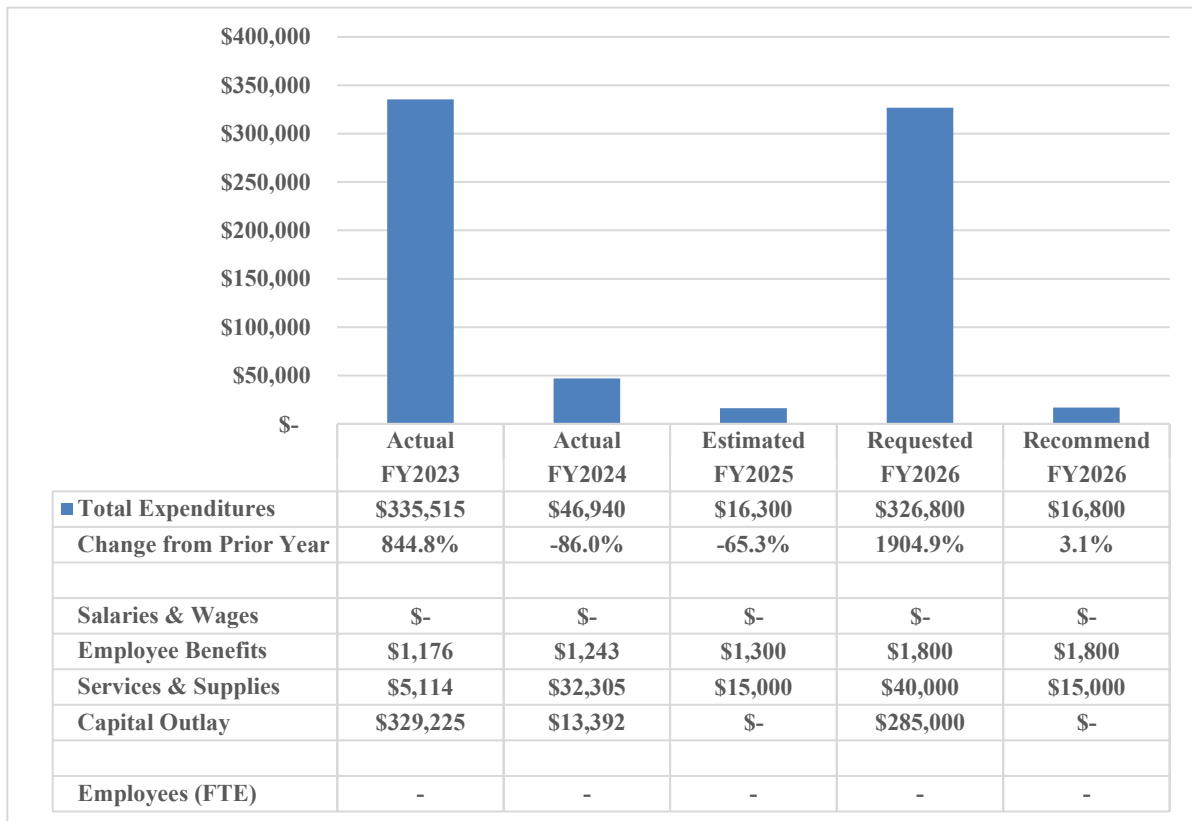
Library



Fund	100
Dept Title	Library

Fund	Dept	Project	Name	Title	Ret Code	Hours Wkrd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	818	(blank)	CAMPBELL, RAMONA A.	Library Branch Manager	E	80	\$ 71,669	\$ 13,796	\$ -	2,655	\$ 1,039	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 30,684	\$ 102,353
			CASTANEDA, APRIL	Library Branch Manager	E	80	\$ 69,349	\$ 13,350	\$ -	2,655	\$ 1,006	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 30,205	\$ 99,554
			FENILI DOLL, DANA	Library Branch Manager	R	48	\$ 35,853	\$ 13,176	\$ -	2,644	\$ 520	\$ -	\$ -	\$ -	\$ -	\$ 16,340	\$ 52,193
			FRYE, JAKE	Library Branch Manager	E	80	\$ 71,229	\$ 13,712	\$ -	2,655	\$ 1,033	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 30,594	\$ 101,823
			KENNER, KRYSTAL	Library Assistant	E	56	\$ 32,503	\$ 6,257	\$ -	2,397	\$ 471	\$ -	\$ -	\$ -	\$ -	\$ 9,125	\$ 41,628
			LOVE, CHARLES	Library Assistant	E	80	\$ 47,989	\$ 9,238	\$ -	2,655	\$ 696	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 25,783	\$ 73,772
			PRINDLE, WYNNE	Library Director	E	80	\$ 114,263	\$ 21,996	\$ -	2,655	\$ 1,657	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 39,502	\$ 153,765
			RICHARDS, JIMMIE	Library Assistant	S	20	\$ 12,373	\$ -	\$ 767	912	\$ 179	\$ -	\$ -	\$ -	\$ -	\$ 1,858	\$ 14,231
			SOTO, JOSHUAH	Library Assistant	E	80	\$ 46,240	\$ 8,901	\$ -	2,655	\$ 670	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 25,420	\$ 71,660
			STOCKWELL-SCHARDT, JENNIFER	Library Technician	E	80	\$ 65,499	\$ 12,609	\$ -	2,655	\$ 950	\$ 17,729	\$ 74	\$ 509	\$ 33	\$ 34,559	\$ 100,058
			ZZ1 - VACANT	Library Assistant	E	80	\$ 47,397	\$ 9,124	\$ -	2,655	\$ 687	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 35,389	\$ 82,786
			ZZA - TEMPORARY	NA	S	(blank)	\$ 2,310	\$ -	\$ 143	138	\$ 33	\$ -			\$ -	\$ 314	\$ 2,624
			ZZA - OVERTIME	NA	NA	(blank)	\$ 3,125	\$ -	\$ -		\$ 45	\$ -			\$ -	\$ 45	\$ 3,170
			ZZZZ - PACT FOR LIBRARY BOARD	NA	NA	(blank)	\$ -	\$ -	\$ -	740	\$ -	\$ -			\$ -	\$ 740	\$ 740
		(blank) Total					\$ 619,799	\$ 122,159	\$ 910	28,071	\$ 8,986	\$ 115,504	\$ 592	\$ 4,072	\$ 264	\$ 280,558	\$ 900,357
	818	Total					\$ 619,799	\$ 122,159	\$ 910	28,071	\$ 8,986	\$ 115,504	\$ 592	\$ 4,072	\$ 264	\$ 280,558	\$ 900,357
100	Total						\$ 619,799	\$ 122,159	\$ 910	28,071	\$ 8,986	\$ 115,504	\$ 592	\$ 4,072	\$ 264	\$ 280,558	\$ 900,357
Grand Total							\$ 619,799	\$ 122,159	\$ 910	28,071	\$ 8,986	\$ 115,504	\$ 592	\$ 4,072	\$ 264	\$ 280,558	\$ 900,357

GENERAL FUND
FAIRGROUNDS DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

Capital Outlay:

Account 100849-70000 - Capital Outlay:

There is a request for improvements and expansion to the Voshall Building at the Fairgrounds totaling \$250,000. There is also a request for K-Rails for traffic control. These requests were not included in the recommended budget.

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Object	Project	Account Description	2023	2024	2025	2025	2025	2026	2026	2026	2026
Org		Org				Actuals	Actuals	Budget	Actual	Projected	Dept Requests	Recommended	Tentative Budget	Final Budget
100 General Fund														
842 Fairgrounds														
4c - Benefits														
100842		41100			Workers' Comp	1,176.11	1,242.94	1,800.00	591.32	1,300.00	1,800.00	1,800.00	0.00	0.00
Subtotal Benefits						1,176.11	1,242.94	1,800.00	591.32	1,300.00	1,800.00	1,800.00	0.00	0.00
4e - Services & Supplies														
100842		50000			Supplies	17.97	21,687.51	10,000.00	684.30	9,953.00	10,000.00	10,000.00	0.00	0.00
100842		51000			Fuel	424.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100842		53600			Master Plan	0.00	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	0.00
100842		56400			Repairs and Maintenance	4,671.47	10,617.31	5,000.00	5,046.82	5,047.00	5,000.00	5,000.00	0.00	0.00
Subtotal Services & Supplies						5,114.09	32,304.82	15,000.00	5,731.12	15,000.00	40,000.00	15,000.00	0.00	0.00
4g - Capital Outlay														
100842		70000			Capital Outlay	0.00	0.00	0.00	0.00	0.00	285,000.00	0.00	0.00	0.00
100842		70000	80004		Capital Outlay	329,224.60	13,391.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Capital Outlay						329,224.60	13,391.96	0.00	0.00	0.00	285,000.00	0.00	0.00	0.00
TOTAL Fairgrounds						335,514.80	46,939.72	16,800.00	6,322.44	16,300.00	326,800.00	16,800.00	0.00	0.00



Subject: Support for Fairgrounds Budget Requests

Dear Josh and Andrew:

Curtis and I recently had a productive meeting with Doug and Nathan to discuss preparations for the upcoming fair and rodeo, as well as various projects, requests, and maintenance plans for the fairgrounds. Among the topics covered, Doug outlined three significant budget requests for the facility.

After reviewing these requests, we want to express our full support for them. Each project represents a meaningful step toward improving the fairgrounds, addressing long-overdue needs, and enhancing the overall experience for our community and visitors. These improvements align with our ongoing efforts to make the fairgrounds a better, more functional space for everyone.

1. **Voshall Hall T-Grid, Lighting, and Walls:** This project is long overdue, as the building has not had any upgrades for years. Enhancing the T-grid, lighting, and walls would significantly improve the interior appearance of the hall and make it more suitable for hosting a variety of events.
2. **Voshall Hall Addition and Restrooms:** Adding restrooms and a septic system to Voshall Hall would be a transformative improvement. The building's prime location and potential for expansion make it an ideal candidate for modernization. Including a small kitchen prep area and public restrooms would not only benefit the community but also allow the building to be utilized to its full potential. **Currently, the lack of public restrooms limits its use.**
3. **Traffic Control K-Rails:** These barriers would be an invaluable resource throughout the year and particularly during the fair to address parking and traffic flow issues. They would enhance safety and organization during events, making them a practical and necessary addition to the fairgrounds.

The three budget items are not just practical but essential investments in the future of our facility. They would contribute significantly to our ability to host events, ensure safety, and maintain a high standard for the fairgrounds. It is our hope that these requests will be given thoughtful consideration, as they are vital to building a stronger and more capable facility for years to come.

Thank you for your time and attention to this matter. We deeply appreciate your support in helping us achieve our vision for the fairgrounds.

Sincerely,

Lisa Tibbals;/Secretary

Curtis Jordan/Chairman

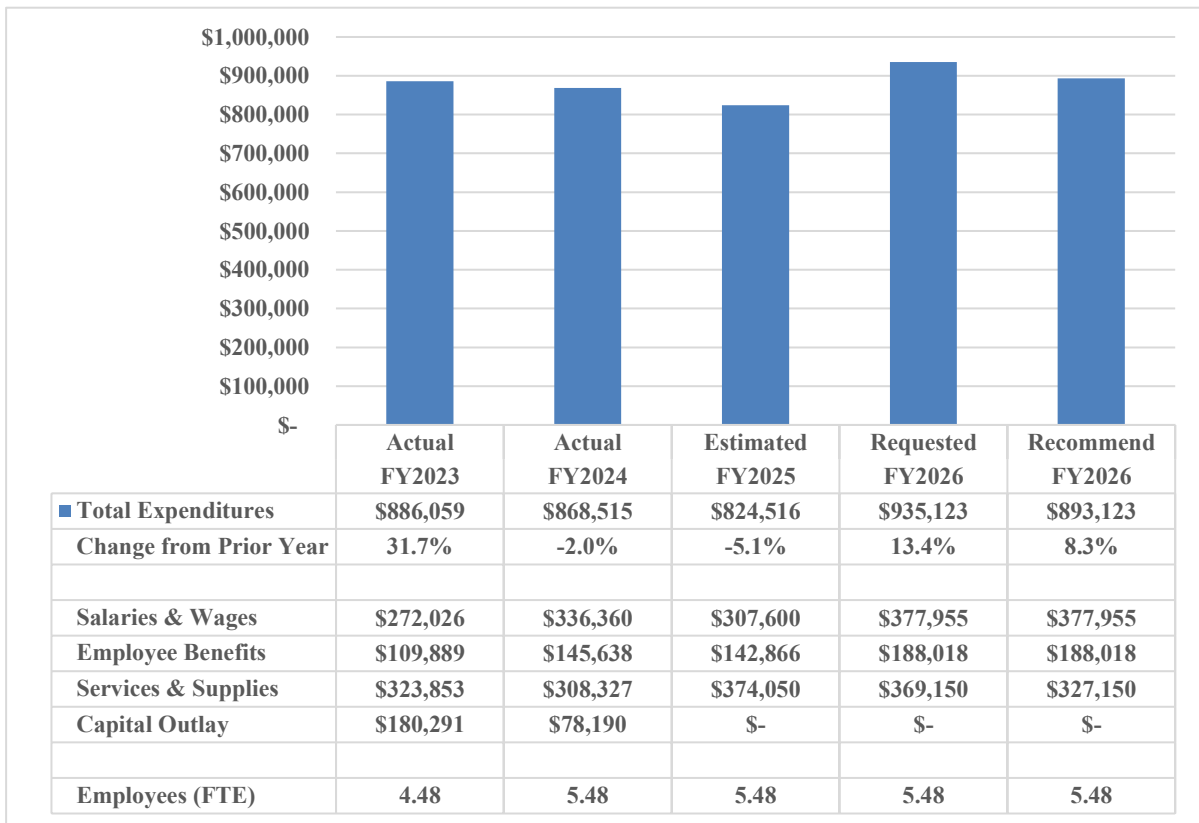
DEPARTMENT	Fairgrounds

262

Fund	100
Dept Title	Fairgrounds

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	842	(blank)	ZZZZ - PACT FOR FAIRBOARD	NA	NA	(blank)	\$ -	\$ -	\$ -	1,800	\$ -	\$ -			\$ -	\$ 1,800	\$ 1,800
		(blank) Total					\$ -	\$ -	\$ -	1,800	\$ -	\$ -			\$ -	\$ 1,800	\$ 1,800
	842 Total						\$ -	\$ -	\$ -	1,800	\$ -	\$ -			\$ -	\$ 1,800	\$ 1,800
100 Total							\$ -	\$ -	\$ -	1,800	\$ -	\$ -			\$ -	\$ 1,800	\$ 1,800
Grand Total							\$ -	\$ -	\$ -	1,800	\$ -	\$ -			\$ -	\$ 1,800	\$ 1,800

GENERAL FUND
PARK & RECREATION DEPARTMENT
FISCAL YEAR 2025-2026



BUDGET NOTES

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
849 Parks												
4a - Salaries												
100849	40000		Salaries	269,290.72	335,782.70	352,828.00	226,561.68	305,000.00	373,978.00	373,978.00	0.00	0.00
100849	40500		Overtime	1,178.22	89.55	3,767.00	537.72	1,600.00	3,977.00	3,977.00	0.00	0.00
100849	40520		Comp Payout	543.74	487.70	0.00	477.78	1,000.00	0.00	0.00	0.00	0.00
100849	40610		Callback	434.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100849	40620		Callback Holiday	579.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Salaries				272,026.28	336,359.95	356,595.00	227,577.18	307,600.00	377,955.00	377,955.00	0.00	0.00
4c - Benefits												
100849	41000		Retirement	50,227.71	65,755.59	72,283.00	47,140.04	65,750.00	84,161.00	84,161.00	0.00	0.00
100849	41100		Workers' Comp	16,947.31	17,308.27	16,712.00	9,790.99	16,712.00	17,286.00	17,286.00	0.00	0.00
100849	41200		Medicare	3,874.99	4,758.11	5,171.00	3,202.34	4,500.00	5,481.00	5,481.00	0.00	0.00
100849	41300		Health Insurance	36,756.13	55,243.62	63,884.00	41,057.02	54,090.00	78,087.00	78,087.00	0.00	0.00
100849	41302		Vision Insurance	256.72	317.15	351.00	163.92	215.00	361.00	361.00	0.00	0.00
100849	41303		Dental Insurance	1,715.32	2,118.95	2,360.00	1,125.05	1,473.00	2,481.00	2,481.00	0.00	0.00
100849	41310		Life Insurance	110.52	136.55	151.00	95.89	126.00	161.00	161.00	0.00	0.00
Subtotal Benefits				109,888.70	145,638.24	160,912.00	102,575.25	142,866.00	188,018.00	188,018.00	0.00	0.00
4e - Services & Supplies												
100849	50000		Supplies	783.84	884.15	3,000.00	423.58	3,000.00	3,000.00	3,000.00	0.00	0.00
10084954	50000		Supplies	8,289.86	14,485.76	15,000.00	8,342.09	15,000.00	15,000.00	15,000.00	0.00	0.00
100849	50230		Equipment	10,000.00	29,454.75	25,000.00	50,756.39	55,000.00	10,000.00	10,000.00	0.00	0.00
100849	50400		Uniforms	3,534.07	2,650.57	3,500.00	1,489.95	3,500.00	0.00	0.00	0.00	0.00
100849	50440		Safety Supplies	0.00	0.00	0.00	0.00	0.00	3,500.00	3,500.00	0.00	0.00
100849	51000		Fuel	12,146.01	13,509.00	14,000.00	10,099.06	14,000.00	14,000.00	14,000.00	0.00	0.00
100849	52030		Printer Services	18.72	0.00	150.00	20.00	150.00	150.00	150.00	0.00	0.00
100849	52410		Physicals	0.00	130.00	500.00	222.00	500.00	600.00	600.00	0.00	0.00
100849	53600		Master Plan	0.00	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	0.00
100849	53900		Contract Services	25,580.00	15,395.00	28,000.00	7,385.00	28,000.00	28,000.00	26,000.00	0.00	0.00
100849	56000		Training	951.50	1,565.70	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00	0.00
100849	56200		Travel	54.99	0.00	500.00	0.00	500.00	500.00	500.00	0.00	0.00
100849	56400	80004	Repairs and Maintenance	52,936.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100849	56410		Equipment Repairs & Maint	994.30	1,431.75	5,000.00	407.46	5,000.00	5,000.00	5,000.00	0.00	0.00
100849	56810		Park Maintenance	32,971.60	36,363.40	35,000.00	26,434.91	35,000.00	45,000.00	35,000.00	0.00	0.00

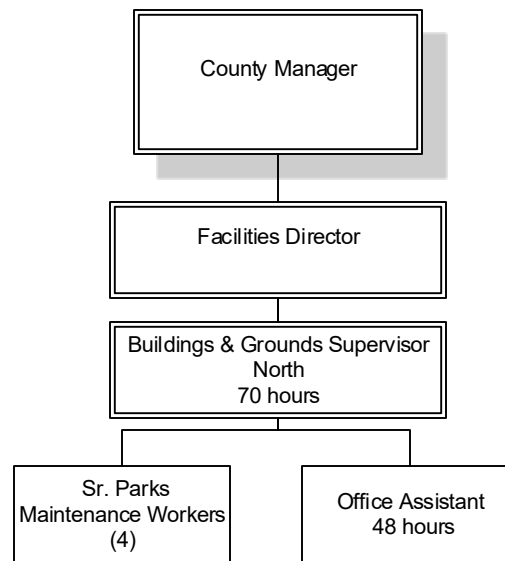
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
849 Parks												
4e - Services & Supplies												
100849	56820		Open Space Maintenance	25,285.05	31,291.62	30,000.00	13,075.08	30,000.00	35,000.00	30,000.00	0.00	0.00
100849	60100		Electric Service	13,642.73	12,870.64	15,000.00	9,806.49	15,000.00	15,000.00	15,000.00	0.00	0.00
100849	60300		Water Service	34,510.77	44,451.49	62,000.00	34,451.44	62,000.00	62,000.00	62,000.00	0.00	0.00
100849	60400		Sewer Service	297.97	998.42	700.00	411.51	700.00	700.00	700.00	0.00	0.00
100849	60600		Garbage Service	0.00	80.10	200.00	0.00	200.00	200.00	200.00	0.00	0.00
100849	60700		Telephone	1,856.19	2,764.31	4,500.00	2,064.14	4,500.00	4,500.00	4,500.00	0.00	0.00
100849	61130		Yerington Park Agmt	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	0.00	0.00
100849	61200		Fernley Park Agmt	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	0.00	0.00
Subtotal Services & Supplies				323,853.60	308,326.66	344,050.00	265,389.10	374,050.00	369,150.00	327,150.00	0.00	0.00
4g - Capital Outlay												
100849	70000		Capital Outlay	0.00	45,198.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100849	70000	80004	Capital Outlay	67,104.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100849	70600		Capital Outlay - Equipment	52,583.83	32,991.85	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00
100849	70700		Capital Outlay - Vehicles	60,602.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Capital Outlay				180,290.56	78,189.86	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Parks				886,059.14	868,514.71	891,557.00	595,541.53	824,516.00	935,123.00	893,123.00	0.00	0.00

Parks



Hours are bi-weekly

Fund	100
Dept Title	Parks

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
100	849	(blank)	BOHARD, HEIDI	Office Assistant	E	48	\$ 28,380	\$ 5,463	\$ -	2,093	\$ 412	\$ -	\$ -	\$ -	\$ -	\$ 7,968	\$ 36,348
			FLECKENSTEIN, SCOTT	Sr Parks Maintenance Worker	E	80	\$ 93,790	\$ 18,055	\$ -	2,655	\$ 1,360	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 35,264	\$ 129,054
			HINKEY, LESTER	Sr Parks Maintenance Worker	E	80	\$ 62,087	\$ 11,952	\$ -	2,655	\$ 900	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 32,456	\$ 94,543
			SMART, CAMERON	Sr Parks Maintenance Worker	E	80	\$ 61,573	\$ 11,853	\$ -	2,655	\$ 893	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 28,595	\$ 90,168
			SMITH, JUDGE	Bldg and Grounds Supervisor	R	70	\$ 69,541	\$ 25,556	\$ -	2,323	\$ 1,008	\$ 14,291	\$ 65	\$ 445	\$ 29	\$ 43,717	\$ 113,258
			ZZ1 - VACANT	Sr Parks Maintenance Wkr	E	80	\$ 58,607	\$ 11,282	\$ -	2,655	\$ 850	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 37,710	\$ 96,317
			ZZZA - OVERTIME	NA	NA	(blank)	\$ 3,977	\$ -	\$ -		\$ 58	\$ -			\$ -	\$ 58	\$ 4,035
			ZZZZ - PACT FOR PARKS	NA	NA	(blank)	\$ -	\$ -	\$ -	2,250	\$ -	\$ -			\$ -	\$ 2,250	\$ 2,250
		(blank) Total					\$ 377,955	\$ 84,161	\$ -	17,286	\$ 5,481	\$ 78,087	\$ 361	\$ 2,481	\$ 161	\$ 188,018	\$ 565,973
	849 Total						\$ 377,955	\$ 84,161	\$ -	17,286	\$ 5,481	\$ 78,087	\$ 361	\$ 2,481	\$ 161	\$ 188,018	\$ 565,973
100 Total							\$ 377,955	\$ 84,161	\$ -	17,286	\$ 5,481	\$ 78,087	\$ 361	\$ 2,481	\$ 161	\$ 188,018	\$ 565,973
Grand Total							\$ 377,955	\$ 84,161	\$ -	17,286	\$ 5,481	\$ 78,087	\$ 361	\$ 2,481	\$ 161	\$ 188,018	\$ 565,973

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
100 General Fund												
999 Transfers and Fund Balance												
4q - Contingency												
100999	89000		Contingency	0.00	0.00	1,567,985.00	0.00	0.00	1,704,668.00	1,678,895.00	0.00	0.00
	Subtotal Contingency			0.00	0.00	1,567,985.00	0.00	0.00	1,704,668.00	1,678,895.00	0.00	0.00
4s - Transfers Out												
100999	98118		Transfer To JPO SpecAssess	0.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100999	98500		Transfer to Capital Impr	2,850,000.00	4,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Transfers Out			2,850,000.00	4,700,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4u - Prior Period Adjust												
100999	99900		Prior Period Adjustment	338,661.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Prior Period Adjust			338,661.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4z - Ending Fund Balance												
10099200	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	172,714.00	0.00	0.00	0.00	0.00
10099210	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	1,300.00	0.00	0.00	0.00	0.00
10099215	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	9,545.00	0.00	0.00	0.00	0.00
10099225	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	1,838.00	0.00	0.00	0.00	0.00
10099226	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	2,716.00	0.00	0.00	0.00	0.00
10099230	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	65,165.00	0.00	0.00	0.00	0.00
10099235	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	51,246.00	0.00	0.00	0.00	0.00
10099240	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	4,257.00	0.00	0.00	0.00	0.00
10099241	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	6,803.00	0.00	0.00	0.00	0.00
10099245	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	333.00	0.00	0.00	0.00	0.00
10099247	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	5,957.00	0.00	0.00	0.00	0.00
10099250	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	11,981.00	0.00	0.00	0.00	0.00
10099255	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	2,437.00	0.00	0.00	0.00	0.00
10099295	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	15,428.00	0.00	0.00	0.00	0.00
100999	99999		Ending Fund Balance	0.00	0.00	5,520,439.00	0.00	9,588,099.00	4,066,745.00	4,951,623.00	0.00	0.00
	Subtotal Ending Fund Balance			0.00	0.00	5,520,439.00	0.00	9,939,819.00	4,066,745.00	4,951,623.00	0.00	0.00
TOTAL Transfers and Fund Balance				3,188,661.75	4,700,000.00	7,088,424.00	0.00	9,939,819.00	5,771,413.00	6,630,518.00	0.00	0.00
TOTAL General Fund				93,490,288.57	103,026,850.27	122,297,842.00	75,848,461.88	126,745,424.00	125,187,352.00	125,187,352.00	0.00	0.00

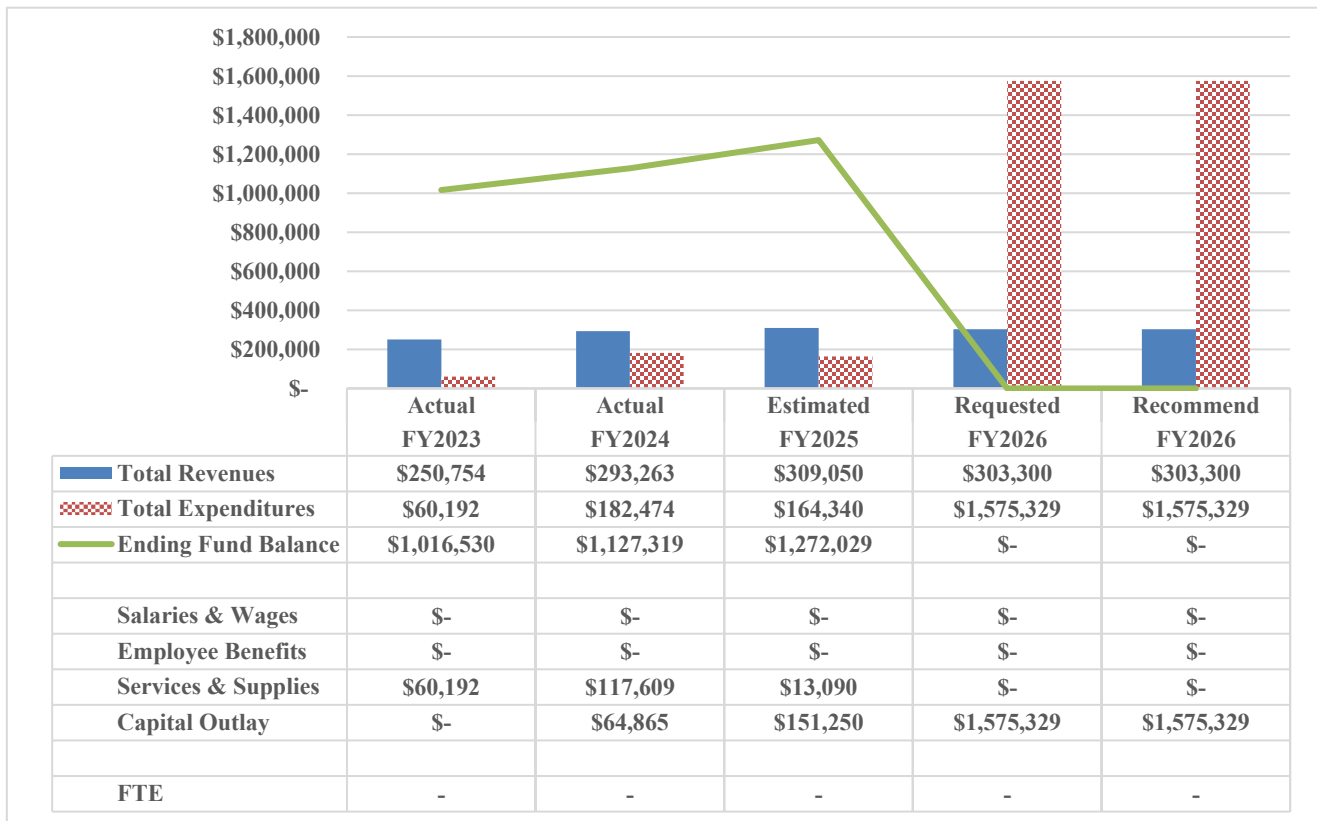
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
			TOTAL REVENUES	46,782,243.93	50,765,000.25	61,148,921.00	37,798,845.41	63,372,712.00	62,593,676.00	62,593,676.00	0.00	0.00
			TOTAL EXPENDITURES	46,708,044.64	52,261,850.02	61,148,921.00	38,049,616.47	63,372,712.00	62,593,676.00	62,593,676.00	0.00	0.00
			DIFFERENCE	74,199.29	-1,496,849.77	0.00	-250,771.06	0.00	0.00	0.00	0.00	0.00
			TOTAL REVENUES	46,782,243.93	50,765,000.25	61,148,921.00	37,798,845.41	63,372,712.00	62,593,676.00	62,593,676.00	0.00	0.00
			TOTAL EXPENDITURES	46,708,044.64	52,261,850.02	61,148,921.00	38,049,616.47	63,372,712.00	62,593,676.00	62,593,676.00	0.00	0.00
			DIFFERENCE	74,199.29	-1,496,849.77	0.00	-250,771.06	0.00	0.00	0.00	0.00	0.00

**PARK CONSTRUCTION TAX FUND
SUMMARY
FISCAL YEAR 2025-2026**



BUDGET NOTES

This fund is used to account for the residential park construction tax and must be spent for park improvements.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
102 Park Construction Tax Fund												
000 General												
3a - Taxes												
10200010	30500		Park Constr Tax - Central Lyon	194,147.86	204,067.15	220,000.00	142,067.94	225,000.00	225,000.00	225,000.00	0.00	0.00
10200030	30530		Park Constr Tax - Mason Valley	13,000.00	15,631.88	18,000.00	11,249.38	14,000.00	14,000.00	14,000.00	0.00	0.00
10200040	30540		Park Constr Tax - Smith Valley	21,000.00	18,000.00	15,000.00	8,000.00	15,000.00	15,000.00	15,000.00	0.00	0.00
Subtotal Taxes				228,147.86	237,699.03	253,000.00	161,317.32	254,000.00	254,000.00	254,000.00	0.00	0.00
3k - Other Revenues												
10200010	38000		Investment Income	20,096.84	49,415.35	35,000.00	34,737.00	50,000.00	45,000.00	45,000.00	0.00	0.00
10200030	38000		Investment Income	1,072.96	3,152.57	2,200.00	2,458.92	3,600.00	3,000.00	3,000.00	0.00	0.00
10200040	38000		Investment Income	1,436.20	2,995.91	2,700.00	1,095.00	1,450.00	1,300.00	1,300.00	0.00	0.00
Subtotal Other Revenues				22,606.00	55,563.83	39,900.00	38,290.92	55,050.00	49,300.00	49,300.00	0.00	0.00
3z - Beginning Fund Bal												
10200010	39999		Opening Fund Balance	0.00	0.00	971,347.00	0.00	987,880.00	1,149,790.00	1,149,790.00	0.00	0.00
10200030	39999		Opening Fund Balance	0.00	0.00	69,694.00	0.00	67,978.00	85,578.00	85,578.00	0.00	0.00
10200040	39999		Opening Fund Balance	0.00	0.00	63,989.00	0.00	71,461.00	36,661.00	36,661.00	0.00	0.00
Subtotal Beginning Fund Bal				0.00	0.00	1,105,030.00	0.00	1,127,319.00	1,272,029.00	1,272,029.00	0.00	0.00
TOTAL General				250,753.86	293,262.86	1,397,930.00	199,608.24	1,436,369.00	1,575,329.00	1,575,329.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
102 Park Construction Tax Fund												
849 Parks												
4e - Services & Supplies												
10284910	50000		Supplies	42,641.96	107,084.11	0.00	13,090.16	13,090.00	0.00	0.00	0.00	0.00
10284940	50000		Supplies	17,550.00	10,524.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Services & Supplies				60,191.96	117,608.82	0.00	13,090.16	13,090.00	0.00	0.00	0.00	0.00
4g - Capital Outlay												
10284910	70000		Capital Outlay	0.00	64,865.21	1,226,347.00	15,868.94	100,000.00	1,419,790.00	1,419,790.00	0.00	0.00
10284930	70000		Capital Outlay	0.00	0.00	89,894.00	0.00	0.00	102,578.00	102,578.00	0.00	0.00
10284940	70000		Capital Outlay	0.00	0.00	81,689.00	51,250.00	51,250.00	52,961.00	52,961.00	0.00	0.00
Subtotal Capital Outlay				0.00	64,865.21	1,397,930.00	67,118.94	151,250.00	1,575,329.00	1,575,329.00	0.00	0.00
TOTAL Parks				60,191.96	182,474.03	1,397,930.00	80,209.10	164,340.00	1,575,329.00	1,575,329.00	0.00	0.00

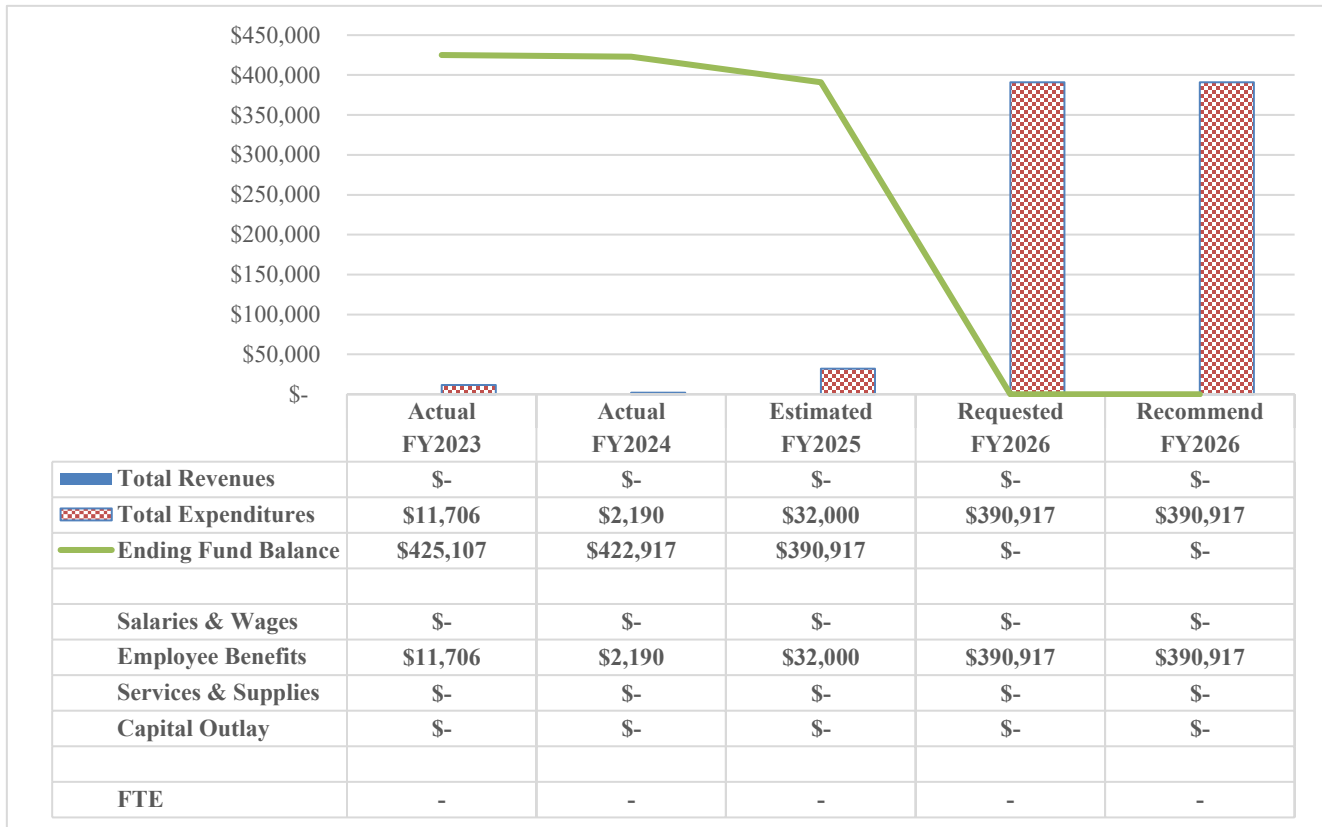
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
102 Park Construction Tax Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
10299010	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	1,149,790.00	0.00	0.00	0.00	0.00
10299030	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	85,578.00	0.00	0.00	0.00	0.00
10299040	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	36,661.00	0.00	0.00	0.00	0.00
Subtotal Ending Fund Balance				0.00	0.00	0.00	0.00	1,272,029.00	0.00	0.00	0.00	0.00
TOTAL Transfers and Fund Balance												
TOTAL Park Construction Tax Fund				310,945.82	475,736.89	2,795,860.00	279,817.34	2,872,738.00	3,150,658.00	3,150,658.00	0.00	0.00
TOTAL REVENUES				250,753.86	293,262.86	1,397,930.00	199,608.24	1,436,369.00	1,575,329.00	1,575,329.00	0.00	0.00
TOTAL EXPENDITURES				60,191.96	182,474.03	1,397,930.00	80,209.10	1,436,369.00	1,575,329.00	1,575,329.00	0.00	0.00
DIFFERENCE				190,561.90	110,788.83	0.00	119,399.14	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				250,753.86	293,262.86	1,397,930.00	199,608.24	1,436,369.00	1,575,329.00	1,575,329.00	0.00	0.00
TOTAL EXPENDITURES				60,191.96	182,474.03	1,397,930.00	80,209.10	1,436,369.00	1,575,329.00	1,575,329.00	0.00	0.00
DIFFERENCE				190,561.90	110,788.83	0.00	119,399.14	0.00	0.00	0.00	0.00	0.00

UNEMPLOYMENT COMPENSATION FUND
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

Lyon County pays the State of Nevada for the actual costs of unemployment benefits that are paid.

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023	2024	2025	2025	2025	2026	2026	2026	2026
							Actuals	Actuals	Budget	Actual	Projected	Dept Requests	Recommended	Tentative	Final Budget
108 Unemployment Fund															
000 General															
3z - Beginning Fund Bal															
108		39999				Opening Fund Balance	0.00	0.00	420,107.00	0.00	422,917.00	390,917.00	390,917.00	0.00	0.00
						Subtotal Beginning Fund Bal	0.00	0.00	420,107.00	0.00	422,917.00	390,917.00	390,917.00	0.00	0.00
TOTAL General							0.00	0.00	420,107.00	0.00	422,917.00	390,917.00	390,917.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
108 Unemployment Fund												
110 General Support												
4c - Benefits												
108110	41500		Unemployment	11,705.11	2,189.82	420,107.00	12,728.68	32,000.00	390,917.00	390,917.00	0.00	0.00
	Subtotal Benefits			11,705.11	2,189.82	420,107.00	12,728.68	32,000.00	390,917.00	390,917.00	0.00	0.00
	TOTAL General Support			11,705.11	2,189.82	420,107.00	12,728.68	32,000.00	390,917.00	390,917.00	0.00	0.00

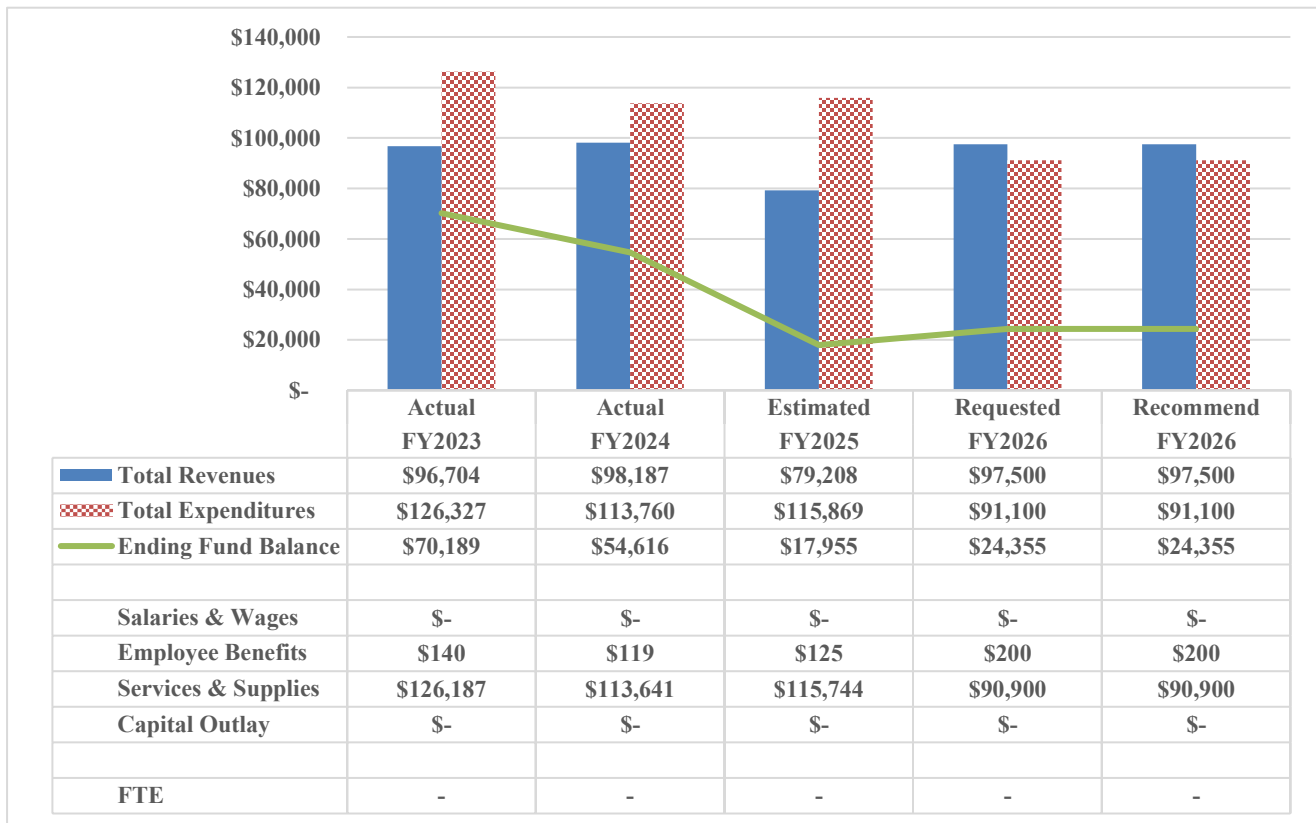
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
108 Unemployment Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
108999	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	390,917.00	0.00	0.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	0.00	0.00	390,917.00	0.00	0.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	0.00	0.00	390,917.00	0.00	0.00	0.00	0.00
TOTAL Unemployment Fund				11,705.11	2,189.82	840,214.00	12,728.68	845,834.00	781,834.00	781,834.00	0.00	0.00
TOTAL REVENUES				0.00	0.00	420,107.00	0.00	422,917.00	390,917.00	390,917.00	0.00	0.00
TOTAL EXPENDITURES				11,705.11	2,189.82	420,107.00	12,728.68	422,917.00	390,917.00	390,917.00	0.00	0.00
DIFFERENCE				-11,705.11	-2,189.82	0.00	-12,728.68	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				0.00	0.00	420,107.00	0.00	422,917.00	390,917.00	390,917.00	0.00	0.00
TOTAL EXPENDITURES				11,705.11	2,189.82	420,107.00	12,728.68	422,917.00	390,917.00	390,917.00	0.00	0.00
DIFFERENCE				-11,705.11	-2,189.82	0.00	-12,728.68	0.00	0.00	0.00	0.00	0.00

**ROOM TAX FUND
SUMMARY
FISCAL YEAR 2025-2026**



BUDGET NOTES

Operational costs of \$35,900 for the Lyon County Fairgrounds and the Dayton Valley Events Center have been budgeted for in this fund.

This fund also pays for cost of advertising tourism in Lyon County through grants approved by the Room Tax Board. A portion of the room taxes are also remitted to the State per statute for advertising tourism.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
109 Room Tax Fund												
000 General												
3a - Taxes												
109	30810		3/8 Cent Room Tax	2,828.53	2,956.19	3,000.00	1,459.84	1,870.00	3,000.00	3,000.00	0.00	0.00
109	30820		5/8 Cent Room Tax	4,714.15	4,927.02	8,000.00	2,433.07	3,115.00	8,000.00	8,000.00	0.00	0.00
109	30830		5 Cent Room Tax	37,713.24	39,415.76	40,000.00	19,464.45	29,900.00	40,000.00	40,000.00	0.00	0.00
Subtotal Taxes				45,255.92	47,298.97	51,000.00	23,357.36	34,885.00	51,000.00	51,000.00	0.00	0.00
3e - Intergovernmental												
109	34000		Room Tax Grant - Fernley	38,423.04	35,120.39	40,700.00	23,341.71	31,150.00	32,000.00	32,000.00	0.00	0.00
109	34010		Room Tax Grant - Yerington	10,441.86	11,334.51	12,000.00	8,053.45	10,165.00	12,000.00	12,000.00	0.00	0.00
Subtotal Intergovernmental				48,864.90	46,454.90	52,700.00	31,395.16	41,315.00	44,000.00	44,000.00	0.00	0.00
3k - Other Revenues												
109	38000		Investment Income	2,583.30	4,365.28	2,500.00	2,262.92	3,000.00	2,500.00	2,500.00	0.00	0.00
109	38030		Penalties	0.00	67.80	0.00	8.23	8.00	0.00	0.00	0.00	0.00
Subtotal Other Revenues				2,583.30	4,433.08	2,500.00	2,271.15	3,008.00	2,500.00	2,500.00	0.00	0.00
3z - Beginning Fund Bal												
109	39999		Opening Fund Balance	0.00	0.00	55,806.00	0.00	54,616.00	17,955.00	17,955.00	0.00	0.00
Subtotal Beginning Fund Bal				0.00	0.00	55,806.00	0.00	54,616.00	17,955.00	17,955.00	0.00	0.00
TOTAL General				96,704.12	98,186.95	162,006.00	57,023.67	133,824.00	115,455.00	115,455.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
109 Room Tax Fund												
840 Room Tax												
4c - Benefits												
109840	41100		Workers' Comp	140.02	119.47	200.00	60.65	125.00	200.00	200.00	0.00	0.00
	Subtotal Benefits			140.02	119.47	200.00	60.65	125.00	200.00	200.00	0.00	0.00
4e - Services & Supplies												
109840	54600		Room Tax Grants	81,435.41	70,179.73	78,806.00	42,424.56	76,824.00	52,000.00	52,000.00	0.00	0.00
109840	61500		Room Tax - State Share	2,828.51	2,956.28	3,000.00	1,407.38	1,870.00	3,000.00	3,000.00	0.00	0.00
	Subtotal Services & Supplies			84,263.92	73,136.01	81,806.00	43,831.94	78,694.00	55,000.00	55,000.00	0.00	0.00
	TOTAL Room Tax			84,403.94	73,255.48	82,006.00	43,892.59	78,819.00	55,200.00	55,200.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
109 Room Tax Fund												
842 Fairgrounds												
4e - Services & Supplies												
109842	50000		Supplies	725.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10984224	50000		Supplies	4,986.65	4,759.49	5,000.00	2,219.82	5,000.00	5,000.00	5,000.00	0.00	0.00
109842	56400		Repairs and Maintenance	27,739.76	25,674.95	23,100.00	4,780.85	23,100.00	20,000.00	20,000.00	0.00	0.00
109842	60100		Electric Service	8,099.71	9,638.32	11,000.00	6,137.09	8,500.00	10,000.00	10,000.00	0.00	0.00
109842	60200		Gas Service	0.00	188.40	500.00	0.00	200.00	500.00	500.00	0.00	0.00
109842	60600		Garbage Service	371.23	244.09	400.00	0.00	250.00	400.00	400.00	0.00	0.00
Subtotal Services & Supplies				41,922.41	40,505.25	40,000.00	13,137.76	37,050.00	35,900.00	35,900.00	0.00	0.00
TOTAL Fairgrounds				41,922.41	40,505.25	40,000.00	13,137.76	37,050.00	35,900.00	35,900.00	0.00	0.00

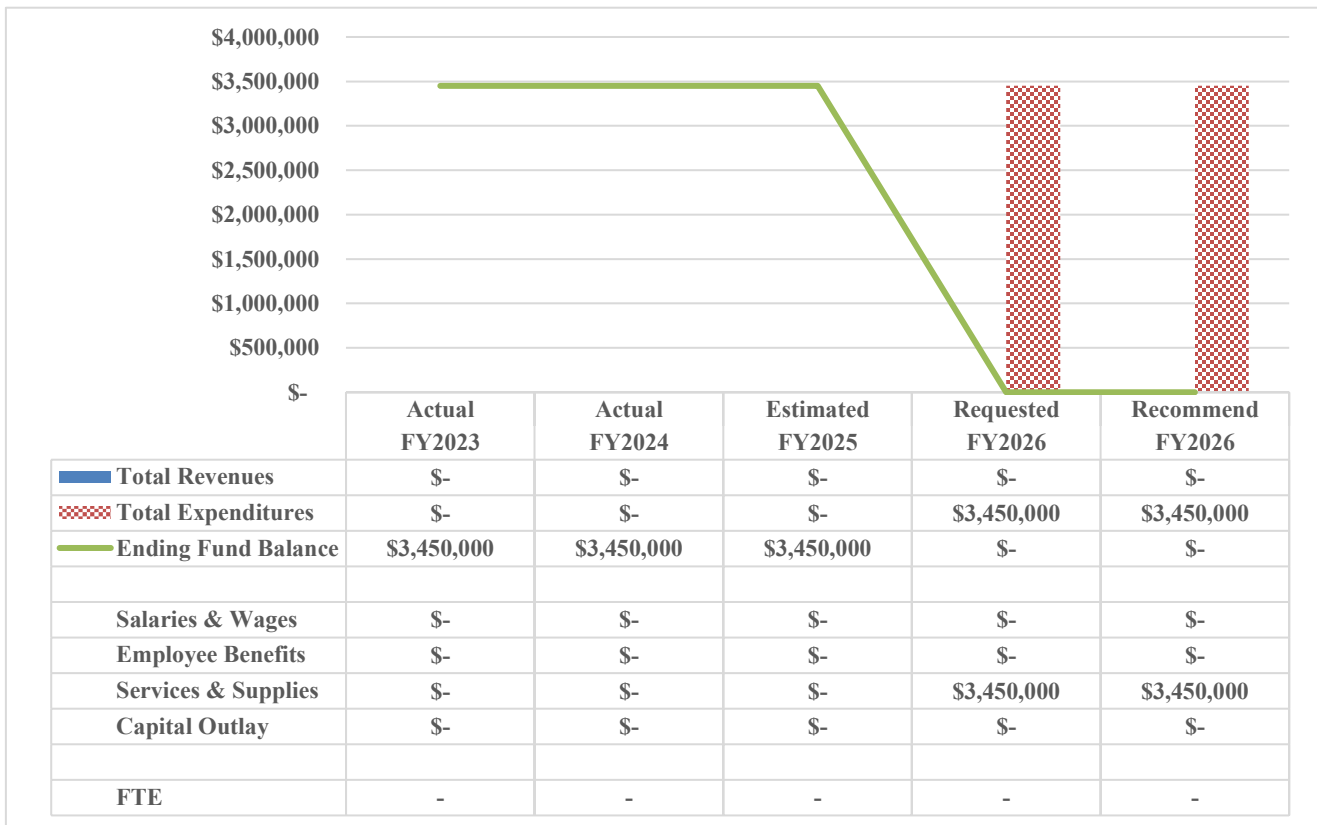
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
109 Room Tax Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
109999	99999		Ending Fund Balance	0.00	0.00	40,000.00	0.00	17,955.00	24,355.00	24,355.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	40,000.00	0.00	17,955.00	24,355.00	24,355.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	40,000.00	0.00	17,955.00	24,355.00	24,355.00	0.00	0.00
TOTAL Room Tax Fund				223,030.47	211,947.68	324,012.00	114,054.02	267,648.00	230,910.00	230,910.00	0.00	0.00
TOTAL REVENUES				96,704.12	98,186.95	162,006.00	57,023.67	133,824.00	115,455.00	115,455.00	0.00	0.00
TOTAL EXPENDITURES				126,326.35	113,760.73	162,006.00	57,030.35	133,824.00	115,455.00	115,455.00	0.00	0.00
DIFFERENCE				-29,622.23	-15,573.78	0.00	-6.68	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				96,704.12	98,186.95	162,006.00	57,023.67	133,824.00	115,455.00	115,455.00	0.00	0.00
TOTAL EXPENDITURES				126,326.35	113,760.73	162,006.00	57,030.35	133,824.00	115,455.00	115,455.00	0.00	0.00
DIFFERENCE				-29,622.23	-15,573.78	0.00	-6.68	0.00	0.00	0.00	0.00	0.00

COUNTY STABILIZATION FUND
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

This is the County's "rainy day" fund. Pursuant to NRS 354.6115, the money in this account can only be used if the total actual revenue of the local government falls short of total anticipated revenue in the general fund or to pay expenses incurred by the local government to mitigate the effects of a natural disaster declared by the Board of Commissioners.

The balance of this fund also may not exceed 10% of general fund revenues. Lyon County has approximately 65% of the allowed balance in this fund.

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023	2024	2025	2025	2025	2026	2026	2026	2026
							Actuals	Actuals	Budget	Actual	Projected	Dept Requests	Recommended	Tentative	Final Budget
110 Stabilization Fund															
000 General															
3z - Beginning Fund Bal															
110		39999				Opening Fund Balance	0.00	0.00	3,450,000.00	0.00	3,450,000.00	3,450,000.00	3,450,000.00	0.00	0.00
						Subtotal Beginning Fund Bal	0.00	0.00	3,450,000.00	0.00	3,450,000.00	3,450,000.00	3,450,000.00	0.00	0.00
TOTAL General							0.00	0.00	3,450,000.00	0.00	3,450,000.00	3,450,000.00	3,450,000.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
110 Stabilization Fund															
110 General Support															
4e - Services & Supplies															
110110				50000		Supplies	0.00	0.00	3,450,000.00	0.00	0.00	3,450,000.00	3,450,000.00	0.00	0.00
				Subtotal Services & Supplies			0.00	0.00	3,450,000.00	0.00	0.00	3,450,000.00	3,450,000.00	0.00	0.00
				TOTAL General Support			0.00	0.00	3,450,000.00	0.00	0.00	3,450,000.00	3,450,000.00	0.00	0.00

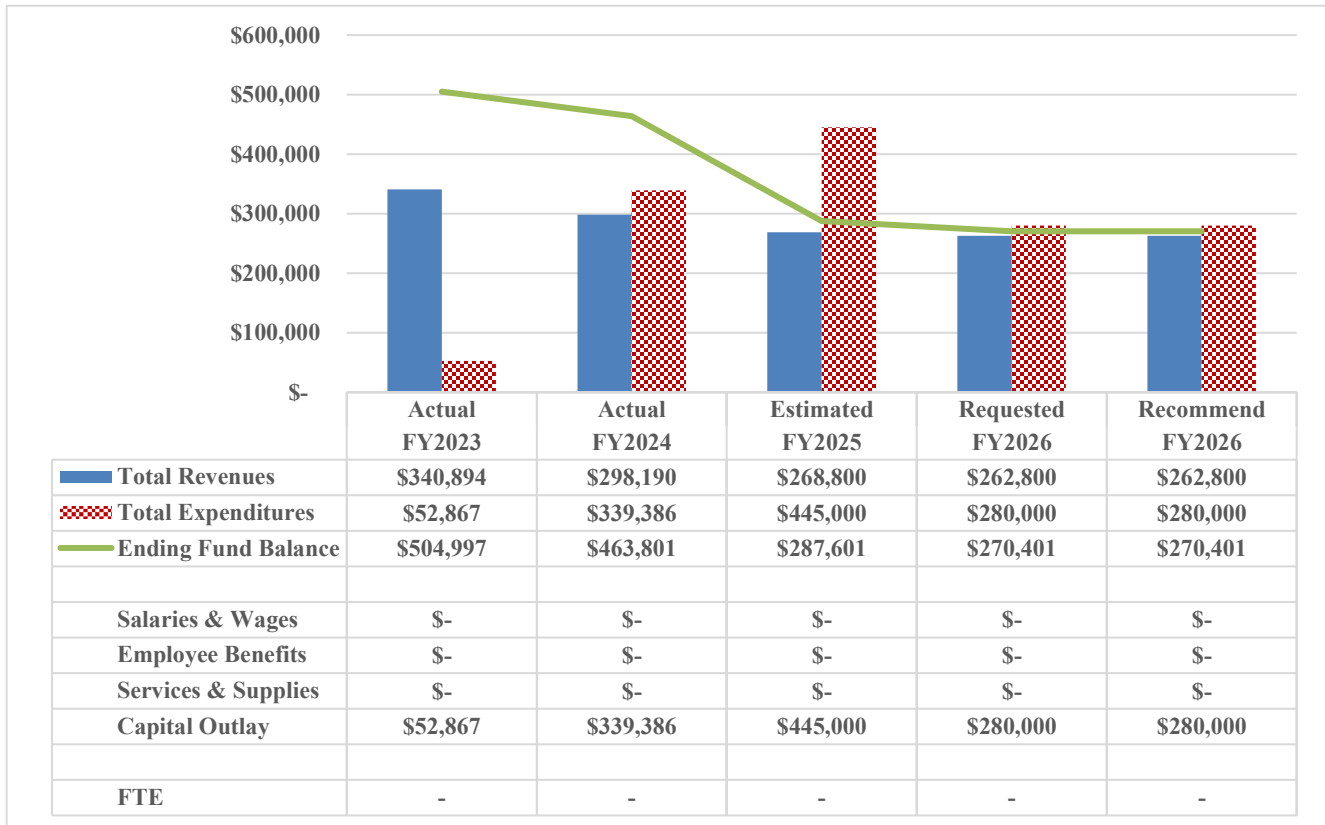
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
110 Stabilization Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
110999	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	3,450,000.00	0.00	0.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	0.00	0.00	3,450,000.00	0.00	0.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	0.00	0.00	3,450,000.00	0.00	0.00	0.00	0.00
TOTAL Stabilization Fund				0.00	0.00	6,900,000.00	0.00	6,900,000.00	6,900,000.00	6,900,000.00	0.00	0.00
TOTAL REVENUES				0.00	0.00	3,450,000.00	0.00	3,450,000.00	3,450,000.00	3,450,000.00	0.00	0.00
TOTAL EXPENDITURES				0.00	0.00	3,450,000.00	0.00	3,450,000.00	3,450,000.00	3,450,000.00	0.00	0.00
DIFFERENCE				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				0.00	0.00	3,450,000.00	0.00	3,450,000.00	3,450,000.00	3,450,000.00	0.00	0.00
TOTAL EXPENDITURES				0.00	0.00	3,450,000.00	0.00	3,450,000.00	3,450,000.00	3,450,000.00	0.00	0.00
DIFFERENCE				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

VEHICLE ACQUISITION FUND
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

This fund receives revenue from brothel business licenses.

This budget includes the purchase of 3 replacement vehicles for the Sheriff's Office.

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
114 Vehicle Acquisition Fund												
000 General												
3c - Licenses												
114	31300		Prostitution Licenses	330,000.00	270,600.00	250,800.00	188,128.50	250,800.00	250,800.00	250,800.00	0.00	0.00
	Subtotal Licenses			330,000.00	270,600.00	250,800.00	188,128.50	250,800.00	250,800.00	250,800.00	0.00	0.00
3k - Other Revenues												
114	38000		Investment Income	10,893.89	27,589.50	22,000.00	15,844.10	18,000.00	12,000.00	12,000.00	0.00	0.00
	Subtotal Other Revenues			10,893.89	27,589.50	22,000.00	15,844.10	18,000.00	12,000.00	12,000.00	0.00	0.00
3z - Beginning Fund Bal												
114	39999		Opening Fund Balance	0.00	0.00	429,480.00	0.00	463,801.00	287,601.00	287,601.00	0.00	0.00
	Subtotal Beginning Fund Bal			0.00	0.00	429,480.00	0.00	463,801.00	287,601.00	287,601.00	0.00	0.00
	TOTAL General			340,893.89	298,189.50	702,280.00	203,972.60	732,601.00	550,401.00	550,401.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023	2024	2025	2025	2025	2026	2026	2026	2026
							Actuals	Actuals	Budget	Actual	Projected	Dept Requests	Recommended	Tentative	Final Budget
114 Vehicle Acquisition Fund															
326 Sheriff															
4g - Capital Outlay															
114326				70700		Capital Outlay - Vehicles	0.00	313,887.55	450,000.00	176,053.87	445,000.00	280,000.00	280,000.00	0.00	0.00
Subtotal Capital Outlay							0.00	313,887.55	450,000.00	176,053.87	445,000.00	280,000.00	280,000.00	0.00	0.00
TOTAL Sheriff							0.00	313,887.55	450,000.00	176,053.87	445,000.00	280,000.00	280,000.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
114 Vehicle Acquisition Fund															
700 Indigent and Senior															
4g - Capital Outlay															
114700				70700		Capital Outlay - Vehicles	52,866.50	25,498.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
						Subtotal Capital Outlay	52,866.50	25,498.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Indigent and Senior							52,866.50	25,498.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
114 Vehicle Acquisition Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
114999	99999		Ending Fund Balance	0.00	0.00	252,280.00	0.00	287,601.00	270,401.00	270,401.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	252,280.00	0.00	287,601.00	270,401.00	270,401.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	252,280.00	0.00	287,601.00	270,401.00	270,401.00	0.00	0.00
TOTAL Vehicle Acquisition Fund				393,760.39	637,575.30	1,404,560.00	380,026.47	1,465,202.00	1,100,802.00	1,100,802.00	0.00	0.00
TOTAL REVENUES				340,893.89	298,189.50	702,280.00	203,972.60	732,601.00	550,401.00	550,401.00	0.00	0.00
TOTAL EXPENDITURES				52,866.50	339,385.80	702,280.00	176,053.87	732,601.00	550,401.00	550,401.00	0.00	0.00
DIFFERENCE				288,027.39	-41,196.30	0.00	27,918.73	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				340,893.89	298,189.50	702,280.00	203,972.60	732,601.00	550,401.00	550,401.00	0.00	0.00
TOTAL EXPENDITURES				52,866.50	339,385.80	702,280.00	176,053.87	732,601.00	550,401.00	550,401.00	0.00	0.00
DIFFERENCE				288,027.39	-41,196.30	0.00	27,918.73	0.00	0.00	0.00	0.00	0.00

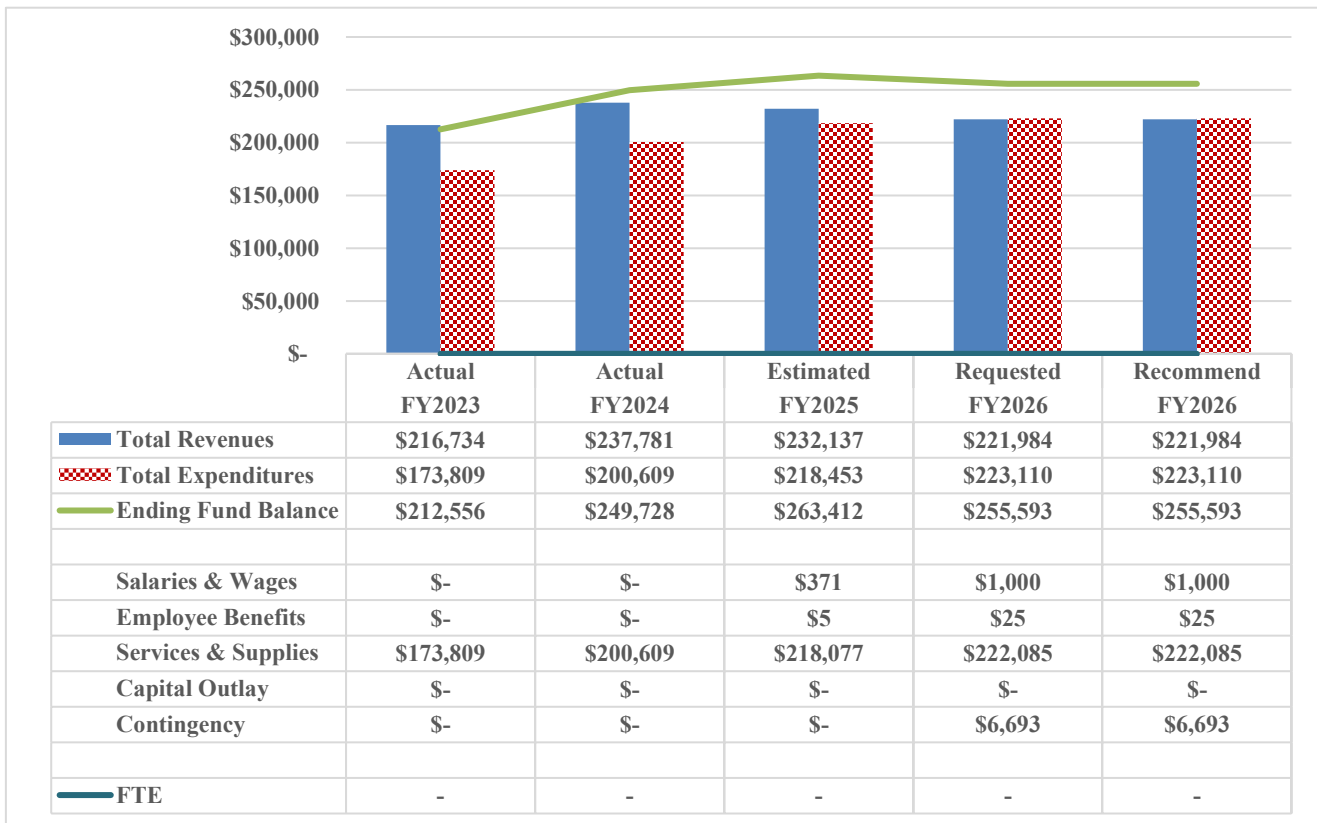
CAPITAL OUTLAY REQUEST FORM

FISCAL YEAR 2025-2026

DEPARTMENT	Sheriff Office

DESCRIPTION	EXPLANATION	QUANTITY	UNIT PRICE	COST
General Fund				
Purchase Ford Expeditions (Patrol)	Replacement Patrol Vehicles	3.00	\$ 80,000	\$ 240,000
Total General Fund				\$ 240,000
Vehicle Acquisition Fund				
Purchase Ford Explorers (Patrol)	Replacement Patrol Vehicles	4.00	\$ 70,000	\$ 280,000
Total Vehicle Acquisition Fund				\$ 280,000
TOTAL				\$ 520,000

FAIR AND RODEO FUND
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

This fund has been created to hold an annual fair & rodeo at the County Fairgrounds. This accounts for just the operational costs of the annual fair & rodeo event. Maintenance of the Fairgrounds is paid out of the General and Room Tax Funds.

The County has created a number of projects for this fund so that it provides better reporting capability by event.

Misc Costs - 81005

Truck & Tractor Pull - 81010

Rodeo - 81015

Demo Derby - 81020

Sunday Event - 81025

Livestock Show - 81030

Mutton Bustin - 81035

Horseshoe Contest - 81040

Pig Scramble - 81045

Littlest Cowboy/Cowgirl - 81050

Sponsors - 81055

Exhibit Hall - 81060

Ice Sales - 81065

Wristbands - 81070

Wild Ponies - 81075

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
115 Fair & Rodeo Fund												
000 General												
3e - Intergovernmental												
115	34020	18500	Room Tax Grant	9,377.84	9,757.28	1,943.00	1,943.19	1,943.00	0.00	0.00	0.00	0.00
115	34020	18505	Room Tax Grant	9,439.96	7,935.00	6,000.00	6,000.00	6,000.00	0.00	0.00	0.00	0.00
Subtotal Intergovernmental				18,817.80	17,692.28	7,943.00	7,943.19	7,943.00	0.00	0.00	0.00	0.00
3g - Charges for Service												
115	36200		Fairground Revenue	0.00	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115	36600	81030	Entry Fees	6,415.00	6,090.00	6,090.00	4,844.00	4,844.00	4,844.00	4,844.00	0.00	0.00
115	36600	81035	Entry Fees	600.00	560.00	560.00	550.00	550.00	550.00	550.00	0.00	0.00
115	36600	81045	Entry Fees	940.00	1,050.00	1,050.00	940.00	940.00	940.00	940.00	0.00	0.00
115	36600	81050	Entry Fees	120.00	90.00	90.00	290.00	290.00	290.00	290.00	0.00	0.00
115	36600	81060	Entry Fees	395.00	220.00	220.00	412.00	412.00	412.00	412.00	0.00	0.00
115	36600	81075	Entry Fees	45.00	80.00	80.00	300.00	300.00	300.00	300.00	0.00	0.00
115	36610	81010	Box Seats	4,440.00	4,440.00	4,440.00	4,460.00	4,460.00	4,460.00	4,460.00	0.00	0.00
115	36610	81015	Box Seats	4,280.00	4,360.00	4,360.00	4,280.00	4,280.00	4,280.00	4,280.00	0.00	0.00
115	36610	81020	Box Seats	4,480.00	4,820.00	4,820.00	4,940.00	4,940.00	4,940.00	4,940.00	0.00	0.00
115	36620	81010	Gen. Admission Adult	9,713.00	9,427.00	9,427.00	10,769.00	10,769.00	10,769.00	10,769.00	0.00	0.00
115	36620	81015	Gen. Admission Adult	6,974.00	5,808.00	5,808.00	6,952.00	6,952.00	6,952.00	6,952.00	0.00	0.00
115	36620	81020	Gen. Admission Adult	23,640.00	23,535.00	23,535.00	22,725.00	22,725.00	22,725.00	22,725.00	0.00	0.00
115	36630	81010	Gen. Admission Child	780.00	776.00	776.00	736.00	736.00	736.00	736.00	0.00	0.00
115	36630	81015	Gen. Admission Child	660.00	528.00	528.00	536.00	536.00	536.00	536.00	0.00	0.00
115	36630	81020	Gen. Admission Child	4,290.00	3,900.00	3,900.00	3,290.00	3,290.00	3,290.00	3,290.00	0.00	0.00
115	36640	81030	Sponsors	16,425.00	13,475.00	13,475.00	14,725.00	14,725.00	14,725.00	14,725.00	0.00	0.00
115	36640	81055	Sponsors	35,850.00	47,375.00	47,375.00	48,175.00	48,175.00	48,175.00	48,175.00	0.00	0.00
115	36650	81065	Ice Sales	1,448.00	1,242.00	1,242.00	1,715.00	1,715.00	1,715.00	1,715.00	0.00	0.00
115	36655	81030	Shavings Income	205.00	0.00	0.00	256.50	257.00	257.00	257.00	0.00	0.00
115	36660	81005	Vendor Revenue	15,125.00	14,364.00	14,364.00	18,440.00	18,440.00	18,440.00	18,440.00	0.00	0.00
115	36670	81070	Thursday Wristband	5,052.00	6,325.00	6,325.00	7,345.00	7,345.00	7,345.00	7,345.00	0.00	0.00
115	36680	81070	Friday Wristbands	8,801.00	10,961.00	10,961.00	11,125.00	11,125.00	11,125.00	11,125.00	0.00	0.00
115	36690	81070	Saturday Wristbands	15,979.00	19,686.00	19,686.00	21,177.00	21,177.00	21,177.00	21,177.00	0.00	0.00
115	36705	81070	Weekend Wristbands	1,020.00	720.00	720.00	645.00	645.00	645.00	645.00	0.00	0.00
115	36710	81005	Carnival	5,700.60	6,219.00	6,219.00	5,598.00	5,598.00	5,598.00	5,598.00	0.00	0.00
115	36715	81005	Parade	850.00	550.00	550.00	820.00	820.00	820.00	820.00	0.00	0.00
115	36720	81005	Beer Sales	7,944.00	7,554.50	7,555.00	7,938.25	7,938.00	7,938.00	7,938.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
115 Fair & Rodeo Fund												
000 General												
			Subtotal Charges for Service	182,171.60	194,235.50	194,156.00	203,983.75	203,984.00	203,984.00	203,984.00	0.00	0.00
3k - Other Revenues												
115	38000		Investment Income	5,165.33	12,875.17	8,000.00	9,370.89	10,000.00	8,000.00	8,000.00	0.00	0.00
115	38100		Sales & Rental	10,376.00	12,580.00	10,000.00	3,900.00	10,000.00	10,000.00	10,000.00	0.00	0.00
115	38300		Donations	203.50	399.00	0.00	210.00	210.00	0.00	0.00	0.00	0.00
			Subtotal Other Revenues	15,744.83	25,854.17	18,000.00	13,480.89	20,210.00	18,000.00	18,000.00	0.00	0.00
3z - Beginning Fund Bal												
115	39999		Opening Fund Balance	0.00	0.00	246,374.00	0.00	249,728.00	263,412.00	263,412.00	0.00	0.00
			Subtotal Beginning Fund Bal	0.00	0.00	246,374.00	0.00	249,728.00	263,412.00	263,412.00	0.00	0.00
TOTAL General				216,734.23	237,781.95	466,473.00	225,407.83	481,865.00	485,396.00	485,396.00	0.00	0.00

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
115 Fair & Rodeo Fund												
842 Fairgrounds												
4a - Salaries												
115842	40320		Shift Differential	0.00	0.00	0.00	31.00	31.00	0.00	0.00	0.00	0.00
115842	40500		Overtime	0.00	0.00	1,000.00	340.43	340.00	1,000.00	1,000.00	0.00	0.00
	Subtotal Salaries			0.00	0.00	1,000.00	371.43	371.00	1,000.00	1,000.00	0.00	0.00
4c - Benefits												
115842	41100		Workers' Comp	0.00	0.00	15.00	0.00	0.00	20.00	20.00	0.00	0.00
115842	41200		Medicare	0.00	0.00	15.00	4.61	5.00	5.00	5.00	0.00	0.00
	Subtotal Benefits			0.00	0.00	30.00	4.61	5.00	25.00	25.00	0.00	0.00
4e - Services & Supplies												
115842	50000		Supplies	2,366.77	2,187.93	800.00	1,571.09	2,000.00	2,000.00	2,000.00	0.00	0.00
115842	50000	81005	Supplies	1,519.99	3,837.57	1,650.00	4,478.64	4,479.00	6,350.00	6,350.00	0.00	0.00
115842	50000	81030	Supplies	3,112.27	7,044.39	2,755.00	4,859.21	4,859.00	3,017.00	3,017.00	0.00	0.00
115842	50000	81035	Supplies	400.00	600.00	600.00	538.99	539.00	600.00	600.00	0.00	0.00
115842	50000	81045	Supplies	3,466.90	3,750.00	4,000.00	3,525.00	3,525.00	3,700.00	3,700.00	0.00	0.00
115842	50000	81055	Supplies	0.00	0.00	0.00	99.00	99.00	0.00	0.00	0.00	0.00
115842	50000	81060	Supplies	285.30	154.47	200.00	93.85	94.00	200.00	200.00	0.00	0.00
115842	50000	81065	Supplies	0.00	359.30	100.00	0.00	0.00	150.00	150.00	0.00	0.00
115842	50000	81070	Supplies	0.00	619.70	650.00	664.71	665.00	700.00	700.00	0.00	0.00
115842	50800	81005	Food	1,036.95	463.68	500.00	890.32	1,000.00	250.00	250.00	0.00	0.00
115842	51000	81005	Fuel	0.00	0.00	0.00	594.73	595.00	600.00	600.00	0.00	0.00
115842	52300		Advertising	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115842	52300	18500	Advertising	9,377.84	9,757.28	1,943.00	1,943.19	1,943.00	0.00	0.00	0.00	0.00
115842	52300	18505	Advertising	9,439.96	7,935.00	6,000.00	6,000.00	6,000.00	0.00	0.00	0.00	0.00
115842	52300	81005	Advertising	1,938.34	0.00	0.00	62.10	62.00	0.00	0.00	0.00	0.00
115842	53900	81005	Contract Services	1,917.00	0.00	1,700.00	721.00	721.00	800.00	800.00	0.00	0.00
115842	53900	81070	Contract Services	1,492.00	1,477.50	1,500.00	1,477.50	1,478.00	1,500.00	1,500.00	0.00	0.00
115842	53901	81005	Entertainment Contract Service	27,350.00	33,975.00	33,575.00	34,275.00	34,275.00	34,725.00	34,725.00	0.00	0.00
115842	54700		Fair & Rodeo Costs	350.00	350.00	29,000.00	350.00	28,000.00	30,000.00	30,000.00	0.00	0.00
115842	60100		Electric Service	971.15	920.76	1,300.00	634.65	1,300.00	1,300.00	1,300.00	0.00	0.00
115842	60600	81005	Garbage Service	4,409.31	5,136.10	5,700.00	3,500.00	3,500.00	5,500.00	5,500.00	0.00	0.00
115842	62000	81010	Event Contract	15,499.00	15,600.00	15,800.00	15,800.00	15,800.00	16,800.00	16,800.00	0.00	0.00
115842	62000	81015	Event Contract	20,900.00	27,000.00	27,000.00	27,000.00	27,000.00	29,000.00	29,000.00	0.00	0.00

Lyon County, NV Budget Report

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
115 Fair & Rodeo Fund												
842 Fairgrounds												
4e - Services & Supplies												
115842	62020	81010	Ticket Sales Contract	566.67	566.67	600.00	566.67	567.00	567.00	567.00	0.00	0.00
115842	62020	81015	Ticket Sales Contract	566.67	566.67	600.00	566.67	567.00	567.00	567.00	0.00	0.00
115842	62020	81020	Ticket Sales Contract	566.66	566.66	600.00	566.66	567.00	567.00	567.00	0.00	0.00
115842	62030	81010	Security Contract	526.67	756.67	835.00	1,040.66	1,041.00	1,064.00	1,064.00	0.00	0.00
115842	62030	81015	Security Contract	526.65	756.66	835.00	1,040.66	1,041.00	1,064.00	1,064.00	0.00	0.00
115842	62030	81020	Security Contract	526.68	756.67	835.00	1,040.68	1,041.00	1,064.00	1,064.00	0.00	0.00
115842	62030	81060	Security Contract	400.00	400.00	400.00	400.00	400.00	400.00	400.00	0.00	0.00
115842	62050	81010	Ambulance Standby	500.00	0.00	400.00	350.00	350.00	400.00	400.00	0.00	0.00
115842	62050	81015	Ambulance Standby	200.00	0.00	400.00	350.00	350.00	400.00	400.00	0.00	0.00
115842	62050	81025	Ambulance Standby	0.00	0.00	0.00	350.00	350.00	0.00	0.00	0.00	0.00
115842	62060	81005	Sanihuts	5,149.00	7,333.50	7,315.00	7,315.00	7,315.00	7,315.00	7,315.00	0.00	0.00
115842	62070	81005	Lodging	2,485.70	2,968.00	3,000.00	3,569.70	3,570.00	3,700.00	3,700.00	0.00	0.00
115842	62070	81015	Lodging	299.98	419.76	450.00	359.70	360.00	400.00	400.00	0.00	0.00
115842	62070	81030	Lodging	828.92	891.46	900.00	820.60	821.00	900.00	900.00	0.00	0.00
115842	62080	81020	YFD Profit	20,081.00	18,889.33	18,900.00	17,853.83	17,854.00	18,000.00	18,000.00	0.00	0.00
115842	62090	81005	Awards	0.00	0.00	400.00	0.00	0.00	700.00	700.00	0.00	0.00
115842	62090	81025	Awards	1,200.00	1,200.00	1,200.00	640.00	640.00	1,200.00	1,200.00	0.00	0.00
115842	62090	81030	Awards	5,253.99	7,100.25	7,000.00	4,581.79	4,582.00	7,000.00	7,000.00	0.00	0.00
115842	62090	81035	Awards	260.00	218.00	250.00	275.00	275.00	300.00	300.00	0.00	0.00
115842	62090	81040	Awards	0.00	0.00	300.00	0.00	0.00	300.00	300.00	0.00	0.00
115842	62090	81050	Awards	340.00	372.00	400.00	400.00	400.00	400.00	400.00	0.00	0.00
115842	62090	81075	Awards	150.00	279.00	300.00	300.00	300.00	300.00	300.00	0.00	0.00
115842	62100	81020	Event Winners	4,100.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	0.00	0.00
115842	62110	81030	Equip & Awning Rental	13,310.50	13,255.00	14,611.00	14,590.50	14,591.00	16,985.00	16,985.00	0.00	0.00
115842	62120	81030	Show Premiums	1,832.00	2,592.00	2,600.00	2,219.14	2,219.00	2,600.00	2,600.00	0.00	0.00
115842	62130	81030	Judges/Other Costs	2,170.00	3,114.80	3,500.00	3,464.80	3,465.00	3,500.00	3,500.00	0.00	0.00
115842	62130	81060	Judges/Other Costs	0.00	0.00	200.00	0.00	0.00	200.00	200.00	0.00	0.00
115842	62150	81005	Appreciation Dinner	1,050.95	1,074.41	1,200.00	1,241.91	1,242.00	1,500.00	1,500.00	0.00	0.00
115842	62170	81030	Sponsor Signs	0.00	1,463.00	400.00	1,974.98	1,975.00	2,000.00	2,000.00	0.00	0.00
115842	62170	81055	Sponsor Signs	5,070.00	8,400.00	5,000.00	8,760.00	8,760.00	6,000.00	6,000.00	0.00	0.00
Subtotal Services & Supplies				173,809.82	200,609.19	213,704.00	189,217.93	218,077.00	222,085.00	222,085.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
115 Fair & Rodeo Fund															
842 Fairgrounds															
4q - Contingency															
115842				89000		Contingency	0.00	0.00	6,204.00	0.00	0.00	6,693.00	6,693.00	0.00	0.00
Subtotal Contingency							0.00	0.00	6,204.00	0.00	0.00	6,693.00	6,693.00	0.00	0.00
TOTAL Fairgrounds							173,809.82	200,609.19	220,938.00	189,593.97	218,453.00	229,803.00	229,803.00	0.00	0.00

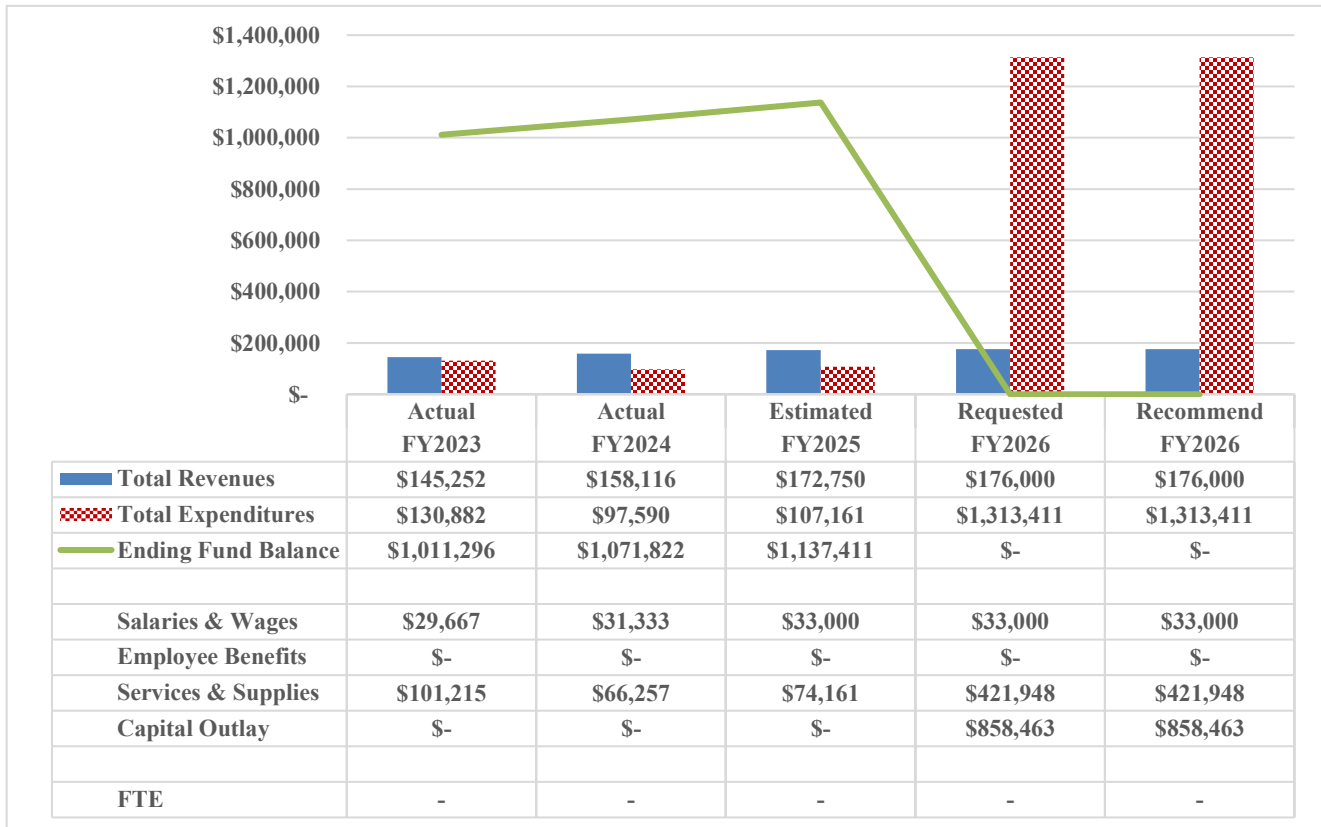
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
115 Fair & Rodeo Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
115999	99999		Ending Fund Balance	0.00	0.00	245,535.00	0.00	263,412.00	255,593.00	255,593.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	245,535.00	0.00	263,412.00	255,593.00	255,593.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	245,535.00	0.00	263,412.00	255,593.00	255,593.00	0.00	0.00
TOTAL Fair & Rodeo Fund				390,544.05	438,391.14	932,946.00	415,001.80	963,730.00	970,792.00	970,792.00	0.00	0.00
TOTAL REVENUES				216,734.23	237,781.95	466,473.00	225,407.83	481,865.00	485,396.00	485,396.00	0.00	0.00
TOTAL EXPENDITURES				173,809.82	200,609.19	466,473.00	189,593.97	481,865.00	485,396.00	485,396.00	0.00	0.00
DIFFERENCE				42,924.41	37,172.76	0.00	35,813.86	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				216,734.23	237,781.95	466,473.00	225,407.83	481,865.00	485,396.00	485,396.00	0.00	0.00
TOTAL EXPENDITURES				173,809.82	200,609.19	466,473.00	189,593.97	481,865.00	485,396.00	485,396.00	0.00	0.00
DIFFERENCE				42,924.41	37,172.76	0.00	35,813.86	0.00	0.00	0.00	0.00	0.00

JUSTICE COURT SPECIAL ADMINISTRATIVE ASSESSMENT FUND
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

These are Justice Court fees that are required to be spent by statute for certain purposes for the Justice Courts.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
116 Justice Court Assessment Fund												
000 General												
3i - Fines and Forfeits												
11600300	37410		Dayton JC 25% Fees	10,610.59	14,589.12	18,100.00	9,764.00	14,750.00	18,000.00	18,000.00	0.00	0.00
11600330	37420		Fernley JC 25% Fees	19,251.56	23,177.41	21,200.00	16,626.88	24,000.00	24,000.00	24,000.00	0.00	0.00
11600360	37430		Walker River JC 25% Fees	60,172.36	43,341.38	50,850.00	26,989.87	45,000.00	45,000.00	45,000.00	0.00	0.00
11600310	37440		Dayton JC Admin Assess	8,981.00	12,782.00	11,900.00	9,310.00	13,700.00	13,700.00	13,700.00	0.00	0.00
11600340	37450		Fernley JC Admin Assess	5,285.00	7,691.00	11,350.00	3,920.00	6,000.00	6,000.00	6,000.00	0.00	0.00
11600370	37460		WR JC Admin Assess	8,536.00	11,385.00	11,700.00	6,920.00	11,700.00	11,700.00	11,700.00	0.00	0.00
11600320	37470		Dayton JC Facility Assess	12,770.00	18,070.00	90,000.00	13,315.00	20,000.00	20,000.00	20,000.00	0.00	0.00
11600350	37480		Fernley JC Facility Assess	7,475.00	10,815.00	16,050.00	5,585.00	16,000.00	16,000.00	16,000.00	0.00	0.00
11600380	37490		WR JC Facility Assess	12,170.00	16,190.00	15,550.00	9,700.00	16,200.00	16,200.00	16,200.00	0.00	0.00
11600312	37860		Demerit Reduction	0.00	75.00	0.00	3,521.25	5,400.00	5,400.00	5,400.00	0.00	0.00
Subtotal Fines and Forfeits				145,251.51	158,115.91	246,700.00	105,652.00	172,750.00	176,000.00	176,000.00	0.00	0.00
3z - Beginning Fund Bal												
11600300	39999		Opening Fund Balance	0.00	0.00	25,665.00	0.00	21,342.00	20,481.00	20,481.00	0.00	0.00
11600310	39999		Opening Fund Balance	0.00	0.00	12,904.00	0.00	14,035.00	7,689.00	7,689.00	0.00	0.00
11600312	39999		Opening Fund Balance	0.00	0.00	0.00	0.00	75.00	5,475.00	5,475.00	0.00	0.00
11600320	39999		Opening Fund Balance	0.00	0.00	398,706.00	0.00	407,776.00	427,776.00	427,776.00	0.00	0.00
11600330	39999		Opening Fund Balance	0.00	0.00	79,407.00	0.00	78,911.00	77,911.00	77,911.00	0.00	0.00
11600340	39999		Opening Fund Balance	0.00	0.00	9,501.00	0.00	2,646.00	5,418.00	5,418.00	0.00	0.00
11600350	39999		Opening Fund Balance	0.00	0.00	189,273.00	0.00	179,524.00	190,243.00	190,243.00	0.00	0.00
11600360	39999		Opening Fund Balance	0.00	0.00	184,419.00	0.00	178,577.00	199,196.00	199,196.00	0.00	0.00
11600370	39999		Opening Fund Balance	0.00	0.00	17,207.00	0.00	16,892.00	14,978.00	14,978.00	0.00	0.00
11600380	39999		Opening Fund Balance	0.00	0.00	171,404.00	0.00	172,044.00	188,244.00	188,244.00	0.00	0.00
Subtotal Beginning Fund Bal				0.00	0.00	1,088,486.00	0.00	1,071,822.00	1,137,411.00	1,137,411.00	0.00	0.00
TOTAL General				145,251.51	158,115.91	1,335,186.00	105,652.00	1,244,572.00	1,313,411.00	1,313,411.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
116 Justice Court Assessment Fund															
234 Walker River JC															
4a - Salaries															
11634360		40000		Salaries			16,666.67	18,333.33	20,000.00	10,000.00	20,000.00	20,000.00	20,000.00	0.00	0.00
Subtotal Salaries							16,666.67	18,333.33	20,000.00	10,000.00	20,000.00	20,000.00	20,000.00	0.00	0.00
4e - Services & Supplies															
11634360		50000		Supplies			19,530.86	0.00	215,269.00	2,880.75	4,381.00	224,196.00	224,196.00	0.00	0.00
11634370		50000		Supplies			20,000.00	12,500.00	28,907.00	13,614.42	13,614.00	26,678.00	26,678.00	0.00	0.00
Subtotal Services & Supplies							39,530.86	12,500.00	244,176.00	16,495.17	17,995.00	250,874.00	250,874.00	0.00	0.00
4g - Capital Outlay															
11634380		70000		Capital Outlay			0.00	0.00	186,954.00	0.00	0.00	204,444.00	204,444.00	0.00	0.00
Subtotal Capital Outlay							0.00	0.00	186,954.00	0.00	0.00	204,444.00	204,444.00	0.00	0.00
4s - Transfers Out															
11634370		98100		Transfer to General			2,083.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Transfers Out							2,083.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Walker River JC							58,281.51	30,833.33	451,130.00	26,495.17	37,995.00	475,318.00	475,318.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
116 Justice Court Assessment Fund												
236 Fernley JC												
4e - Services & Supplies												
11636330	50000		Supplies	25,237.86	27,733.98	100,607.00	21,019.00	25,000.00	101,911.00	101,911.00	0.00	0.00
11636340	50000		Supplies	9,731.80	6,450.10	20,851.00	3,227.80	3,228.00	11,418.00	11,418.00	0.00	0.00
11636350	50000		Supplies	0.00	4,513.76	0.00	5,280.66	5,281.00	0.00	0.00	0.00	0.00
Subtotal Services & Supplies				34,969.66	38,697.84	121,458.00	29,527.46	33,509.00	113,329.00	113,329.00	0.00	0.00
4g - Capital Outlay												
11636350	70000		Capital Outlay	0.00	0.00	205,323.00	0.00	0.00	206,243.00	206,243.00	0.00	0.00
Subtotal Capital Outlay				0.00	0.00	205,323.00	0.00	0.00	206,243.00	206,243.00	0.00	0.00
4s - Transfers Out												
11636340	98100		Transfer to General	3,429.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Transfers Out				3,429.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Fernley JC				38,399.08	38,697.84	326,781.00	29,527.46	33,509.00	319,572.00	319,572.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
116 Justice Court Assessment Fund															
237 Dayton JC															
4a - Salaries															
11637300		40000				Salaries	13,000.00	13,000.00	13,000.00	6,500.00	13,000.00	13,000.00	13,000.00	0.00	0.00
Subtotal Salaries							13,000.00	13,000.00	13,000.00	6,500.00	13,000.00	13,000.00	13,000.00	0.00	0.00
4e - Services & Supplies															
11637300		50000				Supplies	12,440.00	13,312.50	30,765.00	2,611.00	2,611.00	25,481.00	25,481.00	0.00	0.00
11637310		50000				Supplies	14,273.87	1,746.37	24,804.00	19,398.19	20,046.00	21,389.00	21,389.00	0.00	0.00
11637312		50000				Supplies	0.00	0.00	0.00	0.00	0.00	10,875.00	10,875.00	0.00	0.00
Subtotal Services & Supplies							26,713.87	15,058.87	55,569.00	22,009.19	22,657.00	57,745.00	57,745.00	0.00	0.00
4g - Capital Outlay															
11637320		70000				Capital Outlay	0.00	0.00	488,706.00	0.00	0.00	447,776.00	447,776.00	0.00	0.00
Subtotal Capital Outlay							0.00	0.00	488,706.00	0.00	0.00	447,776.00	447,776.00	0.00	0.00
TOTAL Dayton JC							39,713.87	28,058.87	557,275.00	28,509.19	35,657.00	518,521.00	518,521.00	0.00	0.00

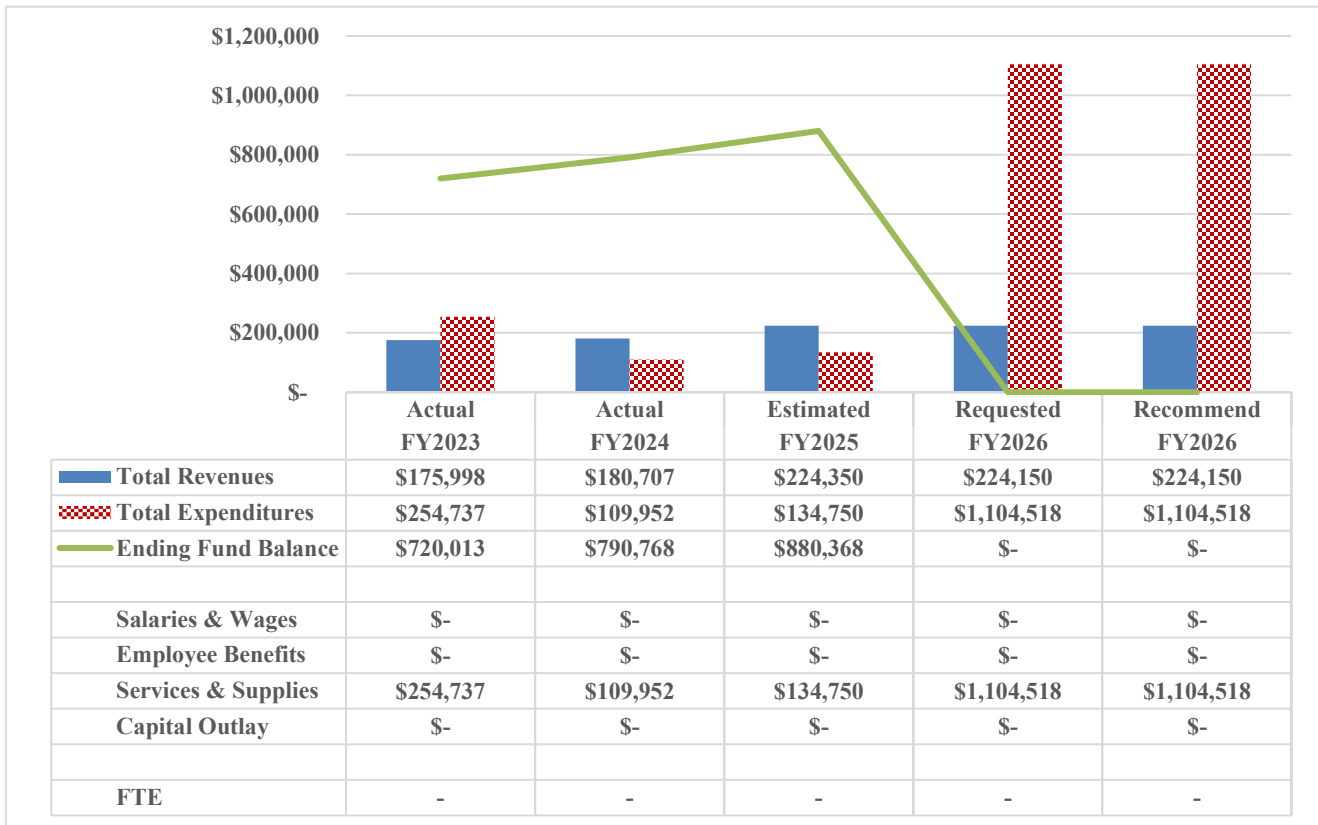
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
116 Justice Court Assessment Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
11699300	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	20,481.00	0.00	0.00	0.00	0.00
11699310	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	7,689.00	0.00	0.00	0.00	0.00
11699312	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	5,475.00	0.00	0.00	0.00	0.00
11699320	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	427,776.00	0.00	0.00	0.00	0.00
11699330	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	77,911.00	0.00	0.00	0.00	0.00
11699340	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	5,418.00	0.00	0.00	0.00	0.00
11699350	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	190,243.00	0.00	0.00	0.00	0.00
11699360	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	199,196.00	0.00	0.00	0.00	0.00
11699370	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	14,978.00	0.00	0.00	0.00	0.00
11699380	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	188,244.00	0.00	0.00	0.00	0.00
Subtotal Ending Fund Balance				0.00	0.00	0.00	0.00	1,137,411.00	0.00	0.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	0.00	0.00	1,137,411.00	0.00	0.00	0.00	0.00
TOTAL Justice Court Assessment Fund				281,645.97	255,705.95	2,670,372.00	190,183.82	2,489,144.00	2,626,822.00	2,626,822.00	0.00	0.00
TOTAL REVENUES				145,251.51	158,115.91	1,335,186.00	105,652.00	1,244,572.00	1,313,411.00	1,313,411.00	0.00	0.00
TOTAL EXPENDITURES				136,394.46	97,590.04	1,335,186.00	84,531.82	1,244,572.00	1,313,411.00	1,313,411.00	0.00	0.00
DIFFERENCE				8,857.05	60,525.87	0.00	21,120.18	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				145,251.51	158,115.91	1,335,186.00	105,652.00	1,244,572.00	1,313,411.00	1,313,411.00	0.00	0.00
TOTAL EXPENDITURES				136,394.46	97,590.04	1,335,186.00	84,531.82	1,244,572.00	1,313,411.00	1,313,411.00	0.00	0.00
DIFFERENCE				8,857.05	60,525.87	0.00	21,120.18	0.00	0.00	0.00	0.00	0.00

**DISTRICT COURT RESTRICTED FEES FUND
SUMMARY
FISCAL YEAR 2025-2026**



BUDGET NOTES

This fund is used to account for the restricted fees collected for the District Court and must be spent as detailed in statute.

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
117 District Ct Restricted Fees Fd												
000 General												
3g - Charges for Service												
11700265	35125		Dis Crt Mediation Fees	0.00	0.00	0.00	400.00	400.00	0.00	0.00	0.00	0.00
11700285	35220		Recorder Children Legal Fees	33,069.00	32,807.00	30,500.00	51,175.00	70,000.00	70,000.00	70,000.00	0.00	0.00
11700286	35220		Recorder Legal Fees	11,023.00	10,935.00	10,400.00	8,559.00	11,650.00	11,650.00	11,650.00	0.00	0.00
11700287	35220		Recorder Legal Fees	55,115.00	54,671.00	52,000.00	42,799.00	58,000.00	58,000.00	58,000.00	0.00	0.00
Subtotal Charges for Service				99,207.00	98,413.00	92,900.00	102,933.00	140,050.00	139,650.00	139,650.00	0.00	0.00
3i - Fines and Forfeits												
11700260	37110		District Court Filing Fees	62,426.00	67,695.00	60,700.00	46,272.00	70,000.00	70,000.00	70,000.00	0.00	0.00
11700261	37110		District Court Filing Fees	1,890.00	1,131.00	1,770.00	1,017.00	1,500.00	1,700.00	1,700.00	0.00	0.00
11700270	37120		District Court Tech Fees	184.00	288.00	200.00	192.00	300.00	300.00	300.00	0.00	0.00
11700280	37130		District Court Security Fees	12,291.00	13,180.00	12,000.00	8,460.00	12,500.00	12,500.00	12,500.00	0.00	0.00
Subtotal Fines and Forfeits				76,791.00	82,294.00	74,670.00	55,941.00	84,300.00	84,500.00	84,500.00	0.00	0.00
3z - Beginning Fund Bal												
11700260	39999		Opening Fund Balance	0.00	0.00	296,428.00	0.00	307,659.00	355,659.00	355,659.00	0.00	0.00
11700261	39999		Opening Fund Balance	0.00	0.00	10,521.00	0.00	9,882.00	10,282.00	10,282.00	0.00	0.00
11700265	39999		Opening Fund Balance	0.00	0.00	1,300.00	0.00	1,300.00	1,700.00	1,700.00	0.00	0.00
11700270	39999		Opening Fund Balance	0.00	0.00	919.00	0.00	1,007.00	1,307.00	1,307.00	0.00	0.00
11700280	39999		Opening Fund Balance	0.00	0.00	54,821.00	0.00	56,000.00	68,500.00	68,500.00	0.00	0.00
11700285	39999		Opening Fund Balance	0.00	0.00	9,417.00	0.00	224.00	20,224.00	20,224.00	0.00	0.00
11700286	39999		Opening Fund Balance	0.00	0.00	90,122.00	0.00	88,712.00	88,712.00	88,712.00	0.00	0.00
11700287	39999		Opening Fund Balance	0.00	0.00	310,813.00	0.00	325,984.00	333,984.00	333,984.00	0.00	0.00
Subtotal Beginning Fund Bal				0.00	0.00	774,341.00	0.00	790,768.00	880,368.00	880,368.00	0.00	0.00
TOTAL General				175,998.00	180,707.00	941,911.00	158,874.00	1,015,118.00	1,104,518.00	1,104,518.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
117 District Ct Restricted Fees Fd												
233 District Court												
4e - Services & Supplies												
11723325	50000		Supplies	0.00	0.00	0.00	1,100.00	1,100.00	0.00	0.00	0.00	0.00
11723326	50000		Supplies	108,429.85	25,764.09	357,128.00	21,855.16	22,000.00	425,659.00	425,659.00	0.00	0.00
11723327	50000		Supplies	0.00	0.00	1,119.00	0.00	0.00	1,607.00	1,607.00	0.00	0.00
11723328	50000		Supplies	38,723.74	242.28	66,821.00	0.00	0.00	81,000.00	81,000.00	0.00	0.00
11723329	50000		Supplies	50,000.00	35,500.00	39,917.00	37,500.00	50,000.00	90,224.00	90,224.00	0.00	0.00
11723365	50000		Supplies	0.00	0.00	1,300.00	0.00	0.00	1,700.00	1,700.00	0.00	0.00
11723325	53920		Professional Fees	0.00	0.00	12,291.00	0.00	0.00	11,982.00	11,982.00	0.00	0.00
11723330	54040		Attorney Guardianship	7,583.74	10,945.00	100,522.00	0.00	11,650.00	100,362.00	100,362.00	0.00	0.00
11723331	54040		Attorney Guardianship	50,000.00	37,500.00	362,813.00	25,000.00	50,000.00	391,984.00	391,984.00	0.00	0.00
Subtotal Services & Supplies				254,737.33	109,951.37	941,911.00	85,455.16	134,750.00	1,104,518.00	1,104,518.00	0.00	0.00
TOTAL District Court				254,737.33	109,951.37	941,911.00	85,455.16	134,750.00	1,104,518.00	1,104,518.00	0.00	0.00

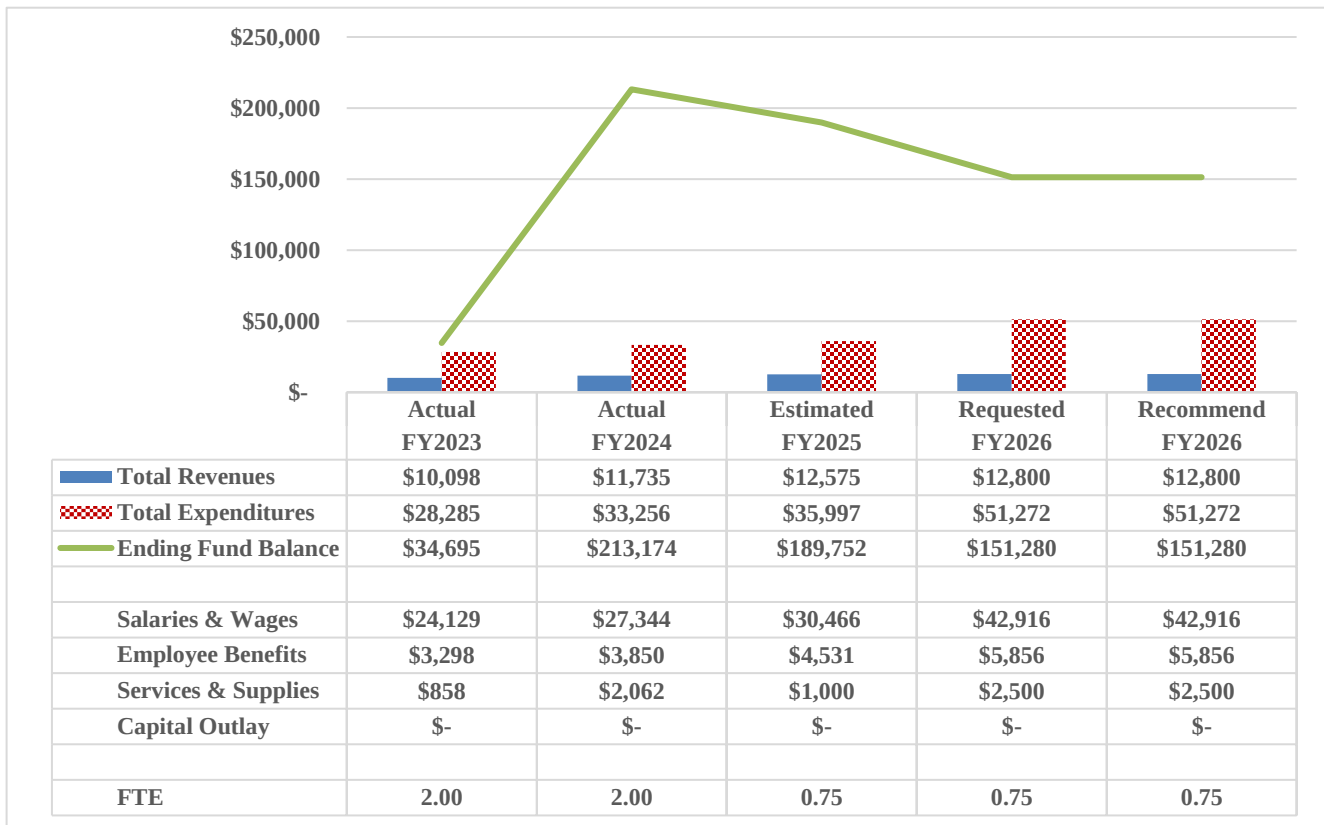
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
117 District Ct Restricted Fees Fd												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
11799260	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	355,659.00	0.00	0.00	0.00	0.00
11799261	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	10,282.00	0.00	0.00	0.00	0.00
11799265	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	1,700.00	0.00	0.00	0.00	0.00
11799270	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	1,307.00	0.00	0.00	0.00	0.00
11799280	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	68,500.00	0.00	0.00	0.00	0.00
11799285	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	20,224.00	0.00	0.00	0.00	0.00
11799286	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	88,712.00	0.00	0.00	0.00	0.00
11799287	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	333,984.00	0.00	0.00	0.00	0.00
Subtotal Ending Fund Balance				0.00	0.00	0.00	0.00	880,368.00	0.00	0.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	0.00	0.00	880,368.00	0.00	0.00	0.00	0.00
TOTAL District Ct Restricted Fees Fd				430,735.33	290,658.37	1,883,822.00	244,329.16	2,030,236.00	2,209,036.00	2,209,036.00	0.00	0.00
TOTAL REVENUES				175,998.00	180,707.00	941,911.00	158,874.00	1,015,118.00	1,104,518.00	1,104,518.00	0.00	0.00
TOTAL EXPENDITURES				254,737.33	109,951.37	941,911.00	85,455.16	1,015,118.00	1,104,518.00	1,104,518.00	0.00	0.00
DIFFERENCE				-78,739.33	70,755.63	0.00	73,418.84	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				175,998.00	180,707.00	941,911.00	158,874.00	1,015,118.00	1,104,518.00	1,104,518.00	0.00	0.00
TOTAL EXPENDITURES				254,737.33	109,951.37	941,911.00	85,455.16	1,015,118.00	1,104,518.00	1,104,518.00	0.00	0.00
DIFFERENCE				-78,739.33	70,755.63	0.00	73,418.84	0.00	0.00	0.00	0.00	0.00

JUVENILE PROBATION ADMINISTRATIVE ASSESSMENT FUND
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

This fund accounts for expenditures incurred for the juvenile work crews.

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
118 JPO Assessment Fund												
000 General												
3i - Fines and Forfeits												
118	37230		Juvenile Admin Assess	6,512.00	9,098.00	8,900.00	5,758.00	8,700.00	8,900.00	8,900.00	0.00	0.00
118	37240		City Juvenile Admin Assess	3,586.05	2,637.44	2,100.00	2,360.00	3,875.00	3,900.00	3,900.00	0.00	0.00
Subtotal Fines and Forfeits				10,098.05	11,735.44	11,000.00	8,118.00	12,575.00	12,800.00	12,800.00	0.00	0.00
3o - Transfers In												
118	39600		Transfer from General	0.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Transfers In				0.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3z - Beginning Fund Bal												
118	39999		Opening Fund Balance	0.00	0.00	214,485.00	0.00	213,174.00	189,752.00	189,752.00	0.00	0.00
Subtotal Beginning Fund Bal				0.00	0.00	214,485.00	0.00	213,174.00	189,752.00	189,752.00	0.00	0.00
TOTAL General				10,098.05	211,735.44	225,485.00	8,118.00	225,749.00	202,552.00	202,552.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
118 JPO Assessment Fund												
238 Juvenile Probation												
4a - Salaries												
118238	40000		Salaries	0.00	6,966.06	32,660.00	2,665.97	2,666.00	0.00	0.00	0.00	0.00
118238	40010		Temporary Salaries	24,129.02	20,377.85	16,144.00	21,249.64	27,800.00	42,916.00	42,916.00	0.00	0.00
	Subtotal Salaries			24,129.02	27,343.91	48,804.00	23,915.61	30,466.00	42,916.00	42,916.00	0.00	0.00
4c - Benefits												
118238	41010		Social Security	1,496.00	1,695.33	3,025.00	1,482.76	1,889.00	2,661.00	2,661.00	0.00	0.00
118238	41100		Workers' Comp	1,452.47	1,757.94	3,352.00	1,600.09	2,200.00	2,573.00	2,573.00	0.00	0.00
118238	41200		Medicare	349.88	396.49	708.00	346.78	442.00	622.00	622.00	0.00	0.00
	Subtotal Benefits			3,298.35	3,849.76	7,085.00	3,429.63	4,531.00	5,856.00	5,856.00	0.00	0.00
4e - Services & Supplies												
118238	50000		Supplies	857.94	2,062.45	2,500.00	401.22	1,000.00	2,500.00	2,500.00	0.00	0.00
	Subtotal Services & Supplies			857.94	2,062.45	2,500.00	401.22	1,000.00	2,500.00	2,500.00	0.00	0.00
TOTAL Juvenile Probation				28,285.31	33,256.12	58,389.00	27,746.46	35,997.00	51,272.00	51,272.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026

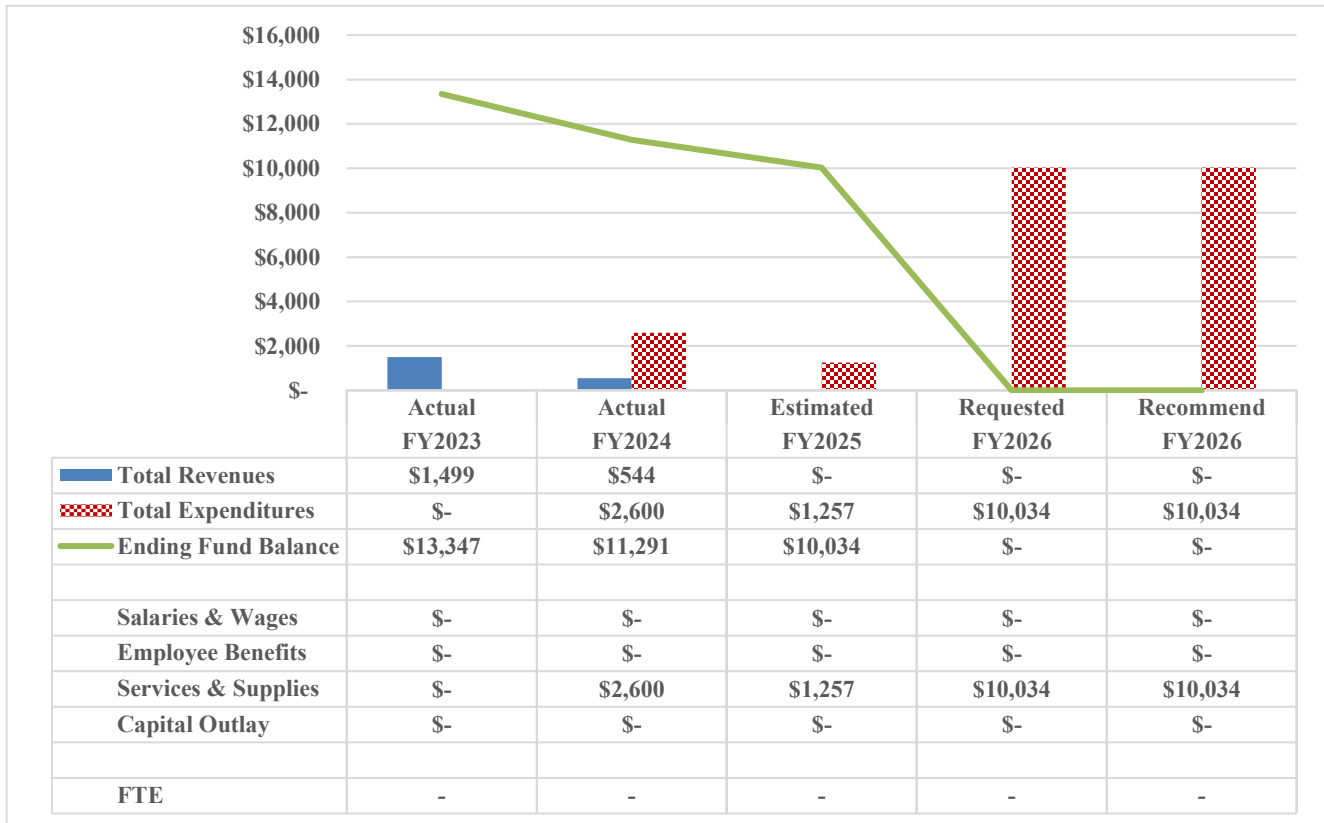


Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
118 JPO Assessment Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
118999	99999		Ending Fund Balance	0.00	0.00	167,096.00	0.00	189,752.00	151,280.00	151,280.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	167,096.00	0.00	189,752.00	151,280.00	151,280.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	167,096.00	0.00	189,752.00	151,280.00	151,280.00	0.00	0.00
TOTAL JPO Assessment Fund				38,383.36	244,991.56	450,970.00	35,864.46	451,498.00	405,104.00	405,104.00	0.00	0.00
TOTAL REVENUES				10,098.05	211,735.44	225,485.00	8,118.00	225,749.00	202,552.00	202,552.00	0.00	0.00
TOTAL EXPENDITURES				28,285.31	33,256.12	225,485.00	27,746.46	225,749.00	202,552.00	202,552.00	0.00	0.00
DIFFERENCE				-18,187.26	178,479.32	0.00	-19,628.46	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				10,098.05	211,735.44	225,485.00	8,118.00	225,749.00	202,552.00	202,552.00	0.00	0.00
TOTAL EXPENDITURES				28,285.31	33,256.12	225,485.00	27,746.46	225,749.00	202,552.00	202,552.00	0.00	0.00
DIFFERENCE				-18,187.26	178,479.32	0.00	-19,628.46	0.00	0.00	0.00	0.00	0.00

Fund	118
Dept Title	JPO Workcrew

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
118	0	(blank)	ZZA - TEMPORARY	Work Crew Coordinators	S	(blank)	\$42,916	\$ -	\$2,661	2,573	\$ 622	\$ -			\$ -	\$ 5,856	\$48,772
			(blank) Total				\$42,916	\$ -	\$2,661	2,573	\$ 622	\$ -			\$ -	\$ 5,856	\$48,772
	0	Total					\$42,916	\$ -	\$2,661	2,573	\$ 622	\$ -			\$ -	\$ 5,856	\$48,772
118	Total						\$42,916	\$ -	\$2,661	2,573	\$ 622	\$ -			\$ -	\$ 5,856	\$48,772
Grand	Total						\$42,916	\$ -	\$2,661	2,573	\$ 622	\$ -			\$ -	\$ 5,856	\$48,772

LIBRARY GIFT FUND
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

This fund is to account for donations to the Library and is under the control of the Library Board for spending.

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
120 Library Gift Fund												
000 General												
3k - Other Revenues												
120	38320		Library Donations	1,498.95	543.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Other Revenues			1,498.95	543.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3z - Beginning Fund Bal												
120	39999		Opening Fund Balance	0.00	0.00	10,747.00	0.00	11,291.00	10,034.00	10,034.00	0.00	0.00
	Subtotal Beginning Fund Bal			0.00	0.00	10,747.00	0.00	11,291.00	10,034.00	10,034.00	0.00	0.00
	TOTAL General			1,498.95	543.80	10,747.00	0.00	11,291.00	10,034.00	10,034.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
120 Library Gift Fund												
818 Library												
4e - Services & Supplies												
120818	50000		Supplies	0.00	2,600.00	10,747.00	1,257.00	1,257.00	10,034.00	10,034.00	0.00	0.00
	Subtotal Services & Supplies			0.00	2,600.00	10,747.00	1,257.00	1,257.00	10,034.00	10,034.00	0.00	0.00
	TOTAL Library			0.00	2,600.00	10,747.00	1,257.00	1,257.00	10,034.00	10,034.00	0.00	0.00

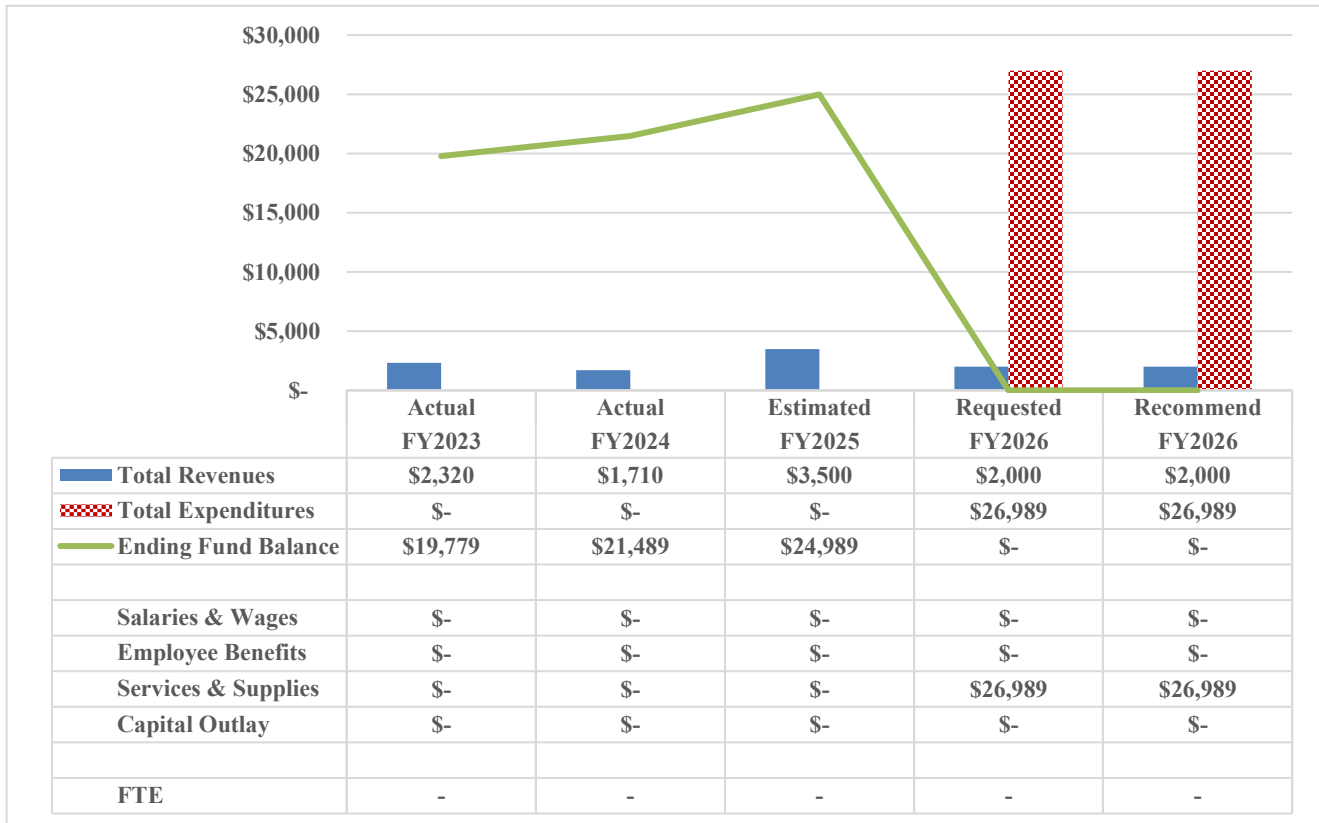
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
120 Library Gift Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
120999	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	10,034.00	0.00	0.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	0.00	0.00	10,034.00	0.00	0.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	0.00	0.00	10,034.00	0.00	0.00	0.00	0.00
TOTAL Library Gift Fund				1,498.95	3,143.80	21,494.00	1,257.00	22,582.00	20,068.00	20,068.00	0.00	0.00
TOTAL REVENUES				1,498.95	543.80	10,747.00	0.00	11,291.00	10,034.00	10,034.00	0.00	0.00
TOTAL EXPENDITURES				0.00	2,600.00	10,747.00	1,257.00	11,291.00	10,034.00	10,034.00	0.00	0.00
DIFFERENCE				1,498.95	-2,056.20	0.00	-1,257.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				1,498.95	543.80	10,747.00	0.00	11,291.00	10,034.00	10,034.00	0.00	0.00
TOTAL EXPENDITURES				0.00	2,600.00	10,747.00	1,257.00	11,291.00	10,034.00	10,034.00	0.00	0.00
DIFFERENCE				1,498.95	-2,056.20	0.00	-1,257.00	0.00	0.00	0.00	0.00	0.00

MINING CLAIM MAP FUND
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

**This fund is to record the revenue for the revenues for mining claim maps filed in the Recorder's Office.
By NRS, this money is to be used for Recorder's Office expenditures at the discretion of the Recorder.**

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
129 Mining Claim Map Fund												
000 General												
3g - Charges for Service												
129	35200		Map Fees	2,320.00	1,710.00	1,000.00	2,945.00	3,500.00	2,000.00	2,000.00	0.00	0.00
	Subtotal Charges for Service			2,320.00	1,710.00	1,000.00	2,945.00	3,500.00	2,000.00	2,000.00	0.00	0.00
3z - Beginning Fund Bal												
129	39999		Opening Fund Balance	0.00	0.00	20,779.00	0.00	21,489.00	24,989.00	24,989.00	0.00	0.00
	Subtotal Beginning Fund Bal			0.00	0.00	20,779.00	0.00	21,489.00	24,989.00	24,989.00	0.00	0.00
TOTAL General				2,320.00	1,710.00	21,779.00	2,945.00	24,989.00	26,989.00	26,989.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
129 Mining Claim Map Fund															
113 Recorder															
4e - Services & Supplies															
129113		53920		Professional Fees			0.00	0.00	21,779.00	0.00	0.00	26,989.00	26,989.00	0.00	0.00
				Subtotal Services & Supplies			0.00	0.00	21,779.00	0.00	0.00	26,989.00	26,989.00	0.00	0.00
TOTAL Recorder							0.00	0.00	21,779.00	0.00	0.00	26,989.00	26,989.00	0.00	0.00

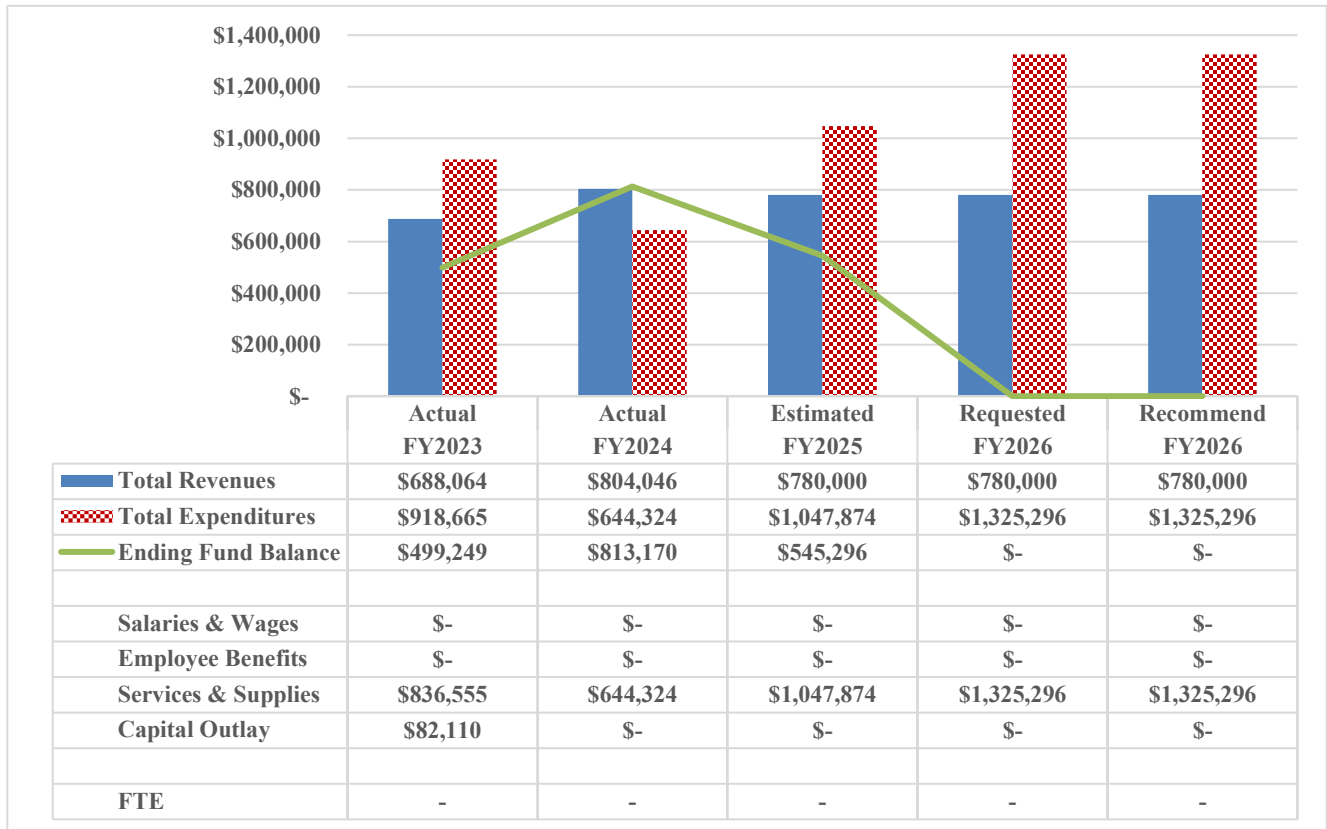
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
129 Mining Claim Map Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
129999	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	24,989.00	0.00	0.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	0.00	0.00	24,989.00	0.00	0.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	0.00	0.00	24,989.00	0.00	0.00	0.00	0.00
TOTAL Mining Claim Map Fund				2,320.00	1,710.00	43,558.00	2,945.00	49,978.00	53,978.00	53,978.00	0.00	0.00
TOTAL REVENUES				2,320.00	1,710.00	21,779.00	2,945.00	24,989.00	26,989.00	26,989.00	0.00	0.00
TOTAL EXPENDITURES				0.00	0.00	21,779.00	0.00	24,989.00	26,989.00	26,989.00	0.00	0.00
DIFFERENCE				2,320.00	1,710.00	0.00	2,945.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				2,320.00	1,710.00	21,779.00	2,945.00	24,989.00	26,989.00	26,989.00	0.00	0.00
TOTAL EXPENDITURES				0.00	0.00	21,779.00	0.00	24,989.00	26,989.00	26,989.00	0.00	0.00
DIFFERENCE				2,320.00	1,710.00	0.00	2,945.00	0.00	0.00	0.00	0.00	0.00

911 SURCHARGE FUND
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

This fund is used to pay for certain 911 communication operations based on a service plan developed by an advisory committee and adopted by the Board of Commisisoners. It is funded by a surcharge on telephone lines in the County and the funds are restricted by federal and state laws.

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
130 911 Surcharge Fund												
000 General												
3g - Charges for Service												
130	35560		911 Surcharge	719,977.24	804,045.72	780,000.00	503,026.86	780,000.00	780,000.00	780,000.00	0.00	0.00
	Subtotal Charges for Service			719,977.24	804,045.72	780,000.00	503,026.86	780,000.00	780,000.00	780,000.00	0.00	0.00
3z - Beginning Fund Bal												
130	39999		Opening Fund Balance	0.00	0.00	822,559.00	0.00	813,170.00	545,296.00	545,296.00	0.00	0.00
	Subtotal Beginning Fund Bal			0.00	0.00	822,559.00	0.00	813,170.00	545,296.00	545,296.00	0.00	0.00
	TOTAL General			719,977.24	804,045.72	1,602,559.00	503,026.86	1,593,170.00	1,325,296.00	1,325,296.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
130 911 Surcharge Fund												
324 Dispatch												
4e - Services & Supplies												
130234	50240		Communications Equipment	251,577.59	350,138.73	1,237,559.00	388,231.43	786,000.00	983,296.00	983,296.00	0.00	0.00
130234	53530		Software Support	26,848.00	50,239.00	55,000.00	30,174.00	30,174.00	32,000.00	32,000.00	0.00	0.00
130234	60700		Telephone	73,593.49	59,538.79	75,000.00	30,352.52	44,700.00	75,000.00	75,000.00	0.00	0.00
130234	60710		Telephone - 911	213,759.12	184,406.81	235,000.00	132,111.19	187,000.00	235,000.00	235,000.00	0.00	0.00
Subtotal Services & Supplies				565,778.20	644,323.33	1,602,559.00	580,869.14	1,047,874.00	1,325,296.00	1,325,296.00	0.00	0.00
TOTAL Dispatch				565,778.20	644,323.33	1,602,559.00	580,869.14	1,047,874.00	1,325,296.00	1,325,296.00	0.00	0.00

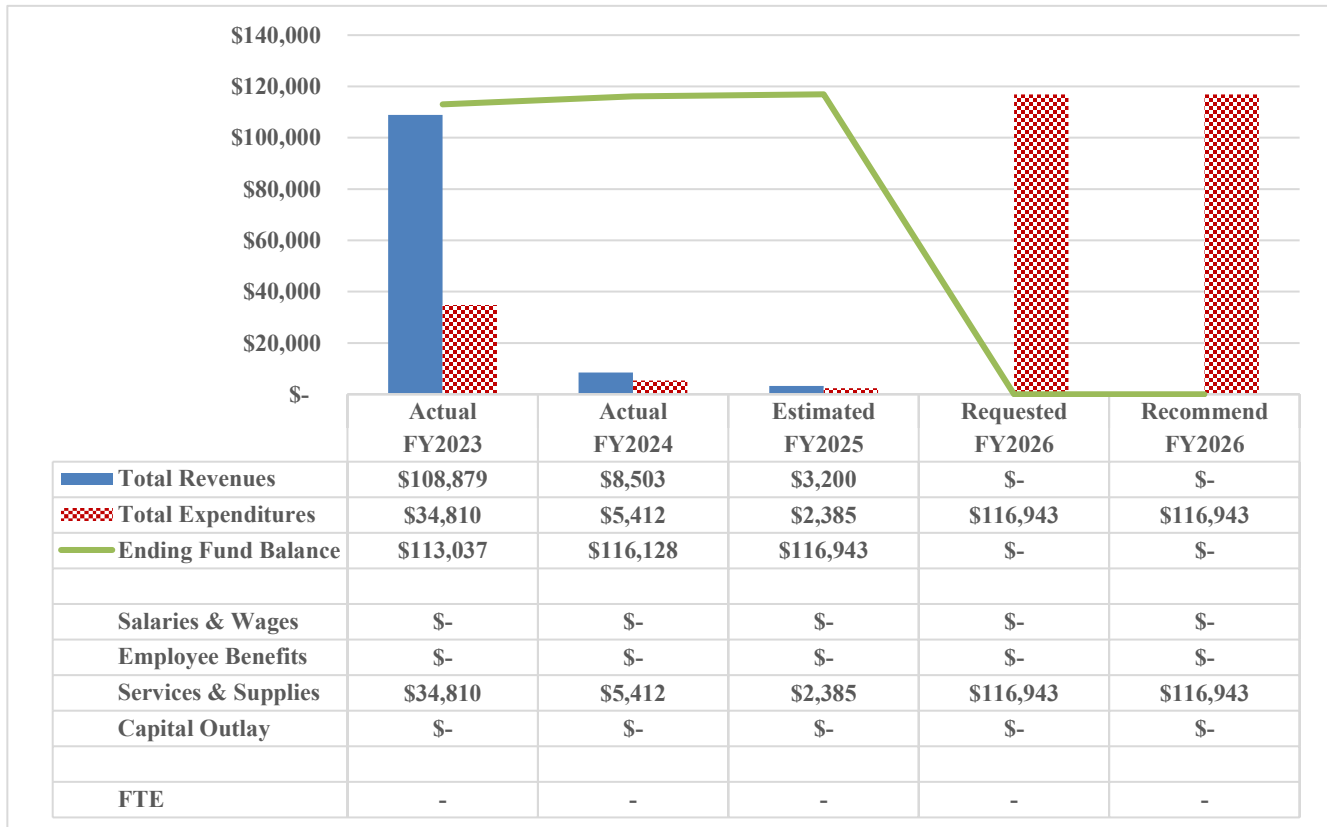
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
130 911 Surcharge Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
130999	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	545,296.00	0.00	0.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	0.00	0.00	545,296.00	0.00	0.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	0.00	0.00	545,296.00	0.00	0.00	0.00	0.00
TOTAL 911 Surcharge Fund				1,285,755.44	1,448,369.05	3,205,118.00	1,083,896.00	3,186,340.00	2,650,592.00	2,650,592.00	0.00	0.00
TOTAL REVENUES				719,977.24	804,045.72	1,602,559.00	503,026.86	1,593,170.00	1,325,296.00	1,325,296.00	0.00	0.00
TOTAL EXPENDITURES				565,778.20	644,323.33	1,602,559.00	580,869.14	1,593,170.00	1,325,296.00	1,325,296.00	0.00	0.00
DIFFERENCE				154,199.04	159,722.39	0.00	-77,842.28	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				719,977.24	804,045.72	1,602,559.00	503,026.86	1,593,170.00	1,325,296.00	1,325,296.00	0.00	0.00
TOTAL EXPENDITURES				565,778.20	644,323.33	1,602,559.00	580,869.14	1,593,170.00	1,325,296.00	1,325,296.00	0.00	0.00
DIFFERENCE				154,199.04	159,722.39	0.00	-77,842.28	0.00	0.00	0.00	0.00	0.00

ANIMAL CONTROL DONATION FUND
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

This fund accounts for donations for animal control. There was a large donation in FY 2023 that will be used mainly for spays and neuters and other vet services.

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
131 Animal Control Donation Fund												
000 General												
3k - Other Revenues												
131	38310		Animal Control Donations	108,879.09	8,503.00	0.00	2,449.68	3,200.00	0.00	0.00	0.00	0.00
	Subtotal Other Revenues			108,879.09	8,503.00	0.00	2,449.68	3,200.00	0.00	0.00	0.00	0.00
3z - Beginning Fund Bal												
131	39999		Opening Fund Balance	0.00	0.00	79,117.00	0.00	116,128.00	116,943.00	116,943.00	0.00	0.00
	Subtotal Beginning Fund Bal			0.00	0.00	79,117.00	0.00	116,128.00	116,943.00	116,943.00	0.00	0.00
	TOTAL General			108,879.09	8,503.00	79,117.00	2,449.68	119,328.00	116,943.00	116,943.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
131 Animal Control Donation Fund															
325 Animal Services															
4e - Services & Supplies															
131325				53800		Vet Services	7,470.19	0.00	35,000.00	0.00	0.00	35,000.00	35,000.00	0.00	0.00
131325				53810		Spay and Neuter	22,788.19	0.00	44,117.00	0.00	0.00	81,943.00	81,943.00	0.00	0.00
131325				56000		Training	2,272.80	1,539.70	0.00	561.00	561.00	0.00	0.00	0.00	0.00
131325				56200		Travel	2,278.88	3,872.40	0.00	1,823.98	1,824.00	0.00	0.00	0.00	0.00
Subtotal Services & Supplies							34,810.06	5,412.10	79,117.00	2,384.98	2,385.00	116,943.00	116,943.00	0.00	0.00
TOTAL Animal Services							34,810.06	5,412.10	79,117.00	2,384.98	2,385.00	116,943.00	116,943.00	0.00	0.00

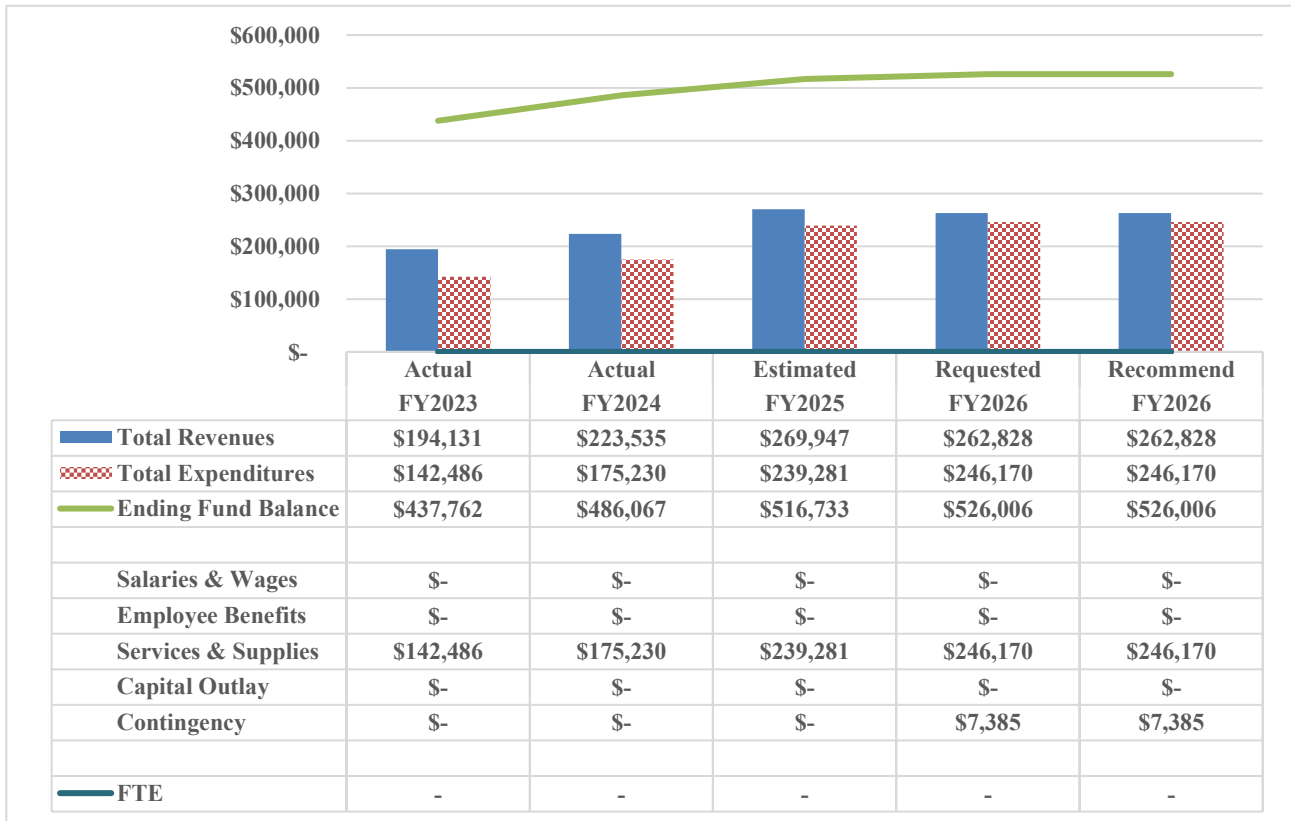
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
131 Animal Control Donation Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
131999	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	116,943.00	0.00	0.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	0.00	0.00	116,943.00	0.00	0.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	0.00	0.00	116,943.00	0.00	0.00	0.00	0.00
TOTAL Animal Control Donation Fund				143,689.15	13,915.10	158,234.00	4,834.66	238,656.00	233,886.00	233,886.00	0.00	0.00
TOTAL REVENUES				108,879.09	8,503.00	79,117.00	2,449.68	119,328.00	116,943.00	116,943.00	0.00	0.00
TOTAL EXPENDITURES				34,810.06	5,412.10	79,117.00	2,384.98	119,328.00	116,943.00	116,943.00	0.00	0.00
DIFFERENCE				74,069.03	3,090.90	0.00	64.70	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				108,879.09	8,503.00	79,117.00	2,449.68	119,328.00	116,943.00	116,943.00	0.00	0.00
TOTAL EXPENDITURES				34,810.06	5,412.10	79,117.00	2,384.98	119,328.00	116,943.00	116,943.00	0.00	0.00
DIFFERENCE				74,069.03	3,090.90	0.00	64.70	0.00	0.00	0.00	0.00	0.00

**COOPERATIVE EXTENSION FUND
SUMMARY
FISCAL YEAR 2025-2026**



BUDGET NOTES

This fund has a mandatory one cent tax rate to be used for Cooperative Extension by NRS.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
107 Cooperative Extension Fund												
000 General												
3a - Taxes												
107	30000		Real Property Taxes	154,120.26	170,325.39	225,932.00	187,861.09	225,932.00	242,328.00	242,328.00	0.00	0.00
107	30030		Deferred Ag Taxes	10.96	291.22	0.00	21.95	0.00	0.00	0.00	0.00	0.00
107	30040		Trust Reconveyances	381.44	357.86	0.00	43.00	0.00	0.00	0.00	0.00	0.00
107	30110		Geothermal Proceeds	227.65	126.93	0.00	65.79	0.00	0.00	0.00	0.00	0.00
107	30200		Unsecured Property Taxes	15,960.57	13,986.55	0.00	15,512.71	0.00	0.00	0.00	0.00	0.00
107	30210		Prior Year Unsecured Taxes	1,354.33	29.90	0.00	14.09	0.00	0.00	0.00	0.00	0.00
107	30220		Other Years Unsecured Taxes	2.68	-1.11	0.00	-0.82	0.00	0.00	0.00	0.00	0.00
107	30230		Private Car Lines	18.29	18.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107	30300		Centrally Assessed Taxes	10,842.59	11,452.21	0.00	4,990.08	0.00	0.00	0.00	0.00	0.00
Subtotal Taxes				182,918.77	196,587.68	225,932.00	208,507.89	225,932.00	242,328.00	242,328.00	0.00	0.00
3e - Intergovernmental												
107	32440	80004	ARPA Grant	0.00	0.00	10,755.00	10,755.00	20,515.00	0.00	0.00	0.00	0.00
Subtotal Intergovernmental				0.00	0.00	10,755.00	10,755.00	20,515.00	0.00	0.00	0.00	0.00
3k - Other Revenues												
107	38000		Investment Income	11,213.00	26,947.34	20,000.00	18,190.33	23,500.00	20,500.00	20,500.00	0.00	0.00
Subtotal Other Revenues				11,213.00	26,947.34	20,000.00	18,190.33	23,500.00	20,500.00	20,500.00	0.00	0.00
3z - Beginning Fund Bal												
107	39999		Opening Fund Balance	0.00	0.00	470,632.00	0.00	486,067.00	516,733.00	516,733.00	0.00	0.00
Subtotal Beginning Fund Bal				0.00	0.00	470,632.00	0.00	486,067.00	516,733.00	516,733.00	0.00	0.00
TOTAL General				194,131.77	223,535.02	727,319.00	237,453.22	756,014.00	779,561.00	779,561.00	0.00	0.00

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
107 Cooperative Extension Fund												
811 Cooperative Extension												
4e - Services & Supplies												
107811	50000		Supplies	4,876.73	2,235.87	2,000.00	1,120.40	1,800.00	2,500.00	2,500.00	0.00	0.00
107811	51000		Fuel	2,356.76	1,242.17	3,000.00	1,111.64	2,300.00	3,500.00	3,500.00	0.00	0.00
107811	52440		Fingerprinting	146.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107811	53900		Contract Services	89,865.84	161,785.57	203,654.00	89,882.94	203,654.00	228,925.00	228,925.00	0.00	0.00
107811	53920		Professional Fees	24,902.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107811	56000		Training	129.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107811	56200		Travel	3,590.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107811	56460		Vehicle Repairs & Maint	244.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107811	56500		Building Maintenance	5,690.33	0.00	3,000.00	48.00	48.00	2,000.00	2,000.00	0.00	0.00
107811	56500	80004	Building Maintenance	0.00	0.00	10,755.00	20,515.00	20,515.00	0.00	0.00	0.00	0.00
107811	60100		Electric Service	1,231.18	998.57	1,450.00	784.30	1,189.00	1,500.00	1,500.00	0.00	0.00
107811	60200		Gas Service	1,562.44	1,680.54	1,600.00	1,079.78	1,640.00	1,700.00	1,700.00	0.00	0.00
107811	60250		Water & Sewer Service	1,021.09	1,089.61	1,150.00	784.40	1,177.00	1,250.00	1,250.00	0.00	0.00
107811	60300		Water Service	582.32	429.63	700.00	291.35	401.00	500.00	500.00	0.00	0.00
107811	60600		Garbage Service	534.55	310.55	800.00	407.28	407.00	500.00	500.00	0.00	0.00
107811	60700		Telephone	5,751.07	5,457.73	5,000.00	4,017.87	6,150.00	3,795.00	3,795.00	0.00	0.00
Subtotal Services & Supplies				142,486.13	175,230.24	233,109.00	120,042.96	239,281.00	246,170.00	246,170.00	0.00	0.00
4q - Contingency												
107811	89000		Contingency	0.00	0.00	6,671.00	0.00	0.00	7,385.00	7,385.00	0.00	0.00
Subtotal Contingency				0.00	0.00	6,671.00	0.00	0.00	7,385.00	7,385.00	0.00	0.00
TOTAL Cooperative Extension				142,486.13	175,230.24	239,780.00	120,042.96	239,281.00	253,555.00	253,555.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
107 Cooperative Extension Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
107999	99999		Ending Fund Balance	0.00	0.00	487,539.00	0.00	516,733.00	526,006.00	526,006.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	487,539.00	0.00	516,733.00	526,006.00	526,006.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	487,539.00	0.00	516,733.00	526,006.00	526,006.00	0.00	0.00
TOTAL Cooperative Extension Fund				336,617.90	398,765.26	1,454,638.00	357,496.18	1,512,028.00	1,559,122.00	1,559,122.00	0.00	0.00
TOTAL REVENUES				194,131.77	223,535.02	727,319.00	237,453.22	756,014.00	779,561.00	779,561.00	0.00	0.00
TOTAL EXPENDITURES				142,486.13	175,230.24	727,319.00	120,042.96	756,014.00	779,561.00	779,561.00	0.00	0.00
DIFFERENCE				51,645.64	48,304.78	0.00	117,410.26	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				194,131.77	223,535.02	727,319.00	237,453.22	756,014.00	779,561.00	779,561.00	0.00	0.00
TOTAL EXPENDITURES				142,486.13	175,230.24	727,319.00	120,042.96	756,014.00	779,561.00	779,561.00	0.00	0.00
DIFFERENCE				51,645.64	48,304.78	0.00	117,410.26	0.00	0.00	0.00	0.00	0.00



EXTENSION

College of Agriculture, Biotechnology & Natural Resources

Washoe County Office | 4955 Energy Way
Reno, Nevada 89502

775-784-4848
775-784-4881 fax
extension.unr.edu

MEMO

March 14, 2025

Lyon County Comptroller
Attn: Josh Foli

Re: UNR Extension 2025-26 Budget Proposal

Enclosed is the budget information for Lyon County Extension for the fiscal year 2025-26. We have based our budget on an estimated tax income of \$238,205 with an estimated investment income of \$20,500. All expenses are processed through UNR as contract services, except those connected to Lyon County. We do request any tax income collected for 2025-26 above the projected revenue in the budget be made available to Extension in this 2025-26 budget year.

To continue forward with the plan for more excellent coverage of growing programming needs in Lyon County, there continues to be a contribution towards an additional community instructor in the Dayton area. There is also an allocation set aside to bring in Master Gardener expertise to support the continued growth of the Master Gardener program in Lyon County, as well as continued support for youth programming. This staffing will continue to support the growing needs in Lyon County through people on the ground and more robust connections to statewide programming. It also functions more sustainably in the budget statewide. Extension will cover the rest of the salary and benefits for the full-time 4-H youth community-based instructor, the Extension County Coordinator, and many programs.

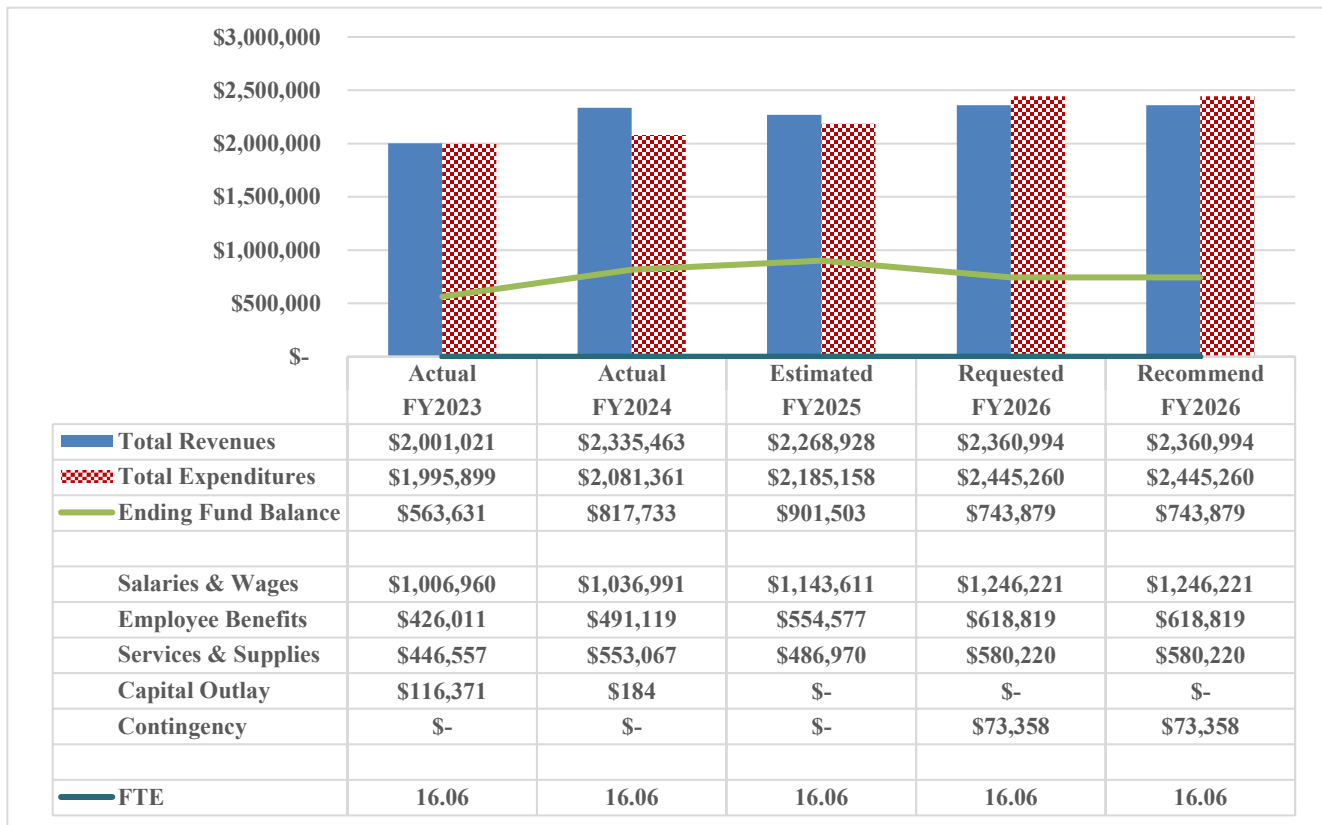
The Lyon Extension office was also included in a grant that will bring fiber internet and phone service to our location in the summer of 2025. This will offer significant savings on the cost of telephone services for the 2025-26 fiscal year so that we can reallocate those funds towards increased programming opportunities.

If you have any questions or need more information, please contact me.

Respectfully,

Keyna Vandervort, Extension County Coordinator
University of Nevada Cooperative Extension

ROAD FUND
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

The Road Fund is primarily funded through gas taxes.

Account 202-32020 - Forest Service in Lieu:

This account is for the federally-funded Secure Rural Schools program. It has not been reauthorized by Congress, so it has not been budgeted in the upcoming fiscal year.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
202 Road Fund												
000 General												
3c - Licenses												
202	31260		Utility License Fees	600,000.00	1,000,000.00	1,100,000.00	550,000.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00	0.00
202	31650		Excavation Permits	16,065.80	26,785.14	20,000.00	13,187.10	18,500.00	20,000.00	20,000.00	0.00	0.00
Subtotal Licenses				616,065.80	1,026,785.14	1,120,000.00	563,187.10	1,118,500.00	1,120,000.00	1,120,000.00	0.00	0.00
3e - Intergovernmental												
202	32020		Forest Service In Lieu	100,826.83	109,840.49	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
202	32440	80004	ARPA Grant	116,371.00	183.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202	33210		Gas Tax - 1.75 Cent	279,360.99	288,335.05	302,814.00	175,838.45	293,100.00	301,168.00	301,168.00	0.00	0.00
202	33220		Gas Tax - 1.25 Cent	285,260.81	286,943.69	300,172.00	172,617.14	236,000.00	303,882.00	303,882.00	0.00	0.00
202	33230		Gas Tax - 2.35 Cent	422,415.65	422,977.36	440,093.00	252,638.18	431,000.00	444,648.00	444,648.00	0.00	0.00
202	33240		Gas Tax - 1 Cent Opt	171,003.65	169,305.40	175,296.00	101,502.75	169,000.00	174,296.00	174,296.00	0.00	0.00
Subtotal Intergovernmental				1,375,238.93	1,277,585.88	1,318,375.00	702,596.52	1,129,100.00	1,223,994.00	1,223,994.00	0.00	0.00
3k - Other Revenues												
202	38000		Investment Income	9,716.86	28,698.07	12,000.00	18,601.64	18,800.00	17,000.00	17,000.00	0.00	0.00
202	38100		Sales & Rental	0.00	2,393.80	0.00	2,528.00	2,528.00	0.00	0.00	0.00	0.00
Subtotal Other Revenues				9,716.86	31,091.87	12,000.00	21,129.64	21,328.00	17,000.00	17,000.00	0.00	0.00
3z - Beginning Fund Bal												
202	39999		Opening Fund Balance	0.00	0.00	739,551.00	0.00	817,733.00	901,503.00	901,503.00	0.00	0.00
Subtotal Beginning Fund Bal				0.00	0.00	739,551.00	0.00	817,733.00	901,503.00	901,503.00	0.00	0.00
TOTAL General				2,001,021.59	2,335,462.89	3,189,926.00	1,286,913.26	3,086,661.00	3,262,497.00	3,262,497.00	0.00	0.00

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
202 Road Fund												
411 Road												
4a - Salaries												
202411	40000		Salaries	819,228.30	901,592.31	987,506.00	691,997.39	987,506.00	1,044,698.00	1,044,698.00	0.00	0.00
202411	40010		Temporary Salaries	0.00	0.00	14,725.00	0.00	0.00	14,964.00	14,964.00	0.00	0.00
202411	40320		Shift Differential	188.60	120.50	0.00	18.00	120.00	0.00	0.00	0.00	0.00
202411	40500		Overtime	20,285.05	3,515.75	26,906.00	2,704.73	5,000.00	28,406.00	28,406.00	0.00	0.00
202411	40510		Overtime Holiday	-1,602.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202411	40520		Comp Payout	665.51	774.72	0.00	55.24	500.00	0.00	0.00	0.00	0.00
202411	40610		Callback	14,479.45	2,633.39	0.00	814.72	1,500.00	0.00	0.00	0.00	0.00
202411	40620		Callback Holiday	11,723.06	1,874.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Salaries				864,967.47	910,510.98	1,029,137.00	695,590.08	994,626.00	1,088,068.00	1,088,068.00	0.00	0.00
4c - Benefits												
202411	41000		Retirement	175,637.88	205,353.12	224,279.00	161,386.64	232,000.00	270,371.00	270,371.00	0.00	0.00
202411	41010		Social Security	0.00	0.00	913.00	0.00	0.00	928.00	928.00	0.00	0.00
202411	41100		Workers' Comp	35,039.37	34,746.75	37,017.00	19,802.26	37,017.00	38,067.00	38,067.00	0.00	0.00
202411	41200		Medicare	12,099.62	12,828.98	14,923.00	9,780.05	14,450.00	15,778.00	15,778.00	0.00	0.00
202411	41300		Health Insurance	140,232.67	171,179.86	185,037.00	144,042.03	192,056.00	205,502.00	205,502.00	0.00	0.00
202411	41302		Vision Insurance	882.26	960.36	1,008.00	740.88	1,048.00	1,036.00	1,036.00	0.00	0.00
202411	41303		Dental Insurance	5,411.05	5,932.92	6,776.00	4,722.12	6,296.00	7,126.00	7,126.00	0.00	0.00
202411	41310		Life Insurance	380.43	413.40	434.00	327.60	437.00	462.00	462.00	0.00	0.00
Subtotal Benefits				369,683.28	431,415.39	470,387.00	340,801.58	483,304.00	539,270.00	539,270.00	0.00	0.00
4e - Services & Supplies												
202411	50000		Supplies	2,006.12	3,865.59	5,500.00	1,426.94	4,000.00	5,500.00	5,500.00	0.00	0.00
202411	50430		Tools	282.66	3,852.39	4,000.00	1,219.12	4,500.00	4,500.00	4,500.00	0.00	0.00
202411	50440		Safety Supplies	5,478.74	5,325.32	6,000.00	4,350.46	5,500.00	6,000.00	6,000.00	0.00	0.00
202411	50960		Traffic Supplies	31,399.99	36,363.65	35,000.00	18,508.47	30,000.00	35,000.00	35,000.00	0.00	0.00
202411	50970		Road and Bridge Costs	198.24	899.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202411	51000		Fuel	137,411.17	126,010.70	140,000.00	71,498.38	115,000.00	130,000.00	130,000.00	0.00	0.00
202411	52000		Copier Maintenance	2.97	1.86	50.00	0.00	50.00	50.00	50.00	0.00	0.00
202411	52030		Printer Services	110.53	118.85	100.00	275.00	500.00	500.00	500.00	0.00	0.00
202411	52410		Physicals	638.25	773.00	950.00	428.25	800.00	950.00	950.00	0.00	0.00
202411	52630		Snow Removal	0.00	0.00	10,000.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00
202411	53920		Professional Fees	0.00	31,113.00	15,000.00	0.00	12,000.00	15,000.00	15,000.00	0.00	0.00

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
202 Road Fund												
411 Road												
4e - Services & Supplies												
202411	56000		Training	851.99	1,560.00	2,000.00	385.00	1,500.00	2,000.00	2,000.00	0.00	0.00
202411	56200		Travel	0.00	68.00	250.00	153.00	300.00	250.00	250.00	0.00	0.00
202411	56400		Repairs and Maintenance	126.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202411	56430		Traffic Signal Maintenance	20,136.07	10,269.09	10,500.00	4,894.56	10,000.00	11,000.00	11,000.00	0.00	0.00
202411	56500		Building Maintenance	1,891.04	2,542.47	7,000.00	651.96	3,000.00	5,000.00	5,000.00	0.00	0.00
202411	57000		Rental	0.00	27,362.00	11,000.00	2,325.00	8,500.00	11,000.00	11,000.00	0.00	0.00
202411	60100		Electric Service	14,848.56	12,911.64	13,000.00	8,465.79	11,000.00	13,000.00	13,000.00	0.00	0.00
202411	60200		Gas Service	10,498.95	9,583.11	10,000.00	6,013.12	8,000.00	10,000.00	10,000.00	0.00	0.00
202411	60250		Water & Sewer Service	157.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202411	60300		Water Service	1,605.37	1,982.84	1,700.00	1,516.56	1,700.00	1,900.00	1,900.00	0.00	0.00
202411	60400		Sewer Service	378.00	387.00	400.00	297.00	400.00	450.00	450.00	0.00	0.00
202411	60600		Garbage Service	0.00	408.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202411	60700		Telephone	7,639.33	6,636.60	8,500.00	5,098.54	8,000.00	8,500.00	8,500.00	0.00	0.00
Subtotal Services & Supplies				235,662.40	282,035.16	280,950.00	127,507.15	224,750.00	270,600.00	270,600.00	0.00	0.00
4g - Capital Outlay												
202411	70000		Capital Outlay	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
202411	70400	80004	Capital Outlay - Roads	116,371.14	183.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Capital Outlay				116,371.14	183.75	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Road				1,586,684.29	1,624,145.28	1,790,474.00	1,163,898.81	1,702,680.00	1,897,938.00	1,897,938.00	0.00	0.00

Lyon County, NV Budget Report

Projection Year: 2026
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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
202 Road Fund												
414 Heavy Equipment												
4a - Salaries												
202414	40000		Salaries	140,557.80	126,176.95	146,549.00	103,849.61	146,825.00	155,880.00	155,880.00	0.00	0.00
202414	40320		Shift Differential	57.31	0.00	0.00	40.02	60.00	0.00	0.00	0.00	0.00
202414	40500		Overtime	802.29	0.00	2,153.00	1,236.65	2,100.00	2,273.00	2,273.00	0.00	0.00
202414	40610		Callback	463.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202414	40620		Callback Holiday	111.38	303.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Salaries				141,991.89	126,480.09	148,702.00	105,126.28	148,985.00	158,153.00	158,153.00	0.00	0.00
4c - Benefits												
202414	41000		Retirement	27,965.99	32,232.49	38,259.00	27,111.83	38,335.00	44,570.00	44,570.00	0.00	0.00
202414	41100		Workers' Comp	5,983.92	5,270.07	5,316.00	2,884.30	5,316.00	5,475.00	5,475.00	0.00	0.00
202414	41200		Medicare	2,059.07	1,827.09	2,156.00	1,515.06	2,168.00	2,293.00	2,293.00	0.00	0.00
202414	41300		Health Insurance	19,184.37	19,357.85	24,244.00	18,183.75	24,245.00	25,942.00	25,942.00	0.00	0.00
202414	41302		Vision Insurance	139.94	125.36	149.00	109.17	146.00	153.00	153.00	0.00	0.00
202414	41303		Dental Insurance	934.85	837.44	999.00	749.16	999.00	1,048.00	1,048.00	0.00	0.00
202414	41310		Life Insurance	60.19	53.92	64.00	48.24	64.00	68.00	68.00	0.00	0.00
Subtotal Benefits				56,328.33	59,704.22	71,187.00	50,601.51	71,273.00	79,549.00	79,549.00	0.00	0.00
4e - Services & Supplies												
202414	50000		Supplies	4,569.91	6,120.54	6,000.00	1,360.60	3,000.00	3,500.00	3,500.00	0.00	0.00
202414	50420		Laundry	7,086.71	5,357.23	3,500.00	1,051.28	2,000.00	2,500.00	2,500.00	0.00	0.00
202414	50430		Tools	10,296.66	8,685.83	13,000.00	12,798.79	13,000.00	13,000.00	13,000.00	0.00	0.00
202414	50440		Safety Supplies	439.15	1,870.53	5,500.00	45.23	4,000.00	4,500.00	4,500.00	0.00	0.00
202414	51000		Fuel	6,114.67	3,528.34	8,000.00	2,175.48	5,000.00	6,000.00	6,000.00	0.00	0.00
202414	51010		Oil & Grease	4,928.25	14,457.69	9,000.00	4,994.57	9,000.00	10,000.00	10,000.00	0.00	0.00
202414	52030		Printer Services	50.00	17.04	60.00	225.00	405.00	720.00	720.00	0.00	0.00
202414	52410		Physicals	230.27	241.50	350.00	0.00	250.00	350.00	350.00	0.00	0.00
202414	53530		Software Support	0.00	0.00	0.00	3,114.52	3,115.00	3,300.00	3,300.00	0.00	0.00
202414	56000		Training	1,385.00	3,784.00	1,500.00	411.00	1,500.00	2,000.00	2,000.00	0.00	0.00
202414	56200		Travel	0.00	0.00	0.00	119.00	250.00	250.00	250.00	0.00	0.00
202414	56400		Repairs and Maintenance	161,868.94	215,129.89	275,000.00	109,602.49	210,000.00	250,000.00	250,000.00	0.00	0.00
202414	56500		Building Maintenance	3,260.90	5,953.93	6,000.00	133.68	5,500.00	6,000.00	6,000.00	0.00	0.00
202414	60200		Gas Service	8,714.86	4,363.55	8,000.00	2,641.35	3,200.00	5,000.00	5,000.00	0.00	0.00
202414	60700		Telephone	1,949.81	1,521.91	2,500.00	1,320.46	2,000.00	2,500.00	2,500.00	0.00	0.00

Lyon County, NV
Budget Report

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Fund	Dept	Character	Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
202 Road Fund															
414 Heavy Equipment															
						Subtotal Services & Supplies	210,895.13	271,031.98	338,410.00	139,993.45	262,220.00	309,620.00	309,620.00	0.00	0.00
						TOTAL Heavy Equipment	409,215.35	457,216.29	558,299.00	295,721.24	482,478.00	547,322.00	547,322.00	0.00	0.00

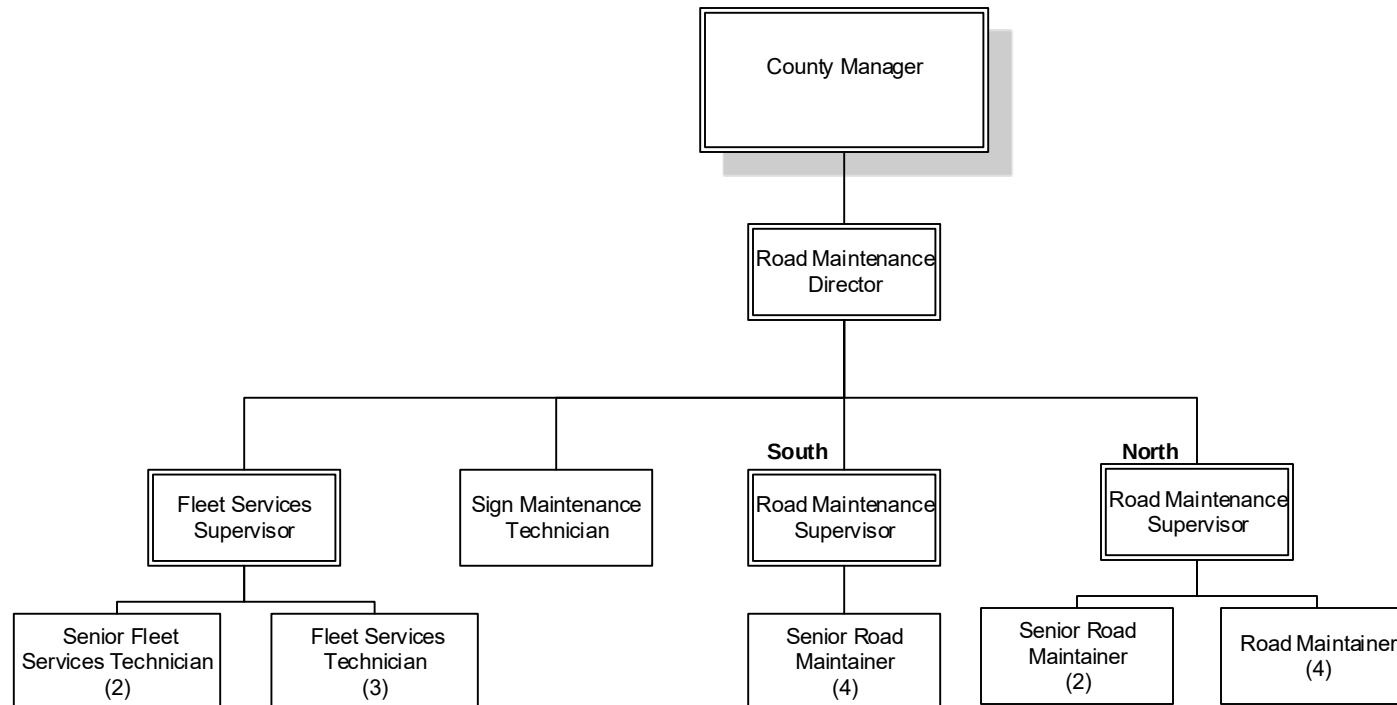
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
202 Road Fund												
999 Transfers and Fund Balance												
4q - Contingency												
202999	89000		Contingency	0.00	0.00	70,463.00	0.00	0.00	73,358.00	73,358.00	0.00	0.00
	Subtotal Contingency			0.00	0.00	70,463.00	0.00	0.00	73,358.00	73,358.00	0.00	0.00
4z - Ending Fund Balance												
202999	99999		Ending Fund Balance	0.00	0.00	770,690.00	0.00	901,503.00	743,879.00	743,879.00	0.00	0.00
	Subtotal Ending Fund Balance			0.00	0.00	770,690.00	0.00	901,503.00	743,879.00	743,879.00	0.00	0.00
	TOTAL Transfers and Fund Balance			0.00	0.00	841,153.00	0.00	901,503.00	817,237.00	817,237.00	0.00	0.00
	TOTAL Road Fund			3,996,921.23	4,416,824.46	6,379,852.00	2,746,533.31	6,173,322.00	6,524,994.00	6,524,994.00	0.00	0.00
	TOTAL REVENUES			2,001,021.59	2,335,462.89	3,189,926.00	1,286,913.26	3,086,661.00	3,262,497.00	3,262,497.00	0.00	0.00
	TOTAL EXPENDITURES			1,995,899.64	2,081,361.57	3,189,926.00	1,459,620.05	3,086,661.00	3,262,497.00	3,262,497.00	0.00	0.00
	DIFFERENCE			5,121.95	254,101.32	0.00	-172,706.79	0.00	0.00	0.00	0.00	0.00
	TOTAL REVENUES			2,001,021.59	2,335,462.89	3,189,926.00	1,286,913.26	3,086,661.00	3,262,497.00	3,262,497.00	0.00	0.00
	TOTAL EXPENDITURES			1,995,899.64	2,081,361.57	3,189,926.00	1,459,620.05	3,086,661.00	3,262,497.00	3,262,497.00	0.00	0.00
	DIFFERENCE			5,121.95	254,101.32	0.00	-172,706.79	0.00	0.00	0.00	0.00	0.00

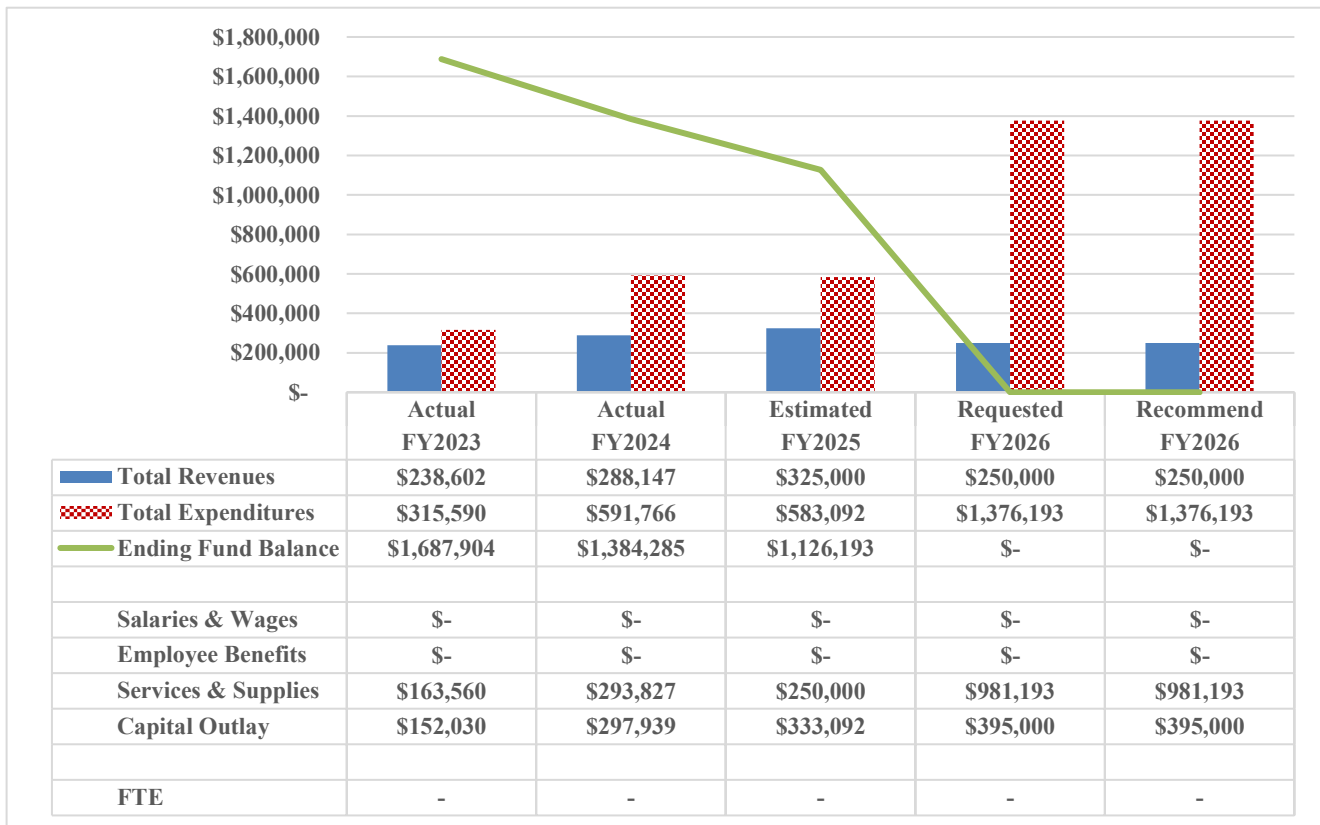
Roads



Fund	202
Dept Title	(All)

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
202	411	(blank)	AIAZZI, RICK	Sr Road Maintainer	R	80	\$ 55,982	\$ 20,573	\$ -	2,655	\$ 812	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 37,234	\$ 93,216
			AVEIRO, JONATHAN	Sr Road Maintainer	E	80	\$ 76,264	\$ 14,681	\$ -	2,655	\$ 1,106	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 41,365	\$ 117,629
			BOOTH, JASON	Sr Road Maintainer	E	80	\$ 78,181	\$ 15,050	\$ -	2,655	\$ 1,134	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 35,788	\$ 113,969
			BRITSCHGI, CATHRENE	Sign Maint Tech	E	80	\$ 93,790	\$ 18,055	\$ -	2,655	\$ 1,360	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 35,264	\$ 129,054
			BUTTS, JAMES	Sr Road Maintainer	E	80	\$ 64,040	\$ 12,328	\$ -	2,655	\$ 929	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 32,861	\$ 96,901
			CAREY, STEVE	Sr Road Maintainer	E	80	\$ 72,751	\$ 14,005	\$ -	2,655	\$ 1,055	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 34,664	\$ 107,415
			CISCO, SHAWN	Sr Road Maintainer	E	80	\$ 64,970	\$ 12,507	\$ -	2,655	\$ 942	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 29,298	\$ 94,268
			EMHOFF, ROBERT	Sr Road Maintainer	E	80	\$ 74,397	\$ 14,321	\$ -	2,655	\$ 1,079	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 31,249	\$ 105,646
			GRAHMANN, JASON	Road Maint. Supervisor	R	80	\$ 88,992	\$ 32,705	\$ -	2,655	\$ 1,290	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 53,599	\$ 142,591
			GRAVES, RYAN	Sr Road Maintainer	E	80	\$ 64,433	\$ 12,403	\$ -	2,655	\$ 934	\$ -	\$ 74	\$ 509	\$ 33	\$ 16,608	\$ 81,041
			HOMAN, DUSTIN	Road Maintenance Director	R	80	\$ 111,681	\$ 41,043	\$ -	2,655	\$ 1,619	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 68,240	\$ 179,921
			SANNEBECK, AUSTIN	Road Maintainer	R	80	\$ 56,212	\$ 20,658	\$ -	2,655	\$ 815	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 41,077	\$ 97,289
			THOMAS, PHILLIP	Road Maint Supervisor	R	80	\$ 82,933	\$ 30,478	\$ -	2,655	\$ 1,203	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 47,530	\$ 130,463
			TUCKER, CODY	Road Maintainer	E	80	\$ 60,072	\$ 11,564	\$ -	2,655	\$ 871	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 32,039	\$ 92,111
			ZZA - TEMPORARY	NA	S	(blank)	\$ 14,964	\$ -	\$ 928	897	\$ 217	\$ -			\$ -	\$ 2,042	\$ 17,006
			ZZA - OVERTIME	NA	NA	(blank)	\$ 28,406	\$ -	\$ -		\$ 412	\$ -			\$ -	\$ 412	\$ 28,818
		(blank) Total					\$ 1,088,068	\$ 270,371	\$ 928	38,067	\$ 15,778	\$ 205,502	\$ 1,036	\$ 7,126	\$ 462	\$ 539,270	\$ 1,627,338
	411 Total						\$ 1,088,068	\$ 270,371	\$ 928	38,067	\$ 15,778	\$ 205,502	\$ 1,036	\$ 7,126	\$ 462	\$ 539,270	\$ 1,627,338
	414	(blank)	BAKER, NICOLAS	Fleet Services Supervisor	E	65	\$ 72,660	\$ 13,987	\$ -	2,157	\$ 1,054	\$ 10,220	\$ 60	\$ 413	\$ 27	\$ 27,918	\$ 100,578
			ELDER, BRIAN	Sr Fleet Serv Tech	R	40	\$ 38,291	\$ 14,072	\$ -	1,327	\$ 555	\$ 6,289	\$ 37	\$ 254	\$ 16	\$ 22,550	\$ 60,841
			FOLI, DONOVAN	Sr Fleet Services Tech	R	60	\$ 44,929	\$ 16,511	\$ -	1,991	\$ 651	\$ 9,433	\$ 56	\$ 381	\$ 25	\$ 29,048	\$ 73,977
			ZZA - OVERTIME	NA	NA	(blank)	\$ 2,273	\$ -	\$ -		\$ 33	\$ -			\$ -	\$ 33	\$ 2,306
		(blank) Total					\$ 158,153	\$ 44,570	\$ -	5,475	\$ 2,293	\$ 25,942	\$ 153	\$ 1,048	\$ 68	\$ 79,549	\$ 237,702
	414 Total						\$ 158,153	\$ 44,570	\$ -	5,475	\$ 2,293	\$ 25,942	\$ 153	\$ 1,048	\$ 68	\$ 79,549	\$ 237,702
202 Total							\$ 1,246,221	\$ 314,941	\$ 928	43,542	\$ 18,071	\$ 231,444	\$ 1,189	\$ 8,174	\$ 530	\$ 618,819	\$ 1,865,040
Grand Total							\$ 1,246,221	\$ 314,941	\$ 928	43,542	\$ 18,071	\$ 231,444	\$ 1,189	\$ 8,174	\$ 530	\$ 618,819	\$ 1,865,040

**ROAD IMPROVEMENT FUND
SUMMARY
FISCAL YEAR 2025-2026**



BUDGET NOTES

The revenue in this fund is from the Road Construction Tax, which is levied on building permits.

The capital outlay requests are:

- 1 replacement loader - \$265,000
- 1 replacement truck with dump/plow/sander - 130,000.

Lyon County, NV
Budget Report

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
276 Road Improvement Fund												
000 General												
3a - Taxes												
276	30700		Road Constr Tax - County	238,601.80	288,147.45	245,000.00	225,756.75	325,000.00	250,000.00	250,000.00	0.00	0.00
	Subtotal Taxes			238,601.80	288,147.45	245,000.00	225,756.75	325,000.00	250,000.00	250,000.00	0.00	0.00
3z - Beginning Fund Bal												
276	39999		Opening Fund Balance	0.00	0.00	1,444,264.00	0.00	1,384,285.00	1,126,193.00	1,126,193.00	0.00	0.00
	Subtotal Beginning Fund Bal			0.00	0.00	1,444,264.00	0.00	1,384,285.00	1,126,193.00	1,126,193.00	0.00	0.00
	TOTAL General			238,601.80	288,147.45	1,689,264.00	225,756.75	1,709,285.00	1,376,193.00	1,376,193.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
276 Road Improvement Fund												
411 Road												
4e - Services & Supplies												
276411	50970		Road and Bridge Costs	151,723.25	263,126.13	1,319,264.00	144,624.20	250,000.00	981,193.00	981,193.00	0.00	0.00
276411	50970	80006	Road and Bridge Costs	7,626.70	28,056.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
276411	50970	80007	Road and Bridge Costs	4,209.77	2,643.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Services & Supplies				163,559.72	293,827.01	1,319,264.00	144,624.20	250,000.00	981,193.00	981,193.00	0.00	0.00
4g - Capital Outlay												
276411	70000		Capital Outlay	0.00	149,715.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
276411	70700		Capital Outlay - Vehicles	152,030.39	148,223.20	370,000.00	333,091.94	333,092.00	395,000.00	395,000.00	0.00	0.00
Subtotal Capital Outlay				152,030.39	297,939.16	370,000.00	333,091.94	333,092.00	395,000.00	395,000.00	0.00	0.00
TOTAL Road				315,590.11	591,766.17	1,689,264.00	477,716.14	583,092.00	1,376,193.00	1,376,193.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
276 Road Improvement Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
276999	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	1,126,193.00	0.00	0.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	0.00	0.00	1,126,193.00	0.00	0.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	0.00	0.00	1,126,193.00	0.00	0.00	0.00	0.00
TOTAL Road Improvement Fund				554,191.91	879,913.62	3,378,528.00	703,472.89	3,418,570.00	2,752,386.00	2,752,386.00	0.00	0.00
TOTAL REVENUES				238,601.80	288,147.45	1,689,264.00	225,756.75	1,709,285.00	1,376,193.00	1,376,193.00	0.00	0.00
TOTAL EXPENDITURES				315,590.11	591,766.17	1,689,264.00	477,716.14	1,709,285.00	1,376,193.00	1,376,193.00	0.00	0.00
DIFFERENCE				-76,988.31	-303,618.72	0.00	-251,959.39	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				238,601.80	288,147.45	1,689,264.00	225,756.75	1,709,285.00	1,376,193.00	1,376,193.00	0.00	0.00
TOTAL EXPENDITURES				315,590.11	591,766.17	1,689,264.00	477,716.14	1,709,285.00	1,376,193.00	1,376,193.00	0.00	0.00
DIFFERENCE				-76,988.31	-303,618.72	0.00	-251,959.39	0.00	0.00	0.00	0.00	0.00

LYON COUNTY ROAD DIVISION

Capital Purchases

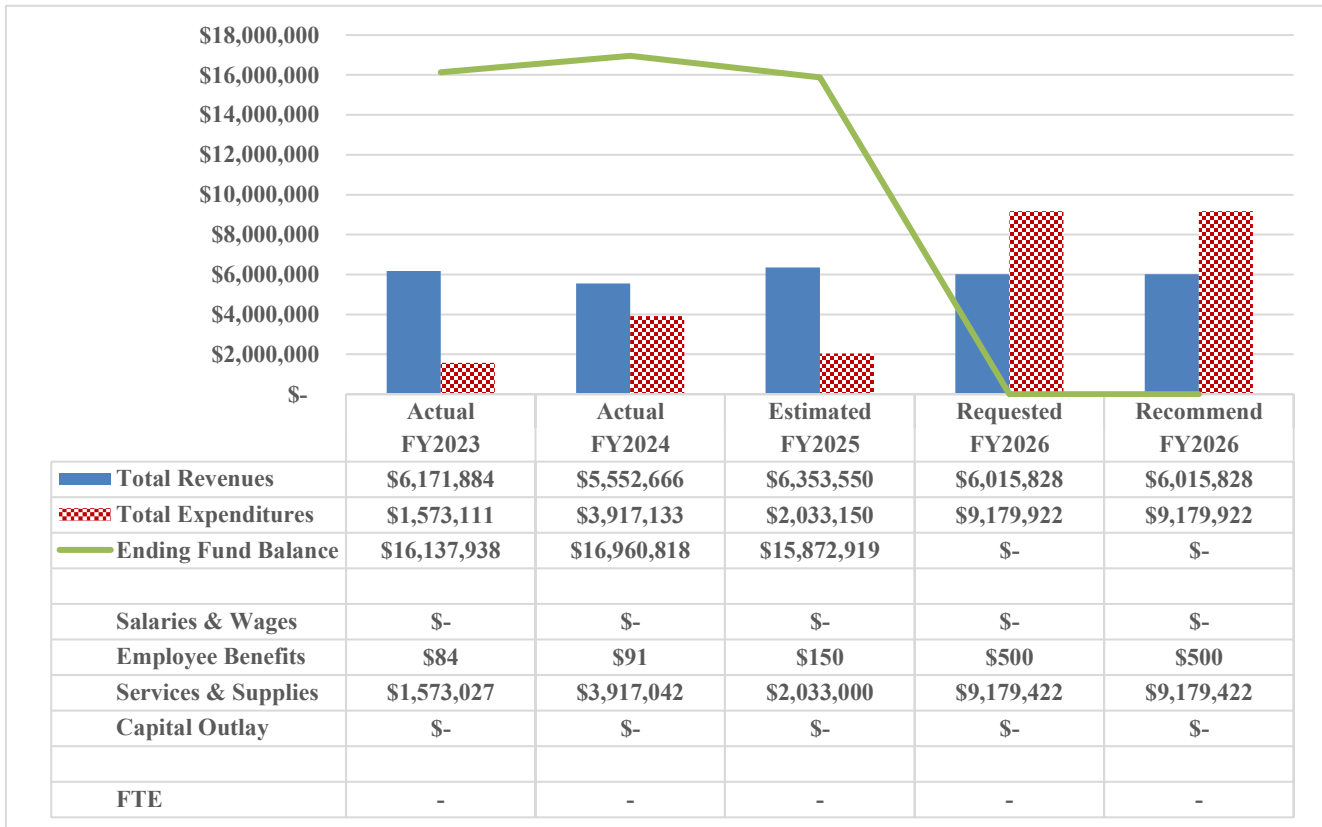
Fund: Road	Program: Road Division	Data Sheet: 1

Project Description	Start Date: 2026	Finish Date: 2030
Replace Ly 133, 1984 Cat Grader. Replace LY 53, 1989 Cat Grader. Purchase a new 10 wheel dump truck, sander/plow combination to replace LY37, a 1988, 2574 International, which was purchased used from the State of Nevada and has exceeded its useful life in District I. Purchase of a used low hours loader to replace LY-9 a 1980 cat loader. Purchase a new 13,000 GVW, 4X4 cab & chassis, with dump bed, 8' plow and 2.0 cu yd. sander, to replace 041941, a 2004 F250 2WD, which will have exceeded its useful life. Purchase a new 4000 gal. construction style water truck to replace LY3, a 1995 Ford L9000 water truck that has exceeded its useful life. FY 2027 Purchase a Excavator for drainage and roadside ditch cleaning.		

Need/Financial Justification	Priority:
LY37 is a 1988, 2574 International, which has exceeded its useful life in District I. This is one of two trucks that were purchased from NDOT. Replace Ly 133, 1984 Cat Grader. Replace LY 53, 1989 Cat Grader. LY-9 is a 1980 Cat loader that has exceeded its useful life and takes considerable maintenance to keep operational. 1 Ton truck will be 19 years old and has exceeded its useful life. 1 Ton Truck will be 20 years old and has exceeded its useful life. LY-3 will be 29 years old. The chassis is 3' longer than any of our current water truck chassis and creates problems when operating in off-road and residential environments. FY 2025 Purchase sweeper broom Purchase a Skidsteer for District I. Purchase larger excavator for cleaning drainage areas through out the County and cleaning roadside ditches.	

Project Cost Estimate						
----- Fiscal Year -----						
Item Description	2026	2027	2028	2029	2030	Total
Replace LY 133 1984 Cat Grader		\$330,000				\$330,000
Replace LY-37 10 Wheel Dump w/sander/plow combination			\$300,000			\$300,000
Replace Ly 53 1989 Cat Grader					\$340,000	\$340,000
Replace LY 9 - 1980 Cat 950 Loader	\$265,000					\$265,000
Replace # 041941 - 1 ton 4X4 Cab & Chassis w/dump, plow & sander	\$130,000					\$130,000
3/4 ton 4X4 crew cab pickup (Replacement		\$75,000		\$85,000		\$160,000
3/4 ton 4X4 extended cab Pickup				\$70,000		\$70,000
Replace LY 3 ~ 4000 gal. Construction Style Water Truck			\$310,000			\$310,000
Purchase Sweeper Broom				\$100,000		\$100,000
Purchase Larger Excavator		\$275,000				\$275,000
Purchase Skidsteer			\$130,000			\$130,000
Updated 02/6/2025						
Subtotals:	\$395,000	\$680,000	\$740,000	\$255,000	\$340,000	\$2,410,000

REGIONAL TRANSPORTATION COMMISSION FUND
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

This fund distributes a 9 cent gas tax and 5 cent diesel tax to the County and the two cities based on the percentage of assessed valuation.

The County levies a road construction tax on new construction. Pursuant to interlocal agreement with the cities, the tax generated in each city is deposited into this fund for the use on the roads of each city.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
217 Regional Transportation Fund												
000 General												
3a - Taxes												
21700120	30710		Road Constr Tax - Fernley	682,253.25	286,160.80	250,000.00	350,349.90	460,000.00	250,000.00	250,000.00	0.00	0.00
21700140	30720		Road Constr Tax - Yering	18,979.90	32,432.65	12,000.00	100,744.50	110,000.00	30,000.00	30,000.00	0.00	0.00
Subtotal Taxes				701,233.15	318,593.45	262,000.00	451,094.40	570,000.00	280,000.00	280,000.00	0.00	0.00
3e - Intergovernmental												
21700100	33200		Gasoline Taxes	1,438,957.88	1,487,731.99	1,562,659.00	906,420.75	1,513,000.00	1,554,378.00	1,554,378.00	0.00	0.00
21700110	33200		Gasoline Taxes	1,039,386.76	1,050,327.86	1,106,758.00	641,523.60	1,071,000.00	1,110,425.00	1,110,425.00	0.00	0.00
21700130	33200		Gasoline Taxes	186,756.22	179,877.32	144,294.00	83,638.87	139,600.00	141,025.00	141,025.00	0.00	0.00
21700100	33270		Diesel Tax-.05 Cent	1,298,514.74	950,631.74	1,124,630.00	792,928.04	1,256,000.00	1,274,159.00	1,274,159.00	0.00	0.00
21700110	33270		Diesel Tax-.05 Cent	937,942.01	671,139.04	796,523.00	560,987.47	888,500.00	910,240.00	910,240.00	0.00	0.00
21700130	33270		Diesel Tax-.05 Cent	168,528.69	114,938.11	103,847.00	76,597.31	151,950.00	115,601.00	115,601.00	0.00	0.00
Subtotal Intergovernmental				5,070,086.30	4,454,646.06	4,838,711.00	3,062,096.04	5,020,050.00	5,105,828.00	5,105,828.00	0.00	0.00
3k - Other Revenues												
21700100	38000		Investment Income	127,690.09	228,042.34	175,000.00	186,968.29	240,000.00	210,000.00	210,000.00	0.00	0.00
21700110	38000		Investment Income	250,510.46	502,123.24	400,000.00	369,682.27	475,000.00	400,000.00	400,000.00	0.00	0.00
21700130	38000		Investment Income	22,363.56	49,261.35	5,000.00	38,477.91	48,500.00	20,000.00	20,000.00	0.00	0.00
Subtotal Other Revenues				400,564.11	779,426.93	580,000.00	595,128.47	763,500.00	630,000.00	630,000.00	0.00	0.00
3z - Beginning Fund Bal												
21700100	39999		Opening Fund Balance	0.00	0.00	5,306,538.00	0.00	5,165,535.00	6,141,385.00	6,141,385.00	0.00	0.00
21700110	39999		Opening Fund Balance	0.00	0.00	10,879,783.00	0.00	10,562,725.00	8,541,435.00	8,541,435.00	0.00	0.00
21700120	39999		Opening Fund Balance	0.00	0.00	216,004.00	0.00	127,654.00	504,531.00	504,531.00	0.00	0.00
21700130	39999		Opening Fund Balance	0.00	0.00	1,089,579.00	0.00	1,072,415.00	543,079.00	543,079.00	0.00	0.00
21700140	39999		Opening Fund Balance	0.00	0.00	12,056.00	0.00	32,489.00	142,489.00	142,489.00	0.00	0.00
Subtotal Beginning Fund Bal				0.00	0.00	17,503,960.00	0.00	16,960,818.00	15,872,919.00	15,872,919.00	0.00	0.00
TOTAL General				6,171,883.56	5,552,666.44	23,184,671.00	4,108,318.91	23,314,368.00	21,888,747.00	21,888,747.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
217 Regional Transportation Fund												
411 Road												
4c - Benefits												
21741100	41100		Workers' Comp	84.00	90.98	500.00	45.49	150.00	500.00	500.00	0.00	0.00
Subtotal Benefits				84.00	90.98	500.00	45.49	150.00	500.00	500.00	0.00	0.00
4e - Services & Supplies												
21741100	50970		Road and Bridge Costs	1,573,026.45	3,917,042.05	8,168,327.00	80,825.84	2,033,000.00	9,179,422.00	9,179,422.00	0.00	0.00
21741110	50970		Road and Bridge Costs	2,153,477.64	451,561.51	13,183,064.00	0.00	4,455,790.00	10,962,100.00	10,962,100.00	0.00	0.00
21741120	50970		Road and Bridge Costs	1,049,533.95	251,411.39	466,004.00	83,123.31	83,123.00	754,531.00	754,531.00	0.00	0.00
21741130	50970		Road and Bridge Costs	485,301.37	109,679.89	1,342,720.00	0.00	869,386.00	819,705.00	819,705.00	0.00	0.00
21741140	50970		Road and Bridge Costs	121,158.12	0.00	24,056.00	0.00	0.00	172,489.00	172,489.00	0.00	0.00
Subtotal Services & Supplies				5,382,497.53	4,729,694.84	23,184,171.00	163,949.15	7,441,299.00	21,888,247.00	21,888,247.00	0.00	0.00
TOTAL Road				5,382,581.53	4,729,785.82	23,184,671.00	163,994.64	7,441,449.00	21,888,747.00	21,888,747.00	0.00	0.00

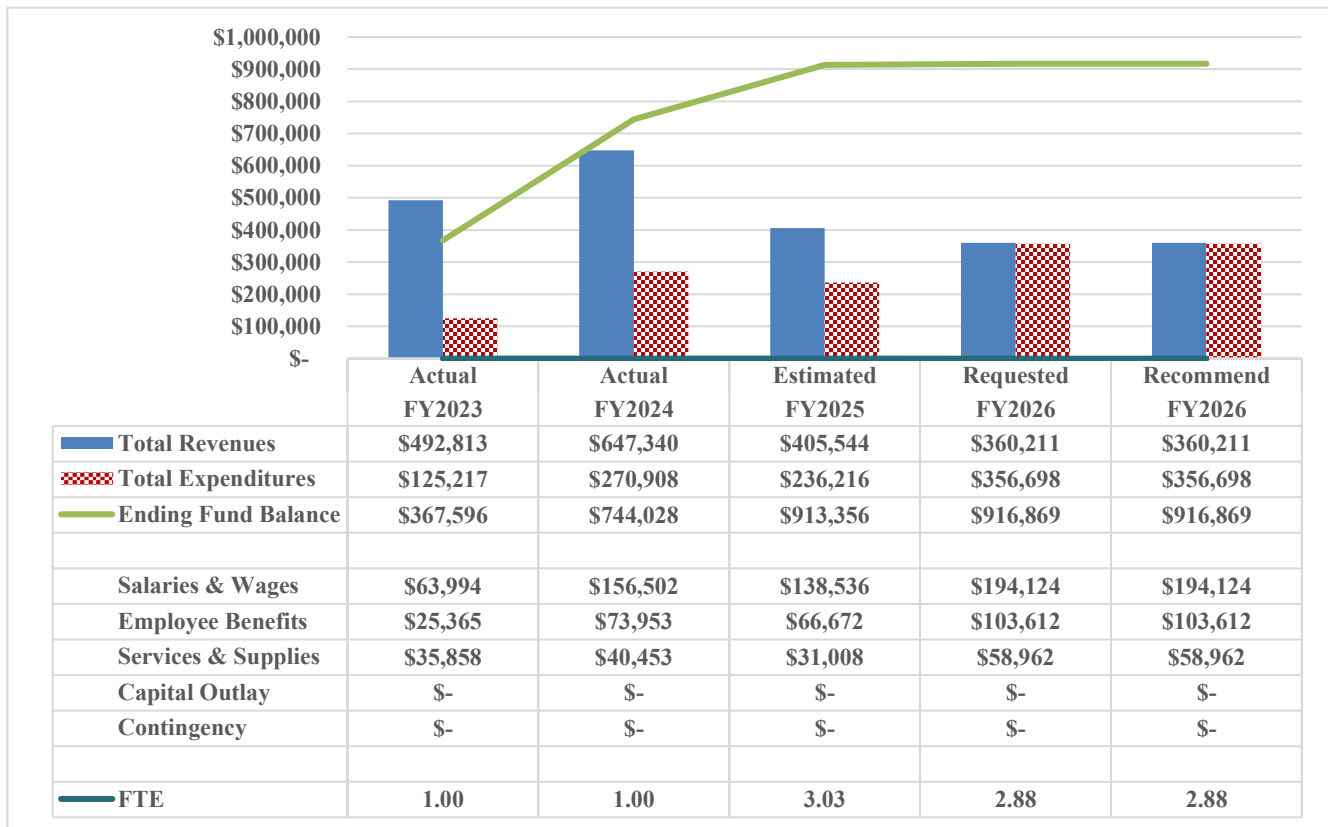
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
217 Regional Transportation Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
21799100	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	6,141,385.00	0.00	0.00	0.00	0.00
21799110	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	8,541,435.00	0.00	0.00	0.00	0.00
21799120	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	504,531.00	0.00	0.00	0.00	0.00
21799130	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	543,079.00	0.00	0.00	0.00	0.00
21799140	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	142,489.00	0.00	0.00	0.00	0.00
Subtotal Ending Fund Balance				0.00	0.00	0.00	0.00	15,872,919.00	0.00	0.00	0.00	0.00
TOTAL Transfers and Fund Balance												
TOTAL Regional Transportation Fund				11,554,465.09	10,282,452.26	46,369,342.00	4,272,313.55	46,628,736.00	43,777,494.00	43,777,494.00	0.00	0.00
TOTAL REVENUES				6,171,883.56	5,552,666.44	23,184,671.00	4,108,318.91	23,314,368.00	21,888,747.00	21,888,747.00	0.00	0.00
TOTAL EXPENDITURES				5,382,581.53	4,729,785.82	23,184,671.00	163,994.64	23,314,368.00	21,888,747.00	21,888,747.00	0.00	0.00
DIFFERENCE				789,302.03	822,880.62	0.00	3,944,324.27	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				6,171,883.56	5,552,666.44	23,184,671.00	4,108,318.91	23,314,368.00	21,888,747.00	21,888,747.00	0.00	0.00
TOTAL EXPENDITURES				5,382,581.53	4,729,785.82	23,184,671.00	163,994.64	23,314,368.00	21,888,747.00	21,888,747.00	0.00	0.00
DIFFERENCE				789,302.03	822,880.62	0.00	3,944,324.27	0.00	0.00	0.00	0.00	0.00

**OPIOID SETTLEMENT FUND
SUMMARY
FISCAL YEAR 2025-2026**



BUDGET NOTES

This fund is used to account for the opioid lawsuit settlement funds and is restricted in use by the provisions of each settled lawsuit. The general theme is to provide services that combat the effects or provide prevention of the opioid epidemic.

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
301 Opioid Settlement Fund															
000 General															
3e - Intergovernmental															
301				33290		Opioid Settlement	468,538.12	560,622.24	186,998.00	405,043.86	303,022.00	235,669.00	235,669.00	0.00	0.00
Subtotal Intergovernmental							468,538.12	560,622.24	186,998.00	405,043.86	303,022.00	235,669.00	235,669.00	0.00	0.00
3g - Charges for Service															
301				36360		Medicaid Charges	0.00	1,705.04	0.00	278.05	500.00	0.00	0.00	0.00	0.00
Subtotal Charges for Service							0.00	1,705.04	0.00	278.05	500.00	0.00	0.00	0.00	0.00
3k - Other Revenues															
301				38000		Investment Income	24,274.78	85,012.24	67,526.00	0.00	102,022.00	124,542.00	124,542.00	0.00	0.00
Subtotal Other Revenues							24,274.78	85,012.24	67,526.00	0.00	102,022.00	124,542.00	124,542.00	0.00	0.00
3z - Beginning Fund Bal															
301				39999		Opening Fund Balance	0.00	0.00	576,477.00	0.00	744,028.00	913,356.00	913,356.00	0.00	0.00
Subtotal Beginning Fund Bal							0.00	0.00	576,477.00	0.00	744,028.00	913,356.00	913,356.00	0.00	0.00
TOTAL General							492,812.90	647,339.52	831,001.00	405,321.91	1,149,572.00	1,273,567.00	1,273,567.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
301 Opioid Settlement Fund												
700 Indigent and Senior												
4a - Salaries												
301700	40000		Salaries	63,993.61	156,464.17	206,717.00	95,192.60	138,500.00	194,124.00	194,124.00	0.00	0.00
301700	40500		Overtime	0.00	37.52	0.00	28.42	30.00	0.00	0.00	0.00	0.00
301700	40520		Comp Payout	0.00	0.00	0.00	5.57	6.00	0.00	0.00	0.00	0.00
Subtotal Salaries				63,993.61	156,501.69	206,717.00	95,226.59	138,536.00	194,124.00	194,124.00	0.00	0.00
4c - Benefits												
301700	41000		Retirement - PERS	15,532.75	39,705.03	47,956.00	22,113.38	31,500.00	49,011.00	49,011.00	0.00	0.00
301700	41100		Workers' Comp	3,646.29	6,474.63	7,814.00	2,966.66	7,000.00	7,649.00	7,649.00	0.00	0.00
301700	41200		Medicare	923.11	2,228.67	2,998.00	1,360.31	2,000.00	2,814.00	2,814.00	0.00	0.00
301700	41300		Health Insurance	4,969.20	24,241.47	30,478.00	18,545.57	24,900.00	42,366.00	42,366.00	0.00	0.00
301700	41302		Vision Insurance	36.24	160.67	219.00	115.65	153.00	212.00	212.00	0.00	0.00
301700	41303		Dental Insurance	242.16	1,073.65	1,468.00	793.83	1,051.00	1,465.00	1,465.00	0.00	0.00
301700	41310		Life Insurance	15.60	69.18	95.00	51.13	68.00	95.00	95.00	0.00	0.00
Subtotal Benefits				25,365.35	73,953.30	91,028.00	45,946.53	66,672.00	103,612.00	103,612.00	0.00	0.00
4e - Services & Supplies												
301700	50000		Supplies	3,753.10	773.91	0.00	255.13	255.00	1,000.00	1,000.00	0.00	0.00
301700	50720		Youth Services	0.00	0.00	10,000.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00
301700	53530		Software Support	0.00	28,253.34	32,962.00	22,987.23	30,753.00	32,962.00	32,962.00	0.00	0.00
301700	53900		Contract Services	31,500.00	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00
301700	56000		Training	605.00	4,208.00	10,000.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00
301700	56200		Travel	0.00	7,217.62	10,000.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00
Subtotal Services & Supplies				35,858.10	40,452.87	122,962.00	23,242.36	31,008.00	58,962.00	58,962.00	0.00	0.00
TOTAL Indigent and Senior				125,217.06	270,907.86	420,707.00	164,415.48	236,216.00	356,698.00	356,698.00	0.00	0.00

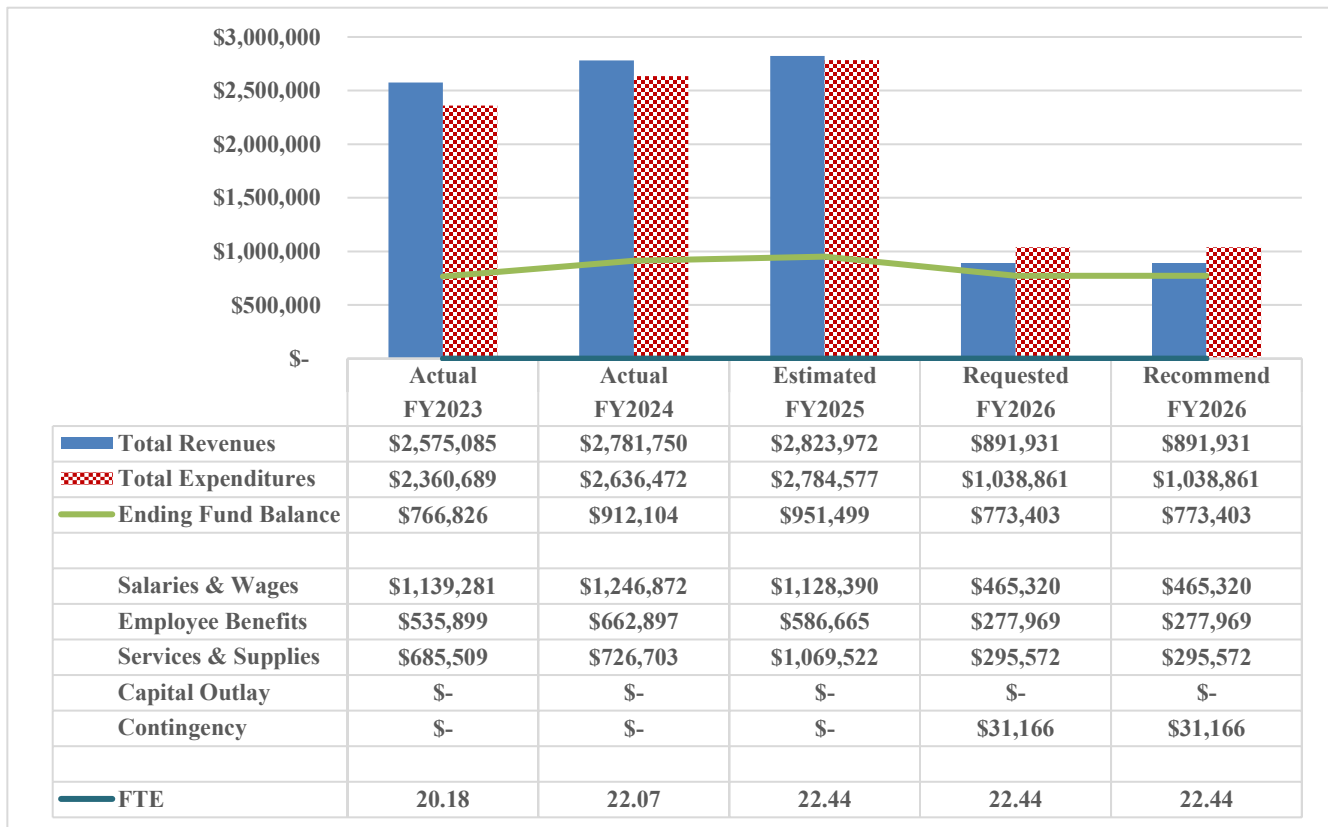
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
301 Opioid Settlement Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
301999	99999		Ending Fund Balance	0.00	0.00	410,294.00	0.00	913,356.00	916,869.00	916,869.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	410,294.00	0.00	913,356.00	916,869.00	916,869.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	410,294.00	0.00	913,356.00	916,869.00	916,869.00	0.00	0.00
TOTAL Opioid Settlement Fund				618,029.96	918,247.38	1,662,002.00	569,737.39	2,299,144.00	2,547,134.00	2,547,134.00	0.00	0.00
TOTAL REVENUES				492,812.90	647,339.52	831,001.00	405,321.91	1,149,572.00	1,273,567.00	1,273,567.00	0.00	0.00
TOTAL EXPENDITURES				125,217.06	270,907.86	831,001.00	164,415.48	1,149,572.00	1,273,567.00	1,273,567.00	0.00	0.00
DIFFERENCE				367,595.84	376,431.66	0.00	240,906.43	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				492,812.90	647,339.52	831,001.00	405,321.91	1,149,572.00	1,273,567.00	1,273,567.00	0.00	0.00
TOTAL EXPENDITURES				125,217.06	270,907.86	831,001.00	164,415.48	1,149,572.00	1,273,567.00	1,273,567.00	0.00	0.00
DIFFERENCE				367,595.84	376,431.66	0.00	240,906.43	0.00	0.00	0.00	0.00	0.00

GENERAL INDIGENT FUND
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

We only budget the non-grant funded expenditures in this fund, so prior year actuals aren't comparable with the next year's budget.

This fund has a tax rate of 3 cents and also revenues from state-shared marijuana revenue. In addition to these County revenues, there are a number of federal and state grants received to provide these services.

Lyon County, NV Budget Report

Projection Year: 2026
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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
303 Indigent Fund												
000 General												
3a - Taxes												
303	30000		Real Property Taxes	458,383.64	507,929.21	677,795.00	560,639.22	677,795.00	726,984.00	726,984.00	0.00	0.00
303	30040		Trust Reconveyances	1,083.22	1,061.97	0.00	126.35	0.00	0.00	0.00	0.00	0.00
303	30200		Unsecured Property Taxes	47,867.44	41,947.99	0.00	46,518.34	0.00	0.00	0.00	0.00	0.00
303	30210		Prior Year Unsecured Taxes	4,057.21	91.60	0.00	43.24	0.00	0.00	0.00	0.00	0.00
303	30220		Other Years Unsecured Taxes	7.49	-2.85	0.00	-2.39	0.00	0.00	0.00	0.00	0.00
303	30230		Private Car Lines	54.88	56.19	0.00	0.01	0.00	0.00	0.00	0.00	0.00
303	30300		Centrally Assessed Taxes	32,527.77	34,356.63	0.00	14,970.22	0.00	0.00	0.00	0.00	0.00
Subtotal Taxes				543,981.65	585,440.74	677,795.00	622,294.99	677,795.00	726,984.00	726,984.00	0.00	0.00
3c - Licenses												
303	31200		Franchise Fees	27,850.98	4,000.00	0.00	8,000.00	8,000.00	4,000.00	4,000.00	0.00	0.00
Subtotal Licenses				27,850.98	4,000.00	0.00	8,000.00	8,000.00	4,000.00	4,000.00	0.00	0.00
3e - Intergovernmental												
303	32010	17000	WIC Grant	307,449.76	307,853.54	73,378.00	73,378.27	74,204.00	0.00	0.00	0.00	0.00
303	32010	17001	WIC Grant	0.00	0.00	49,430.00	99,262.85	148,130.00	0.00	0.00	0.00	0.00
303	32060	17070	Nevada Home Visiting	204,320.24	299,956.51	21,309.00	90,778.10	91,560.00	0.00	0.00	0.00	0.00
303	32060	17071	Nevada Home Visiting	0.00	0.00	53,085.00	79,773.61	162,456.00	0.00	0.00	0.00	0.00
303	32060	17075	Nevada Home Visiting	14,384.90	6,644.46	0.00	0.00	8.00	0.00	0.00	0.00	0.00
303	32120	17020	Emergency Solutions	74,292.69	53,968.00	0.00	0.00	51,944.00	0.00	0.00	0.00	0.00
303	32440	17360	ARPA Grant	178,275.85	116,395.12	11,790.00	11,789.89	11,790.00	0.00	0.00	0.00	0.00
303	32440	17370	ARPA Grant	100,162.54	78,879.58	82,397.00	82,397.02	82,397.00	0.00	0.00	0.00	0.00
303	32715	17340	Title IVB-1 Grant	40,236.84	47,789.89	2,315.00	9,435.03	10,814.00	0.00	0.00	0.00	0.00
303	32715	17341	Title IVB-1 Grant	0.00	0.00	0.00	0.00	13,160.00	0.00	0.00	0.00	0.00
303	32754	17272	HRSA - NYE	0.00	8,222.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	32755	17270	HRSA GRANT	18,157.55	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	32755	17271	HRSA GRANT	45,000.00	0.00	13,493.00	13,493.20	19,919.00	0.00	0.00	0.00	0.00
303	32756	17225	CDC Health Disparity Grnt	33,280.49	27,537.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	32768	17242	IVB-2 Family Support Grant	19,557.56	54,338.00	23,557.00	23,056.96	30,280.00	0.00	0.00	0.00	0.00
303	32769	17542	CBCAP ARPA	0.00	85,781.77	26,909.00	26,908.51	70,709.00	0.00	0.00	0.00	0.00
303	32771	17544	CBCAP BH ARPA	0.00	0.00	14,196.00	14,195.79	49,142.00	0.00	0.00	0.00	0.00
303	32776	17261	Title XX SSBG	0.00	36,853.55	15,296.00	18,107.37	26,963.00	0.00	0.00	0.00	0.00
303	32780	17010	CSBG - Indigent	141,680.45	29,749.39	20,727.00	46,636.06	70,298.00	0.00	0.00	0.00	0.00

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
303 Indigent Fund												
000 General												
3e - Intergovernmental												
303	32780	17011	CSBG - Indigent	0.00	81,034.80	46,181.00	46,181.26	46,181.00	0.00	0.00	0.00	0.00
303	32781	17010	CSBG - Supplemental	45,335.13	3,088.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	32781	17012	CSBG - Supplemental	1,568.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	32806	17554	Quad County Health	0.00	46,301.88	59,189.00	59,188.59	59,189.00	0.00	0.00	0.00	0.00
303	32865	17650	COSSAP	6,716.12	158,908.62	18,271.00	36,927.59	36,928.00	0.00	0.00	0.00	0.00
303	32865	17651	COSSAP	0.00	0.00	36,182.00	52,521.89	82,079.00	0.00	0.00	0.00	0.00
303	32875	17105	Systems of Care Grant	0.00	50,608.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	32885	17005	ACF	0.00	339.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	32887	17003	Youth Mobile Crisis	0.00	0.00	20,511.00	89,626.38	100,701.00	0.00	0.00	0.00	0.00
303	32990	13850	OTS Grant	3,719.54	4,001.36	2,580.00	2,579.65	2,634.00	0.00	0.00	0.00	0.00
303	32990	13851	OTS Grant	0.00	0.00	0.00	0.00	2,186.00	0.00	0.00	0.00	0.00
303	33260		Marijuana Shared Rev	126,290.37	88,235.29	88,235.00	131,447.07	131,447.00	131,447.00	131,447.00	0.00	0.00
303	33600	17100	Family Resource Center	39,105.00	39,105.00	17,275.00	24,500.57	30,550.00	0.00	0.00	0.00	0.00
303	33605	17230	Family Planning Grnt	28,447.48	19,579.27	5,666.00	6,881.22	8,047.00	0.00	0.00	0.00	0.00
303	33610	17120	Welfare Set Aside	17,873.22	27,401.56	0.00	0.00	612.00	0.00	0.00	0.00	0.00
303	33620	17130	FRC Differential Response	121,303.05	138,032.00	73,749.00	64,119.09	99,187.00	0.00	0.00	0.00	0.00
303	33625	17251	CTF Grant	92,401.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	33650	17110	LIHTF Family Enhancement	54,000.00	80,000.00	0.00	0.00	36,022.00	0.00	0.00	0.00	0.00
303	33665	17310	FASTT Grant	84,549.00	80,994.91	21,212.00	46,050.07	51,852.00	0.00	0.00	0.00	0.00
303	33675	17290	MOST Grant	124,091.73	114,855.02	70,925.00	65,759.66	85,943.00	0.00	0.00	0.00	0.00
303	33684	17249	SB118 Public Health	0.00	0.00	135,860.00	258,133.75	258,134.00	0.00	0.00	0.00	0.00
303	33687	17741	NLJR REINVESTMENT	0.00	0.00	10,230.00	24,628.32	30,820.00	0.00	0.00	0.00	0.00
303	33840	17655	Resilient Families	0.00	28,489.95	81,452.00	121,500.73	130,891.00	0.00	0.00	0.00	0.00
Subtotal Intergovernmental				1,922,199.18	2,159,946.30	1,095,400.00	1,619,258.50	2,107,177.00	131,447.00	131,447.00	0.00	0.00
3k - Other Revenues												
303	38000		Investment Income	8,558.58	27,222.63	18,000.00	22,484.88	31,000.00	29,500.00	29,500.00	0.00	0.00
303	38560	17105	Systems of Care Grant	72,495.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	38561	17109	Substance Abuse Mental Health	0.00	5,140.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Other Revenues				81,053.65	32,363.03	18,000.00	22,484.88	31,000.00	29,500.00	29,500.00	0.00	0.00
3z - Beginning Fund Bal												
303	39999		Opening Fund Balance	0.00	0.00	913,205.00	0.00	912,104.00	951,499.00	951,499.00	0.00	0.00

Lyon County, NV
Budget Report

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Fund	Dept	Character	Org	Object	Project	Account Description	2023	2024	2025	2025	2025	2026	2026	2026	2026
							Actuals	Actuals	Budget	Actual	Projected	Dept Requests	Recommended	Tentative	Final Budget
303 Indigent Fund															
000 General															
						Subtotal Beginning Fund Bal	0.00	0.00	913,205.00	0.00	912,104.00	951,499.00	951,499.00	0.00	0.00
						TOTAL General	2,575,085.46	2,781,750.07	2,704,400.00	2,272,038.37	3,736,076.00	1,843,430.00	1,843,430.00	0.00	0.00

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
303 Indigent Fund												
700 Indigent and Senior												
4a - Salaries												
303700	40000		Salaries	257,584.96	290,515.84	419,499.00	242,721.35	372,000.00	455,615.00	455,615.00	0.00	0.00
303700	40000	17000	Salaries	194,834.15	185,635.37	43,658.00	44,161.11	44,161.00	0.00	0.00	0.00	0.00
303700	40000	17001	Salaries	0.00	0.00	28,932.00	87,814.63	87,815.00	0.00	0.00	0.00	0.00
303700	40000	17003	Salaries	0.00	0.00	8,090.00	30,149.73	30,150.00	0.00	0.00	0.00	0.00
303700	40000	17010	Salaries	119,990.66	23,452.67	14,594.00	48,718.07	48,718.00	0.00	0.00	0.00	0.00
303700	40000	17011	Salaries	0.00	58,449.65	32,294.00	32,294.21	32,294.00	0.00	0.00	0.00	0.00
303700	40000	17020	Salaries	47,045.39	36,221.55	0.00	36,605.55	36,606.00	0.00	0.00	0.00	0.00
303700	40000	17070	Salaries	134,035.37	187,704.18	12,260.00	50,030.28	50,030.00	0.00	0.00	0.00	0.00
303700	40000	17071	Salaries	0.00	0.00	33,404.00	100,547.26	100,547.00	0.00	0.00	0.00	0.00
303700	40000	17075	Salaries	750.30	0.00	0.00	6.57	7.00	0.00	0.00	0.00	0.00
303700	40000	17100	Salaries	23,563.42	22,952.46	10,272.00	17,888.25	17,888.00	0.00	0.00	0.00	0.00
303700	40000	17105	Salaries	45,372.47	33,127.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40000	17130	Salaries	87,257.69	94,853.43	49,802.00	67,638.58	67,639.00	0.00	0.00	0.00	0.00
303700	40000	17242	Salaries	14,099.08	37,054.76	15,623.00	20,591.87	20,592.00	0.00	0.00	0.00	0.00
303700	40000	17251	Salaries	63,600.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40000	17261	Salaries	0.00	26,666.31	10,529.00	18,790.53	18,791.00	0.00	0.00	0.00	0.00
303700	40000	17270	Salaries	12,447.69	29,181.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40000	17271	Salaries	29,108.11	0.00	9,442.00	14,381.15	14,381.00	0.00	0.00	0.00	0.00
303700	40000	17290	Salaries	30,390.91	29,589.96	10,546.00	17,819.28	17,819.00	0.00	0.00	0.00	0.00
303700	40000	17310	Salaries	42,414.62	27,452.04	8,883.00	21,630.34	21,630.00	0.00	0.00	0.00	0.00
303700	40000	17340	Salaries	28,627.77	32,349.59	1,508.00	7,421.70	7,422.00	0.00	0.00	0.00	0.00
303700	40000	17341	Salaries	0.00	0.00	0.00	8,951.84	8,952.00	0.00	0.00	0.00	0.00
303700	40000	17542	Salaries	0.00	56,236.15	18,588.00	48,673.96	48,674.00	0.00	0.00	0.00	0.00
303700	40000	17544	Salaries	0.00	0.00	8,021.00	20,767.41	20,767.00	0.00	0.00	0.00	0.00
303700	40000	17650	Salaries	4,947.04	67,920.46	7,675.00	11,736.27	11,736.00	0.00	0.00	0.00	0.00
303700	40000	17651	Salaries	0.00	0.00	11,665.00	23,632.71	23,633.00	0.00	0.00	0.00	0.00
303700	40000	17655	Salaries	0.00	7,438.07	16,043.00	25,506.29	25,506.00	0.00	0.00	0.00	0.00
303700	40010		Temporary Salaries	0.00	0.00	2,691.00	0.00	0.00	2,887.00	2,887.00	0.00	0.00
303700	40320		Shift Differential	45.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40320	17010	Shift Differential	5.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40320	17020	Shift Differential	5.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40320	17070	Shift Differential	2.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40320	17251	Shift Differential	0.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Lyon County, NV Budget Report

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
303 Indigent Fund												
700 Indigent and Senior												
4a - Salaries												
303700	40320	17271	Shift Differential	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40500		Overtime	1,856.72	0.00	6,458.00	0.00	0.00	6,818.00	6,818.00	0.00	0.00
303700	40500	17000	Overtime	13.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40500	17003	Overtime	0.00	0.00	0.00	75.80	76.00	0.00	0.00	0.00	0.00
303700	40500	17010	Overtime	13.78	0.00	0.00	18.63	19.00	0.00	0.00	0.00	0.00
303700	40500	17020	Overtime	0.00	0.00	0.00	13.24	13.00	0.00	0.00	0.00	0.00
303700	40500	17070	Overtime	305.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40500	17071	Overtime	0.00	0.00	0.00	22.48	22.00	0.00	0.00	0.00	0.00
303700	40500	17100	Overtime	13.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40500	17105	Overtime	131.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40500	17130	Overtime	35.51	0.00	0.00	11.95	12.00	0.00	0.00	0.00	0.00
303700	40500	17242	Overtime	18.41	0.00	0.00	3.75	4.00	0.00	0.00	0.00	0.00
303700	40500	17251	Overtime	146.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40500	17261	Overtime	0.00	0.00	0.00	4.97	5.00	0.00	0.00	0.00	0.00
303700	40500	17271	Overtime	6.58	0.00	1.00	1.45	1.00	0.00	0.00	0.00	0.00
303700	40500	17310	Overtime	0.00	0.00	0.00	11.38	11.00	0.00	0.00	0.00	0.00
303700	40500	17340	Overtime	31.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40500	17542	Overtime	0.00	0.00	0.00	7.17	7.00	0.00	0.00	0.00	0.00
303700	40500	17651	Overtime	0.00	0.00	9.00	9.31	9.00	0.00	0.00	0.00	0.00
303700	40500	17655	Overtime	0.00	61.87	322.00	397.50	398.00	0.00	0.00	0.00	0.00
303700	40520		Comp Payout	64.98	1.41	0.00	35.13	50.00	0.00	0.00	0.00	0.00
303700	40520	17000	Comp Payout	0.00	7.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40520	17130	Comp Payout	53.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40520	17242	Comp Payout	7.43	0.00	6.00	3.07	3.00	0.00	0.00	0.00	0.00
303700	40520	17251	Comp Payout	22.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40520	17271	Comp Payout	2.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40520	17310	Comp Payout	0.00	0.00	1.00	1.38	1.00	0.00	0.00	0.00	0.00
303700	40520	17340	Comp Payout	20.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40520	17650	Comp Payout	0.00	0.00	1.00	1.17	1.00	0.00	0.00	0.00	0.00
303700	40610		Callback	87.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40620		Callback Holiday	316.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Salaries				1,139,281.00	1,246,871.79	780,817.00	999,097.32	1,128,390.00	465,320.00	465,320.00	0.00	0.00

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
303 Indigent Fund												
700 Indigent and Senior												
4c - Benefits												
303700	41000		Retirement	64,416.43	74,289.17	105,408.00	63,344.20	86,500.00	141,718.00	141,718.00	0.00	0.00
303700	41000	17000	Retirement	50,064.26	55,477.90	13,174.00	13,261.92	13,262.00	0.00	0.00	0.00	0.00
303700	41000	17001	Retirement	0.00	0.00	8,800.00	26,723.82	26,724.00	0.00	0.00	0.00	0.00
303700	41000	17003	Retirement - PERS	0.00	0.00	1,931.00	6,928.20	6,928.00	0.00	0.00	0.00	0.00
303700	41000	17010	Retirement	23,797.23	4,223.97	2,626.00	8,467.40	9,467.00	0.00	0.00	0.00	0.00
303700	41000	17011	Retirement - PERS	0.00	10,228.58	5,652.00	5,651.57	5,652.00	0.00	0.00	0.00	0.00
303700	41000	17020	Retirement	7,324.23	6,523.97	0.00	6,713.65	6,714.00	0.00	0.00	0.00	0.00
303700	41000	17070	Retirement - PERS	27,630.42	44,595.07	2,769.00	11,020.35	11,020.00	0.00	0.00	0.00	0.00
303700	41000	17071	Retirement - PERS	0.00	0.00	7,540.00	22,622.90	22,623.00	0.00	0.00	0.00	0.00
303700	41000	17075	Retirement - PERS	180.29	0.00	0.00	1.15	1.00	0.00	0.00	0.00	0.00
303700	41000	17100	Retirement	7,010.10	7,652.50	3,441.00	5,966.04	5,966.00	0.00	0.00	0.00	0.00
303700	41000	17105	Retirement - PERS	7,032.02	5,664.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41000	17130	Retirement	13,513.45	18,906.41	10,777.00	14,018.90	14,019.00	0.00	0.00	0.00	0.00
303700	41000	17242	Retirement - PERS	2,179.82	9,514.53	3,526.00	4,246.88	4,247.00	0.00	0.00	0.00	0.00
303700	41000	17251	Retirement - PERS	11,265.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41000	17261	Retirement - PERS	0.00	4,666.63	1,843.00	3,288.31	3,288.00	0.00	0.00	0.00	0.00
303700	41000	17270	Retirement - PERS	1,646.22	5,468.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41000	17271	Retirement - PERS	6,094.47	0.00	1,589.00	2,576.91	2,577.00	0.00	0.00	0.00	0.00
303700	41000	17290	Retirement - PERS	6,258.20	9,324.84	3,363.00	5,843.18	5,843.00	0.00	0.00	0.00	0.00
303700	41000	17310	Retirement - PERS	9,174.23	8,595.53	2,752.00	6,857.01	6,857.00	0.00	0.00	0.00	0.00
303700	41000	17340	Retirement - PERS	4,427.91	8,238.25	410.00	1,937.93	1,938.00	0.00	0.00	0.00	0.00
303700	41000	17341	Retirement - PERS	0.00	0.00	0.00	2,018.52	2,019.00	0.00	0.00	0.00	0.00
303700	41000	17542	Retirement - PERS	0.00	11,333.40	4,049.00	10,200.68	10,201.00	0.00	0.00	0.00	0.00
303700	41000	17544	Retirement - PERS	0.00	0.00	2,686.00	6,957.09	6,957.00	0.00	0.00	0.00	0.00
303700	41000	17650	Retirement - PERS	1,471.76	22,158.15	2,515.00	3,735.68	3,736.00	0.00	0.00	0.00	0.00
303700	41000	17651	Retirement - PERS	0.00	0.00	3,791.00	7,723.76	7,724.00	0.00	0.00	0.00	0.00
303700	41000	17655	Retirement - PERS	0.00	1,308.90	2,845.00	4,509.98	4,510.00	0.00	0.00	0.00	0.00
303700	41010		Social Security	0.00	0.00	167.00	0.00	0.00	179.00	179.00	0.00	0.00
303700	41100		Workers' Comp	10,055.67	11,420.42	15,875.00	6,428.66	15,000.00	17,828.00	17,828.00	0.00	0.00
303700	41100	17000	Workers' Comp	9,484.92	8,499.61	1,405.00	1,440.47	1,440.00	0.00	0.00	0.00	0.00
303700	41100	17001	Workers' Comp	0.00	0.00	141.00	3,246.86	3,247.00	0.00	0.00	0.00	0.00
303700	41100	17003	Workers' Comp	0.00	0.00	0.00	1,554.72	1,555.00	0.00	0.00	0.00	0.00
303700	41100	17010	Workers' Comp	5,977.57	1,055.84	437.00	2,451.37	2,451.00	0.00	0.00	0.00	0.00

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
303 Indigent Fund												
700 Indigent and Senior												
4c - Benefits												
303700	41100	17011	Workers' Comp	0.00	2,943.43	1,725.00	1,724.68	1,725.00	0.00	0.00	0.00	0.00
303700	41100	17020	Workers' Comp	2,454.25	1,887.61	0.00	1,727.04	1,727.00	0.00	0.00	0.00	0.00
303700	41100	17070	Workers' Comp	6,271.58	8,622.80	781.00	1,618.90	1,619.00	0.00	0.00	0.00	0.00
303700	41100	17071	Workers' Comp	0.00	0.00	0.00	3,515.55	3,516.00	0.00	0.00	0.00	0.00
303700	41100	17075	Workers' Comp	55.48	0.00	0.00	0.46	0.00	0.00	0.00	0.00	0.00
303700	41100	17100	Workers' Comp	1,371.23	1,220.23	479.00	868.85	869.00	0.00	0.00	0.00	0.00
303700	41100	17105	Workers' Comp	2,569.10	1,640.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41100	17130	Workers' Comp	4,082.13	3,818.89	1,332.00	2,643.09	2,643.00	0.00	0.00	0.00	0.00
303700	41100	17242	Workers' Comp	644.34	1,887.17	449.00	814.11	814.00	0.00	0.00	0.00	0.00
303700	41100	17251	Workers' Comp	3,079.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41100	17261	Workers' Comp	0.00	1,498.48	481.00	972.40	972.00	0.00	0.00	0.00	0.00
303700	41100	17270	Workers' Comp	440.05	1,279.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41100	17271	Workers' Comp	1,300.99	0.00	70.00	415.13	415.00	0.00	0.00	0.00	0.00
303700	41100	17290	Workers' Comp	1,364.80	1,357.08	414.00	812.16	812.00	0.00	0.00	0.00	0.00
303700	41100	17310	Workers' Comp	1,732.55	1,451.69	445.00	941.51	942.00	0.00	0.00	0.00	0.00
303700	41100	17340	Workers' Comp	1,382.21	1,193.51	41.00	163.98	164.00	0.00	0.00	0.00	0.00
303700	41100	17341	Workers' Comp	0.00	0.00	0.00	252.61	253.00	0.00	0.00	0.00	0.00
303700	41100	17542	Workers' Comp	0.00	2,438.37	582.00	1,951.40	1,951.00	0.00	0.00	0.00	0.00
303700	41100	17544	Workers' Comp	0.00	0.00	0.00	493.04	493.00	0.00	0.00	0.00	0.00
303700	41100	17650	Workers' Comp	227.61	2,964.34	0.00	611.96	612.00	0.00	0.00	0.00	0.00
303700	41100	17651	Workers' Comp	0.00	0.00	56.00	896.08	896.00	0.00	0.00	0.00	0.00
303700	41100	17655	Workers' Comp	0.00	488.20	225.00	716.65	717.00	0.00	0.00	0.00	0.00
303700	41200		Medicare	3,659.43	4,108.20	6,038.00	3,416.47	5,250.00	6,748.00	6,748.00	0.00	0.00
303700	41200	17000	Medicare	2,594.90	2,532.85	592.00	599.16	599.00	0.00	0.00	0.00	0.00
303700	41200	17001	Medicare	0.00	0.00	343.00	1,142.85	1,143.00	0.00	0.00	0.00	0.00
303700	41200	17003	Medicare	0.00	0.00	117.00	436.14	436.00	0.00	0.00	0.00	0.00
303700	41200	17010	Medicare	1,650.45	326.83	209.00	680.02	680.00	0.00	0.00	0.00	0.00
303700	41200	17011	Medicare	0.00	822.85	447.00	447.04	447.00	0.00	0.00	0.00	0.00
303700	41200	17020	Medicare	656.02	504.43	0.00	512.45	512.00	0.00	0.00	0.00	0.00
303700	41200	17070	Medicare	1,813.69	2,580.74	170.00	695.26	695.00	0.00	0.00	0.00	0.00
303700	41200	17071	Medicare	0.00	0.00	467.00	1,401.36	1,401.00	0.00	0.00	0.00	0.00
303700	41200	17075	Medicare	12.73	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.00
303700	41200	17100	Medicare	323.96	319.38	141.00	245.63	246.00	0.00	0.00	0.00	0.00

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
303 Indigent Fund												
700 Indigent and Senior												
4c - Benefits												
303700	41200	17105	Medicare	634.99	462.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41200	17130	Medicare	1,218.53	1,360.73	717.00	965.25	965.00	0.00	0.00	0.00	0.00
303700	41200	17242	Medicare	197.38	525.71	227.00	293.65	294.00	0.00	0.00	0.00	0.00
303700	41200	17251	Medicare	869.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41200	17261	Medicare	0.00	377.14	146.00	262.25	262.00	0.00	0.00	0.00	0.00
303700	41200	17270	Medicare	125.06	411.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41200	17271	Medicare	449.98	0.00	133.00	203.36	203.00	0.00	0.00	0.00	0.00
303700	41200	17290	Medicare	404.26	400.62	136.00	232.43	232.00	0.00	0.00	0.00	0.00
303700	41200	17310	Medicare	550.47	353.31	114.00	278.80	279.00	0.00	0.00	0.00	0.00
303700	41200	17340	Medicare	398.61	466.11	22.00	107.18	107.00	0.00	0.00	0.00	0.00
303700	41200	17341	Medicare	0.00	0.00	0.00	129.55	130.00	0.00	0.00	0.00	0.00
303700	41200	17542	Medicare	0.00	774.73	263.00	690.70	691.00	0.00	0.00	0.00	0.00
303700	41200	17544	Medicare	0.00	0.00	116.00	301.15	301.00	0.00	0.00	0.00	0.00
303700	41200	17650	Medicare	69.71	917.72	100.00	141.82	142.00	0.00	0.00	0.00	0.00
303700	41200	17651	Medicare	0.00	0.00	162.00	320.07	320.00	0.00	0.00	0.00	0.00
303700	41200	17655	Medicare	0.00	108.75	236.00	373.87	374.00	0.00	0.00	0.00	0.00
303700	41300		Health Insurance	43,251.59	57,654.89	81,732.00	49,647.85	70,000.00	107,532.00	107,532.00	0.00	0.00
303700	41300	17000	Health Insurance	42,827.02	50,235.76	12,080.00	12,265.95	12,266.00	0.00	0.00	0.00	0.00
303700	41300	17001	Health Insurance	0.00	0.00	8,008.00	24,399.36	24,399.00	0.00	0.00	0.00	0.00
303700	41300	17003	Health Insurance	0.00	0.00	940.00	3,665.16	3,665.00	0.00	0.00	0.00	0.00
303700	41300	17010	Health Insurance	20,944.80	3,388.74	2,745.00	8,589.68	8,590.00	0.00	0.00	0.00	0.00
303700	41300	17011	Health Insurance	0.00	8,181.93	5,807.00	5,807.13	5,807.00	0.00	0.00	0.00	0.00
303700	41300	17020	Health Insurance	6,724.67	4,349.01	0.00	6,098.12	6,098.00	0.00	0.00	0.00	0.00
303700	41300	17070	Health Insurance	29,093.98	46,209.47	4,842.00	13,983.37	13,983.00	0.00	0.00	0.00	0.00
303700	41300	17071	Health Insurance	0.00	0.00	9,309.00	27,739.72	27,740.00	0.00	0.00	0.00	0.00
303700	41300	17075	Health Insurance	456.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41300	17100	Health Insurance	6,460.91	6,644.29	2,828.00	5,363.01	5,363.00	0.00	0.00	0.00	0.00
303700	41300	17105	Health Insurance	7,151.85	3,798.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41300	17130	Health Insurance	14,398.07	18,159.75	10,576.00	13,242.05	13,242.00	0.00	0.00	0.00	0.00
303700	41300	17242	Health Insurance	2,289.13	5,028.40	3,517.00	4,104.10	4,104.00	0.00	0.00	0.00	0.00
303700	41300	17251	Health Insurance	12,765.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41300	17261	Health Insurance	0.00	3,464.17	2,200.00	3,488.99	3,489.00	0.00	0.00	0.00	0.00
303700	41300	17270	Health Insurance	1,758.94	5,418.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
303 Indigent Fund												
700 Indigent and Senior												
4c - Benefits												
303700	41300	17271	Health Insurance	4,775.85	0.00	1,306.00	2,249.85	2,250.00	0.00	0.00	0.00	0.00
303700	41300	17290	Health Insurance	6,882.48	7,152.08	3,433.00	5,644.79	5,645.00	0.00	0.00	0.00	0.00
303700	41300	17310	Health Insurance	8,204.68	11,456.42	4,034.00	9,106.54	9,107.00	0.00	0.00	0.00	0.00
303700	41300	17340	Health Insurance	5,085.42	5,242.80	318.00	1,127.74	1,128.00	0.00	0.00	0.00	0.00
303700	41300	17341	Health Insurance	0.00	0.00	0.00	1,720.36	1,720.00	0.00	0.00	0.00	0.00
303700	41300	17542	Health Insurance	0.00	14,373.41	3,234.00	8,742.52	8,743.00	0.00	0.00	0.00	0.00
303700	41300	17544	Health Insurance	0.00	0.00	940.00	2,507.76	2,508.00	0.00	0.00	0.00	0.00
303700	41300	17650	Health Insurance	0.00	19,120.34	3,241.00	4,771.85	4,772.00	0.00	0.00	0.00	0.00
303700	41300	17651	Health Insurance	0.00	0.00	4,525.00	8,588.50	8,589.00	0.00	0.00	0.00	0.00
303700	41300	17655	Health Insurance	0.00	0.00	1,959.00	4,017.84	4,018.00	0.00	0.00	0.00	0.00
303700	41302		Vision Insurance	287.86	321.43	422.00	242.93	330.00	477.00	477.00	0.00	0.00
303700	41302	17000	Vision Insurance	269.31	256.18	56.00	57.04	57.00	0.00	0.00	0.00	0.00
303700	41302	17001	Vision Insurance	0.00	0.00	37.00	113.77	114.00	0.00	0.00	0.00	0.00
303700	41302	17003	Vision Insurance	0.00	0.00	5.00	21.12	21.00	0.00	0.00	0.00	0.00
303700	41302	17010	Vision Insurance	141.22	19.42	14.00	44.02	44.00	0.00	0.00	0.00	0.00
303700	41302	17011	Vision Insurance	0.00	49.19	30.00	30.37	30.00	0.00	0.00	0.00	0.00
303700	41302	17020	Vision Insurance	48.98	25.54	0.00	32.27	32.00	0.00	0.00	0.00	0.00
303700	41302	17070	Vision Insurance	179.97	232.78	23.00	63.35	63.00	0.00	0.00	0.00	0.00
303700	41302	17071	Vision Insurance	0.00	0.00	43.00	129.95	130.00	0.00	0.00	0.00	0.00
303700	41302	17075	Vision Insurance	2.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41302	17100	Vision Insurance	44.59	38.96	14.00	26.14	26.00	0.00	0.00	0.00	0.00
303700	41302	17105	Vision Insurance	52.18	24.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41302	17130	Vision Insurance	91.24	115.05	66.00	80.29	80.00	0.00	0.00	0.00	0.00
303700	41302	17242	Vision Insurance	14.96	40.32	25.00	26.62	27.00	0.00	0.00	0.00	0.00
303700	41302	17251	Vision Insurance	80.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41302	17261	Vision Insurance	0.00	21.77	11.00	18.45	18.00	0.00	0.00	0.00	0.00
303700	41302	17270	Vision Insurance	11.37	29.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41302	17271	Vision Insurance	31.53	0.00	6.00	11.05	11.00	0.00	0.00	0.00	0.00
303700	41302	17290	Vision Insurance	43.55	35.89	16.00	26.37	26.00	0.00	0.00	0.00	0.00
303700	41302	17310	Vision Insurance	47.35	42.53	14.00	31.27	31.00	0.00	0.00	0.00	0.00
303700	41302	17340	Vision Insurance	32.27	36.91	2.00	6.77	7.00	0.00	0.00	0.00	0.00
303700	41302	17341	Vision Insurance	0.00	0.00	0.00	10.64	11.00	0.00	0.00	0.00	0.00
303700	41302	17542	Vision Insurance	0.00	77.08	23.00	53.12	53.00	0.00	0.00	0.00	0.00

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
303 Indigent Fund												
700 Indigent and Senior												
4c - Benefits												
303700	41302	17544	Vision Insurance	0.00	0.00	6.00	15.07	15.00	0.00	0.00	0.00	0.00
303700	41302	17650	Vision Insurance	0.00	87.19	13.00	19.34	19.00	0.00	0.00	0.00	0.00
303700	41302	17651	Vision Insurance	0.00	0.00	18.00	34.55	35.00	0.00	0.00	0.00	0.00
303700	41302	17655	Vision Insurance	0.00	0.00	12.00	24.12	24.00	0.00	0.00	0.00	0.00
303700	41303		Dental Insurance	1,922.98	2,147.37	2,830.00	1,668.33	2,350.00	3,270.00	3,270.00	0.00	0.00
303700	41303	17000	Dental Insurance	1,799.34	1,711.87	386.00	391.54	392.00	0.00	0.00	0.00	0.00
303700	41303	17001	Dental Insurance	0.00	0.00	256.00	780.83	781.00	0.00	0.00	0.00	0.00
303700	41303	17003	Dental Insurance	0.00	0.00	36.00	145.04	145.00	0.00	0.00	0.00	0.00
303700	41303	17010	Dental Insurance	943.99	129.71	93.00	302.30	302.00	0.00	0.00	0.00	0.00
303700	41303	17011	Dental Insurance	0.00	328.85	208.00	208.48	208.00	0.00	0.00	0.00	0.00
303700	41303	17020	Dental Insurance	327.59	170.63	0.00	221.54	222.00	0.00	0.00	0.00	0.00
303700	41303	17070	Dental Insurance	1,202.42	1,555.06	156.00	447.20	447.00	0.00	0.00	0.00	0.00
303700	41303	17071	Dental Insurance	0.00	0.00	296.00	879.78	880.00	0.00	0.00	0.00	0.00
303700	41303	17075	Dental Insurance	19.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41303	17100	Dental Insurance	297.79	260.40	94.00	179.53	180.00	0.00	0.00	0.00	0.00
303700	41303	17105	Dental Insurance	348.53	164.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41303	17130	Dental Insurance	609.42	768.25	450.00	550.99	551.00	0.00	0.00	0.00	0.00
303700	41303	17242	Dental Insurance	100.17	269.66	173.00	182.53	183.00	0.00	0.00	0.00	0.00
303700	41303	17251	Dental Insurance	535.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41303	17261	Dental Insurance	0.00	145.45	79.00	126.73	127.00	0.00	0.00	0.00	0.00
303700	41303	17270	Dental Insurance	75.79	197.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41303	17271	Dental Insurance	210.54	0.00	43.00	75.82	76.00	0.00	0.00	0.00	0.00
303700	41303	17290	Dental Insurance	290.85	240.06	111.00	180.86	181.00	0.00	0.00	0.00	0.00
303700	41303	17310	Dental Insurance	316.57	284.17	96.00	214.79	215.00	0.00	0.00	0.00	0.00
303700	41303	17340	Dental Insurance	215.57	246.86	13.00	45.21	45.00	0.00	0.00	0.00	0.00
303700	41303	17341	Dental Insurance	0.00	0.00	0.00	74.35	74.00	0.00	0.00	0.00	0.00
303700	41303	17542	Dental Insurance	0.00	515.36	159.00	364.55	365.00	0.00	0.00	0.00	0.00
303700	41303	17544	Dental Insurance	0.00	0.00	39.00	103.32	103.00	0.00	0.00	0.00	0.00
303700	41303	17650	Dental Insurance	0.00	582.81	91.00	132.90	133.00	0.00	0.00	0.00	0.00
303700	41303	17651	Dental Insurance	0.00	0.00	125.00	237.35	237.00	0.00	0.00	0.00	0.00
303700	41303	17655	Dental Insurance	0.00	0.00	81.00	165.54	166.00	0.00	0.00	0.00	0.00
303700	41310		Life Insurance	124.67	142.31	192.00	111.57	150.00	217.00	217.00	0.00	0.00
303700	41310	17000	Life Insurance	115.94	110.26	25.00	25.22	25.00	0.00	0.00	0.00	0.00

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
303 Indigent Fund												
700 Indigent and Senior												
4c - Benefits												
303700	41310	17001	Life Insurance	0.00	0.00	17.00	50.32	50.00	0.00	0.00	0.00	0.00
303700	41310	17003	Life Insurance	0.00	0.00	2.00	9.35	9.00	0.00	0.00	0.00	0.00
303700	41310	17010	Life Insurance	70.16	11.77	9.00	27.00	27.00	0.00	0.00	0.00	0.00
303700	41310	17011	Life Insurance	0.00	30.32	18.00	17.78	18.00	0.00	0.00	0.00	0.00
303700	41310	17020	Life Insurance	29.57	17.26	0.00	19.76	20.00	0.00	0.00	0.00	0.00
303700	41310	17070	Life Insurance	77.44	100.10	10.00	28.70	29.00	0.00	0.00	0.00	0.00
303700	41310	17071	Life Insurance	0.00	0.00	19.00	56.79	57.00	0.00	0.00	0.00	0.00
303700	41310	17075	Life Insurance	1.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41310	17100	Life Insurance	19.22	16.78	6.00	11.59	12.00	0.00	0.00	0.00	0.00
303700	41310	17105	Life Insurance	22.52	10.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41310	17130	Life Insurance	43.42	49.49	29.00	35.53	36.00	0.00	0.00	0.00	0.00
303700	41310	17242	Life Insurance	6.84	17.45	11.00	11.75	12.00	0.00	0.00	0.00	0.00
303700	41310	17251	Life Insurance	35.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41310	17261	Life Insurance	0.00	13.60	7.00	11.45	11.00	0.00	0.00	0.00	0.00
303700	41310	17270	Life Insurance	4.97	14.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41310	17271	Life Insurance	16.30	0.00	3.00	5.39	5.00	0.00	0.00	0.00	0.00
303700	41310	17290	Life Insurance	18.73	15.47	7.00	11.62	12.00	0.00	0.00	0.00	0.00
303700	41310	17310	Life Insurance	20.34	18.31	6.00	13.83	14.00	0.00	0.00	0.00	0.00
303700	41310	17340	Life Insurance	15.35	15.86	1.00	2.96	3.00	0.00	0.00	0.00	0.00
303700	41310	17341	Life Insurance	0.00	0.00	0.00	0.76	1.00	0.00	0.00	0.00	0.00
303700	41310	17542	Life Insurance	0.00	33.27	11.00	23.54	24.00	0.00	0.00	0.00	0.00
303700	41310	17544	Life Insurance	0.00	0.00	2.00	6.68	7.00	0.00	0.00	0.00	0.00
303700	41310	17650	Life Insurance	0.00	37.52	6.00	8.57	9.00	0.00	0.00	0.00	0.00
303700	41310	17651	Life Insurance	0.00	0.00	8.00	15.29	15.00	0.00	0.00	0.00	0.00
303700	41310	17655	Life Insurance	0.00	0.00	5.00	10.66	11.00	0.00	0.00	0.00	0.00
Subtotal Benefits				535,899.24	662,897.10	402,127.00	530,940.75	586,665.00	277,969.00	277,969.00	0.00	0.00
4e - Services & Supplies												
303700	50000		Supplies	11,962.94	15,035.68	20,000.00	11,008.70	18,000.00	20,000.00	20,000.00	0.00	0.00
303700	50000	13850	Supplies	3,459.54	2,201.27	1,814.00	1,813.43	1,813.00	0.00	0.00	0.00	0.00
303700	50000	13851	Supplies	0.00	0.00	0.00	2,075.65	2,076.00	0.00	0.00	0.00	0.00
303700	50000	17000	Supplies	0.00	0.00	2,002.00	2,002.18	2,002.00	0.00	0.00	0.00	0.00
303700	50000	17012	Supplies	1,568.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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303 Indigent Fund												
700 Indigent and Senior												
4e - Services & Supplies												
303700	50000	17070	Supplies	1,707.80	6,372.46	298.00	10,763.53	10,764.00	0.00	0.00	0.00	0.00
303700	50000	17071	Supplies	0.00	0.00	427.00	853.99	854.00	0.00	0.00	0.00	0.00
303700	50000	17075	Supplies	11,319.82	6,644.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	50000	17110	Supplies	54,000.00	80,000.00	0.00	36,021.64	36,022.00	0.00	0.00	0.00	0.00
303700	50000	17120	Supplies	17,873.22	27,401.56	0.00	611.88	612.00	0.00	0.00	0.00	0.00
303700	50000	17225	Supplies	33,280.49	17,184.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	50000	17230	Supplies	3,107.67	2,328.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	50000	17272	Supplies	0.00	3,645.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	50000	17290	Supplies	100.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	50310		Miscellaneous	2,078.01	1,963.54	3,000.00	101.91	3,000.00	3,000.00	3,000.00	0.00	0.00
303700	50310	17070	Miscellaneous	2,000.00	58.85	0.00	2,910.00	2,910.00	0.00	0.00	0.00	0.00
303700	50310	17071	Miscellaneous	0.00	0.00	1,580.00	1,580.00	1,580.00	0.00	0.00	0.00	0.00
303700	51130		Vehicle Operations	9,115.90	12,172.35	12,000.00	7,331.48	11,050.00	12,000.00	12,000.00	0.00	0.00
303700	51130	17075	Vehicle Operations	492.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	51130	17105	Vehicle Operations	885.37	540.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	52000		Copier Maintenance	0.00	587.70	0.00	2,180.67	3,000.00	3,000.00	3,000.00	0.00	0.00
303700	52030		Printer Services	1,729.50	1,724.00	1,800.00	160.00	240.00	240.00	240.00	0.00	0.00
303700	53530	17225	Software Support	0.00	10,353.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	53900		Contract Services	6,171.76	5,225.43	60,000.00	28,654.19	60,000.00	0.00	0.00	0.00	0.00
303700	53900	17003	Contract Services	0.00	0.00	8,370.00	57,716.13	57,716.00	0.00	0.00	0.00	0.00
303700	53900	17005	Contract Services	0.00	339.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	53900	17230	Contract Services	13,500.00	13,500.00	4,500.00	6,750.00	6,750.00	0.00	0.00	0.00	0.00
303700	53900	17249	Contract Services	0.00	0.00	135,860.00	181,782.24	258,134.00	0.00	0.00	0.00	0.00
303700	53900	17290	Contract Services	76,258.00	62,258.48	47,451.00	52,253.63	52,254.00	0.00	0.00	0.00	0.00
303700	53900	17310	Contract Services	15,825.19	25,341.30	3,296.00	12,765.44	12,765.00	0.00	0.00	0.00	0.00
303700	53900	17544	Contract Services	0.00	0.00	1,105.00	16,850.00	16,850.00	0.00	0.00	0.00	0.00
303700	53900	17554	Contract Services	0.00	42,872.11	54,805.00	54,804.25	59,189.00	0.00	0.00	0.00	0.00
303700	53900	17650	Contract Services	0.00	45,120.09	4,629.00	15,768.03	15,768.00	0.00	0.00	0.00	0.00
303700	53900	17651	Contract Services	0.00	0.00	15,823.00	40,621.11	40,621.00	0.00	0.00	0.00	0.00
303700	53900	17655	Contract Services	0.00	11,927.50	55,635.00	94,765.72	94,766.00	0.00	0.00	0.00	0.00
303700	53900	17741	Contract Services	0.00	0.00	4,499.00	21,422.02	21,422.00	0.00	0.00	0.00	0.00
303700	56000		Training	4,115.19	720.57	0.00	6,380.50	6,500.00	0.00	0.00	0.00	0.00
303700	56000	13850	Training	260.00	505.00	0.00	55.00	55.00	0.00	0.00	0.00	0.00

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303 Indigent Fund												
700 Indigent and Senior												
4e - Services & Supplies												
303700	56000	13851	Training	0.00	0.00	0.00	110.00	110.00	0.00	0.00	0.00	0.00
303700	56000	17000	Training	0.00	1,298.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56000	17001	Training	0.00	0.00	1,198.00	1,198.00	1,198.00	0.00	0.00	0.00	0.00
303700	56000	17070	Training	0.00	1,925.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56000	17109	Training	0.00	1,490.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56000	17272	Training	0.00	4,577.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56000	17290	Training	550.00	700.00	1,160.00	580.00	580.00	0.00	0.00	0.00	0.00
303700	56000	17544	Training	0.00	0.00	1,141.00	1,140.76	1,141.00	0.00	0.00	0.00	0.00
303700	56000	17655	Training	0.00	5,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56200		Travel	10,314.84	3,508.37	20,000.00	3,563.19	15,000.00	15,000.00	15,000.00	0.00	0.00
303700	56200	13850	Travel	0.00	1,295.09	766.00	766.22	766.00	0.00	0.00	0.00	0.00
303700	56200	17000	Travel	5,446.14	2,088.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56200	17001	Travel	0.00	0.00	1,698.00	2,658.67	2,659.00	0.00	0.00	0.00	0.00
303700	56200	17010	Travel	9,658.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56200	17071	Travel	0.00	0.00	0.00	3,106.43	3,106.00	0.00	0.00	0.00	0.00
303700	56200	17075	Travel	83.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56200	17109	Travel	0.00	3,650.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56200	17230	Travel	6,419.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56200	17290	Travel	1,529.00	3,780.54	4,288.00	2,539.27	2,539.00	0.00	0.00	0.00	0.00
303700	56200	17655	Travel	0.00	0.00	210.00	401.21	401.00	0.00	0.00	0.00	0.00
303700	56200	17741	Travel	0.00	0.00	5,731.00	9,398.35	9,398.00	0.00	0.00	0.00	0.00
303700	57000		Rental	32,541.45	33,924.44	35,100.00	26,312.03	36,243.00	36,930.00	36,930.00	0.00	0.00
303700	57000	17020	Rental	5,696.55	4,268.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	57110		Direct Assistance	24,663.78	24,191.05	118,951.00	31,359.22	64,951.00	164,951.00	164,951.00	0.00	0.00
303700	57110	17010	Direct Assistance	463.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	57110	17230	Direct Assistance	2,833.89	2,300.49	746.00	1,296.50	1,297.00	0.00	0.00	0.00	0.00
303700	57110	17360	Direct Assistance	133,332.90	79,568.00	8,396.00	8,396.25	8,396.00	0.00	0.00	0.00	0.00
303700	57110	17370	Direct Assistance	82,151.58	68,811.53	70,586.00	70,586.46	70,586.00	0.00	0.00	0.00	0.00
303700	57120	17020	Shelter	748.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	60100		Electric Service	15,028.81	16,136.72	15,500.00	9,090.00	14,703.00	15,188.00	15,188.00	0.00	0.00
303700	60100	17360	Electric Service	22,573.03	21,964.50	806.00	805.95	806.00	0.00	0.00	0.00	0.00
303700	60100	17370	Electric Service	7,745.93	4,370.29	2,397.00	2,396.59	2,397.00	0.00	0.00	0.00	0.00
303700	60200		Gas Service	6,479.59	8,591.71	8,000.00	3,977.11	7,161.00	7,376.00	7,376.00	0.00	0.00

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
303 Indigent Fund												
700 Indigent and Senior												
4e - Services & Supplies												
303700	60200	17360	Gas Service	22,369.92	14,862.62	2,588.00	2,587.69	2,588.00	0.00	0.00	0.00	0.00
303700	60200	17370	Gas Service	10,265.03	5,697.76	9,414.00	9,413.97	9,414.00	0.00	0.00	0.00	0.00
303700	60250		Water & Sewer Service	1,622.21	1,695.69	1,730.00	1,293.34	1,833.00	1,888.00	1,888.00	0.00	0.00
303700	60300		Water Service	1,293.80	1,304.23	1,300.00	940.58	1,470.00	1,514.00	1,514.00	0.00	0.00
303700	60400		Sewer Service	206.70	178.95	200.00	148.50	198.00	204.00	204.00	0.00	0.00
303700	60600		Garbage Service	662.97	347.58	500.00	239.90	480.00	500.00	500.00	0.00	0.00
303700	60700		Telephone	8,293.72	11,795.03	12,354.00	10,031.45	13,388.00	13,781.00	13,781.00	0.00	0.00
303700	60700	17105	Telephone	1,720.68	556.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Services & Supplies				685,509.13	726,703.16	763,654.00	874,340.96	1,069,522.00	295,572.00	295,572.00	0.00	0.00
4q - Contingency												
303700	89000		Contingency	0.00	0.00	28,183.00	0.00	0.00	31,166.00	31,166.00	0.00	0.00
Subtotal Contingency				0.00	0.00	28,183.00	0.00	0.00	31,166.00	31,166.00	0.00	0.00
TOTAL Indigent and Senior				2,360,689.37	2,636,472.05	1,974,781.00	2,404,379.03	2,784,577.00	1,070,027.00	1,070,027.00	0.00	0.00

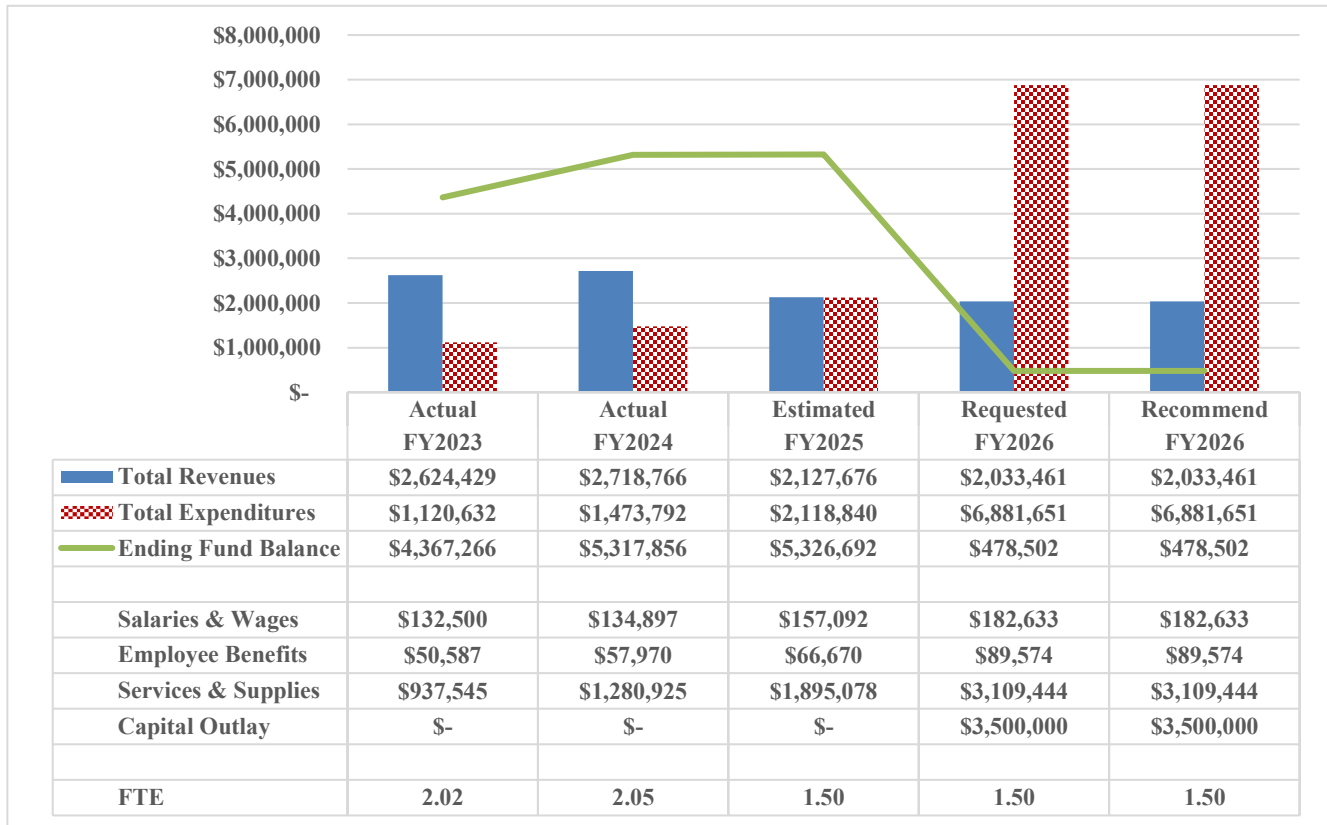
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
303 Indigent Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
303999	99999		Ending Fund Balance	0.00	0.00	729,619.00	0.00	951,499.00	773,403.00	773,403.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	729,619.00	0.00	951,499.00	773,403.00	773,403.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	729,619.00	0.00	951,499.00	773,403.00	773,403.00	0.00	0.00
TOTAL Indigent Fund				4,935,774.83	5,418,222.12	5,408,800.00	4,676,417.40	7,472,152.00	3,686,860.00	3,686,860.00	0.00	0.00
TOTAL REVENUES				2,575,085.46	2,781,750.07	2,704,400.00	2,272,038.37	3,736,076.00	1,843,430.00	1,843,430.00	0.00	0.00
TOTAL EXPENDITURES				2,360,689.37	2,636,472.05	2,704,400.00	2,404,379.03	3,736,076.00	1,843,430.00	1,843,430.00	0.00	0.00
DIFFERENCE				214,396.09	145,278.02	0.00	-132,340.66	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				2,575,085.46	2,781,750.07	2,704,400.00	2,272,038.37	3,736,076.00	1,843,430.00	1,843,430.00	0.00	0.00
TOTAL EXPENDITURES				2,360,689.37	2,636,472.05	2,704,400.00	2,404,379.03	3,736,076.00	1,843,430.00	1,843,430.00	0.00	0.00
DIFFERENCE				214,396.09	145,278.02	0.00	-132,340.66	0.00	0.00	0.00	0.00	0.00

MEDICAL INDIGENT FUND
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

It is being recommended to move three cents of tax rate from this fund to the General Fund

The tax rate for this fund is 7.5 cents, which is for the following statutory medical indigent purposes:

5 cents for the State medicare match program.

1.5 cents for the State indigent accident fund.

1 cents for the State supplemental fund.

Capital Outlay:

\$3,500,000 has been budgeted to be used for the planned Dayton Government Center, which will have space included for Human Services, Public Health Nurse, and Mental Health.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
304 Medical Indigent Fund												
000 General												
3a - Taxes												
304	30000		Real Property Taxes	1,615,078.22	1,788,365.90	1,694,488.00	1,406,217.61	1,694,488.00	1,817,461.00	1,817,461.00	0.00	0.00
304	30030		Deferred Ag Taxes	128.53	3,340.66	0.00	242.09	0.00	0.00	0.00	0.00	0.00
304	30040		Trust Reconveyances	4,633.13	4,226.44	0.00	420.17	0.00	0.00	0.00	0.00	0.00
304	30110		Geothermal Proceeds	2,391.22	1,333.10	0.00	495.59	0.00	0.00	0.00	0.00	0.00
304	30200		Unsecured Property Taxes	167,709.30	146,954.88	0.00	116,458.31	0.00	0.00	0.00	0.00	0.00
304	30210		Prior Year Unsecured Taxes	16,526.95	323.89	0.00	153.34	0.00	0.00	0.00	0.00	0.00
304	30220		Other Years Unsecured Taxes	31.94	-13.85	0.00	-8.45	0.00	0.00	0.00	0.00	0.00
304	30230		Private Car Lines	192.09	196.63	0.00	0.03	0.00	0.00	0.00	0.00	0.00
304	30300		Centrally Assessed Taxes	113,847.17	120,248.19	0.00	52,395.77	0.00	0.00	0.00	0.00	0.00
Subtotal Taxes				1,920,538.55	2,064,975.84	1,694,488.00	1,576,374.46	1,694,488.00	1,817,461.00	1,817,461.00	0.00	0.00
3e - Intergovernmental												
304	33895		IAF Credit	606,358.10	372,695.29	0.00	181,188.07	181,188.00	0.00	0.00	0.00	0.00
Subtotal Intergovernmental				606,358.10	372,695.29	0.00	181,188.07	181,188.00	0.00	0.00	0.00	0.00
3k - Other Revenues												
304	38000		Investment Income	97,532.68	281,095.23	180,000.00	194,468.05	252,000.00	216,000.00	216,000.00	0.00	0.00
Subtotal Other Revenues				97,532.68	281,095.23	180,000.00	194,468.05	252,000.00	216,000.00	216,000.00	0.00	0.00
3z - Beginning Fund Bal												
304	39999		Opening Fund Balance	0.00	0.00	5,691,762.00	0.00	5,317,856.00	5,326,692.00	5,326,692.00	0.00	0.00
Subtotal Beginning Fund Bal				0.00	0.00	5,691,762.00	0.00	5,317,856.00	5,326,692.00	5,326,692.00	0.00	0.00
TOTAL General				2,624,429.33	2,718,766.36	7,566,250.00	1,952,030.58	7,445,532.00	7,360,153.00	7,360,153.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023	2024	2025	2025	2025	2026	2026	2026	2026
							Actuals	Actuals	Budget	Actual	Projected	Dept Requests	Recommended	Tentative	Final Budget
304 Medical Indigent Fund															
674 Public Health															
4e - Services & Supplies															
304674		53900		Contract Services			165,327.00	159,000.00	159,000.00	92,750.00	159,000.00	165,000.00	165,000.00	0.00	0.00
				Subtotal Services & Supplies			165,327.00	159,000.00	159,000.00	92,750.00	159,000.00	165,000.00	165,000.00	0.00	0.00
TOTAL Public Health							165,327.00	159,000.00	159,000.00	92,750.00	159,000.00	165,000.00	165,000.00	0.00	0.00

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
304 Medical Indigent Fund												
700 Indigent and Senior												
4a - Salaries												
304700	40000		Salaries	132,499.93	134,897.33	157,092.00	111,722.44	157,092.00	182,633.00	182,633.00	0.00	0.00
	Subtotal Salaries			132,499.93	134,897.33	157,092.00	111,722.44	157,092.00	182,633.00	182,633.00	0.00	0.00
4c - Benefits												
304700	41000		Retirement	29,691.10	34,180.25	40,845.00	28,015.22	40,845.00	51,686.00	51,686.00	0.00	0.00
304700	41100		Workers' Comp	3,379.33	3,134.66	3,867.00	2,176.82	3,867.00	4,896.00	4,896.00	0.00	0.00
304700	41200		Medicare	1,889.54	1,926.31	2,278.00	1,600.80	2,278.00	3,255.00	3,255.00	0.00	0.00
304700	41300		Health Insurance	14,831.96	17,951.23	20,702.00	14,758.16	18,876.00	28,025.00	28,025.00	0.00	0.00
304700	41302		Vision Insurance	98.01	95.82	108.00	75.63	97.00	207.00	207.00	0.00	0.00
304700	41303		Dental Insurance	655.14	640.17	727.00	517.85	664.00	1,415.00	1,415.00	0.00	0.00
304700	41310		Life Insurance	42.19	41.24	48.00	33.31	43.00	90.00	90.00	0.00	0.00
	Subtotal Benefits			50,587.27	57,969.68	68,575.00	47,177.79	66,670.00	89,574.00	89,574.00	0.00	0.00
4e - Services & Supplies												
304700	53210		Medical Assistance	30,102.00	23,280.00	300,000.00	16,388.00	22,000.00	300,000.00	300,000.00	0.00	0.00
304700	53220		300% Match	260,328.32	886,721.33	1,807,456.00	395,907.53	1,120,000.00	1,938,624.00	1,938,624.00	0.00	0.00
304700	53230		Supplemental	211,036.10	196,256.09	225,932.00	112,007.01	225,932.00	242,328.00	242,328.00	0.00	0.00
304700	53240		Developmental Services	26,000.00	15,668.00	100,000.00	21,936.00	29,248.00	100,000.00	100,000.00	0.00	0.00
304700	61400		Indigent Care Accident Victims	244,751.44	294,384.14	338,898.00	168,010.51	338,898.00	363,492.00	363,492.00	0.00	0.00
	Subtotal Services & Supplies			772,217.86	1,416,309.56	2,772,286.00	714,249.05	1,736,078.00	2,944,444.00	2,944,444.00	0.00	0.00
4g - Capital Outlay												
304700	70200		Capital Outlay - Buildings	0.00	0.00	3,000,000.00	0.00	0.00	3,500,000.00	3,500,000.00	0.00	0.00
	Subtotal Capital Outlay			0.00	0.00	3,000,000.00	0.00	0.00	3,500,000.00	3,500,000.00	0.00	0.00
TOTAL Indigent and Senior				955,305.06	1,609,176.57	5,997,953.00	873,149.28	1,959,840.00	6,716,651.00	6,716,651.00	0.00	0.00

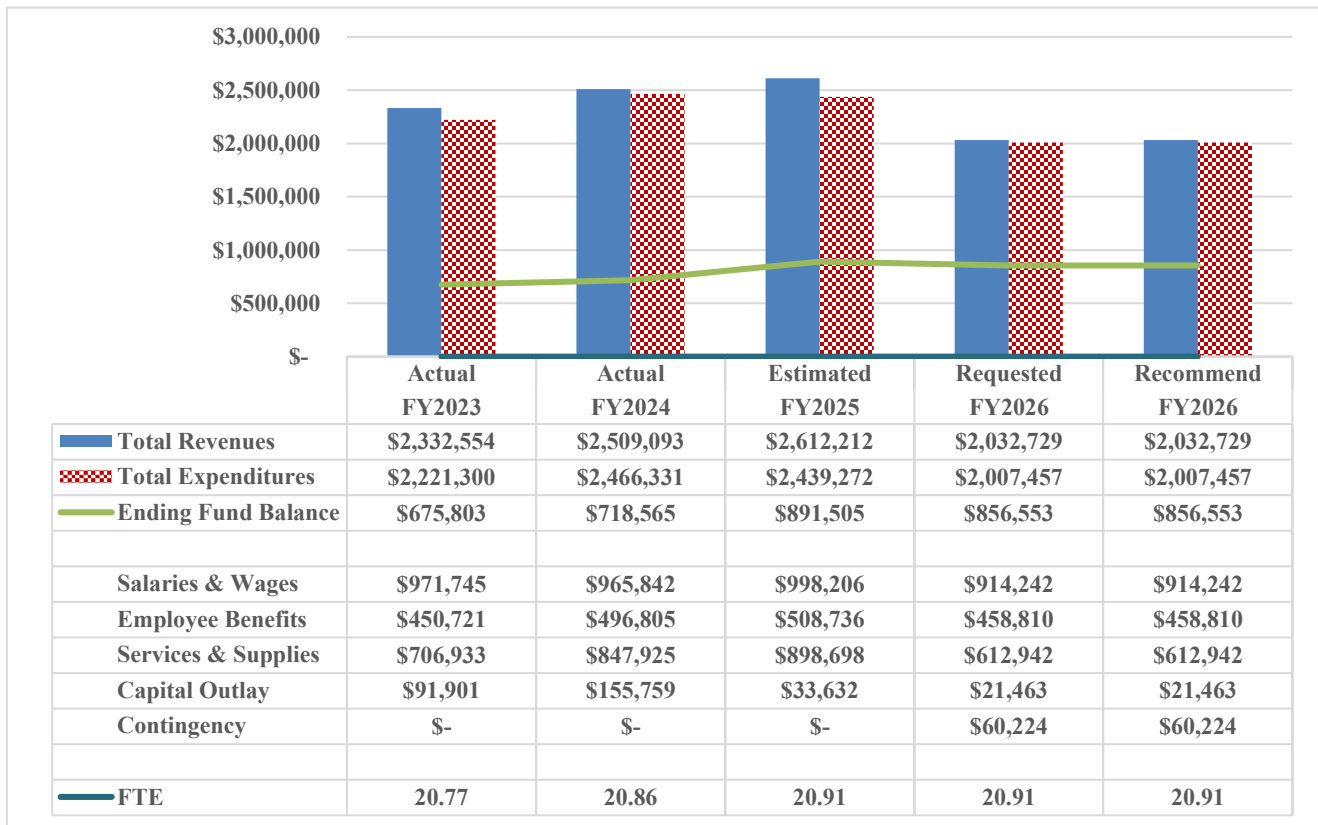
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
304 Medical Indigent Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
304999	99999		Ending Fund Balance	0.00	0.00	1,409,297.00	0.00	5,326,692.00	478,502.00	478,502.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	1,409,297.00	0.00	5,326,692.00	478,502.00	478,502.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	1,409,297.00	0.00	5,326,692.00	478,502.00	478,502.00	0.00	0.00
TOTAL Medical Indigent Fund				3,745,061.39	4,486,942.93	15,132,500.00	2,917,929.86	14,891,064.00	14,720,306.00	14,720,306.00	0.00	0.00
TOTAL REVENUES				2,624,429.33	2,718,766.36	7,566,250.00	1,952,030.58	7,445,532.00	7,360,153.00	7,360,153.00	0.00	0.00
TOTAL EXPENDITURES				1,120,632.06	1,768,176.57	7,566,250.00	965,899.28	7,445,532.00	7,360,153.00	7,360,153.00	0.00	0.00
DIFFERENCE				1,503,797.27	950,589.79	0.00	986,131.30	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				2,624,429.33	2,718,766.36	7,566,250.00	1,952,030.58	7,445,532.00	7,360,153.00	7,360,153.00	0.00	0.00
TOTAL EXPENDITURES				1,120,632.06	1,768,176.57	7,566,250.00	965,899.28	7,445,532.00	7,360,153.00	7,360,153.00	0.00	0.00
DIFFERENCE				1,503,797.27	950,589.79	0.00	986,131.30	0.00	0.00	0.00	0.00	0.00

SENIOR SERVICES FUND
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

We only budget the non-grant funded expenditures in this fund, so prior year actuals aren't comparable with the next year's budget.

The tax rate for this fund is 6 cents.

Capital Outlay:

This is the match for NDOT grants for 2 replacement vehicles.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
380 Senior Services Fund												
000 General												
3a - Taxes												
380	30000		Real Property Taxes	914,590.18	931,323.30	1,355,591.00	1,068,478.85	1,355,591.00	1,453,969.00	1,453,969.00	0.00	0.00
380	30030		Deferred Ag Taxes	0.00	501.78	0.00	23.40	0.00	0.00	0.00	0.00	0.00
380	30040		Trust Reconveyances	0.00	265.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	30110		Geothermal Proceeds	1,362.83	761.80	0.00	394.73	0.00	0.00	0.00	0.00	0.00
380	30200		Unsecured Property Taxes	94,987.84	83,150.08	0.00	92,530.32	0.00	0.00	0.00	0.00	0.00
380	30210		Prior Year Unsecured Taxes	0.00	179.85	0.00	82.21	0.00	0.00	0.00	0.00	0.00
380	30220		Other Years Unsecured Taxes	0.00	0.00	0.00	-15.95	0.00	0.00	0.00	0.00	0.00
380	30230		Private Car Lines	109.76	112.36	0.00	0.02	0.00	0.00	0.00	0.00	0.00
380	30300		Centrally Assessed Taxes	65,064.89	68,713.26	0.00	29,940.44	0.00	0.00	0.00	0.00	0.00
Subtotal Taxes				1,076,115.50	1,085,008.14	1,355,591.00	1,191,434.02	1,355,591.00	1,453,969.00	1,453,969.00	0.00	0.00
3e - Intergovernmental												
380	32410	17570	NDOT	28,919.21	142,488.90	8,366.00	8,366.07	8,366.00	0.00	0.00	0.00	0.00
380	32410	17571	NDOT	112,288.04	0.00	5,203.00	50,044.72	76,984.00	0.00	0.00	0.00	0.00
380	32700	17510	IIIC-1	35,615.62	50,030.80	107,390.00	48,426.20	93,480.00	92,677.00	92,677.00	0.00	0.00
380	32700	17511	IIIC-1	3,562.40	34,173.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	32710	17520	IIIC-2	61,107.64	141,255.10	228,555.00	73,596.90	153,241.00	249,871.00	249,871.00	0.00	0.00
380	32710	17521	IIIC-2	130,050.40	54,138.60	0.00	75,314.00	75,314.00	0.00	0.00	0.00	0.00
380	32724	17385	NVCC Capacity Building	0.00	0.00	0.00	0.00	4,334.00	0.00	0.00	0.00	0.00
380	32727	17527	ADSD - ARPA	75,731.83	76,397.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	32728	17390	ADSD - ARPA VEHICLE	0.00	71,588.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	32729	17395	ADSD ARPA HOME REPAIR	0.00	51,274.94	3,905.00	3,905.06	3,905.00	0.00	0.00	0.00	0.00
380	32731	17528	Title III-C2 Nutrition Equip	0.00	0.00	70,565.00	77,151.46	98,513.00	0.00	0.00	0.00	0.00
380	32750	17530	Nutrition Program	15,763.86	21,515.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	32760		Nutrition Services	60,521.20	44,171.00	60,000.00	0.00	60,000.00	60,000.00	60,000.00	0.00	0.00
380	32800	17720	Homemaker	10,793.25	13,859.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	32803	17380	Homemaker ARPA	0.00	57,060.00	118,461.00	118,460.76	118,461.00	0.00	0.00	0.00	0.00
380	32845	17565	NVCC NV Care Connection Grnt	41,066.00	50,531.72	23,113.00	30,263.73	45,044.00	0.00	0.00	0.00	0.00
380	32846	17565	NVCC NV Care Connection Grnt	7,022.00	9,160.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	32847	17565	NVCC NV Care Connection Grnt	8,786.00	13,602.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	32848	17565	NVCC NV Care Connection Grnt	12,375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	32886	17007	Senior Respite	0.00	0.00	11,631.00	18,318.70	28,009.00	0.00	0.00	0.00	0.00
380	33601	17740	ADSD IN HOME SUPPORT	14,399.97	14,904.00	8,098.00	9,247.83	10,777.00	0.00	0.00	0.00	0.00

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
380 Senior Services Fund												
000 General												
3e - Intergovernmental												
380	33615	17545	FHN-Respite Program	38,865.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	33645	17565	NVCC Nevada Care Connect Grnt	18,616.00	18,303.00	18,237.00	18,237.00	18,237.00	0.00	0.00	0.00	0.00
380	33680	17720	Homemaker	85,467.42	85,816.00	26,883.00	35,571.50	45,506.00	0.00	0.00	0.00	0.00
380	33690	17700	Independent Living	120,952.00	126,779.92	82,648.00	93,113.66	93,114.00	0.00	0.00	0.00	0.00
380	33820	17520	C2 Grant	0.00	14,429.00	31,167.00	0.00	0.00	0.00	0.00	0.00	0.00
380	33820	17521	C2 Grant	41,170.00	0.00	0.00	14,698.00	31,167.00	14,698.00	14,698.00	0.00	0.00
380	33830	17510	C1 Grant	0.00	47,488.00	43,863.00	0.00	0.00	0.00	0.00	0.00	0.00
380	33830	17511	C1 Grant	99,832.00	0.00	0.00	57,772.80	57,773.00	59,452.00	59,452.00	0.00	0.00
380	33965	13275	Energy Assistance Program	850.00	790.00	450.00	580.00	580.00	0.00	0.00	0.00	0.00
Subtotal Intergovernmental				1,023,754.84	1,139,757.08	848,535.00	733,068.39	1,022,805.00	476,698.00	476,698.00	0.00	0.00
3g - Charges for Service												
380	35850		Human Svcs Charges	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	36500		Project Income IIIC-1	71,547.78	69,729.89	62,332.00	49,210.26	75,000.00	65,901.00	65,901.00	0.00	0.00
380	36510		Project Income IIIC-2	35,282.58	34,516.68	32,056.00	23,729.71	36,500.00	32,161.00	32,161.00	0.00	0.00
380	36520		Project Income IIIB	3,710.71	3,370.90	4,000.00	3,616.28	4,000.00	4,000.00	4,000.00	0.00	0.00
380	36520	17570	Project Income IIIB	130.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Charges for Service				110,671.07	117,617.47	98,388.00	76,556.25	115,500.00	102,062.00	102,062.00	0.00	0.00
3k - Other Revenues												
380	38230		Miscellaneous Revenue	271.00	327.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	38340		March for Meals Donations	10,000.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
380	38550	17355	MEALS ON WHEELS PETS	6,492.00	0.00	7,290.00	12,000.00	12,000.00	0.00	0.00	0.00	0.00
380	38555	17705	FHN ILG Grant	105,251.00	109,999.97	41,481.00	57,281.95	70,308.00	0.00	0.00	0.00	0.00
380	38558	17708	FHN Respite NCS	0.00	46,383.39	23,105.00	30,068.98	36,008.00	0.00	0.00	0.00	0.00
Subtotal Other Revenues				122,014.00	166,710.64	81,876.00	99,350.93	118,316.00	0.00	0.00	0.00	0.00
3z - Beginning Fund Bal												
380	39999		Opening Fund Balance	0.00	0.00	897,049.00	0.00	718,565.00	891,505.00	891,505.00	0.00	0.00
Subtotal Beginning Fund Bal				0.00	0.00	897,049.00	0.00	718,565.00	891,505.00	891,505.00	0.00	0.00
TOTAL General				2,332,555.41	2,509,093.33	3,281,439.00	2,100,409.59	3,330,777.00	2,924,234.00	2,924,234.00	0.00	0.00

Lyon County, NV Budget Report

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
380 Senior Services Fund												
700 Indigent and Senior												
4a - Salaries												
380700	40000		Salaries	736,539.34	723,951.86	968,868.00	584,220.52	820,000.00	895,802.00	895,802.00	0.00	0.00
380700	40000	17007	Salaries	0.00	0.00	7,815.00	18,624.08	18,624.00	0.00	0.00	0.00	0.00
380700	40000	17385	Salaries	0.00	0.00	0.00	1,061.10	1,061.00	0.00	0.00	0.00	0.00
380700	40000	17545	Salaries	23,828.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	40000	17565	Salaries	58,187.70	58,923.18	27,315.00	41,133.58	41,134.00	0.00	0.00	0.00	0.00
380700	40000	17570	Salaries	18,121.35	90,666.41	4,479.00	4,478.86	4,479.00	0.00	0.00	0.00	0.00
380700	40000	17571	Salaries	72,050.38	0.00	4,093.00	49,748.01	49,748.00	0.00	0.00	0.00	0.00
380700	40000	17705	Salaries	62,745.70	65,393.92	25,124.00	43,833.74	43,834.00	0.00	0.00	0.00	0.00
380700	40000	17708	Salaries	0.00	26,156.61	9,820.00	18,088.58	18,089.00	0.00	0.00	0.00	0.00
380700	40010		Temporary Salaries	0.00	0.00	15,068.00	0.00	0.00	16,167.00	16,167.00	0.00	0.00
380700	40010	17007	Temporary Salaries	0.00	0.00	0.00	1,181.04	1,181.00	0.00	0.00	0.00	0.00
380700	40320		Shift Differential	27.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	40320	17705	Shift Differential	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	40500		Overtime	185.54	749.97	2,153.00	15.61	50.00	2,273.00	2,273.00	0.00	0.00
380700	40500	17570	Overtime	10.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	40500	17571	Overtime	34.46	0.00	0.00	3.03	3.00	0.00	0.00	0.00	0.00
380700	40500	17705	Overtime	14.02	0.00	0.00	3.10	3.00	0.00	0.00	0.00	0.00
Subtotal Salaries				971,745.59	965,841.95	1,064,735.00	762,391.25	998,206.00	914,242.00	914,242.00	0.00	0.00
4c - Benefits												
380700	41000		Retirement	140,911.49	154,275.83	193,975.00	133,566.07	190,000.00	214,978.00	214,978.00	0.00	0.00
380700	41000	17007	Retirement - PERS	0.00	0.00	1,693.00	3,107.61	3,108.00	0.00	0.00	0.00	0.00
380700	41000	17385	Retirement - PERS	0.00	0.00	0.00	275.54	276.00	0.00	0.00	0.00	0.00
380700	41000	17545	Retirement - PERS	5,198.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	41000	17565	Retirement - PERS	13,737.00	14,503.97	6,634.00	9,948.23	9,948.00	0.00	0.00	0.00	0.00
380700	41000	17570	Retirement	3,742.36	20,452.67	1,059.00	1,059.46	1,059.00	0.00	0.00	0.00	0.00
380700	41000	17571	Retirement - PERS	14,693.77	0.00	888.00	10,953.24	10,953.00	0.00	0.00	0.00	0.00
380700	41000	17705	Retirement - PERS	12,826.19	14,747.86	5,746.00	9,973.22	9,973.00	0.00	0.00	0.00	0.00
380700	41000	17708	Retirement - PERS	0.00	6,886.64	2,322.00	4,255.07	4,255.00	0.00	0.00	0.00	0.00
380700	41010		Social Security	0.00	0.00	934.00	0.00	0.00	1,002.00	1,002.00	0.00	0.00
380700	41010	17007	Social Security	0.00	0.00	0.00	341.71	342.00	0.00	0.00	0.00	0.00
380700	41100		Workers' Comp	40,749.35	42,356.71	48,994.00	31,473.03	47,500.00	49,435.00	49,435.00	0.00	0.00
380700	41100	17007	Workers' Comp	0.00	0.00	304.00	1,146.60	1,147.00	0.00	0.00	0.00	0.00

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
380 Senior Services Fund												
700 Indigent and Senior												
4c - Benefits												
380700	41100	17385	Workers' Comp	0.00	0.00	0.00	74.52	75.00	0.00	0.00	0.00	0.00
380700	41100	17545	Workers' Comp	1,283.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	41100	17565	Workers' Comp	3,029.25	2,508.14	998.00	1,968.00	1,968.00	0.00	0.00	0.00	0.00
380700	41100	17570	Workers' Comp	1,090.47	5,439.24	292.00	291.56	292.00	0.00	0.00	0.00	0.00
380700	41100	17571	Workers' Comp	4,316.00	0.00	165.00	2,567.21	2,567.00	0.00	0.00	0.00	0.00
380700	41100	17705	Workers' Comp	3,467.46	3,378.00	1,098.00	2,164.73	2,165.00	0.00	0.00	0.00	0.00
380700	41100	17708	Workers' Comp	0.00	1,331.12	311.00	783.88	784.00	0.00	0.00	0.00	0.00
380700	41200		Medicare	10,451.17	10,396.59	13,061.00	8,381.96	12,000.00	13,254.00	13,254.00	0.00	0.00
380700	41200	17007	Medicare	0.00	0.00	111.00	282.80	283.00	0.00	0.00	0.00	0.00
380700	41200	17385	Medicare	0.00	0.00	0.00	14.74	15.00	0.00	0.00	0.00	0.00
380700	41200	17545	Medicare	325.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	41200	17565	Medicare	811.79	814.83	384.00	577.53	578.00	0.00	0.00	0.00	0.00
380700	41200	17570	Medicare	254.01	1,278.60	62.00	62.06	62.00	0.00	0.00	0.00	0.00
380700	41200	17571	Medicare	1,008.46	0.00	57.00	698.68	699.00	0.00	0.00	0.00	0.00
380700	41200	17705	Medicare	814.51	852.06	347.00	605.90	606.00	0.00	0.00	0.00	0.00
380700	41200	17708	Medicare	0.00	363.20	138.00	254.84	255.00	0.00	0.00	0.00	0.00
380700	41300		Health Insurance	130,601.92	153,503.71	194,577.00	118,881.64	160,000.00	175,832.00	175,832.00	0.00	0.00
380700	41300	17007	Health Insurance	0.00	0.00	1,633.00	3,177.75	3,178.00	0.00	0.00	0.00	0.00
380700	41300	17385	Health Insurance	0.00	0.00	0.00	170.02	170.00	0.00	0.00	0.00	0.00
380700	41300	17545	Health Insurance	5,086.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	41300	17565	Health Insurance	11,476.32	14,268.23	5,770.00	9,250.12	9,250.00	0.00	0.00	0.00	0.00
380700	41300	17570	Health Insurance	5,640.17	24,122.67	2,404.00	2,404.33	2,404.00	0.00	0.00	0.00	0.00
380700	41300	17571	Health Insurance	19,603.19	0.00	0.00	12,678.80	12,679.00	0.00	0.00	0.00	0.00
380700	41300	17705	Health Insurance	13,961.61	13,919.51	6,323.00	11,021.87	11,022.00	0.00	0.00	0.00	0.00
380700	41300	17708	Health Insurance	0.00	6,140.78	1,749.00	3,724.19	3,724.00	0.00	0.00	0.00	0.00
380700	41302		Vision Insurance	406.85	402.99	555.00	332.35	450.00	513.00	513.00	0.00	0.00
380700	41302	17007	Vision Insurance	0.00	0.00	9.00	17.50	18.00	0.00	0.00	0.00	0.00
380700	41302	17385	Vision Insurance	0.00	0.00	0.00	0.86	1.00	0.00	0.00	0.00	0.00
380700	41302	17545	Vision Insurance	32.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	41302	17565	Vision Insurance	76.80	71.28	30.00	48.51	49.00	0.00	0.00	0.00	0.00
380700	41302	17570	Vision Insurance	9.54	65.22	8.00	8.40	8.00	0.00	0.00	0.00	0.00
380700	41302	17571	Vision Insurance	71.68	0.00	0.00	40.35	40.00	0.00	0.00	0.00	0.00
380700	41302	17705	Vision Insurance	90.19	78.35	32.00	56.69	57.00	0.00	0.00	0.00	0.00

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
380 Senior Services Fund												
700 Indigent and Senior												
4c - Benefits												
380700	41302	17708	Vision Insurance	0.00	30.74	9.00	19.86	20.00	0.00	0.00	0.00	0.00
380700	41303		Dental Insurance	2,702.65	2,692.52	3,723.00	2,281.81	3,150.00	3,518.00	3,518.00	0.00	0.00
380700	41303	17007	Dental Insurance	0.00	0.00	62.00	120.10	120.00	0.00	0.00	0.00	0.00
380700	41303	17385	Dental Insurance	0.00	0.00	0.00	5.94	6.00	0.00	0.00	0.00	0.00
380700	41303	17545	Dental Insurance	216.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	41303	17565	Dental Insurance	513.08	476.37	206.00	332.85	333.00	0.00	0.00	0.00	0.00
380700	41303	17570	Dental Insurance	120.79	436.02	58.00	57.70	58.00	0.00	0.00	0.00	0.00
380700	41303	17571	Dental Insurance	479.20	0.00	0.00	276.84	277.00	0.00	0.00	0.00	0.00
380700	41303	17705	Dental Insurance	618.65	523.66	221.00	388.68	389.00	0.00	0.00	0.00	0.00
380700	41303	17708	Dental Insurance	0.00	205.43	63.00	136.04	136.00	0.00	0.00	0.00	0.00
380700	41310		Life Insurance	196.00	173.47	289.00	146.92	200.00	278.00	278.00	0.00	0.00
380700	41310	17007	Life Insurance	0.00	0.00	4.00	7.75	8.00	0.00	0.00	0.00	0.00
380700	41310	17385	Life Insurance	0.00	0.00	0.00	0.39	0.00	0.00	0.00	0.00	0.00
380700	41310	17545	Life Insurance	13.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	41310	17565	Life Insurance	33.06	30.72	13.00	21.40	21.00	0.00	0.00	0.00	0.00
380700	41310	17570	Life Insurance	7.30	28.07	4.00	3.70	4.00	0.00	0.00	0.00	0.00
380700	41310	17571	Life Insurance	30.90	0.00	0.00	17.84	18.00	0.00	0.00	0.00	0.00
380700	41310	17705	Life Insurance	20.55	36.36	16.00	27.12	27.00	0.00	0.00	0.00	0.00
380700	41310	17708	Life Insurance	0.00	13.30	4.00	8.84	9.00	0.00	0.00	0.00	0.00
Subtotal Benefits				450,720.98	496,804.86	497,335.00	390,495.35	508,736.00	458,810.00	458,810.00	0.00	0.00
4e - Services & Supplies												
380700	50000		Supplies	63,268.89	56,540.50	65,000.00	15,706.54	58,465.00	65,000.00	65,000.00	0.00	0.00
380700	50000	17355	Supplies	6,492.00	0.00	7,290.00	7,290.49	12,000.00	0.00	0.00	0.00	0.00
380700	50000	17385	Supplies	0.00	0.00	0.00	2,729.54	2,730.00	0.00	0.00	0.00	0.00
380700	50000	17527	Supplies	7,000.00	4,860.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	50000	17528	Supplies	0.00	0.00	70,565.00	90,483.56	90,484.00	0.00	0.00	0.00	0.00
380700	50000	17708	Supplies	0.00	1,316.66	7,897.00	8,735.79	8,736.00	0.00	0.00	0.00	0.00
380700	50310		Miscellaneous	17,956.87	18,268.58	16,000.00	11,457.95	16,472.00	16,000.00	16,000.00	0.00	0.00
380700	50800		Food	336,617.16	361,847.59	360,000.00	227,575.78	360,000.00	360,000.00	360,000.00	0.00	0.00
380700	50820	17530	Commodity Food	15,763.86	21,515.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	51130		Vehicle Operations	58,612.79	57,732.06	60,000.00	35,430.77	60,000.00	60,000.00	60,000.00	0.00	0.00
380700	52000		Copier Maintenance	0.00	556.00	0.00	732.12	1,100.00	1,100.00	1,100.00	0.00	0.00

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
380 Senior Services Fund												
700 Indigent and Senior												
4e - Services & Supplies												
380700	52030		Printer Services	120.00	105.00	120.00	105.00	150.00	150.00	150.00	0.00	0.00
380700	53900		Contract Services	0.00	0.00	1,000.00	342.72	350.00	500.00	500.00	0.00	0.00
380700	53900	17380	Contract Services	0.00	57,060.00	118,461.00	118,460.76	118,461.00	0.00	0.00	0.00	0.00
380700	53900	17395	Contract Services	0.00	51,274.94	3,905.00	3,905.06	3,905.00	0.00	0.00	0.00	0.00
380700	53900	17720	Contract Services	89,130.25	94,196.00	26,883.00	45,506.00	45,506.00	0.00	0.00	0.00	0.00
380700	53900	17740	Contract Services	14,399.97	14,904.00	8,098.00	10,777.21	10,777.00	0.00	0.00	0.00	0.00
380700	56000		Training	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	56200		Travel	0.00	0.00	500.00	373.63	500.00	500.00	500.00	0.00	0.00
380700	60100		Electric Service	40,139.82	40,482.04	42,066.00	26,068.14	44,500.00	45,762.00	45,762.00	0.00	0.00
380700	60200		Gas Service	28,402.38	36,986.07	32,803.00	16,613.67	29,980.00	30,964.00	30,964.00	0.00	0.00
380700	60250		Water & Sewer Service	10,476.73	12,057.36	12,753.00	11,452.31	16,612.00	16,995.00	16,995.00	0.00	0.00
380700	60300		Water Service	2,538.44	3,069.56	3,238.00	2,522.20	3,557.00	3,654.00	3,654.00	0.00	0.00
380700	60400		Sewer Service	381.15	390.23	399.00	297.00	396.00	408.00	408.00	0.00	0.00
380700	60600		Garbage Service	3,263.28	2,926.59	3,361.00	2,330.91	3,108.00	3,209.00	3,209.00	0.00	0.00
380700	60700		Telephone	9,474.89	8,414.89	9,232.00	6,466.14	8,677.00	8,700.00	8,700.00	0.00	0.00
380700	60700	17705	Telephone	2,894.92	2,922.25	1,240.00	2,232.16	2,232.00	0.00	0.00	0.00	0.00
Subtotal Services & Supplies				706,933.40	847,925.63	850,811.00	647,595.45	898,698.00	612,942.00	612,942.00	0.00	0.00
4g - Capital Outlay												
380700	70000	17528	Capital Outlay	0.00	0.00	0.00	8,029.00	8,029.00	0.00	0.00	0.00	0.00
380700	70700		Capital Outlay - Vehicles	23,169.60	12,632.44	25,603.00	24,393.07	25,603.00	21,463.00	21,463.00	0.00	0.00
380700	70700	17390	Capital Outlay - Vehicles	0.00	71,588.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	70700	17527	Capital Outlay - Vehicles	68,731.83	71,537.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Capital Outlay				91,901.43	155,758.88	25,603.00	32,422.07	33,632.00	21,463.00	21,463.00	0.00	0.00
4q - Contingency												
380700	89000		Contingency	0.00	0.00	59,671.00	0.00	0.00	60,224.00	60,224.00	0.00	0.00
Subtotal Contingency				0.00	0.00	59,671.00	0.00	0.00	60,224.00	60,224.00	0.00	0.00
TOTAL Indigent and Senior				2,221,301.40	2,466,331.32	2,498,155.00	1,832,904.12	2,439,272.00	2,067,681.00	2,067,681.00	0.00	0.00

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
380 Senior Services Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
380999	99999		Ending Fund Balance	0.00	0.00	783,284.00	0.00	891,505.00	856,553.00	856,553.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	783,284.00	0.00	891,505.00	856,553.00	856,553.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	783,284.00	0.00	891,505.00	856,553.00	856,553.00	0.00	0.00
TOTAL Senior Services Fund				4,553,856.81	4,975,424.65	6,562,878.00	3,933,313.71	6,661,554.00	5,848,468.00	5,848,468.00	0.00	0.00
TOTAL REVENUES				2,332,555.41	2,509,093.33	3,281,439.00	2,100,409.59	3,330,777.00	2,924,234.00	2,924,234.00	0.00	0.00
TOTAL EXPENDITURES				2,221,301.40	2,466,331.32	3,281,439.00	1,832,904.12	3,330,777.00	2,924,234.00	2,924,234.00	0.00	0.00
DIFFERENCE				111,254.01	42,762.01	0.00	267,505.47	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				2,332,555.41	2,509,093.33	3,281,439.00	2,100,409.59	3,330,777.00	2,924,234.00	2,924,234.00	0.00	0.00
TOTAL EXPENDITURES				2,221,301.40	2,466,331.32	3,281,439.00	1,832,904.12	3,330,777.00	2,924,234.00	2,924,234.00	0.00	0.00
DIFFERENCE				111,254.01	42,762.01	0.00	267,505.47	0.00	0.00	0.00	0.00	0.00

To: Lyon County Board of County Commissioners
Subject: Lyon County Human Services, Fiscal Year 2025-2026 Budget Proposal

The Department's purpose is to meet the requirements of Nevada Revised Statutes (NRS) Section 428 and 253. In order to meet this requirement, programs and services are designed to promote independence. It is the mission of the department "to enhance the well-being of individuals and families across the lifespan".

Lyon County Human Services (LCHS) provides for this mandate through county tax rate and grant funding for preventative and low level intervention services. There has been a recent shift to low-level intervention due to the increasing need for behavioral health services across the lifespan. There is a need to have a well trained staff that can triage these needs and apply low level evidence based strategies that reduce the use of more costly services. These services and programs are implemented through four divisions which are reflected in the following pages. The intent of this narrative is to provide an understanding of the baseline staffing and funding streams for the past five years to give a relative understanding of the ebb and flow of grants and their stability. While the department is reliant upon grants to maintain the existing programs and services available to the community, grants do impose an added expense to the department to maintain properly. The director works diligently to ensure only grants that align with the departments mission are sought after and that the risks and benefits are weighed for each funding source.

Although the department has a mandated responsibility to provide for the human service needs of county residents, it also has a fiscal responsibility to the taxpayers. It is the department's philosophy to balance these responsibilities by continuously evaluating and enhancing programs and services to ensure individuals have the greatest opportunities to remain independent of the costly mandated services (institutional care, child protective custody, homelessness, juvenile probation, incarceration, etc.). These responsibilities and potential consequences have directed the considerations for this budget proposal.

Short Term Goals:

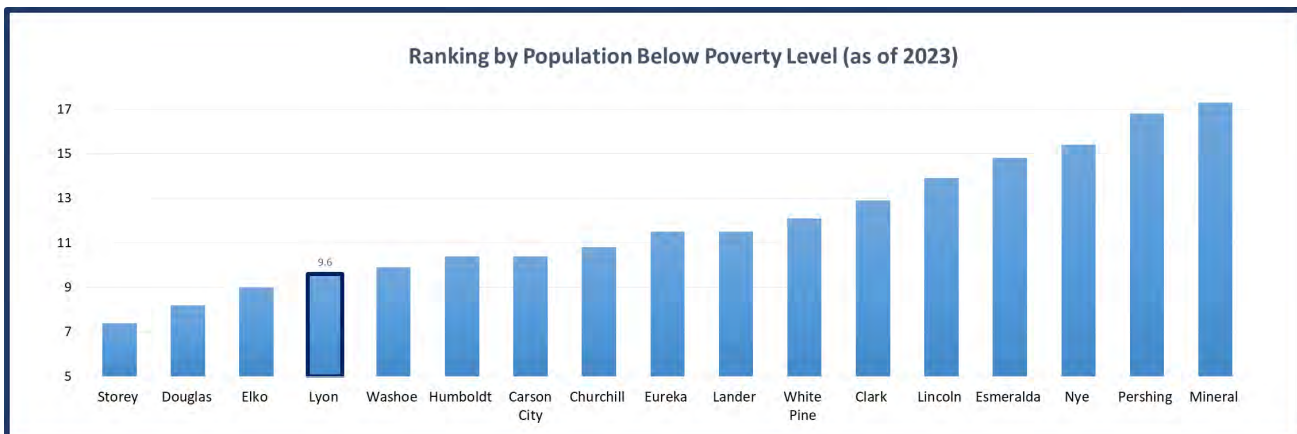
- ⇒ Complete the community needs assessment and 5-year strategic plan.
- ⇒ Reassess internal processes to ensure efficiency and effectiveness for the community based on community needs assessment (yet to be released as of February 2025).

Long Term Goals:

- ⇒ Become a full 360° trauma informed agency.
- ⇒ Explore options for additional insurance billing and medicare.

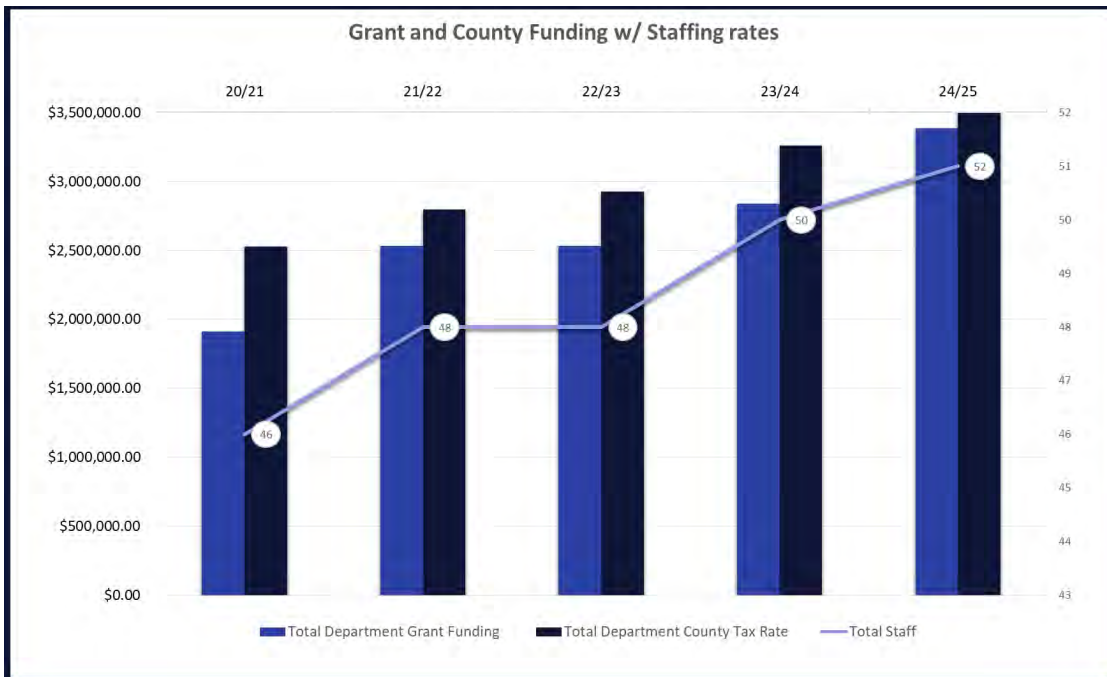
Goals met in 24/25:

- ⇒ Implemented Youth Crisis Response.
- ⇒ Contracted and started the 5-year strategic plan process.





Lyon County Human Services Overview



These figures exclude one time grant funds and one time capital outlay funds. These funds are excluded because they detract from the baseline costs of the department to operate.

19/20 LCHS took over operations of the Public Guardian office, this was an additional staff member and increase in county tax rate to the department shifted from a freestanding position.

20/21 There was a decrease in Aging and Disability Funding that reduced our overall grant funding and staff members within that department.

21/22 LCHS was able to secure 4 new grant awards that increased stability in the Children and Adult Services Divisions and recouped lost positions in Senior Services and added a transportation* driver. In 21/22 the BOCC approved a rate increase for all Food Specialists and Transportation Specialists. * Transportation has continued to be one of the largest priorities for the area. It was noted a top barrier in the 20-25 Strategic Plan and Community Conditions documents both available online: <https://www.lyon-county.org/175/Human-Services>

22/23 The BOCC approved the use of Opioid Litigation Funds to increase staffing by one Senior Case Manager in Children Services, 1 administrative assistant for Yerington, and creating a Behavioral Health Coordinator position.

23/24 There was significant increase to payroll with the increased COLA, and insurance increases. LCHS received a significant grant operated through the Attorney Generals office to expand FASTT and MOST. With this, the creation of 1 additional FTE in Adult Services was added.

24/25 Increases due to COLA and merit increases. Significant increase in grant funding due to the creation of the Behavioral Health Division, 2 added positions are fully grant funded and within the behavioral health division.

25/26 The increases being requested are due to COLA, merit, and insurance increases. There is also a need for 2.5 FTE Home Delivered Meal drivers to alleviate continued wait lists in the Dayton and Fernley areas. LCHS is seeking funding through a variety of sources to fill this need. The increase in staffing is the transition from contract behavioral health positions into employee positions.



Administrative Services Division Overview

Operates the Family Resource Center's (FRC) through application and referral assistance provided by the Office Assistants. Its important to note our 23/24 database usage showed 1058 individuals were aided through our Family Resource Centers. This number is projected to increase to 1422 in 24/25.

This division also provides critical internal infrastructure support by managing logistics of department vehicle fleet, facilities and IT requests, data analysis, and most importantly grant management support.

Outcomes: Community members are maximizing assistance available to them and receiving information in a timely manner. The department has solid grant management processes that optimize the use of grant funding and meet grantor requirements.

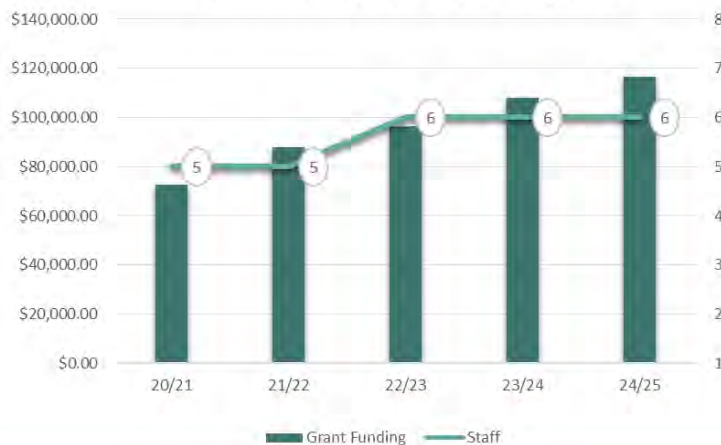
Short Term Goals:

- ⇒ Increase grant management knowledge through certified training across administrative services division.

Long Term Goals:

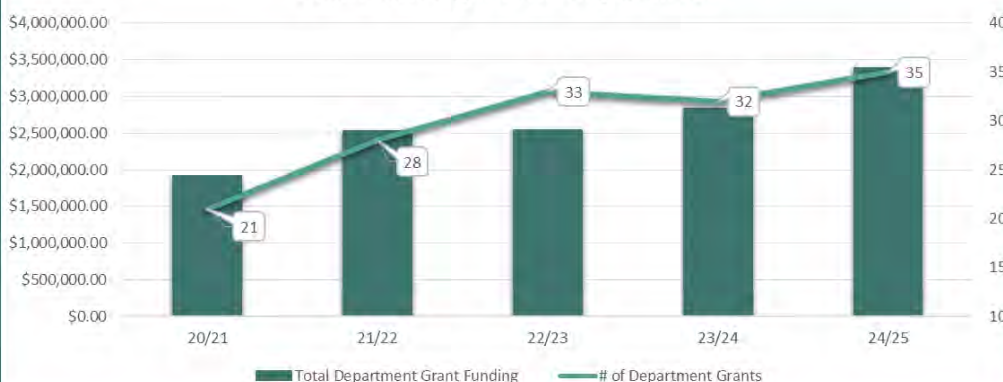
- ⇒ Identify and implement a simpler grant allocation process.

Administrative Services Snapshot



In 22/23 an Administrative Assistant was added using opioid litigation funding to increase capacity for Medicaid billing, this funding is not reflected in the grant funding allocated to the division. Medicaid billing has been a slow start to see significant revenue. LCHS is in the process of reviewing processes across the department to maximize this funding.

Grant funding for the Department



Existing grants are not increasing to meet the increasing cost of personnel the department is having to seek out additional grants. The more grants the department receives adds to the administrative workload burden. source.

*Grant funding does not include single year projects and capital purchase grants were also excluded the overall grant funding analysis.



Children's Services Division Overview

There are several programs within the Children Services Division, including: Women, Infants, and Children (WIC), Maternal, Infant, Early Childhood Home Visiting, Family Support Program, System of Care and Differential Response. The Division as a whole also implements the REMSA Safe Sleep class for parents, parenting classes using evidence based Active Parenting Curriculum, and have certified Car Seat Installation technicians and free car seats available when needed.

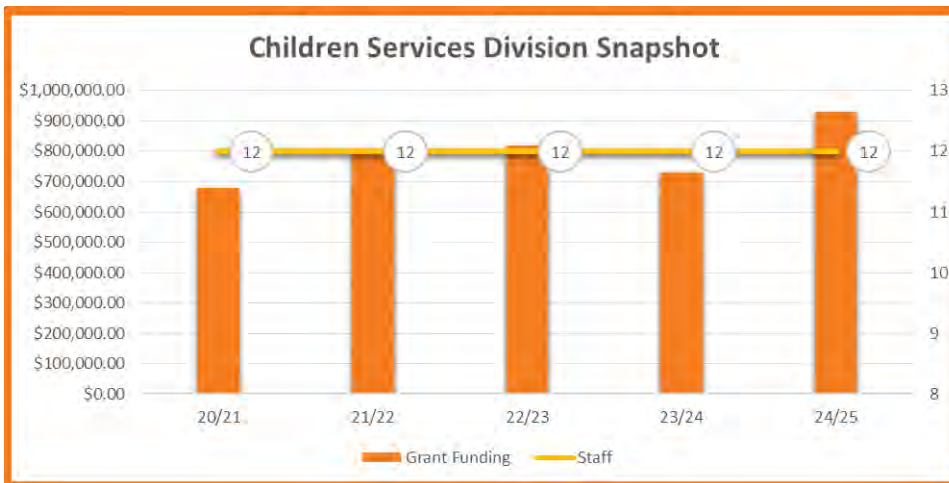
Outcomes: Children and families involved with these services have improved birth outcomes, reduced infant mortality, improved diet related outcomes, higher immunization rates, improved cognitive and social emotional development, improved school readiness, reduced parental stress, reduced adverse childhood events, and increased resilience. For the community at large this means less impact on the healthcare system, education system, and child welfare involvement.

Short Term Goals:

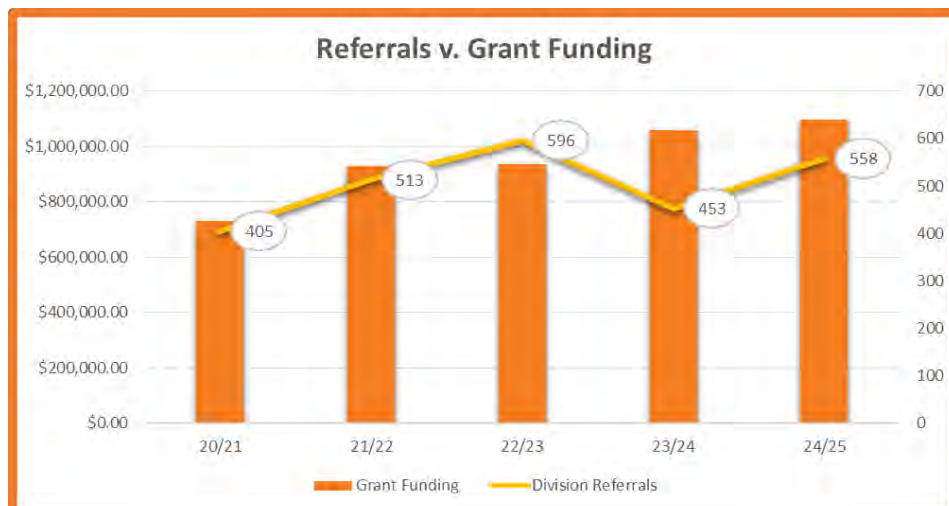
- ⇒ Fully implement processes and procedures to bill Medicaid for eligible services.

Long Term Goals:

- ⇒ Create youth focused crisis response team.
- ⇒ Find funding and implement a WIC mobile program.



Children's Services grant funding continues to maintain a majority of the costs for staff and services.



**24/25 referrals are projected. They are reduced due to a change in process with the new database system allowing for unduplicated numbers across division programs to be identified. WIC is still a barrier to capturing the full referrals in due to isolated state systems.*



Adult Services Division Overview

The Adult Services Division has a one-stop-shop model with braided funding streams allowing case managers to assess an individuals needs and provide correlating services and resources. Blending the Community Services Block Grant (CSBG), Emergency Shelter Grant (ESG), Fund for a Healthy Nevada (FHN) each fund a portion of the case management services to ensure one case manager can work with the same individuals no matter what their service needs. The MOST program has recently shifted to be under the Behavioral Health Coordinator. FASTT is operated through one 1 FTE LCHS Case Manager and contracts with community partners.

Outcomes: Reduced homeless through housing assistance and prevention programs, reduced poverty rates through long term stabilization, increased skills to gain employment, reduced behavioral health in-patient hospitalization, reduced incarceration of individuals with mental illness, reduced incarceration recidivism rates.

Short Term Goals:

⇒ Identify processes and procedures to increase Medicaid billing within the division.

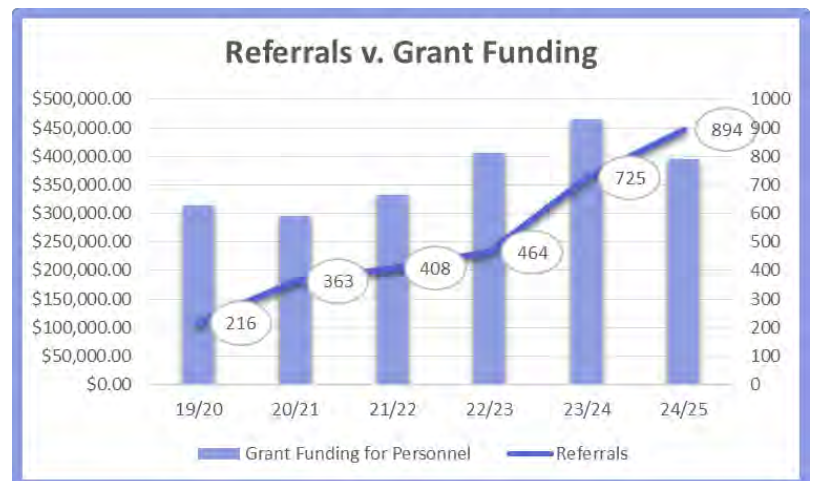
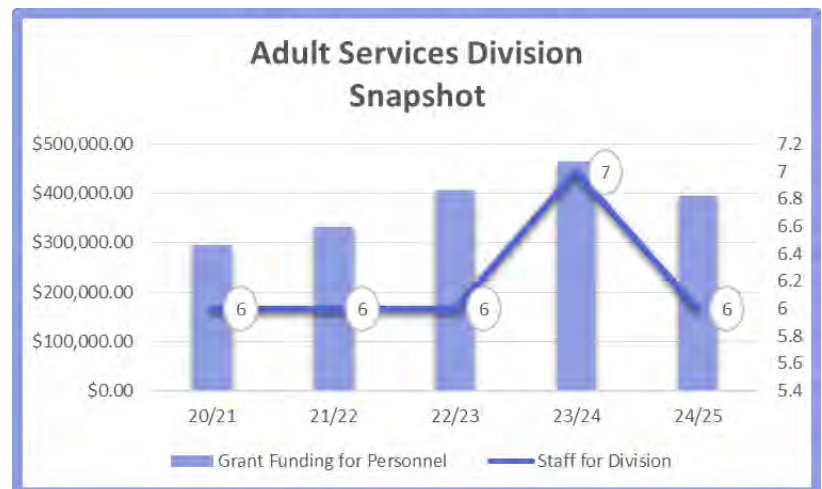
Long Term Goals:

⇒ Develop homeless programming that meets the needs of the county.

Emergency Shelter Grant (ESG) has continued decline while the homeless population grows. The remaining funding is flat and grant opportunities available to aid adults in the community with generalized support is minimal. In 23/24 we moved the MOST case manager to be under the behavioral health division along with the MOST funding now shown under that division.

The department implemented a new database system that allows for better tracking of individuals coming into the department. Referrals reported prior to 23/24 were based on online requests only, it did not capture walk-in requests. Adult Services has historically received the most walk-in requests, comparison across years is difficult with this change but a more accurate depiction of service delivery.

**24/25 referrals are projected*





Senior Services Division Overview

The Senior Services Division provides services and programs that help older Lyon County residents age in place with dignity. This is done through congregate meals, home delivered meals, transportation to grocery stores, senior centers, medical appointments, and other places to address their needs, homemaker services, case management, caregiver support services, and the Nevada Care Connection. The pandemic significantly increased the need for services to this population across all services and programs.

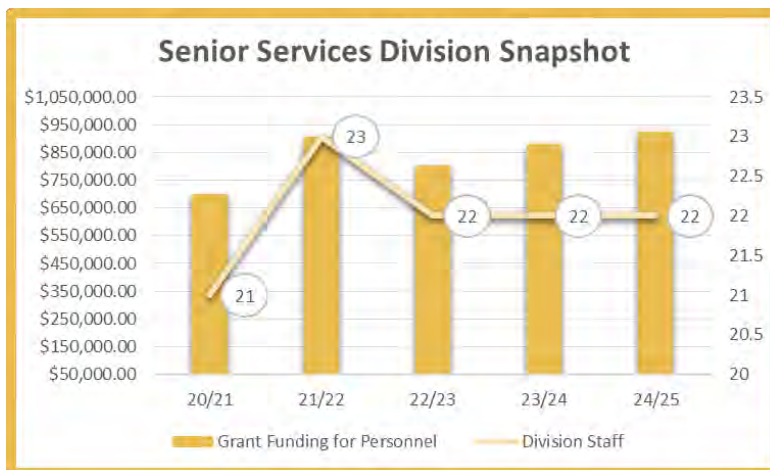
Outcomes: Reduced long term care placement, reduced caregiver burnout, increased health outcomes through adequate nutrition, reduced falls, increased healthy home environment, and maximizing entitlements and benefits available to this population for increased income and stabilization.

Short Term Goals:

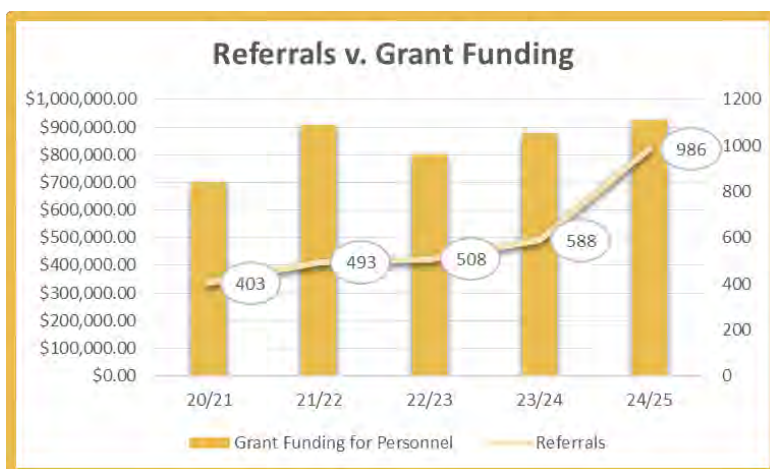
⇒ Continue to obtain funding to fill the gaps for seniors in the community focusing on Home Delivered Meals and Respite

Long Term Goals:

⇒ Remodel/Build new Yerington Senior Center
⇒ Build a new Dayton Senior Center on the Dayton Government Complex, master planned lot.



In 19/20 the Aging and Disability Division of the State of Nevada significantly changed their social services grant funding structure which drastically reduced our grant funding for Case Management and Nevada Care Connection (previously known as the Aging and Disability Resource Center). The department actively sought to diversify funding streams to bring back lost positions in 21/22. In 22/23 the Senior Services Division opted to shift a part time position and 3/4 time position into one full time position to aid with recruitment and retention. While the FTE staff count went down the cost was neutral.



For this division these referrals can be for social services needs such as Nevada Care Connection or Case Management, and also for Home Delivered meals. Transportation and congregate meal inquiries are sent directly to the senior centers or transportation scheduling. 22/23 the department did not receive caregiver support services grant renewal. This program was significantly altered and supplemented with FHN funds to continue a modified service.

**24/25 Referrals are projected, as of 1/31/2025 we met last years service outputs.*



Behavioral Health Services Overview

Behavioral Health Services seeks to empower individuals experiencing mental health and substance use conditions to achieve an optimal quality of life in communities of their choice, where they can find a path towards wellness, recovery, and resilience. We are committed to advocate for and educate individuals, families, and communities in hopes of removing stigma, discrimination, isolation, and misunderstanding of persons experiencing trauma, crisis, mental illness and substance use disorders.

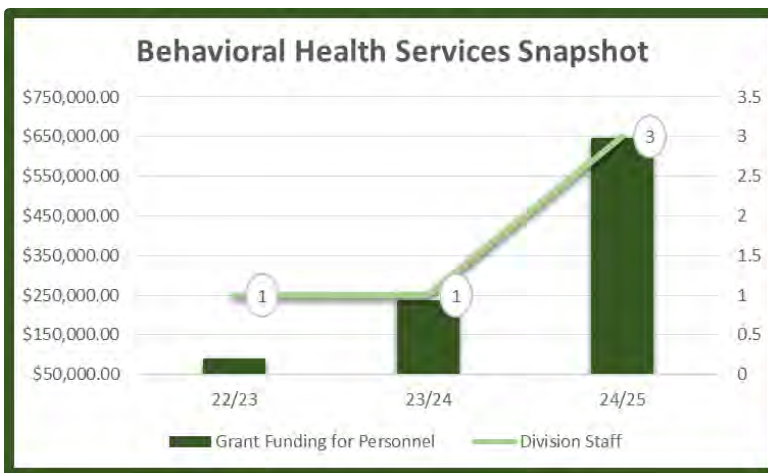
Outcomes: Increased access to treatment and support services, decrease in law enforcement encounters and emergency room visits, reduction in homelessness, unemployment, and justice system involvement for those with behavioral health conditions. By integrating trauma-informed care and community-driven support, we create safer, more resilient communities where individuals can achieve wellness and self-sufficiency.

Short Term Goals:

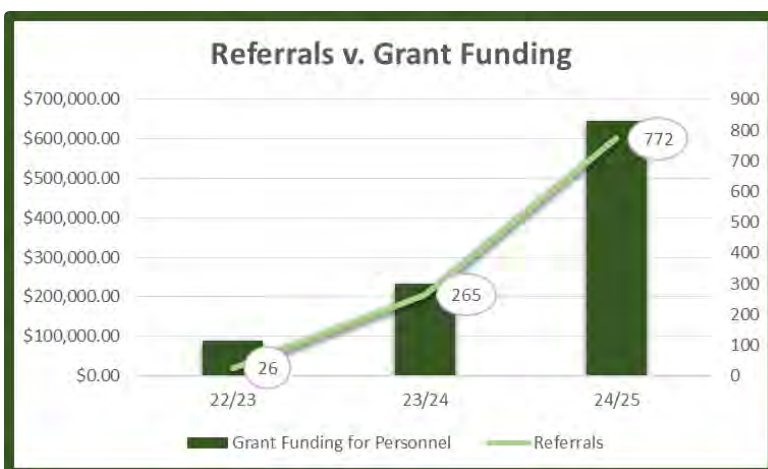
⇒ Maximize Medicaid billing throughout the department through collaborative service approach.

Long Term Goals:

- ⇒ Restructure to be more employee based than contractor based.
- ⇒ Continue to expand service menu to meet the needs of the community.



LCBS started building capacity for Behavioral Health Services in 22/23 using Opioid Litigation Funds. LCBS was able to leverage the foundation built with Opioid funds to bring in additional grant funding to provide critical behavioral health services to individuals and families within Lyon County. The goal is to reduce risk for opioid misuse and mitigate existing opioid misuse by aiding individuals through assessments and connections to the right levels of care. Our Behavioral Health Coordinator has created expansive partnerships to ensure Lyon County residents receive the treatment needed for them to flourish.



The programs offered now include adult and youth crisis response as well as Lyon County Resilient Families targeting youth and families at risk for opioid misuse, and Trauma Focused Therapy for youth and families. Apart of maximizing Medicaid reimbursement is using screening to identify individuals whose case management is necessary for their mental health. This is the internal process LCBS is working to create through this division as well.

**24/25 Referrals are projected, this division has already exceeded last years service outputs.*

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graph TD
    CM[County Manager] --> HSD[Human Services Director/  
Public Guardian]
    HSD --> DPG[Deputy Public Guardian]
    HSD --> BHC[Behavioral Health Services Coordinator]
    HSD --> SSM[Senior Services Division Manager]
    HSD --> ASM[Adult Services Division Manager]
    HSD --> CSC[Children's Services Division Manager]
    HSD --> ASM[Administrative Services Manager  
Silver Springs]

    DPG --> PSI[Program Supervisor  
Independent Living]
    PSI --> TS[Transportation Specialist  
(2)]
    PSI --> CM2[Case Manager  
(2)]

    BHC --> DSCS[Dayton Senior Center Supervisor]
    BHC --> FSCS[Fernley Senior Center Supervisor]
    BHC --> SSCS[Silver Springs Senior Center Supervisor]
    BHC --> YSCS[Yerington Senior Center Supervisor]

    DSCS --> FSD50[Food Specialist  
(PT 50 HRS)]
    DSCS --> FSD70[Food Specialist  
(PT 70 HRS)]
    DSCS --> FSD70[Food Specialist  
(PT 70 HRS)]
    DSCS --> TS60[Transportation Specialist  
(60 HRS)]

    FSCS --> FSD50[Food Specialist  
(PT 50 HRS)]
    FSCS --> FSD70[Food Specialist  
(PT 70 HRS)]
    FSCS --> TS70[Transportation Specialist  
(PT 70 HRS)]

    SSCS --> FSD50[Food Specialist  
(PT 50 HRS)]
    SSCS --> FSD70[Food Specialist  
(PT 70 HRS)]
    SSCS --> TS70[Transportation Specialist  
(PT 70 HRS)]

    YSCS --> FSD70[Food Specialist  
(PT 70 HRS)]
    YSCS --> TS60[Transportation Specialist  
(PT 60 HRS)]

    SSM --> WIC[WIC Specialist  
Silver Springs, Dayton]
    SSM --> WIC[Fernley]
    SSM --> WIC[NHV]
    SSM --> WIC[Stagecoach, SS]
    SSM --> WIC[Fernley]

    ASM --> CMF[Case Manager  
Fernley (2)]
    CMF --> CMY[Case Manager  
Yerington]
    CMF --> CDD[Case Manager  
Dayton/Silver Springs]
    CMF --> SMC[Sr Case Manager  
MOST]

    CSC --> CMF[Case Manager  
Fernley]
    CMF --> CMY[Case Manager  
Yerington/SS]
    CMF --> CMY[Case Manager  
Dayton]
    CMF --> WIC[NHV]
    CMF --> WIC[Stagecoach, SS]
    CMF --> WIC[Fernley]

    ASM --> P[Program Analyst]
    ASM --> OA[Office Assistant  
Dayton]
    ASM --> OA[Office Assistant  
Silver Springs]
    ASM --> OA[Fernley]
    ASM --> AA[Administrative Assistant  
Yerington]
  
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The organizational chart for the County of San Diego, Department of Social Services, Human Services Division, is structured as follows:

- County Manager**
 - Human Services Director/
Public Guardian**
 - Deputy Public Guardian**
 - Program Supervisor
Independent Living**
 - Transportation Specialist (2)**
 - Case Manager (2)**
 - Behavioral Health Services Coordinator**
 - Dayton Senior Center Supervisor**
 - Food Specialist (PT 50 HRS)**
 - Food Specialist (PT 70 HRS)**
 - Food Specialist (PT 70 HRS)**
 - Transportation Specialist (60 HRS)**
 - Fernley Senior Center Supervisor**
 - Food Specialist (PT 50 HRS)**
 - Food Specialist (PT 70 HRS)**
 - Transportation Specialist (PT 70 HRS)**
 - Silver Springs Senior Center Supervisor**
 - Food Specialist (PT 50 HRS)**
 - Food Specialist (PT 70 HRS)**
 - Transportation Specialist (PT 70 HRS)**
 - Yerington Senior Center Supervisor**
 - Food Specialist (PT 70 HRS)**
 - Transportation Specialist (PT 60 HRS)**
 - Senior Services Division Manager**
 - WIC Specialist Silver Springs, Dayton**
 - WIC Specialist Fernley**
 - NHV**
 - Stagecoach, SS**
 - WIC Specialist Yerington**
 - Adult Services Division Manager**
 - Case Manager Fernley (2)**
 - Case Manager Yerington**
 - Case Manager Dayton/Silver Springs**
 - Sr Case Manager MOST**
 - Children's Services Division Manager**
 - Case Manager Fernley**
 - Case Manager Yerington/SS**
 - Case Manager Dayton**
 - NHV**
 - Stagecoach, SS**
 - WIC Specialist Yerington**
 - Administrative Services Manager Silver Springs**
 - Program Analyst**
 - Office Assistant Dayton**
 - Office Assistant Silver Springs**
 - Office Assistant Fernley**
 - Administrative Assistant Yerington**

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Fund	(Multiple Items)
Dept Title	(All)

Fund	Dept	Project	Name	Title	Ret Code	Hours Wkrd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
301	700	(blank)	BAKER, RHIANNON	HS Division Manager	E	7	\$ 7,730	\$ 1,488	\$ -	232	\$ 112	\$ 1,430	\$ 6	\$ 44	\$ 3	\$ 3,315	\$ 11,045
			CERVI, CHRISTINA	Sr Case Manager	E	25	\$ 20,897	\$ 4,023	\$ -	830	\$ 303	\$ 3,931	\$ 23	\$ 159	\$ 10	\$ 9,279	\$ 30,176
			CORTEZ, GLADYS	Sr Case Manager	E	25	\$ 20,639	\$ 3,973	\$ -	830	\$ 299	\$ 5,104	\$ 23	\$ 159	\$ 10	\$ 10,398	\$ 31,037
			COSPEWICZ, TODD	Behavioral Health Service Coordinator	R	34	\$ 42,288	\$ 15,541	\$ -	1,128	\$ 613	\$ 5,346	\$ 31	\$ 216	\$ 14	\$ 22,889	\$ 65,177
			DUNCAN, BRANDI	Sr Case Manager	E	31.5	\$ 25,113	\$ 4,834	\$ -	1,045	\$ 364	\$ 4,953	\$ 29	\$ 200	\$ 13	\$ 11,438	\$ 36,551
			PATTERSON, SHELBY	Case Manager	R	38	\$ 24,237	\$ 8,907	\$ -	1,261	\$ 351	\$ 10,596	\$ 35	\$ 242	\$ 16	\$ 21,408	\$ 45,645
			SMITH, SARAH	Administrative Assistant	E	70	\$ 53,220	\$ 10,245	\$ -	2,323	\$ 772	\$ 11,006	\$ 65	\$ 445	\$ 29	\$ 24,885	\$ 78,105
		(blank) Total					\$ 194,124	\$ 49,011	\$ -	7,649	\$ 2,814	\$ 42,366	\$ 212	\$ 1,465	\$ 95	\$ 103,612	\$ 297,736
		700 Total					\$ 194,124	\$ 49,011	\$ -	7,649	\$ 2,814	\$ 42,366	\$ 212	\$ 1,465	\$ 95	\$ 103,612	\$ 297,736
301 Total							\$ 194,124	\$ 49,011	\$ -	7,649	\$ 2,814	\$ 42,366	\$ 212	\$ 1,465	\$ 95	\$ 103,612	\$ 297,736
303	700	17000	BOEHNER, REBECCA	WIC Specialist	R	75	\$ 56,408	\$ 20,730	\$ -	2,489	\$ 818	\$ 15,312	\$ 69	\$ 477	\$ 31	\$ 39,926	\$ 96,334
			MULVIHILL, GRACE	Office Assistant	R	12	\$ 6,714	\$ 2,467	\$ -	398	\$ 97	\$ 3,346	\$ 11	\$ 76	\$ 5	\$ 6,400	\$ 13,114
			PENNINE, CALLI	Office Assistant	R	15	\$ 8,755	\$ 3,217	\$ -	498	\$ 127	\$ 3,062	\$ 14	\$ 95	\$ 6	\$ 7,019	\$ 15,774
			RODARTE, MARIA ELENA	WIC Specialist	R	75	\$ 62,181	\$ 22,852	\$ -	2,489	\$ 666	\$ 15,312	\$ 69	\$ 477	\$ 31	\$ 41,896	\$ 104,077
			ROGERS, CANDIS	Office Assistant	R	15	\$ 10,044	\$ 3,691	\$ -	498	\$ 146	\$ 2,358	\$ 14	\$ 95	\$ 6	\$ 6,808	\$ 16,852
			THOM, CARLY	Program Supervisor	R	11	\$ 9,411	\$ 3,459	\$ -	365	\$ 136	\$ 2,245	\$ 10	\$ 70	\$ 5	\$ 6,290	\$ 15,701
			ZARAZUA, MIRIAN	WIC Specialist	E	44.5	\$ 37,980	\$ 7,311	\$ -	1,477	\$ 551	\$ 9,084	\$ 41	\$ 283	\$ 18	\$ 18,765	\$ 56,745
		17000 Total					\$ 191,493	\$ 63,727	\$ -	8,214	\$ 2,541	\$ 50,719	\$ 228	\$ 1,573	\$ 102	\$ 127,104	\$ 318,597
		17010	BAKER, RHIANNON	HS Division Manager	E	2	\$ 2,209	\$ 425	\$ -	66	\$ 32	\$ 408	\$ 2	\$ 13	\$ 1	\$ 947	\$ 3,156
			BENALLY ANDREA	Case Manager	E	28.5	\$ 22,073	\$ 4,249	\$ -	946	\$ 320	\$ 4,481	\$ 26	\$ 181	\$ 12	\$ 10,215	\$ 32,288
			GROUSE MICHELLE	Case Manager	E	28.5	\$ 21,981	\$ 4,231	\$ -	946	\$ 319	\$ -	\$ -	\$ -	\$ 12	\$ 5,508	\$ 27,489
			ZZ2 - VACANT	Case Manager	E	31	\$ 22,852	\$ 4,399	\$ -	1,029	\$ 331	\$ 8,644	\$ 29	\$ 197	\$ 13	\$ 14,642	\$ 37,494
			ZZ4 - VACANT	Case Manager	E	28.5	\$ 20,497	\$ 3,946	\$ -	946	\$ 297	\$ 7,947	\$ 26	\$ 181	\$ 12	\$ 13,355	\$ 33,852
		17010 Total					\$ 89,612	\$ 17,250	\$ -	3,933	\$ 1,299	\$ 21,480	\$ 83	\$ 572	\$ 50	\$ 44,667	\$ 134,279
		17020	BENALLY ANDREA	Case Manager	E	15	\$ 11,617	\$ 2,236	\$ -	498	\$ 168	\$ 2,358	\$ 14	\$ 95	\$ 6	\$ 5,375	\$ 16,992
			GROUSE MICHELLE	Case Manager	E	17	\$ 13,112	\$ 2,524	\$ -	564	\$ 190	\$ -	\$ -	\$ -	\$ 7	\$ 3,285	\$ 16,397
			PENNINE, CALLI	Office Assistant	R	3	\$ 1,751	\$ 643	\$ -	100	\$ 25	\$ 613	\$ 3	\$ 19	\$ 1	\$ 1,404	\$ 3,155
			ZZ2 - VACANT	Case Manager	E	14	\$ 10,320	\$ 1,987	\$ -	465	\$ 150	\$ 3,904	\$ 13	\$ 89	\$ 6	\$ 6,614	\$ 16,934
			ZZ4 - VACANT	Case Manager	E	15	\$ 10,788	\$ 2,077	\$ -	498	\$ 156	\$ 4,182	\$ 14	\$ 95	\$ 6	\$ 7,028	\$ 17,816
		17020 Total					\$ 47,588	\$ 9,467	\$ -	2,125	\$ 689	\$ 11,057	\$ 44	\$ 298	\$ 26	\$ 23,706	\$ 71,294
		17070	CALVIN, MEGAN	Case Manager	E	75	\$ 63,879	\$ 12,297	\$ -	2,489	\$ 926	\$ 15,312	\$ 74	\$ 509	\$ 33	\$ 31,640	\$ 95,519
			CRANK, MISTY	Case Manager	E	74.5	\$ 62,543	\$ 12,040	\$ -	2,472	\$ 907	\$ 15,209	\$ 69	\$ 474	\$ 31	\$ 31,202	\$ 93,745
			DYKES, JENNA	HS Division Manager	R	2	\$ 2,024	\$ 744	\$ -	66	\$ 29	\$ 314	\$ 2	\$ 13	\$ 1	\$ 1,169	\$ 3,193
			THOM, CARLY	Program Supervisor	R	18	\$ 15,400	\$ 5,660	\$ -	597	\$ 223	\$ 3,675	\$ 17	\$ 114	\$ 7	\$ 10,293	\$ 25,693
			VALISKA, NATASHA	Case Manager	R	75	\$ 52,279	\$ 19,213	\$ -	2,489	\$ 758	\$ 15,312	\$ 69	\$ 477	\$ 31	\$ 38,349	\$ 90,628
			ZARAZUA, MIRIAN	WIC Specialist	E	30	\$ 25,605	\$ 4,929	\$ -	996	\$ 371	\$ 6,125	\$ 28	\$ 191	\$ 12	\$ 12,652	\$ 38,257
		17070 Total					\$ 221,730	\$ 54,883	\$ -	9,109	\$ 3,214	\$ 55,947	\$ 259	\$ 1,778	\$ 115	\$ 125,305	\$ 347,035
		17100	MULVIHILL, GRACE	Office Assistant	R	14	\$ 7,833	\$ 2,879	\$ -	465	\$ 114	\$ 3,904	\$ 13	\$ 89	\$ 6	\$ 7,470	\$ 15,303
			PENNINE, CALLI	Office Assistant	R	19	\$ 11,089	\$ 4,075	\$ -	631	\$ 161	\$ 3,879	\$ 18	\$ 121	\$ 8	\$ 8,893	\$ 19,982
			ROGERS, CANDIS	Office Assistant	R	12	\$ 8,035	\$ 2,953	\$ -	398	\$ 117	\$ 1,887	\$ 11	\$ 76	\$ 5	\$ 5,447	\$ 13,482
		17100 Total					\$ 26,957	\$ 9,907	\$ -	1,494	\$ 392	\$ 9,670	\$ 42	\$ 286	\$ 19	\$ 21,810	\$ 48,767
		17130	CERVI, CHRISTINA	Sr Case Manager	E	26	\$ 21,732	\$ 4,183	\$ -	863	\$ 315	\$ 4,088	\$ 24	\$ 165	\$ 11	\$ 9,649	\$ 31,381
			CORTEZ, GLADYS	Sr Case Manager	E	26	\$ 21,464	\$ 4,132	\$ -	863	\$ 311	\$ 5,308	\$ 24	\$ 165	\$ 11	\$ 10,814	\$ 32,278
			DUNCAN, BRANDI	Sr Case Manager	E	23	\$ 18,336	\$ 3,530	\$ -	763	\$ 266	\$ 3,616	\$ 21	\$ 146	\$ 9	\$ 8,351	\$ 26,687
			DYKES, JENNA	HS Division Manager	R	11	\$ 11,132	\$ 4,091	\$ -	365	\$ 161	\$ 1,729	\$ 10	\$ 70	\$ 5	\$ 6,431	\$ 17,563
			SANNEBECK, DALIA	Sr Case Manager	E	26	\$ 21,867	\$ 4,209	\$ -	863	\$ 317	\$ 4,088	\$ 24	\$ 165	\$ 11	\$ 9,677	\$ 31,544
		17130 Total					\$ 94,531	\$ 20,145	\$ -	3,717	\$ 1,370	\$ 18,829	\$ 103	\$ 711	\$ 47	\$ 44,922	\$ 139,453
		(blank)	BAKER, RHIANNON	HS Division Manager	E	28	\$ 30,920	\$ 5,952	\$ -	929	\$ 448	\$ 5,716	\$ 26	\$ 178	\$ 11	\$ 13,260	\$ 44,180
			BENALLY ANDREA	Case Manager	E	19	\$ 14,715	\$ 2,833	\$ -	631	\$ 213	\$ 2,987	\$ 18	\$ 121	\$ 8	\$ 6,811	\$ 21,526
			CARRILLO, LUCRECIA	Sr Case Manager	R	42.5	\$ 31,688	\$ 11,645	\$ -	1,410	\$ 459	\$ 8,677	\$ 39	\$ 270	\$ 17	\$ 22,517	\$ 54,205
			DYKES, JENNA	HS Division Manager	R	48.5	\$ 49,081	\$ 18,037	\$ -	1,609	\$ 712	\$ 7,625	\$ 45	\$ 308	\$ 20	\$ 28,356	\$ 77,437
			GROUSE MICHELLE	Case Manager	E	17.5	\$ 13,497	\$ 2,598	\$ -	581	\$ 196	\$ -	\$ -	\$ -	\$ 7	\$ 3,382	\$ 16,879
			HOLMES, SHAYLA	Human Services Director	R	30	\$ 50,908	\$ 18,709	\$ -	996	\$ 738	\$ 6,125	\$ 28	\$ 191	\$ 12	\$ 26,799	\$ 77,707
			LOPEZ, ERIN	Program Analyst	R	54	\$ 42,540	\$ 15,633	\$ -	1,792	\$ 617	\$ 15,057	\$ 50	\$ 343	\$ 22	\$ 33,514	\$ 76,054
			MULVIHILL, GRACE	Office Assistant	R	54	\$ 30,214	\$ 11,104	\$ -	1,792	\$ 438	\$ 15,057	\$ 50	\$ 343	\$ 22	\$ 28,806	\$ 59,020
			PENNINE, CALLI	Office Assistant	R	43	\$ 25,097	\$ 9,223	\$ -	1,427	\$ 364	\$ 8,779	\$ 40	\$ 273	\$ 18	\$ 20,124	\$ 45,221
			ROGERS, CANDIS	Office Assistant	R	53	\$ 35,489	\$ 13,042	\$ -	1,759	\$ 515	\$ 8,333	\$ 49	\$ 337	\$ 22	\$ 24,057	\$ 59,546
			SANNEBECK, DALIA	Sr Case Manager	E	25	\$ 21,026	\$ 4,048	\$ -	830	\$ 305	\$ 3,931	\$ 23	\$ 159	\$ 10	\$ 9,306	\$ 30,332
			THOM, CARLY	Program Supervisor	R	51	\$ 43,634	\$ 16,035	\$ -	1,692	\$ 633	\$ 10,412	\$ 47	\$ 324	\$ 21	\$ 29,164	\$ 72,798
			THOMAS, JENNIFER	Admin Serv Manager	E	30.5	\$ 40,610	\$ 7,817	\$ -	1,012	\$ 589	\$ 4,795	\$ 28	\$ 194	\$ 12	\$ 14,447	\$ 55,057
			ZZ2 - VACANT	Case Manager	E	17	\$ 12,532	\$ 2,412	\$ -	564	\$ 182	\$ 4,740	\$ 16	\$ 108	\$ 7	\$ 8,029	\$ 20,561
			ZZ4 - VACANT	Case Manager	E	19	\$ 13,664	\$ 2,630	\$ -	631	\$ 198	\$ 5,298	\$ 18	\$ 121	\$ 8	\$ 8,904	\$ 22,568
			ZZA - TEMPORARY	NA	S	(blank)	\$ 2,887	\$ -	\$ 179	173	\$ 42	\$ -	\$ -	\$ -	\$ -	\$ 394	\$ 3,281
			ZZA - OVERTIME	NA	NA	(blank)	\$ 6,818	\$ -	\$ -		\$ 99	\$ -			\$ -	\$ 99	\$ 6,917

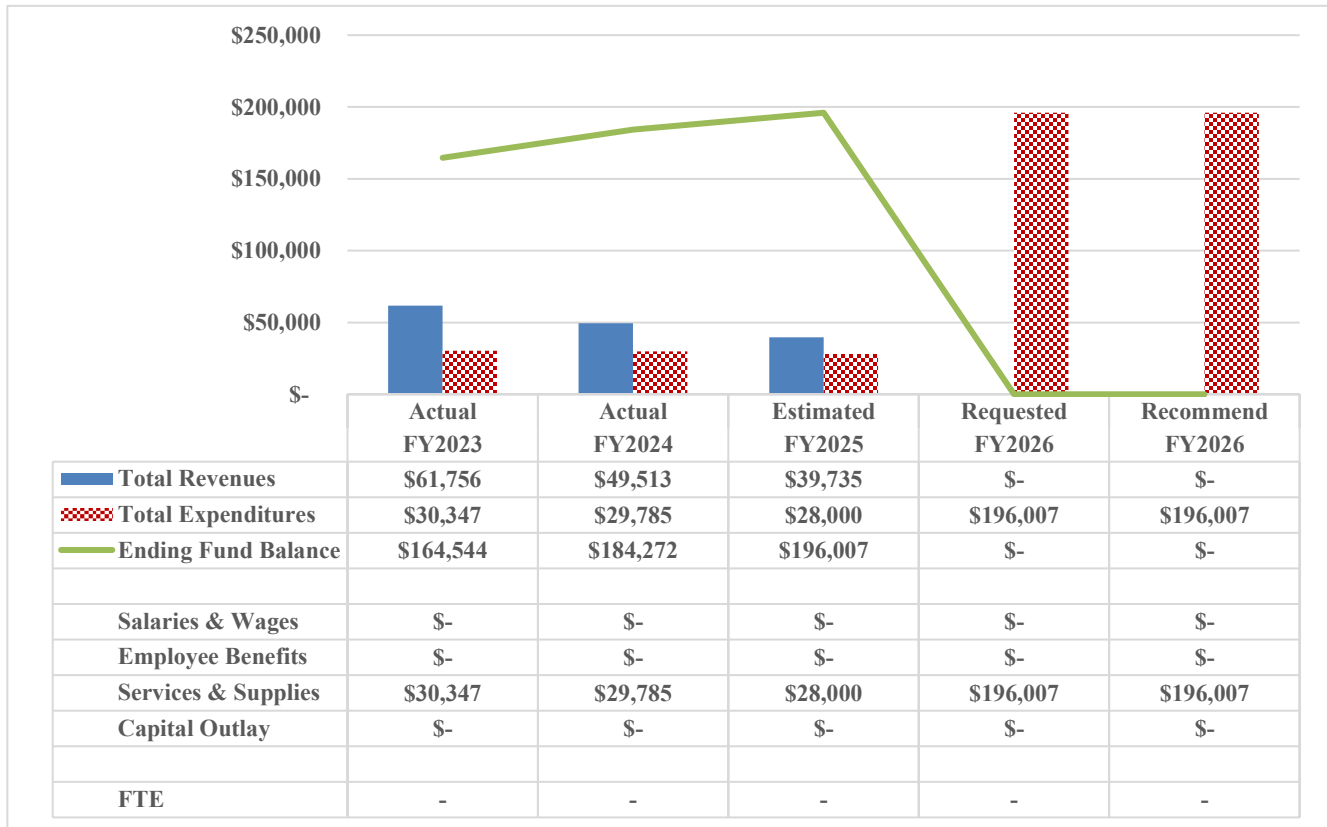
Fund	(Multiple Items)
Dept Title	(All)

Fund	Dept	Project	Name	Title	Ret Code	Hours Wkrd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
303	700	(blank) Total					\$ 465,320	\$ 141,718	\$ 179	17,828	\$ 6,748	\$107,532	\$ 477	\$ 3,270	\$ 217	\$ 277,969	\$ 743,289
		17270	BAKER, RHIANNON	HS Division Manager	E	4	\$ 4,417	\$ 850	\$ -	133	\$ 64	\$ 817	\$ 4	\$ 25	\$ 2	\$ 1,895	\$ 6,312
			BENALLY ANDREA	Case Manager	E	3	\$ 2,323	\$ 447	\$ -	100	\$ 34	\$ 472	\$ 3	\$ 19	\$ 1	\$ 1,076	\$ 3,399
			GROUSE MICHELLE	Case Manager	E	3	\$ 2,314	\$ 445	\$ -	100	\$ 34	\$ -	\$ -	\$ -	\$ 1	\$ 580	\$ 2,894
			LOPEZ, ERIN	Program Analyst	R	16	\$ 12,604	\$ 4,632	\$ -	531	\$ 183	\$ 4,462	\$ 15	\$ 102	\$ 7	\$ 9,932	\$ 22,536
			ROBERTS, CHERI	Case Manager	R	2	\$ 1,447	\$ 532	\$ -	66	\$ 21	\$ 408	\$ 2	\$ 13	\$ 1	\$ 1,043	\$ 2,490
			ZZ2 - VACANT	Case Manager	E	3	\$ 2,211	\$ 426	\$ -	100	\$ 32	\$ 837	\$ 3	\$ 19	\$ 1	\$ 1,418	\$ 3,629
			ZZ4 - VACANT	Case Manager	E	3	\$ 2,158	\$ 415	\$ -	100	\$ 31	\$ 837	\$ 3	\$ 19	\$ 1	\$ 1,406	\$ 3,564
		17270 Total					\$ 27,474	\$ 7,747	\$ -	1,130	\$ 399	\$ 7,833	\$ 30	\$ 197	\$ 14	\$ 17,350	\$ 44,824
		17290	BAKER, RHIANNON	HS Division Manager	E	1.5	\$ 1,656	\$ 319	\$ -	50	\$ 24	\$ 306	\$ 1	\$ 10	\$ 1	\$ 711	\$ 2,367
			CARRILLO, LUCRECIA	Sr Case Manager	R	37.5	\$ 27,960	\$ 10,275	\$ -	1,244	\$ 405	\$ 7,656	\$ 35	\$ 238	\$ 15	\$ 19,868	\$ 47,828
			COSPEWICZ, TODD	Behavioral Health Service Coordinator	R	1.5	\$ 1,866	\$ 686	\$ -	50	\$ 27	\$ 236	\$ 1	\$ 10	\$ 1	\$ 1,011	\$ 2,877
		17290 Total					\$ 31,482	\$ 11,280	\$ -	1,344	\$ 456	\$ 8,198	\$ 37	\$ 258	\$ 17	\$ 21,590	\$ 53,072
		17310	BAKER, RHIANNON	HS Division Manager	E	3.5	\$ 3,865	\$ 744	\$ -	116	\$ 56	\$ 714	\$ 3	\$ 22	\$ 1	\$ 1,656	\$ 5,521
			PATTERSON, SHELBY	Case Manager	R	36.5	\$ 23,280	\$ 8,555	\$ -	1,211	\$ 338	\$ 10,178	\$ 34	\$ 232	\$ 15	\$ 20,563	\$ 43,843
		17310 Total					\$ 27,145	\$ 9,299	\$ -	1,327	\$ 394	\$ 10,892	\$ 37	\$ 254	\$ 16	\$ 22,219	\$ 49,364
		17242	CERVI, CHRISTINA	Sr Case Manager	E	8	\$ 6,687	\$ 1,287	\$ -	265	\$ 97	\$ 1,258	\$ 7	\$ 51	\$ 3	\$ 2,968	\$ 9,655
			CORTEZ, GLADYS	Sr Case Manager	E	8	\$ 6,604	\$ 1,271	\$ -	265	\$ 96	\$ 1,633	\$ 7	\$ 51	\$ 3	\$ 3,326	\$ 9,930
			DUNCAN, BRANDI	Sr Case Manager	E	7	\$ 5,581	\$ 1,074	\$ -	232	\$ 81	\$ 1,101	\$ 6	\$ 44	\$ 3	\$ 2,541	\$ 8,122
			DYKES, JENNA	HS Division Manager	R	2	\$ 2,024	\$ 744	\$ -	66	\$ 29	\$ 314	\$ 2	\$ 13	\$ 1	\$ 1,169	\$ 3,193
			SANNEBECK, DALIA	Sr Case Manager	E	8	\$ 6,728	\$ 1,295	\$ -	265	\$ 98	\$ 1,258	\$ 7	\$ 51	\$ 3	\$ 2,977	\$ 9,705
		17242 Total					\$ 27,624	\$ 5,671	\$ -	1,093	\$ 401	\$ 5,564	\$ 29	\$ 210	\$ 13	\$ 12,981	\$ 40,605
		17542	CERVI, CHRISTINA	Sr Case Manager	E	21	\$ 17,553	\$ 3,379	\$ -	697	\$ 255	\$ 3,302	\$ 19	\$ 133	\$ 9	\$ 7,794	\$ 25,347
			CORTEZ, GLADYS	Sr Case Manager	E	21	\$ 17,336	\$ 3,337	\$ -	697	\$ 251	\$ 4,288	\$ 19	\$ 133	\$ 9	\$ 8,734	\$ 26,070
			DUNCAN, BRANDI	Sr Case Manager	E	18.5	\$ 14,749	\$ 2,839	\$ -	614	\$ 214	\$ 2,909	\$ 17	\$ 118	\$ 8	\$ 6,719	\$ 21,468
			DYKES, JENNA	HS Division Manager	R	1.5	\$ 1,518	\$ 558	\$ -	50	\$ 22	\$ 236	\$ 1	\$ 10	\$ 1	\$ 878	\$ 2,396
			SANNEBECK, DALIA	Sr Case Manager	E	21	\$ 17,661	\$ 3,400	\$ -	697	\$ 256	\$ 3,302	\$ 19	\$ 133	\$ 9	\$ 7,816	\$ 25,477
		17542 Total					\$ 68,817	\$ 13,513	\$ -	2,755	\$ 998	\$ 14,037	\$ 75	\$ 527	\$ 36	\$ 31,941	\$ 100,758
		17261	BENALLY ANDREA	Case Manager	E	9	\$ 6,970	\$ 1,342	\$ -	299	\$ 101	\$ 1,415	\$ 8	\$ 57	\$ 4	\$ 3,226	\$ 10,196
			GROUSE MICHELLE	Case Manager	E	8.5	\$ 6,556	\$ 1,262	\$ -	282	\$ 95	\$ -	\$ -	\$ -	\$ 3	\$ 1,642	\$ 8,198
			ZZ2 - VACANT	Case Manager	E	9.5	\$ 7,003	\$ 1,348	\$ -	315	\$ 102	\$ 2,649	\$ 9	\$ 60	\$ 4	\$ 4,487	\$ 11,490
			ZZ4 - VACANT	Case Manager	E	9	\$ 6,473	\$ 1,246	\$ -	299	\$ 94	\$ 2,510	\$ 8	\$ 57	\$ 4	\$ 4,218	\$ 10,691
		17261 Total					\$ 27,002	\$ 5,198	\$ -	1,195	\$ 392	\$ 6,574	\$ 25	\$ 174	\$ 15	\$ 13,573	\$ 40,575
		17655	ARMENDARIZ, MARISSA	Sr Case Manager	E	41	\$ 32,887	\$ 6,331	\$ -	1,361	\$ 477	\$ 6,446	\$ 38	\$ 261	\$ 17	\$ 14,931	\$ 47,818
		17655 Total					\$ 32,887	\$ 6,331	\$ -	1,361	\$ 477	\$ 6,446	\$ 38	\$ 261	\$ 17	\$ 14,931	\$ 47,818
		17544	COSPEWICZ, TODD	Behavioral Health Service Coordinator	R	22	\$ 27,363	\$ 10,056	\$ -	730	\$ 397	\$ 3,459	\$ 20	\$ 140	\$ 9	\$ 14,811	\$ 42,174
		17544 Total					\$ 27,363	\$ 10,056	\$ -	730	\$ 397	\$ 3,459	\$ 20	\$ 140	\$ 9	\$ 14,811	\$ 42,174
		17003	ARMENDARIZ, MARISSA	Sr Case Manager	E	39	\$ 31,283	\$ 6,022	\$ -	1,294	\$ 454	\$ 6,132	\$ 36	\$ 248	\$ 16	\$ 14,202	\$ 45,485
			COSPEWICZ, TODD	Behavioral Health Service Coordinator	R	22.5	\$ 27,984	\$ 10,284	\$ -	747	\$ 406	\$ 3,538	\$ 21	\$ 143	\$ 9	\$ 15,148	\$ 43,132
			LOPEZ, ERIN	Program Analyst	R	10	\$ 7,878	\$ 2,895	\$ -	332	\$ 114	\$ 2,788	\$ 9	\$ 64	\$ 4	\$ 6,206	\$ 14,084
			ZZ1 - VACANT	Behavioral Health Clinician	E	80	\$ 87,814	\$ 16,904	\$ -	2,655	\$ 1,273	\$ 22,307	\$ 74	\$ 509	\$ 33	\$ 43,755	\$ 131,569
		17003 Total					\$ 154,959	\$ 36,105	\$ -	5,028	\$ 2,247	\$ 34,765	\$ 140	\$ 964	\$ 62	\$ 79,311	\$ 234,270
		700 Total					\$1,561,984	\$ 422,297	\$ 179	62,383	\$ 22,414	\$373,002	\$1,667	\$11,473	\$ 775	\$ 894,190	\$2,456,174
303 Total							\$1,561,984	\$ 422,297	\$ 179	62,383	\$ 22,414	\$373,002	\$1,667	\$11,473	\$ 775	\$ 894,190	\$2,456,174
304	700	(blank)	BAKER, RHIANNON	HS Division Manager	E	32	\$ 35,337	\$ 6,802	\$ -	1,062	\$ 512	\$ 6,533	\$ 30	\$ 203	\$ 13	\$ 15,155	\$ 50,492
			BOEHNER, REBECCA	WIC Specialist	R	5	\$ 3,761	\$ 1,382	\$ -	166	\$ 55	\$ 1,021	\$ 5	\$ 32	\$ 2	\$ 2,663	\$ 6,424
			CALVIN, MEGAN	Case Manager	E	5	\$ 4,259	\$ 820	\$ -	166	\$ 62	\$ 1,021	\$ 74	\$ 509	\$ 33	\$ 2,685	\$ 6,944
			CRANK, MISTY	Case Manager	E	5.5	\$ 4,617	\$ 889	\$ -	183	\$ 67	\$ 1,123	\$ 5	\$ 35	\$ 2	\$ 2,304	\$ 6,921
			DYKES, JENNA	HS Division Manager	R	15	\$ 15,180	\$ 5,579	\$ -	498	\$ 220	\$ 2,358	\$ 14	\$ 95	\$ 6	\$ 8,770	\$ 23,950
			HOLMES, SHAYLA	Human Services Director	R	40	\$ 67,877	\$ 24,945	\$ -	1,327	\$ 984	\$ 8,166	\$ 37	\$ 254	\$ 16	\$ 35,729	\$ 103,606
			RODARTE, MARIA ELENA	WIC Specialist	R	5	\$ 4,145	\$ 1,523	\$ -	166	\$ 666	\$ 1,021	\$ 5	\$ 32	\$ 2	\$ 3,415	\$ 7,560
			THOMAS, JENNIFER	Admin Serv Manager	E	29.5	\$ 39,278	\$ 7,561	\$ -	979	\$ 570	\$ 4,638	\$ 27	\$ 188	\$ 12	\$ 13,975	\$ 53,253
			VALISKA, NATASHA	Case Manager	R	5	\$ 3,485	\$ 1,281	\$ -	166	\$ 51	\$ 1,021	\$ 5	\$ 32	\$ 2	\$ 2,558	\$ 6,043
			ZARAZUA, MIRIAN	WIC Specialist	E	5.5	\$ 4,694	\$ 904	\$ -	183	\$ 68	\$ 1,123	\$ 5	\$ 35	\$ 2	\$ 2,320	\$ 7,014
		(blank) Total					\$ 182,633	\$ 51,686	\$ -	4,896	\$ 3,255	\$ 28,025	\$ 207	\$ 1,415	\$ 90	\$ 89,574	\$ 272,207
		700 Total					\$ 182,633	\$ 51,686	\$ -	4,896	\$ 3,255	\$ 28,025	\$ 207	\$ 1,415	\$ 90	\$ 89,574	\$ 272,207
304 Total							\$ 182,633	\$ 51,686	\$ -	4,896	\$ 3,255	\$ 28,025	\$ 207	\$ 1,415	\$ 90	\$ 89,574	\$ 272,207
380	700	(blank)	APGAR, JENNIFER	Senior Center Supervisor	R	80	\$ 63,246	\$ 23,243	\$ -	2,655	\$ 917	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 40,009	\$ 103,255
			BOYLES, HALEY	Food Service Specialist	E	50	\$ 29,382	\$ 5,656	\$ -	2,167	\$ 426	\$ -	\$ -	\$ -	\$ -	\$ 8,249	\$ 37,631
			BROWN, DIANE	Food Service Specialist	E	50	\$ 28,430	\$ 5,473	\$ -	2,097	\$ 412	\$ -	\$ -	\$ -	\$ -	\$ 7,982	\$ 36,412
			BURCH, WENDY	Food Service Specialist	E	50	\$ 31,059	\$ 5,979	\$ -	2,290	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ 8,719	\$ 39,778
			BUTTON, JESSICA	Senior Center Supervisor	E	80	\$ 69,206	\$ 13,322	\$ -	2,655	\$ 1,003	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 30,174	\$ 99,380
			GALINDO, ARACELI	Senior Center Supervisor	E	80	\$ 72,109	\$ 13,881	\$ -	2,655	\$ 1,046	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 30,776	\$ 102,885
			HAZELTON, MIKALA	Case Manager	E	22.5	\$ 16,517	\$ 3,180	\$ -	747	\$ 239	\$ 3,538	\$ 21	\$ 143	\$ 9	\$ 7,877	\$ 24,394

Fund	(Multiple Items)
Dept Title	(All)

Fund	Dept	Project	Name	Title	Ret Code	Hours Wkrd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
380	700	(blank)	LACOE, ANTHONY	Transportation Specialist	E	39	\$ 22,871	\$ 4,403	\$ -	1,687	\$ 332	\$ -	\$ -	\$ -	\$ -	\$ 6,422	\$ 29,293
			LACOE, REBECCA	Food Service Specialist	E	50	\$ 30,055	\$ 5,786	\$ -	2,216	\$ 436	\$ -	\$ -	\$ -	\$ -	\$ 8,438	\$ 38,493
			MCCORKLE, CHRISTINE	Food Services Specialist	E	70	\$ 41,818	\$ 8,050	\$ -	2,655	\$ 606	\$ 12,578	\$ -	\$ -	\$ -	\$ 23,889	\$ 65,707
			MCPHEETERS, CHRISTIAN	Transportation Specialist	E	53	\$ 33,059	\$ 6,364	\$ -	2,010	\$ 479	\$ 9,523	\$ -	\$ -	\$ -	\$ 18,376	\$ 51,435
			MOORE, DIANA	Transportation Specialist	R	19	\$ 9,922	\$ 3,646	\$ -	631	\$ 144	\$ 2,987	\$ 18	\$ 121	\$ 33	\$ 7,580	\$ 17,502
			MOORE, ERIN	Transportation Specialist	E	53.5	\$ 33,166	\$ 6,384	\$ -	2,029	\$ 481	\$ 9,613	\$ -	\$ -	\$ -	\$ 18,507	\$ 51,673
			MORETTO, DAVID	Transportation Specialist	R	11	\$ 5,816	\$ 2,137	\$ -	429	\$ 84	\$ 2,306	\$ -	\$ -	\$ -	\$ 4,956	\$ 10,772
			MURRAY, MANDY	Food Service Specialist	E	70	\$ 43,753	\$ 8,422	\$ -	2,655	\$ 634	\$ 12,578	\$ -	\$ -	\$ -	\$ 24,289	\$ 68,042
			NEUMANN, CALEB	Food Services Specialist	E	70	\$ 40,131	\$ 7,725	\$ -	2,655	\$ 582	\$ 12,578	\$ -	\$ -	\$ -	\$ 23,540	\$ 63,671
			QUALLS, CARRIE	Food Services Specialist	E	70	\$ 42,775	\$ 8,234	\$ -	2,655	\$ 620	\$ 12,578	\$ -	\$ -	\$ -	\$ 24,087	\$ 66,862
			ROBERTS, CHERI	Case Manager	R	24	\$ 17,365	\$ 6,382	\$ -	796	\$ 252	\$ 4,899	\$ 22	\$ 153	\$ 10	\$ 12,514	\$ 29,879
			SMITH, RHONDA	Transportation Specialist	E	49	\$ 31,263	\$ 6,018	\$ -	2,168	\$ 453	\$ 10,272	\$ -	\$ -	\$ -	\$ 18,911	\$ 50,174
			STEWART, STACY	Program Supervisor	E	53	\$ 46,801	\$ 9,009	\$ -	1,759	\$ 679	\$ 8,333	\$ 49	\$ 337	\$ 22	\$ 20,188	\$ 66,989
			THOMAS, JENNIFER	Admin Serv Manager	E	20	\$ 26,629	\$ 5,126	\$ -	664	\$ 386	\$ 3,144	\$ 19	\$ 127	\$ 8	\$ 9,474	\$ 36,103
			TILLEY, LISA	Transportation Specialist	E	20	\$ 13,713	\$ 2,640	\$ -	664	\$ 199	\$ 4,083	\$ 19	\$ 127	\$ 33	\$ 7,765	\$ 21,478
			VALISKA, PENNY	Senior Center Supervisor	R	80	\$ 69,118	\$ 25,401	\$ -	2,655	\$ 1,002	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 42,252	\$ 111,370
			WILLIAMS, REBECCA	HS Division Manager	R	74.5	\$ 77,598	\$ 28,517	\$ -	2,472	\$ 1,125	\$ 16,510	\$ 69	\$ 474	\$ 31	\$ 49,198	\$ 126,796
			ZZA - TEMPORARY	NA	S	(blank)	\$ 16,167	\$ -	\$ 1,002	969	\$ 234	\$ -				\$ 2,205	\$ 18,372
			ZZA - OVERTIME	NA	NA	(blank)	\$ 2,273	\$ -	\$ -		\$ 33	\$ -				\$ 33	\$ 2,306
			ZZZZ - PACT FOR VOLUNTEERS	NA	NA	(blank)	\$ -	\$ -	\$ -	2,400	\$ -	\$ -				\$ 2,400	\$ 2,400
		(blank) Total					\$ 914,242	\$ 214,978	\$ 1,002	49,435	\$ 13,254	\$ 175,832	\$ 513	\$ 3,518	\$ 278	\$ 458,810	\$ 1,373,052
		17571	LACOE, ANTHONY	Transportation Specialist	E	21	\$ 12,315	\$ 2,371	\$ -	908	\$ 179	\$ -	\$ -	\$ -	\$ -	\$ 3,458	\$ 15,773
			MCPHEETERS, CHRISTIAN	Transportation Specialist	E	17	\$ 10,604	\$ 2,041	\$ -	645	\$ 154	\$ 3,055	\$ -	\$ -	\$ -	\$ 5,895	\$ 16,499
			MOORE, DIANA	Transportation Specialist	R	44	\$ 22,977	\$ 8,444	\$ -	1,460	\$ 333	\$ 6,918	\$ 41	\$ 280	\$ 33	\$ 17,509	\$ 40,486
			MOORE, ERIN	Transportation Specialist	E	16.5	\$ 10,229	\$ 1,969	\$ -	626	\$ 148	\$ 2,965	\$ -	\$ -	\$ -	\$ 5,708	\$ 15,937
			MORETTO, DAVID	Transportation Specialist	R	49	\$ 25,907	\$ 9,521	\$ -	1,911	\$ 376	\$ 10,272	\$ -	\$ -	\$ -	\$ 22,080	\$ 47,987
			SMITH, RHONDA	Transportation Specialist	E	11	\$ 7,018	\$ 1,351	\$ -	487	\$ 102	\$ 2,306	\$ -	\$ -	\$ -	\$ 4,246	\$ 11,264
			SMITH, SARAH	Administrative Assistant	E	10	\$ 7,603	\$ 1,464	\$ -	332	\$ 110	\$ 1,572	\$ 9	\$ 64	\$ 4	\$ 3,555	\$ 11,158
			TILLEY, LISA	Transportation Specialist	E	43	\$ 29,484	\$ 5,676	\$ -	1,427	\$ 428	\$ 8,779	\$ 40	\$ 273	\$ 33	\$ 16,656	\$ 46,140
		17571 Total					\$ 126,137	\$ 32,837	\$ -	7,796	\$ 1,830	\$ 35,867	\$ 90	\$ 617	\$ 70	\$ 79,107	\$ 205,244
		17270	HAZELTON, MIKALA	Case Manager	E	2	\$ 1,468	\$ 283	\$ -	66	\$ 21	\$ 314	\$ 2	\$ 13	\$ 1	\$ 700	\$ 2,168
			STEWART, STACY	Program Supervisor	E	2	\$ 1,766	\$ 340	\$ -	66	\$ 26	\$ 314	\$ 2	\$ 13	\$ 1	\$ 762	\$ 2,528
		17270 Total					\$ 3,234	\$ 623	\$ -	132	\$ 47	\$ 628	\$ 4	\$ 26	\$ 2	\$ 1,462	\$ 4,696
		17565	HAZELTON, MIKALA	Case Manager	E	31	\$ 22,757	\$ 4,381	\$ -	1,029	\$ 330	\$ 4,874	\$ 29	\$ 197	\$ 13	\$ 10,853	\$ 33,610
			ROBERTS, CHERI	Case Manager	R	30	\$ 21,707	\$ 7,977	\$ -	996	\$ 315	\$ 6,125	\$ 28	\$ 191	\$ 12	\$ 15,644	\$ 37,351
			STEWART, STACY	Program Supervisor	E	14.5	\$ 12,804	\$ 2,465	\$ -	481	\$ 186	\$ 2,280	\$ 13	\$ 92	\$ 6	\$ 5,523	\$ 18,327
			WILLIAMS, REBECCA	HS Division Manager	R	1.5	\$ 1,562	\$ 574	\$ -	50	\$ 23	\$ 333	\$ 1	\$ 10	\$ 1	\$ 992	\$ 2,554
		17565 Total					\$ 58,830	\$ 15,397	\$ -	2,556	\$ 854	\$ 13,612	\$ 71	\$ 490	\$ 32	\$ 33,012	\$ 91,842
		17705	BAKER, RHIANNON	HS Division Manager	E	2	\$ 2,209	\$ 425	\$ -	66	\$ 32	\$ 408	\$ 2	\$ 13	\$ 1	\$ 947	\$ 3,156
			BENALLY ANDREA	Case Manager	E	5.5	\$ 4,260	\$ 820	\$ -	183	\$ 62	\$ 865	\$ 5	\$ 35	\$ 2	\$ 1,972	\$ 6,232
			GROUSE MICHELLE	Case Manager	E	5.5	\$ 4,242	\$ 817	\$ -	183	\$ 62	\$ -	\$ -	\$ -	\$ 2	\$ 1,064	\$ 5,306
			HAZELTON, MIKALA	Case Manager	E	14.5	\$ 10,645	\$ 2,049	\$ -	481	\$ 154	\$ 2,280	\$ 13	\$ 92	\$ 6	\$ 5,075	\$ 15,720
			MOORE, DIANA	Transportation Specialist	R	17	\$ 8,878	\$ 3,263	\$ -	564	\$ 129	\$ 2,673	\$ 16	\$ 108	\$ 33	\$ 6,786	\$ 15,664
			PATTERSON, SHELBY	Case Manager	R	5.5	\$ 3,508	\$ 1,289	\$ -	183	\$ 51	\$ 1,534	\$ 5	\$ 35	\$ 2	\$ 3,099	\$ 6,607
			ROBERTS, CHERI	Case Manager	R	14	\$ 10,130	\$ 3,723	\$ -	465	\$ 147	\$ 2,858	\$ 13	\$ 89	\$ 6	\$ 7,301	\$ 17,431
			TILLEY, LISA	Transportation Specialist	E	17	\$ 11,656	\$ 2,244	\$ -	564	\$ 169	\$ 3,471	\$ 16	\$ 108	\$ 33	\$ 6,605	\$ 18,261
			WILLIAMS, REBECCA	HS Division Manager	R	2	\$ 2,083	\$ 766	\$ -	66	\$ 30	\$ 443	\$ 2	\$ 13	\$ 1	\$ 1,321	\$ 3,404
			ZZ2 - VACANT	Case Manager	E	5.5	\$ 4,054	\$ 780	\$ -	183	\$ 59	\$ 1,534	\$ 5	\$ 35	\$ 2	\$ 2,598	\$ 6,652
			ZZ4 - VACANT	Case Manager	E	5.5	\$ 3,956	\$ 762	\$ -	183	\$ 57	\$ 1,534	\$ 5	\$ 35	\$ 2	\$ 2,578	\$ 6,534
		17705 Total					\$ 65,621	\$ 16,938	\$ -	3,121	\$ 952	\$ 17,600	\$ 82	\$ 563	\$ 90	\$ 39,346	\$ 104,967
		17708	HAZELTON, MIKALA	Case Manager	E	10	\$ 7,341	\$ 1,413	\$ -	332	\$ 106	\$ 1,572	\$ 9	\$ 64	\$ 4	\$ 3,500	\$ 10,841
			ROBERTS, CHERI	Case Manager	R	10	\$ 7,236	\$ 2,659	\$ -	332	\$ 105	\$ 2,041	\$ 9	\$ 64	\$ 4	\$ 5,214	\$ 12,450
			STEWART, STACY	Program Supervisor	E	10.5	\$ 9,272	\$ 1,785	\$ -	348	\$ 134	\$ 1,651	\$ 10	\$ 67	\$ 4	\$ 3,999	\$ 13,271
			WILLIAMS, REBECCA	HS Division Manager	R	2	\$ 2,083	\$ 766	\$ -	66	\$ 30	\$ 443	\$ 2	\$ 13	\$ 1	\$ 1,321	\$ 3,404
		17708 Total					\$ 25,932	\$ 6,623	\$ -	1,078	\$ 375	\$ 5,707	\$ 30	\$ 208	\$ 13	\$ 14,034	\$ 39,966
		700 Total					\$ 1,193,996	\$ 287,396	\$ 1,002	64,118	\$ 17,312	\$ 249,246	\$ 790	\$ 5,422	\$ 485	\$ 625,771	\$ 1,819,767
		380 Total					\$ 1,193,996	\$ 287,396	\$ 1,002	64,118	\$ 17,312	\$ 249,246	\$ 790	\$ 5,422	\$ 485	\$ 625,771	\$ 1,819,767
		Grand Total					\$ 3,132,737	\$ 810,390	\$ 1,181	139,046	\$ 45,795	\$ 692,639	\$ 2,876	\$ 19,775	\$ 1,445	\$ 1,713,147	\$ 4,845,884

SENIOR SERVICES DONATION FUND
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

This is funded through donations.

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
382 Senior Services Donation Fund												
000 General												
3k - Other Revenues												
382	38350		Senior Center Donations	715.11	1,370.00	0.00	135.00	135.00	0.00	0.00	0.00	0.00
382	38370		Dayton Sen Center Donation	18,198.15	9,614.17	0.00	2,981.48	3,400.00	0.00	0.00	0.00	0.00
382	38380		Fernley Sen Center Donation	5,206.21	7,183.94	0.00	5,592.42	8,200.00	0.00	0.00	0.00	0.00
382	38390		SS Sen Center Donation	16,316.17	14,872.53	0.00	11,671.68	14,000.00	0.00	0.00	0.00	0.00
382	38395		Yerington Sen Cntr Donations	21,320.22	16,472.38	0.00	10,145.84	14,000.00	0.00	0.00	0.00	0.00
Subtotal Other Revenues				61,755.86	49,513.02	0.00	30,526.42	39,735.00	0.00	0.00	0.00	0.00
3z - Beginning Fund Bal												
382	39999		Opening Fund Balance	0.00	0.00	182,544.00	0.00	184,272.00	196,007.00	196,007.00	0.00	0.00
Subtotal Beginning Fund Bal				0.00	0.00	182,544.00	0.00	184,272.00	196,007.00	196,007.00	0.00	0.00
TOTAL General				61,755.86	49,513.02	182,544.00	30,526.42	224,007.00	196,007.00	196,007.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
382 Senior Services Donation Fund												
700 Indigent and Senior												
4e - Services & Supplies												
382700	50000		Supplies	5,056.17	1,525.43	182,544.00	1,939.96	2,000.00	196,007.00	196,007.00	0.00	0.00
382700	50830		Dayton Senior Center	4,125.07	7,192.09	0.00	2,538.48	6,000.00	0.00	0.00	0.00	0.00
382700	50840		Fernley Senior Center	7,655.93	6,854.92	0.00	3,081.29	6,000.00	0.00	0.00	0.00	0.00
382700	50850		SS Senior Center	6,401.52	7,097.98	0.00	4,338.03	8,000.00	0.00	0.00	0.00	0.00
382700	50860		Yerington Senior Center	7,108.58	7,114.30	0.00	2,129.59	6,000.00	0.00	0.00	0.00	0.00
Subtotal Services & Supplies				30,347.27	29,784.72	182,544.00	14,027.35	28,000.00	196,007.00	196,007.00	0.00	0.00
TOTAL Indigent and Senior				30,347.27	29,784.72	182,544.00	14,027.35	28,000.00	196,007.00	196,007.00	0.00	0.00

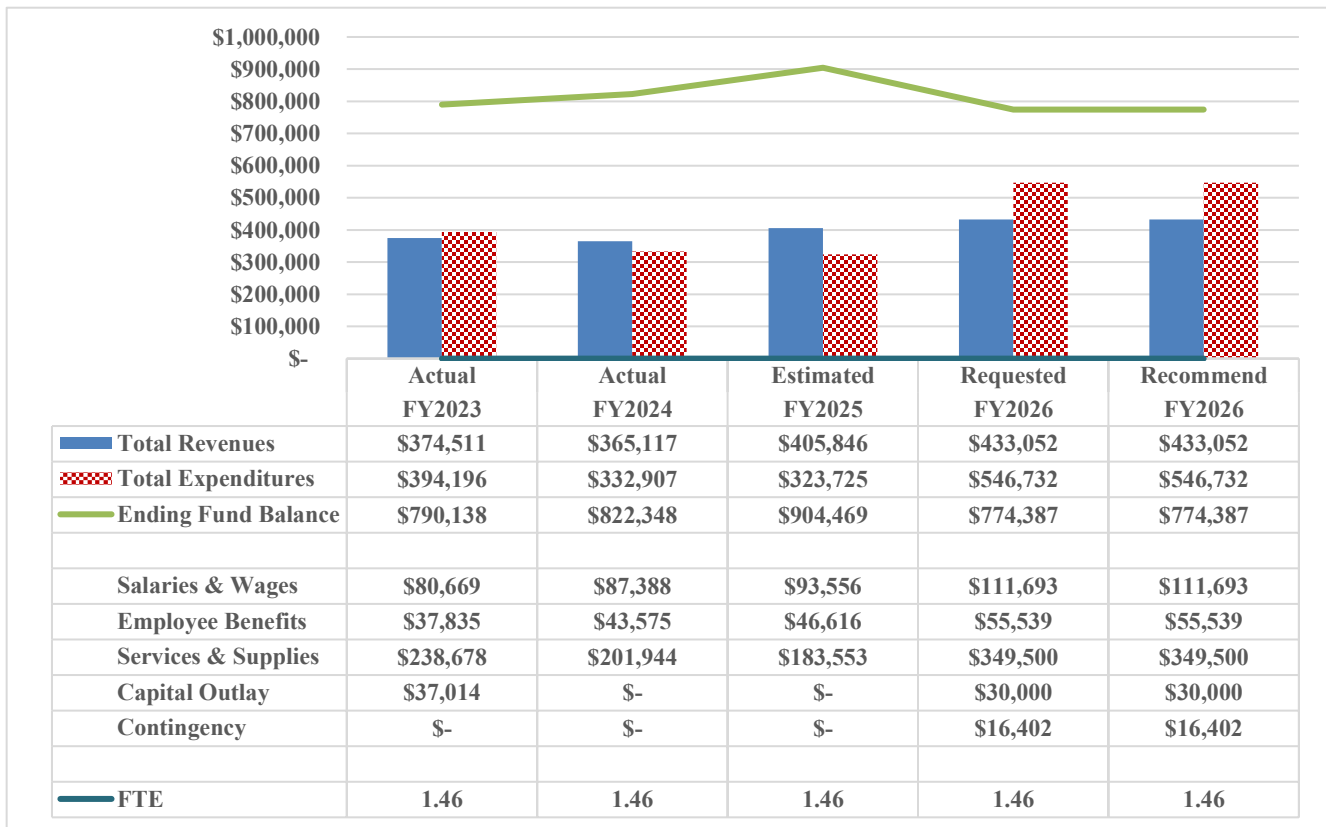
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
382 Senior Services Donation Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
382999	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	196,007.00	0.00	0.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	0.00	0.00	196,007.00	0.00	0.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	0.00	0.00	196,007.00	0.00	0.00	0.00	0.00
TOTAL Senior Services Donation Fund				92,103.13	79,297.74	365,088.00	44,553.77	448,014.00	392,014.00	392,014.00	0.00	0.00
TOTAL REVENUES				61,755.86	49,513.02	182,544.00	30,526.42	224,007.00	196,007.00	196,007.00	0.00	0.00
TOTAL EXPENDITURES				30,347.27	29,784.72	182,544.00	14,027.35	224,007.00	196,007.00	196,007.00	0.00	0.00
DIFFERENCE				31,408.59	19,728.30	0.00	16,499.07	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				61,755.86	49,513.02	182,544.00	30,526.42	224,007.00	196,007.00	196,007.00	0.00	0.00
TOTAL EXPENDITURES				30,347.27	29,784.72	182,544.00	14,027.35	224,007.00	196,007.00	196,007.00	0.00	0.00
DIFFERENCE				31,408.59	19,728.30	0.00	16,499.07	0.00	0.00	0.00	0.00	0.00

**MASON VALLEY MOSQUITO CONTROL DISTRICT
SUMMARY
FISCAL YEAR 2025-2026**



BUDGET NOTES

This Fund has a tax rate of 8.38 cents and is for mosquito control in Mason Valley. There is a full-time District Manager plus seasonal employees for staffing.

Account 100231-70700 - Capital Outlay - Vehicles:

This is to purchase a UTV vehicle.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
427 MV Mosquito Control District												
000 General												
3a - Taxes												
427	30000		Real Property Taxes	149,396.63	160,832.70	249,665.00	170,209.61	249,665.00	261,817.00	261,817.00	0.00	0.00
427	30030		Deferred Ag Taxes	2.14	252.27	0.00	31.80	0.00	0.00	0.00	0.00	0.00
427	30040		Trust Reconveyances	454.59	203.12	0.00	41.07	0.00	0.00	0.00	0.00	0.00
427	30110		Geothermal Proceeds	660.81	293.88	0.00	124.23	0.00	0.00	0.00	0.00	0.00
427	30200		Unsecured Property Taxes	51,141.23	21,932.04	0.00	21,760.95	0.00	0.00	0.00	0.00	0.00
427	30210		Prior Year Unsecured Taxes	8,183.02	6.55	0.00	64.53	0.00	0.00	0.00	0.00	0.00
427	30220		Other Years Unsecured Taxes	4.95	0.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427	30230		Private Car Lines	19.36	19.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427	30300		Centrally Assessed Taxes	21,355.04	22,842.08	0.00	10,866.51	0.00	0.00	0.00	0.00	0.00
Subtotal Taxes				231,217.77	206,383.06	249,665.00	203,098.70	249,665.00	261,817.00	261,817.00	0.00	0.00
3e - Intergovernmental												
427	33000		Consolidated Taxes	102,937.10	106,630.04	110,281.00	59,354.48	110,281.00	106,235.00	106,235.00	0.00	0.00
Subtotal Intergovernmental				102,937.10	106,630.04	110,281.00	59,354.48	110,281.00	106,235.00	106,235.00	0.00	0.00
3g - Charges for Service												
427	35050		Administrative Fees	20,000.00	10,000.00	10,000.00	10,000.00	10,000.00	35,000.00	35,000.00	0.00	0.00
Subtotal Charges for Service				20,000.00	10,000.00	10,000.00	10,000.00	10,000.00	35,000.00	35,000.00	0.00	0.00
3k - Other Revenues												
427	38000		Investment Income	20,356.40	42,104.19	30,000.00	28,925.80	35,900.00	30,000.00	30,000.00	0.00	0.00
Subtotal Other Revenues				20,356.40	42,104.19	30,000.00	28,925.80	35,900.00	30,000.00	30,000.00	0.00	0.00
3z - Beginning Fund Bal												
427	39999		Opening Fund Balance	0.00	0.00	820,458.00	0.00	822,348.00	904,469.00	904,469.00	0.00	0.00
Subtotal Beginning Fund Bal				0.00	0.00	820,458.00	0.00	822,348.00	904,469.00	904,469.00	0.00	0.00
TOTAL General				374,511.27	365,117.29	1,220,404.00	301,378.98	1,228,194.00	1,337,521.00	1,337,521.00	0.00	0.00

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
427 MV Mosquito Control District												
600 Health												
4a - Salaries												
427600	40000		Salaries	74,669.15	77,736.32	83,566.00	59,913.43	83,556.00	86,073.00	86,073.00	0.00	0.00
427600	40010		Temporary Salaries	6,000.00	9,651.84	20,241.00	4,814.44	10,000.00	25,620.00	25,620.00	0.00	0.00
	Subtotal Salaries			80,669.15	87,388.16	103,807.00	64,727.87	93,556.00	111,693.00	111,693.00	0.00	0.00
4c - Benefits												
427600	41000		Retirement	22,214.02	25,836.43	27,995.00	20,070.98	27,995.00	31,632.00	31,632.00	0.00	0.00
427600	41010		Social Security	372.00	605.93	1,255.00	298.50	620.00	1,588.00	1,588.00	0.00	0.00
427600	41100		Workers' Comp	3,552.60	4,082.36	4,636.00	1,979.64	4,300.00	5,153.00	5,153.00	0.00	0.00
427600	41200		Medicare	1,169.71	1,267.13	1,505.00	938.55	1,360.00	1,619.00	1,619.00	0.00	0.00
427600	41300		Health Insurance	9,938.40	11,194.92	11,755.00	8,816.31	11,755.00	12,931.00	12,931.00	0.00	0.00
427600	41302		Vision Insurance	72.48	72.48	72.00	52.92	71.00	74.00	74.00	0.00	0.00
427600	41303		Dental Insurance	484.32	484.32	484.00	363.24	484.00	509.00	509.00	0.00	0.00
427600	41310		Life Insurance	31.20	31.20	31.00	23.40	31.00	33.00	33.00	0.00	0.00
427600	41500		Unemployment	0.00	0.00	2,000.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00
	Subtotal Benefits			37,834.73	43,574.77	49,733.00	32,543.54	46,616.00	55,539.00	55,539.00	0.00	0.00
4e - Services & Supplies												
427600	50000		Supplies	1,345.83	4,610.43	5,000.00	811.26	5,000.00	5,000.00	5,000.00	0.00	0.00
427600	50950		Chemicals	136,416.44	89,481.55	150,000.00	0.00	90,000.00	150,000.00	150,000.00	0.00	0.00
427600	51000		Fuel	2,571.50	2,687.29	4,000.00	1,251.27	3,000.00	3,500.00	3,500.00	0.00	0.00
427600	51100		Public Health Threat	0.00	0.00	40,000.00	76.81	350.00	50,000.00	50,000.00	0.00	0.00
427600	51110		Flood Reserve	20,354.00	34,740.70	40,000.00	0.00	0.00	50,000.00	50,000.00	0.00	0.00
427600	52200		Insurance	15,905.00	17,655.00	18,000.00	18,803.00	18,803.00	20,000.00	20,000.00	0.00	0.00
427600	56000		Training	485.00	535.00	2,000.00	0.00	2,000.00	2,500.00	2,500.00	0.00	0.00
427600	56200		Travel	910.36	2,066.54	2,500.00	0.00	2,500.00	2,500.00	2,500.00	0.00	0.00
427600	56400		Repairs and Maintenance	77.98	229.23	5,000.00	0.00	1,000.00	5,000.00	5,000.00	0.00	0.00
427600	57010		Equipment Rental	60,180.00	49,360.00	60,000.00	12,200.00	60,000.00	60,000.00	60,000.00	0.00	0.00
427600	60300		Water Service	0.00	142.85	0.00	290.80	450.00	500.00	500.00	0.00	0.00
427600	60700		Telephone	432.70	435.86	450.00	329.62	450.00	500.00	500.00	0.00	0.00
	Subtotal Services & Supplies			238,678.81	201,944.45	326,950.00	33,762.76	183,553.00	349,500.00	349,500.00	0.00	0.00
4g - Capital Outlay												
427600	70700		Capital Outlay - Vehicles	37,013.75	0.00	0.00	0.00	0.00	30,000.00	30,000.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
427 MV Mosquito Control District												
600 Health												
Subtotal Capital Outlay				37,013.75	0.00	0.00	0.00	0.00	30,000.00	30,000.00	0.00	0.00
4q - Contingency												
427600	89000		Contingency	0.00	0.00	14,415.00	0.00	0.00	16,402.00	16,402.00	0.00	0.00
Subtotal Contingency				0.00	0.00	14,415.00	0.00	0.00	16,402.00	16,402.00	0.00	0.00
TOTAL Health				394,196.44	332,907.38	494,905.00	131,034.17	323,725.00	563,134.00	563,134.00	0.00	0.00

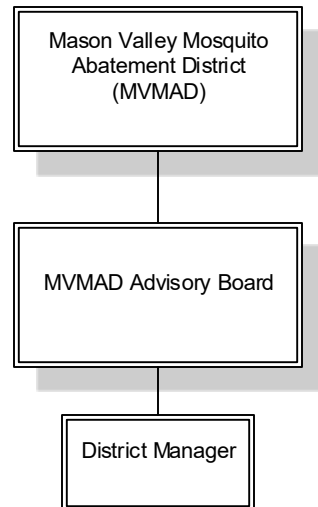
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
427 MV Mosquito Control District												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
427999	99999		Ending Fund Balance	0.00	0.00	725,499.00	0.00	904,469.00	774,387.00	774,387.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	725,499.00	0.00	904,469.00	774,387.00	774,387.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	725,499.00	0.00	904,469.00	774,387.00	774,387.00	0.00	0.00
TOTAL MV Mosquito Control District				768,707.71	698,024.67	2,440,808.00	432,413.15	2,456,388.00	2,675,042.00	2,675,042.00	0.00	0.00
TOTAL REVENUES				374,511.27	365,117.29	1,220,404.00	301,378.98	1,228,194.00	1,337,521.00	1,337,521.00	0.00	0.00
TOTAL EXPENDITURES				394,196.44	332,907.38	1,220,404.00	131,034.17	1,228,194.00	1,337,521.00	1,337,521.00	0.00	0.00
DIFFERENCE				-19,685.17	32,209.91	0.00	170,344.81	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				374,511.27	365,117.29	1,220,404.00	301,378.98	1,228,194.00	1,337,521.00	1,337,521.00	0.00	0.00
TOTAL EXPENDITURES				394,196.44	332,907.38	1,220,404.00	131,034.17	1,228,194.00	1,337,521.00	1,337,521.00	0.00	0.00
DIFFERENCE				-19,685.17	32,209.91	0.00	170,344.81	0.00	0.00	0.00	0.00	0.00

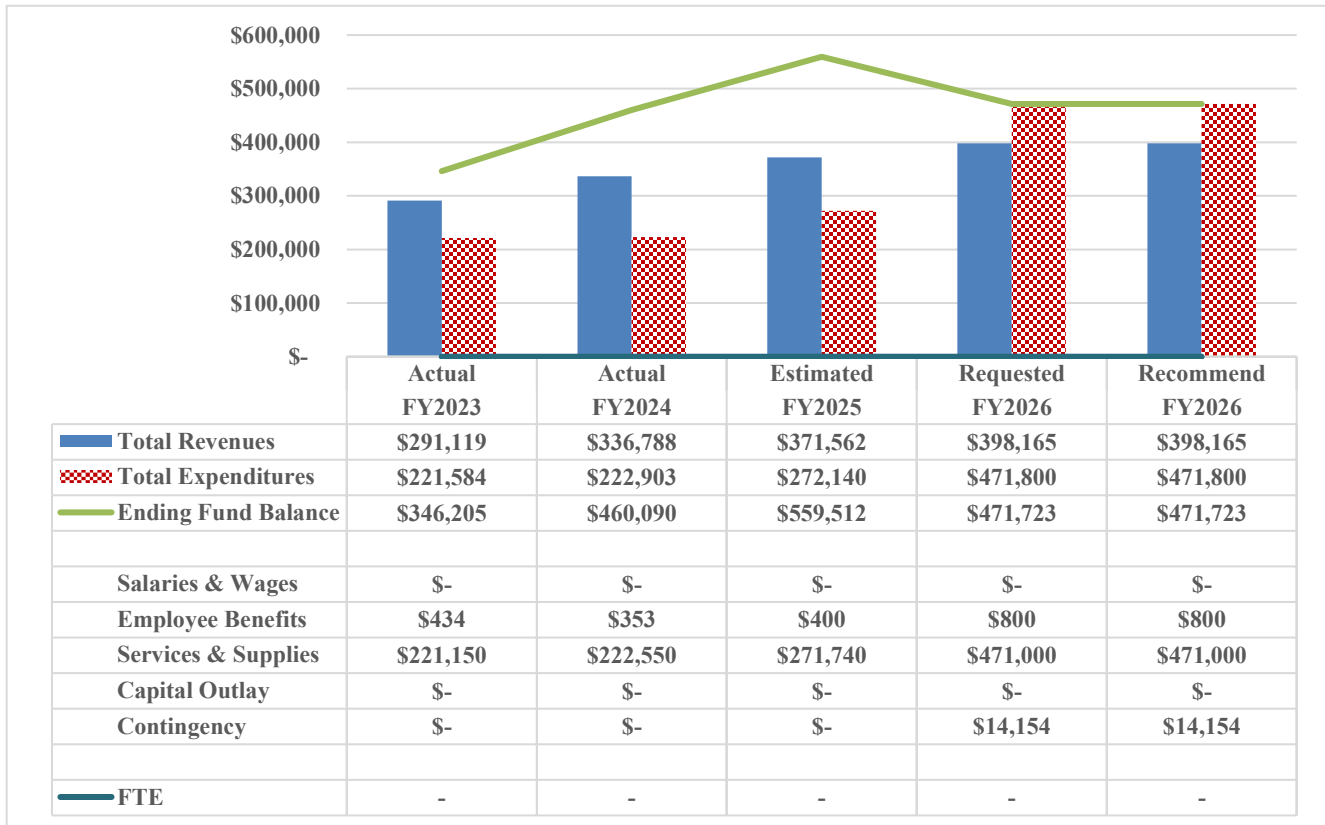
Mason Valley Mosquito



Fund	427
Dept Title	(All)

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
427	600	(blank)	SEASONAL (7 MONTHS)	Seasonal Laborers	S	80	\$ 25,620	\$ -	\$ 1,588	1,889	\$ 371	\$ -	\$ -	\$ -	\$ -	\$ 3,848	\$ 29,468
			STINSON, BARXDAL	District Manager	R	80	\$ 86,073	\$ 31,632	\$ -	2,655	\$ 1,248	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 48,729	\$ 134,802
			ZZZY - UNEMPLOYMENT	NA	(blank)	(blank)	\$ 2,000									\$ -	\$ 2,000
			ZZZZ - PACT FOR BOARD	NA	NA	(blank)	\$ -	\$ -	\$ -	609	\$ -	\$ -			\$ -	\$ 609	\$ 609
		(blank) Total					\$ 113,693	\$ 31,632	\$ 1,588	5,153	\$ 1,619	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 53,186	\$ 166,879
	600 Total						\$ 113,693	\$ 31,632	\$ 1,588	5,153	\$ 1,619	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 53,186	\$ 166,879
427 Total							\$ 113,693	\$ 31,632	\$ 1,588	5,153	\$ 1,619	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 53,186	\$ 166,879
Grand Total							\$ 113,693	\$ 31,632	\$ 1,588	5,153	\$ 1,619	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 53,186	\$ 166,879

CENTRAL LYON COUNTY VECTOR CONTROL DISTRICT
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

This Fund has a tax rate of 4.5 cents and provides vector control activities in the Central Lyon corridor.

There are no employees. An advisory board works with a pest control contractor to identify and treat for vector control purposes.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
454 CLC Vector Control District												
000 General												
3a - Taxes												
454	30000		Real Property Taxes	248,284.23	277,480.73	347,812.00	302,435.34	347,812.00	377,165.00	377,165.00	0.00	0.00
454	30030		Deferred Ag Taxes	0.00	1,140.08	0.00	1.43	0.00	0.00	0.00	0.00	0.00
454	30040		Trust Reconveyances	838.15	365.88	0.00	101.97	0.00	0.00	0.00	0.00	0.00
454	30110		Geothermal Proceeds	680.87	24.51	0.00	82.58	0.00	0.00	0.00	0.00	0.00
454	30200		Unsecured Property Taxes	15,009.12	16,593.61	0.00	24,221.93	0.00	0.00	0.00	0.00	0.00
454	30210		Prior Year Unsecured Taxes	237.26	43.16	0.00	7.68	0.00	0.00	0.00	0.00	0.00
454	30220		Other Years Unsecured Taxes	5.04	-6.22	0.00	-4.17	0.00	0.00	0.00	0.00	0.00
454	30230		Private Car Lines	35.63	34.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
454	30300		Centrally Assessed Taxes	17,319.98	18,092.61	0.00	8,640.59	0.00	0.00	0.00	0.00	0.00
Subtotal Taxes				282,410.28	313,768.75	347,812.00	335,487.35	347,812.00	377,165.00	377,165.00	0.00	0.00
3k - Other Revenues												
454	38000		Investment Income	8,708.18	23,018.96	15,000.00	18,449.14	23,750.00	21,000.00	21,000.00	0.00	0.00
Subtotal Other Revenues				8,708.18	23,018.96	15,000.00	18,449.14	23,750.00	21,000.00	21,000.00	0.00	0.00
3z - Beginning Fund Bal												
454	39999		Opening Fund Balance	0.00	0.00	431,548.00	0.00	460,090.00	559,512.00	559,512.00	0.00	0.00
Subtotal Beginning Fund Bal				0.00	0.00	431,548.00	0.00	460,090.00	559,512.00	559,512.00	0.00	0.00
TOTAL General				291,118.46	336,787.71	794,360.00	353,936.49	831,652.00	957,677.00	957,677.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
454 CLC Vector Control District												
600 Health												
4c - Benefits												
454600	41100		Workers' Comp	434.04	352.94	800.00	90.98	400.00	800.00	800.00	0.00	0.00
Subtotal Benefits				434.04	352.94	800.00	90.98	400.00	800.00	800.00	0.00	0.00
4e - Services & Supplies												
454600	50000		Supplies	0.00	0.00	1,000.00	861.21	1,000.00	1,000.00	1,000.00	0.00	0.00
454600	51100		Public Health Threat	0.00	0.00	150,000.00	0.00	0.00	150,000.00	150,000.00	0.00	0.00
454600	53900		Contract Services	221,150.00	222,550.00	300,000.00	146,265.00	270,740.00	320,000.00	320,000.00	0.00	0.00
454600	56200		Travel	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Services & Supplies				221,150.00	222,550.00	452,000.00	147,126.21	271,740.00	471,000.00	471,000.00	0.00	0.00
4q - Contingency												
454600	89000		Contingency	0.00	0.00	13,584.00	0.00	0.00	14,154.00	14,154.00	0.00	0.00
Subtotal Contingency				0.00	0.00	13,584.00	0.00	0.00	14,154.00	14,154.00	0.00	0.00
TOTAL Health				221,584.04	222,902.94	466,384.00	147,217.19	272,140.00	485,954.00	485,954.00	0.00	0.00

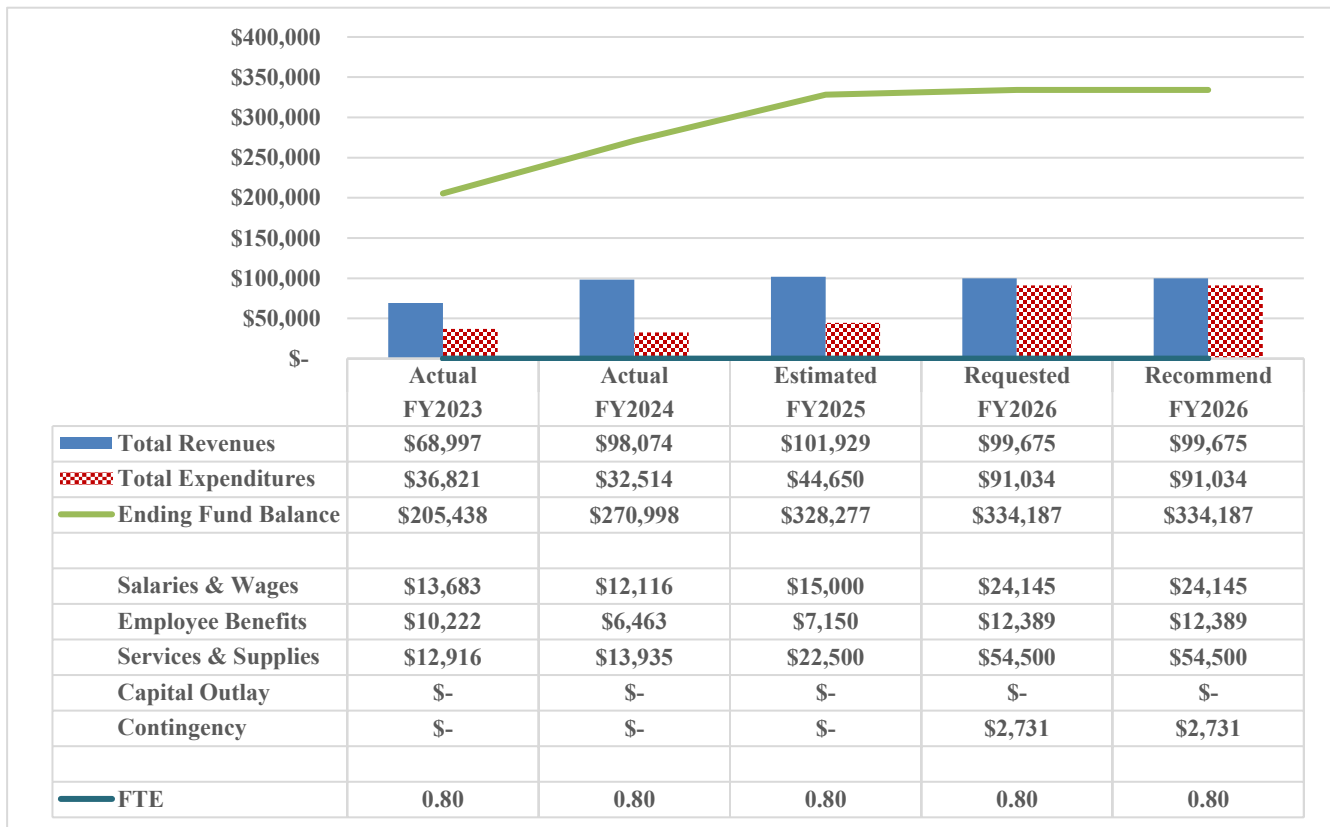
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
454 CLC Vector Control District												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
454999	99999		Ending Fund Balance	0.00	0.00	327,976.00	0.00	559,512.00	471,723.00	471,723.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	327,976.00	0.00	559,512.00	471,723.00	471,723.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	327,976.00	0.00	559,512.00	471,723.00	471,723.00	0.00	0.00
TOTAL CLC Vector Control District				512,702.50	559,690.65	1,588,720.00	501,153.68	1,663,304.00	1,915,354.00	1,915,354.00	0.00	0.00
TOTAL REVENUES				291,118.46	336,787.71	794,360.00	353,936.49	831,652.00	957,677.00	957,677.00	0.00	0.00
TOTAL EXPENDITURES				221,584.04	222,902.94	794,360.00	147,217.19	831,652.00	957,677.00	957,677.00	0.00	0.00
DIFFERENCE				69,534.42	113,884.77	0.00	206,719.30	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				291,118.46	336,787.71	794,360.00	353,936.49	831,652.00	957,677.00	957,677.00	0.00	0.00
TOTAL EXPENDITURES				221,584.04	222,902.94	794,360.00	147,217.19	831,652.00	957,677.00	957,677.00	0.00	0.00
DIFFERENCE				69,534.42	113,884.77	0.00	206,719.30	0.00	0.00	0.00	0.00	0.00

WALKER RIVER WEED CONTROL DISTRICT
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

This Fund has an assessment rate of 8.47 cents on land values.

The District was created to provide weed control services to properties within the District boundaries in Mason Valley.

Services & Supplies:

Account 455600-53970: Administrative Charges:

This account is to pay the Mason Valley Mosquito Control District for a portion of the Manager's salary.

It is recommended to increase from \$10,000 to \$35,000 per year since it hasn't increased for over 20 years.

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
455 WR Weed Control District												
000 General												
3a - Taxes												
455	30900		Weed Assessment	64,208.26	84,900.11	89,729.00	87,166.50	89,729.00	88,675.00	88,675.00	0.00	0.00
	Subtotal Taxes			64,208.26	84,900.11	89,729.00	87,166.50	89,729.00	88,675.00	88,675.00	0.00	0.00
3k - Other Revenues												
455	38000		Investment Income	4,788.15	13,174.05	7,500.00	10,130.69	12,200.00	11,000.00	11,000.00	0.00	0.00
	Subtotal Other Revenues			4,788.15	13,174.05	7,500.00	10,130.69	12,200.00	11,000.00	11,000.00	0.00	0.00
3z - Beginning Fund Bal												
455	39999		Opening Fund Balance	0.00	0.00	250,765.00	0.00	270,998.00	328,277.00	328,277.00	0.00	0.00
	Subtotal Beginning Fund Bal			0.00	0.00	250,765.00	0.00	270,998.00	328,277.00	328,277.00	0.00	0.00
	TOTAL General			68,996.41	98,074.16	347,994.00	97,297.19	372,927.00	427,952.00	427,952.00	0.00	0.00

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
455 WR Weed Control District												
600 Health												
4a - Salaries												
455600	40010		Temporary Salaries	13,683.30	12,115.72	21,686.00	10,664.62	15,000.00	24,145.00	24,145.00	0.00	0.00
	Subtotal Salaries			13,683.30	12,115.72	21,686.00	10,664.62	15,000.00	24,145.00	24,145.00	0.00	0.00
4c - Benefits												
455600	41010		Social Security	848.37	751.18	1,345.00	661.20	930.00	1,497.00	1,497.00	0.00	0.00
455600	41100		Workers' Comp	908.56	769.79	1,914.00	694.20	1,000.00	2,142.00	2,142.00	0.00	0.00
455600	41200		Medicare	198.41	175.68	314.00	154.63	220.00	350.00	350.00	0.00	0.00
455600	41500		Unemployment	8,266.97	4,767.00	8,400.00	992.00	5,000.00	8,400.00	8,400.00	0.00	0.00
	Subtotal Benefits			10,222.31	6,463.65	11,973.00	2,502.03	7,150.00	12,389.00	12,389.00	0.00	0.00
4e - Services & Supplies												
455600	50000		Supplies	522.92	636.39	1,500.00	40.32	1,000.00	1,500.00	1,500.00	0.00	0.00
455600	50300		Weed Control	0.00	0.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00
455600	50950		Chemicals	0.00	1,197.50	10,000.00	0.00	7,000.00	10,000.00	10,000.00	0.00	0.00
455600	51000		Fuel	1,734.53	1,533.92	2,500.00	1,024.36	2,500.00	2,500.00	2,500.00	0.00	0.00
455600	53900		Contract Services	0.00	0.00	2,500.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00
455600	53970		Administrative Charges	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	35,000.00	35,000.00	0.00	0.00
455600	56000		Training	0.00	0.00	250.00	0.00	200.00	200.00	200.00	0.00	0.00
455600	56400		Repairs and Maintenance	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00
455600	60700		Telephone	657.90	567.25	800.00	428.74	800.00	800.00	800.00	0.00	0.00
	Subtotal Services & Supplies			12,915.35	13,935.06	29,550.00	11,493.42	22,500.00	54,500.00	54,500.00	0.00	0.00
4q - Contingency												
455600	89000		Contingency	0.00	0.00	1,896.00	0.00	0.00	2,731.00	2,731.00	0.00	0.00
	Subtotal Contingency			0.00	0.00	1,896.00	0.00	0.00	2,731.00	2,731.00	0.00	0.00
TOTAL Health				36,820.96	32,514.43	65,105.00	24,660.07	44,650.00	93,765.00	93,765.00	0.00	0.00

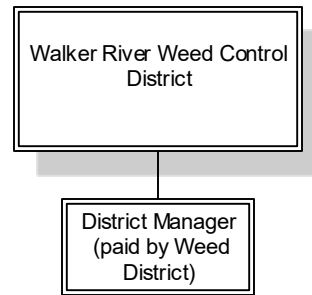
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
455 WR Weed Control District												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
455999	99999		Ending Fund Balance	0.00	0.00	282,889.00	0.00	328,277.00	334,187.00	334,187.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	282,889.00	0.00	328,277.00	334,187.00	334,187.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	282,889.00	0.00	328,277.00	334,187.00	334,187.00	0.00	0.00
TOTAL WR Weed Control District				105,817.37	130,588.59	695,988.00	121,957.26	745,854.00	855,904.00	855,904.00	0.00	0.00
TOTAL REVENUES				68,996.41	98,074.16	347,994.00	97,297.19	372,927.00	427,952.00	427,952.00	0.00	0.00
TOTAL EXPENDITURES				36,820.96	32,514.43	347,994.00	24,660.07	372,927.00	427,952.00	427,952.00	0.00	0.00
DIFFERENCE				32,175.45	65,559.73	0.00	72,637.12	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				68,996.41	98,074.16	347,994.00	97,297.19	372,927.00	427,952.00	427,952.00	0.00	0.00
TOTAL EXPENDITURES				36,820.96	32,514.43	347,994.00	24,660.07	372,927.00	427,952.00	427,952.00	0.00	0.00
DIFFERENCE				32,175.45	65,559.73	0.00	72,637.12	0.00	0.00	0.00	0.00	0.00

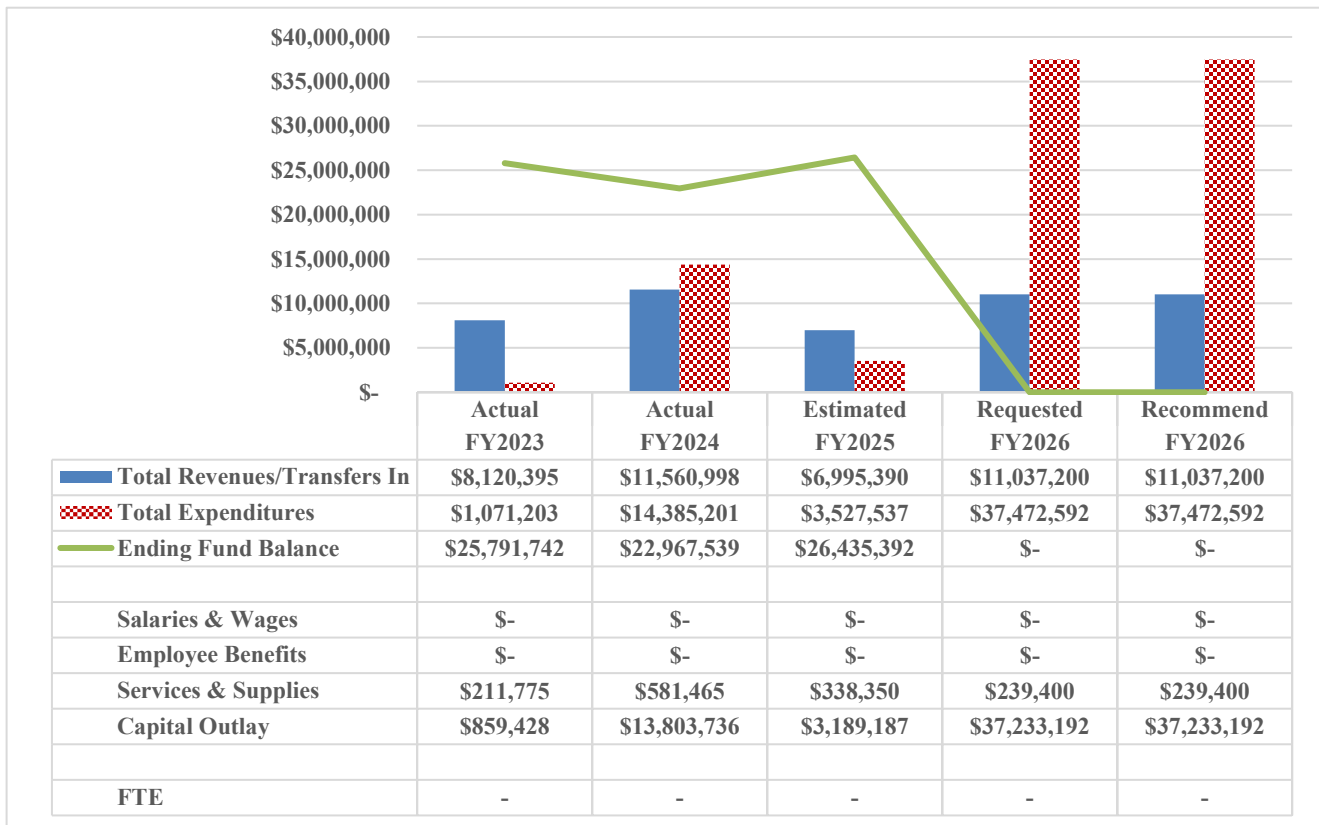
Walker River Weed Control



Fund	455
Dept Title	(All)

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
455	600	(blank)	SEASONAL (7.5 MONTHS)	Seasonal Laborers	S	80	\$ 24,145	\$ -	\$ 1,497	1,781	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ 3,628	\$ 27,773
			ZZZY - UNEMPLOYMENT	NA	(blank)	(blank)	\$ 8,400									\$ -	\$ 8,400
			ZZZZ - PACT FOR BOARD	NA	NA	(blank)	\$ -	\$ -	\$ -	361	\$ -	\$ -			\$ -	\$ 361	\$ 361
		(blank) Total					\$ 32,545	\$ -	\$ 1,497	2,142	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ 3,989	\$ 36,534
	600 Total						\$ 32,545	\$ -	\$ 1,497	2,142	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ 3,989	\$ 36,534
455 Total							\$ 32,545	\$ -	\$ 1,497	2,142	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ 3,989	\$ 36,534
Grand Total							\$ 32,545	\$ -	\$ 1,497	2,142	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ 3,989	\$ 36,534

**CAPITAL IMPROVEMENTS FUND
SUMMARY
FISCAL YEAR 2025-2026**



BUDGET NOTES

The capital outlay budget for 2025/2026 includes \$2,775,000 of estimated PILT funding that won't be received until June of 2026, if appropriated by Congress.

The major expenditures of this fund are:

- Dayton government center - \$25,319,883 towards an estimated cost of \$30,000,000.
- Fernley Justice Court expansion/remodel - \$5,260,000, funded by an ARPA grant.
- Justice Complex shelled-in space and remodels - \$3,878,309.
- Funding to the cities for roads - \$200,000.
- Capital funding reserved until PILT is received in June of 2026 - \$2,775,000.

CAPITAL IMPROVEMENTS FUND
Budget Explanation for Expenditures
Fiscal Year 2025-2026

Account 500110-61100 (Yerington Ad Valorem Agreement) This is money given to the City of Yerington for roads.	\$ 20,000
Account 500110-61220 (Fernley Ad Valorem Agreement) This is money given to the City of Fernley for roads.	180,000
Account 500110-70000 (Capital Outlay) This includes \$2,775,000 of estimated PILT funding for June 2026, which shouldn't be used for 25-26 projects, but is set aside for future building projects.	2,775,000
Account 500110-70200 (Capital Outlay - Buildings) This is for a future Dayton Government Center.	25,319,883
Account 500236-70200-80004 (Capital Outlay) This is for the Fernley Justice Court Expansion and is grant-funded.	5,260,000
Account 50030041-70000 (Capital Outlay) This is for the Public Safety Sales Tax projects at the Justice Complex.	3,878,309
Account 500454-50000 (Supplies - Airport) This is match for the FAA grants.	35,000
Account 50045400-50000 (Supplies - Airport) This is match for the FAA grants from airport lease revenue.	<u>4,400</u>
	<u>\$ 37,472,592</u>

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
500 Capital Improvements Fund												
000 General												
3a - Taxes												
50000410	30400		Public Safety Sales Tax	2,108,424.35	2,216,731.90	2,200,000.00	1,054,538.43	2,100,000.00	2,100,000.00	2,100,000.00	0.00	0.00
	Subtotal Taxes			2,108,424.35	2,216,731.90	2,200,000.00	1,054,538.43	2,100,000.00	2,100,000.00	2,100,000.00	0.00	0.00
3e - Intergovernmental												
500	32000		Payment in Lieu of Taxes	2,592,732.00	2,773,741.00	2,500,000.00	0.00	2,775,000.00	2,775,000.00	2,775,000.00	0.00	0.00
500	32100	11000	CDBG	0.00	857.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	32400	14500	FAA - SS Airport	0.00	318,398.79	0.00	63,629.03	73,190.00	0.00	0.00	0.00	0.00
500	32440	80004	ARPA Grant	42,036.00	471,584.46	7,032,958.00	135,021.05	1,000,000.00	5,260,000.00	5,260,000.00	0.00	0.00
500	33250		Jet Fuel Tax	44.32	81.27	0.00	53.42	0.00	0.00	0.00	0.00	0.00
	Subtotal Intergovernmental			2,634,812.32	3,564,663.02	9,532,958.00	198,703.50	3,848,190.00	8,035,000.00	8,035,000.00	0.00	0.00
3k - Other Revenues												
500	38000		Investment Income	524,635.56	1,277,469.24	600,000.00	748,941.94	1,045,000.00	900,000.00	900,000.00	0.00	0.00
50000400	38000		Investment Income	1,057.06	650.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50000400	38140		Airport Lease Income	1,465.34	1,484.10	2,200.00	0.00	2,200.00	2,200.00	2,200.00	0.00	0.00
	Subtotal Other Revenues			527,157.96	1,279,603.36	602,200.00	748,941.94	1,047,200.00	902,200.00	902,200.00	0.00	0.00
3o - Transfers In												
500	39600		Transfer from General	2,850,000.00	4,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Transfers In			2,850,000.00	4,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3z - Beginning Fund Bal												
500	39999		Opening Fund Balance	0.00	0.00	22,334,973.00	0.00	22,785,718.00	24,654,883.00	24,654,883.00	0.00	0.00
50000400	39999		Opening Fund Balance	0.00	0.00	12,159.00	0.00	0.00	2,200.00	2,200.00	0.00	0.00
50000410	39999		Opening Fund Balance	0.00	0.00	138,329.00	0.00	181,821.00	1,778,309.00	1,778,309.00	0.00	0.00
	Subtotal Beginning Fund Bal			0.00	0.00	22,485,461.00	0.00	22,967,539.00	26,435,392.00	26,435,392.00	0.00	0.00
	TOTAL General			8,120,394.63	11,560,998.28	34,820,619.00	2,002,183.87	29,962,929.00	37,472,592.00	37,472,592.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
500 Capital Improvements Fund												
110 General Support												
4e - Services & Supplies												
500110	50000	80004	Supplies	0.00	20,727.26	15,177.00	15,177.26	15,177.00	0.00	0.00	0.00	0.00
500110	61100		Yerington Ad Valorem Agmt	20,000.00	20,000.00	20,000.00	15,000.00	20,000.00	20,000.00	20,000.00	0.00	0.00
500110	61220		Fernley Ad Valorem	180,000.00	180,000.00	180,000.00	135,000.00	180,000.00	180,000.00	180,000.00	0.00	0.00
Subtotal Services & Supplies				200,000.00	220,727.26	215,177.00	165,177.26	215,177.00	200,000.00	200,000.00	0.00	0.00
4g - Capital Outlay												
500110	70000		Capital Outlay	59,634.24	0.00	2,500,000.00	0.00	0.00	2,775,000.00	2,775,000.00	0.00	0.00
500110	70100		Capital Outlay - Land	0.00	3,994,638.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500110	70200		Capital Outlay - Buildings	0.00	0.00	22,734,973.00	1,246,265.00	1,750,000.00	25,319,883.00	25,319,883.00	0.00	0.00
Subtotal Capital Outlay				59,634.24	3,994,638.74	25,234,973.00	1,246,265.00	1,750,000.00	28,094,883.00	28,094,883.00	0.00	0.00
TOTAL General Support				259,634.24	4,215,366.00	25,450,150.00	1,411,442.26	1,965,177.00	28,294,883.00	28,294,883.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
500 Capital Improvements Fund												
233 District Court												
4e - Services & Supplies												
50023341	50000		Supplies	0.00	0.00	0.00	67,512.08	67,512.00	0.00	0.00	0.00	0.00
50023341	50230		Equipment	0.00	20,665.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Services & Supplies				0.00	20,665.49	0.00	67,512.08	67,512.00	0.00	0.00	0.00	0.00
4g - Capital Outlay												
50023341	70200		Capital Outlay - Buildings	649,675.50	9,358,239.91	0.00	359,716.23	376,000.00	0.00	0.00	0.00	0.00
Subtotal Capital Outlay				649,675.50	9,358,239.91	0.00	359,716.23	376,000.00	0.00	0.00	0.00	0.00
TOTAL District Court				649,675.50	9,378,905.40	0.00	427,228.31	443,512.00	0.00	0.00	0.00	0.00

Lyon County, NV
Budget Report

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Fund	Dept	Character	Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
500 Capital Improvements Fund															
236 Fernley JC															
4e - Services & Supplies															
500236		53920	80004	Professional Fees			0.00	0.00	17,781.00	17,780.64	17,781.00	0.00	0.00	0.00	0.00
Subtotal Services & Supplies							0.00	0.00	17,781.00	17,780.64	17,781.00	0.00	0.00	0.00	0.00
4g - Capital Outlay															
500236		70200		Capital Outlay - Buildings			0.00	0.00	0.00	834.50	835.00	0.00	0.00	0.00	0.00
500236		70200	80004	Capital Outlay - Buildings			42,036.10	450,857.10	7,000,000.00	550,939.67	967,042.00	5,260,000.00	5,260,000.00	0.00	0.00
Subtotal Capital Outlay							42,036.10	450,857.10	7,000,000.00	551,774.17	967,877.00	5,260,000.00	5,260,000.00	0.00	0.00
TOTAL Fernley JC							42,036.10	450,857.10	7,017,781.00	569,554.81	985,658.00	5,260,000.00	5,260,000.00	0.00	0.00

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Fund	Dept	Character	Org	Object	Project	Account Description	2023	2024	2025	2025	2025	2026	2026	2026	2026
							Actuals	Actuals	Budget	Actual	Projected	Dept Requests	Recommended	Tentative	Final Budget
500 Capital Improvements Fund															
300 Public Safety															
4e - Services & Supplies															
50030041				53000		Justice Complex	11,774.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Services & Supplies							11,774.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4g - Capital Outlay															
50030041				70000		Capital Outlay	36,388.17	0.00	2,338,329.00	11,316.00	60,000.00	3,878,309.00	3,878,309.00	0.00	0.00
Subtotal Capital Outlay							36,388.17	0.00	2,338,329.00	11,316.00	60,000.00	3,878,309.00	3,878,309.00	0.00	0.00
TOTAL Public Safety							48,163.08	0.00	2,338,329.00	11,316.00	60,000.00	3,878,309.00	3,878,309.00	0.00	0.00

Lyon County, NV
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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
500 Capital Improvements Fund												
454 Public Works												
4e - Services & Supplies												
500454	50000		Supplies	0.00	8,657.44	0.00	0.00	0.00	35,000.00	35,000.00	0.00	0.00
500454	50000	14500	Supplies	410.38	318,398.79	0.00	37,879.69	37,880.00	0.00	0.00	0.00	0.00
50045400	50000		Supplies	0.00	12,158.77	14,359.00	0.00	0.00	4,400.00	4,400.00	0.00	0.00
500454	53920	11000	Professional Fees	0.00	857.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Services & Supplies				410.38	340,072.50	14,359.00	37,879.69	37,880.00	39,400.00	39,400.00	0.00	0.00
4g - Capital Outlay												
500454	70500	14500	Capital Outlay - Airport	0.00	0.00	0.00	35,310.00	35,310.00	0.00	0.00	0.00	0.00
Subtotal Capital Outlay				0.00	0.00	0.00	35,310.00	35,310.00	0.00	0.00	0.00	0.00
TOTAL Public Works				410.38	340,072.50	14,359.00	73,189.69	73,190.00	39,400.00	39,400.00	0.00	0.00

Lyon County, NV
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Fund	Dept	Character	Org	Object	Project	Account Description	2023	2024	2025	2025	2025	2026	2026	2026	2026
							Actuals	Actuals	Budget	Actual	Projected	Dept Requests	Recommended	Tentative	Final Budget
500 Capital Improvements Fund															
818 Library															
4g - Capital Outlay															
500818		70200				Capital Outlay - Buildings	71,283.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
						Subtotal Capital Outlay	71,283.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Library							71,283.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

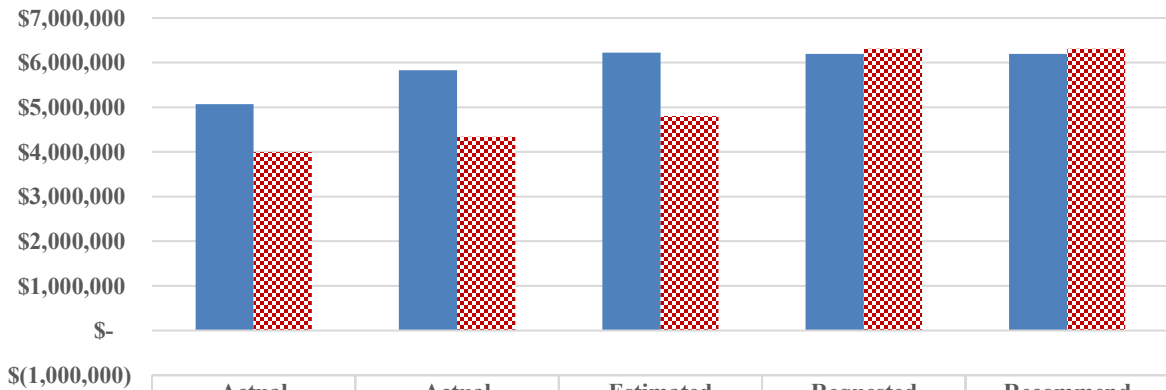
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
500 Capital Improvements Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
50099400	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	2,200.00	0.00	0.00	0.00	0.00
500999	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	24,654,883.00	0.00	0.00	0.00	0.00
50099941	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	1,778,309.00	0.00	0.00	0.00	0.00
Subtotal Ending Fund Balance				0.00	0.00	0.00	0.00	26,435,392.00	0.00	0.00	0.00	0.00
TOTAL Transfers and Fund Balance												
TOTAL Capital Improvements Fund				9,191,597.68	25,946,199.28	69,641,238.00	4,494,914.94	59,925,858.00	74,945,184.00	74,945,184.00	0.00	0.00
TOTAL REVENUES				8,120,394.63	11,560,998.28	34,820,619.00	2,002,183.87	29,962,929.00	37,472,592.00	37,472,592.00	0.00	0.00
TOTAL EXPENDITURES				1,071,203.05	14,385,201.00	34,820,619.00	2,492,731.07	29,962,929.00	37,472,592.00	37,472,592.00	0.00	0.00
DIFFERENCE				7,049,191.58	-2,824,202.72	0.00	-490,547.20	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				8,120,394.63	11,560,998.28	34,820,619.00	2,002,183.87	29,962,929.00	37,472,592.00	37,472,592.00	0.00	0.00
TOTAL EXPENDITURES				1,071,203.05	14,385,201.00	34,820,619.00	2,492,731.07	29,962,929.00	37,472,592.00	37,472,592.00	0.00	0.00
DIFFERENCE				7,049,191.58	-2,824,202.72	0.00	-490,547.20	0.00	0.00	0.00	0.00	0.00

DAYTON WATER FUND
SUMMARY
FISCAL YEAR 2025-2026



	Actual FY2023	Actual FY2024	Estimated FY2025	Requested FY2026	Recommend FY2026
■ Total Revenues	\$5,068,046	\$5,828,428	\$6,224,144	\$6,195,357	\$6,195,357
▣ Total Expenses	\$3,998,205	\$4,342,376	\$4,803,963	\$6,307,506	\$6,307,506
Profit (Loss)	\$1,069,841	\$1,486,052	\$1,420,181	\$(112,149)	\$(112,149)
Salaries & Wages	\$1,030,523	\$1,128,829	\$1,254,654	\$1,444,247	\$1,444,247
Employee Benefits	\$554,499	\$620,361	\$765,822	\$884,105	\$884,105
Services & Supplies	\$1,218,327	\$1,330,818	\$1,408,487	\$2,504,154	\$2,504,154
Depreciation	\$1,194,856	\$1,262,368	\$1,375,000	\$1,475,000	\$1,475,000
FTE	16.46	17.68	17.30	18.30	18.30

BUDGET NOTES

Capital Projects in Fiscal Year 2024: (the first one is a multi-year project)

Grosh/Rose Peak Water Main Replacement, Phase 1 - \$2,230,700

Generator Upper Booster Station - \$231,386

Building Alarm System (split between Water and Sewer) - \$27,000 - Water portion

3 Replacement Vehicles and one new Vehicle - \$165,000 - Water portion

Lyon County, NV Budget Report

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
623 Dayton Water Utility Fund												
000 General												
3e - Intergovernmental												
623	34200	11110	Carson Subconservancy	0.00	35,694.88	0.00	19,190.09	0.00	0.00	0.00	0.00	0.00
Subtotal Intergovernmental				0.00	35,694.88	0.00	19,190.09	0.00	0.00	0.00	0.00	0.00
3g - Charges for Service												
623	35700		Water Use Fees	4,379,620.81	4,620,792.92	4,350,000.00	3,207,845.65	5,100,000.00	5,250,000.00	5,250,000.00	0.00	0.00
62300500	35720		Source Water Fee	79,527.37	83,135.69	75,000.00	56,701.41	86,500.00	86,500.00	86,500.00	0.00	0.00
623	35730		MXU Fees	21,377.64	23,260.40	24,000.00	19,881.60	25,000.00	25,000.00	25,000.00	0.00	0.00
623	35735		Engineering Fees	4,597.38	65,956.59	20,000.00	126,566.35	100,000.00	40,000.00	40,000.00	0.00	0.00
623	35740		Inspection Fees	34,293.80	42,925.63	35,000.00	58,602.00	70,000.00	40,000.00	40,000.00	0.00	0.00
623	35745		Water Truck Rental	2,349.00	44,242.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
623	35750		Backflow Testing	6,300.00	7,250.00	7,200.00	6,300.00	10,000.00	8,000.00	8,000.00	0.00	0.00
623	35770		Water Rights	3,053.10	240.00	0.00	1,200.00	1,200.00	0.00	0.00	0.00	0.00
623	35810		Material Fees	33,807.32	37,786.62	40,000.00	34,309.01	50,000.00	50,000.00	50,000.00	0.00	0.00
623	35820		Service Charge Fees	87,699.73	94,268.34	95,000.00	61,705.80	90,000.00	90,000.00	90,000.00	0.00	0.00
Subtotal Charges for Service				4,652,626.15	5,019,858.19	4,646,200.00	3,573,111.82	5,532,700.00	5,589,500.00	5,589,500.00	0.00	0.00
3k - Other Revenues												
623	38000		Investment Income	345,141.65	706,677.72	500,000.00	501,956.74	625,000.00	540,000.00	540,000.00	0.00	0.00
623	38030		Penalties	54,537.08	63,667.58	100,000.00	42,023.27	65,000.00	65,000.00	65,000.00	0.00	0.00
62300500	38030		Penalties	1,201.61	711.50	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00
623	38100		Sales & Rental	0.00	0.00	0.00	587.00	587.00	0.00	0.00	0.00	0.00
623	38130		Rental Income	2,814.00	857.00	857.00	857.00	857.00	857.00	857.00	0.00	0.00
623	38230		Miscellaneous Revenue	11,726.43	961.27	0.00	3,871.45	0.00	0.00	0.00	0.00	0.00
Subtotal Other Revenues				415,420.77	772,875.07	602,057.00	549,295.46	691,444.00	605,857.00	605,857.00	0.00	0.00
3m - Connection Fees												
623	82000		Connection Charge	679,874.00	745,333.00	0.00	587,734.00	0.00	0.00	0.00	0.00	0.00
623	82050		Contributed Subdivision Assets	472,788.00	969,528.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Connection Fees				1,152,662.00	1,714,861.00	0.00	587,734.00	0.00	0.00	0.00	0.00	0.00
3z - Beginning Fund Bal												
623	39999		Opening Fund Balance	0.00	0.00	304,521.00	0.00	0.00	0.00	0.00	0.00	0.00
62300500	39999		Opening Fund Balance	0.00	0.00	416,019.00	0.00	467,754.00	504,254.00	504,254.00	0.00	0.00

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
623 Dayton Water Utility Fund												
000 General												
Subtotal Beginning Fund Bal				0.00	0.00	720,540.00	0.00	467,754.00	504,254.00	504,254.00	0.00	0.00
4a - Salaries												
623	40000		Salaries	980,369.33	1,076,500.66	1,198,404.00	840,198.60	1,198,404.00	1,334,392.00	1,334,392.00	0.00	0.00
623	40010		Temporary Salaries	0.00	0.00	17,349.00	0.00	0.00	18,614.00	18,614.00	0.00	0.00
623	40030		Military Leave	2,105.34	1,819.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
623	40150		Acting Pay	297.44	143.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
623	40320		Shift Differential	399.23	346.67	0.00	258.00	500.00	0.00	0.00	0.00	0.00
623	40350		Standby	20,577.43	19,988.51	25,830.00	13,901.80	20,700.00	25,338.00	25,338.00	0.00	0.00
623	40360		Standby Holiday	1,103.86	1,400.78	0.00	1,060.15	1,500.00	0.00	0.00	0.00	0.00
623	40500		Overtime	6,715.42	7,185.01	38,745.00	3,554.61	7,000.00	40,905.00	40,905.00	0.00	0.00
623	40520		Comp Payout	1,437.89	2,530.00	0.00	1,498.82	2,700.00	0.00	0.00	0.00	0.00
623	40610		Callback	15,148.69	17,456.80	23,678.00	14,224.24	22,650.00	24,998.00	24,998.00	0.00	0.00
623	40620		Callback Holiday	2,368.20	1,457.66	0.00	611.49	1,200.00	0.00	0.00	0.00	0.00
Subtotal Salaries				1,030,522.83	1,128,829.35	1,304,006.00	875,307.71	1,254,654.00	1,444,247.00	1,444,247.00	0.00	0.00
4c - Benefits												
623	41000		Retirement	233,102.61	290,963.23	345,809.00	229,756.78	340,000.00	401,622.00	401,622.00	0.00	0.00
623	41002		PERS GASB 68 Adj	110,820.00	71,058.00	115,000.00	0.00	115,000.00	115,000.00	115,000.00	0.00	0.00
623	41010		Social Security	0.00	0.00	1,076.00	0.00	0.00	1,154.00	1,154.00	0.00	0.00
623	41100		Workers' Comp	38,840.06	40,942.18	45,686.00	26,599.92	45,686.00	49,698.00	49,698.00	0.00	0.00
623	41200		Medicare	14,820.92	16,024.01	18,907.00	12,514.16	18,000.00	20,943.00	20,943.00	0.00	0.00
623	41300		Health Insurance	151,515.28	187,876.91	230,035.00	163,468.65	217,586.00	264,422.00	264,422.00	0.00	0.00
623	41301		Health Insurance - OPEB Adj	-2,925.00	4,654.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00	0.00
623	41302		Vision Insurance	1,022.42	1,088.59	1,247.00	867.10	1,139.00	1,360.00	1,360.00	0.00	0.00
623	41303		Dental Insurance	6,831.72	7,274.01	8,374.00	5,952.09	7,884.00	9,303.00	9,303.00	0.00	0.00
623	41310		Life Insurance	471.48	479.97	538.00	392.28	527.00	603.00	603.00	0.00	0.00
Subtotal Benefits				554,499.49	620,360.90	786,672.00	439,550.98	765,822.00	884,105.00	884,105.00	0.00	0.00
4e - Services & Supplies												
623	50000		Supplies	28,270.93	43,387.99	200,000.00	35,814.33	45,000.00	200,000.00	200,000.00	0.00	0.00
623	50400		Uniforms	0.00	0.00	6,000.00	8,532.43	8,053.00	7,000.00	7,000.00	0.00	0.00
623	51020		Licenses	14,705.66	13,733.03	14,000.00	9,685.17	14,000.00	14,000.00	14,000.00	0.00	0.00
623	52000		Copier Maintenance	1,997.04	1,460.76	3,000.00	748.74	2,000.00	3,000.00	3,000.00	0.00	0.00

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
623 Dayton Water Utility Fund												
000 General												
4e - Services & Supplies												
623	52030		Printer Services	419.85	270.65	400.00	545.40	400.00	400.00	400.00	0.00	0.00
623	52100		Postage	22,752.00	22,320.00	24,000.00	22,752.00	24,000.00	24,000.00	24,000.00	0.00	0.00
623	52200		Insurance	70,994.46	59,277.08	75,000.00	60,341.00	60,341.00	75,000.00	75,000.00	0.00	0.00
623	52300		Advertising	234.20	0.00	500.00	0.00	0.00	500.00	500.00	0.00	0.00
623	53530		Software Support	34,181.13	39,401.35	45,000.00	28,082.83	45,000.00	45,000.00	45,000.00	0.00	0.00
623	53620		Plan Review	28,508.52	90,359.33	75,000.00	18,126.33	75,000.00	75,000.00	75,000.00	0.00	0.00
623	53680		Water Rights Services	35,646.99	27,515.75	65,000.00	15,363.75	35,000.00	65,000.00	65,000.00	0.00	0.00
623	53920		Professional Fees	70,513.00	54,551.17	400,000.00	48,383.25	75,000.00	400,000.00	400,000.00	0.00	0.00
623	53920	11110	Professional Fees	0.00	35,694.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62300500	53920		Professional Fees	70,435.75	32,111.38	492,219.00	30,471.50	50,000.00	590,754.00	590,754.00	0.00	0.00
623	53970		Administrative Charges	63,500.00	63,500.00	63,500.00	63,500.00	63,500.00	63,500.00	63,500.00	0.00	0.00
623	56000		Training	8,012.20	11,251.10	13,000.00	4,703.35	10,000.00	13,000.00	13,000.00	0.00	0.00
623	56200		Travel	906.24	1,741.20	3,700.00	927.89	1,800.00	3,700.00	3,700.00	0.00	0.00
623	56500		Building Maintenance	9,289.73	15,635.23	30,000.00	4,146.87	30,000.00	30,000.00	30,000.00	0.00	0.00
623	57000		Rental	2,352.43	1,423.10	4,000.00	988.84	2,000.00	4,000.00	4,000.00	0.00	0.00
623	60100		Electric Service	8,868.24	6,551.40	10,000.00	4,216.72	10,000.00	10,000.00	10,000.00	0.00	0.00
623	60200		Gas Service	2,929.90	3,009.91	3,500.00	1,477.88	3,500.00	3,500.00	3,500.00	0.00	0.00
623	60700		Telephone	10,771.96	12,007.32	16,000.00	9,131.11	13,000.00	16,000.00	16,000.00	0.00	0.00
Subtotal Services & Supplies				485,290.23	535,202.63	1,543,819.00	367,939.39	567,594.00	1,643,354.00	1,643,354.00	0.00	0.00
4m - Depreciation												
623	81000		Depreciation	1,194,856.00	1,262,368.00	1,475,000.00	0.00	1,375,000.00	1,475,000.00	1,475,000.00	0.00	0.00
Subtotal Depreciation				1,194,856.00	1,262,368.00	1,475,000.00	0.00	1,375,000.00	1,475,000.00	1,475,000.00	0.00	0.00
TOTAL General				9,485,877.47	11,090,050.02	11,078,294.00	6,412,129.45	10,654,968.00	12,146,317.00	12,146,317.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Object	Project	Account Description	2023	2024	2025	2025	2025	2026	2026	2026	2026
Org						Actuals	Actuals	Budget	Actual	Projected	Dept Requests	Recommended	Tentative Budget	Final Budget
623 Dayton Water Utility Fund														
070 Distribution														
4e - Services & Supplies														
623070			50040		System Supplies	3,026.60	4,466.97	10,000.00	197.58	5,000.00	8,000.00	8,000.00	0.00	0.00
623070			50400		Uniforms	5,543.71	6,457.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
623070			50430		Tools	3,778.20	2,131.08	5,000.00	1,368.58	5,000.00	5,000.00	5,000.00	0.00	0.00
623070			50440		Safety Supplies	2,674.23	1,010.00	3,500.00	1,205.21	2,500.00	3,500.00	3,500.00	0.00	0.00
623070			50900		MXU	51,992.47	30,113.02	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00	0.00
623070			53900		Contract Services	640.00	971.99	24,000.00	11,564.03	24,000.00	24,000.00	24,000.00	0.00	0.00
623070			53910		Spraying	850.00	711.69	5,000.00	490.99	3,500.00	5,000.00	5,000.00	0.00	0.00
623070			56400		Repairs and Maintenance	81,967.70	130,840.33	120,000.00	101,049.82	120,000.00	120,000.00	120,000.00	0.00	0.00
623070			56410		Equipment Repairs & Maint	123.98	439.83	2,000.00	0.00	500.00	1,500.00	1,500.00	0.00	0.00
623070			56420		Telemetry Maintenance	9,788.83	15,861.79	8,000.00	6,262.25	8,000.00	8,000.00	8,000.00	0.00	0.00
623070			56440		Meter Repair & Maint	11,626.30	20,773.76	20,000.00	1,465.95	20,000.00	20,000.00	20,000.00	0.00	0.00
623070			56450		Fire Hydrant Repair	10,084.06	16,007.54	20,000.00	367.77	15,000.00	20,000.00	20,000.00	0.00	0.00
623070			56600		Water Tank Maintenance	8,828.80	9,442.88	10,000.00	2,254.84	10,000.00	10,000.00	10,000.00	0.00	0.00
623070			57010		Equipment Rental	311.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Services & Supplies						191,235.88	239,228.54	277,500.00	126,227.02	263,500.00	275,000.00	275,000.00	0.00	0.00
TOTAL Distribution						191,235.88	239,228.54	277,500.00	126,227.02	263,500.00	275,000.00	275,000.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
623 Dayton Water Utility Fund												
071 Pumping												
4e - Services & Supplies												
623071	50440		Safety Supplies	379.50	75.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
623071	50910		Wellhead Protection	0.00	0.00	3,000.00	0.00	1,000.00	3,000.00	3,000.00	0.00	0.00
623071	50930		Lubricants	97.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
623071	53900		Contract Services	3,233.75	13,650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
623071	53910		Spraying	3,655.00	4,260.00	0.00	3,730.00	3,570.00	0.00	0.00	0.00	0.00
623071	56400		Repairs and Maintenance	29,338.56	51,952.56	75,000.00	24,464.93	75,000.00	75,000.00	75,000.00	0.00	0.00
623071	56420		Telemetry Maintenance	11,730.59	10,336.29	10,000.00	5,459.00	10,000.00	10,000.00	10,000.00	0.00	0.00
623071	56500		Building Maintenance	8,674.74	8,697.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
623071	60100		Electric Service	302,602.02	289,370.92	300,000.00	231,177.64	300,000.00	300,000.00	300,000.00	0.00	0.00
623071	60310		Carson City Intertie	26,826.74	24,351.10	30,000.00	16,729.96	25,000.00	30,000.00	30,000.00	0.00	0.00
Subtotal Services & Supplies				386,538.83	402,693.89	418,000.00	281,561.53	414,570.00	418,000.00	418,000.00	0.00	0.00
TOTAL Pumping				386,538.83	402,693.89	418,000.00	281,561.53	414,570.00	418,000.00	418,000.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
623 Dayton Water Utility Fund															
072 Treatment															
4e - Services & Supplies															
623072				50440		Safety Supplies	340.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
623072				50920		Laboratory	897.89	9,488.36	10,000.00	188.97	10,000.00	10,000.00	10,000.00	0.00	0.00
623072				50950		Chemicals	12,931.24	16,646.24	13,000.00	14,235.56	14,000.00	16,000.00	16,000.00	0.00	0.00
623072				55000		Contract Laboratory	27,516.75	15,176.58	35,000.00	20,758.55	32,000.00	30,000.00	30,000.00	0.00	0.00
623072				56400		Repairs and Maintenance	11,622.84	19,511.72	20,000.00	15,500.50	20,000.00	20,000.00	20,000.00	0.00	0.00
623072				56500		Building Maintenance	285.12	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Services & Supplies							53,594.02	65,822.90	78,000.00	50,683.58	76,000.00	76,000.00	76,000.00	0.00	0.00
TOTAL Treatment							53,594.02	65,822.90	78,000.00	50,683.58	76,000.00	76,000.00	76,000.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
623 Dayton Water Utility Fund												
075 Fleet												
4e - Services & Supplies												
623075	50000		Supplies	5,180.01	637.75	2,000.00	23.94	1,000.00	2,000.00	2,000.00	0.00	0.00
623075	50410		Uniform Rental	1,487.92	1,686.39	1,500.00	402.96	1,500.00	1,500.00	1,500.00	0.00	0.00
623075	50430		Tools	5,173.18	1,308.44	1,500.00	343.89	1,500.00	1,500.00	1,500.00	0.00	0.00
623075	50440		Safety Supplies	35.30	27.88	300.00	98.91	100.00	300.00	300.00	0.00	0.00
623075	51000		Fuel	46,025.87	42,104.47	45,000.00	27,060.70	40,000.00	45,000.00	45,000.00	0.00	0.00
623075	53530		Software Support	0.00	0.00	0.00	622.90	623.00	0.00	0.00	0.00	0.00
623075	53900		Contract Services	0.00	40.00	1,000.00	0.00	100.00	1,000.00	1,000.00	0.00	0.00
623075	56410		Equipment Repairs & Maint	16,294.49	23,997.43	15,000.00	10,323.38	20,000.00	18,000.00	18,000.00	0.00	0.00
623075	56460		Vehicle Repairs & Maint	24,841.74	16,071.44	15,000.00	9,637.37	20,000.00	18,000.00	18,000.00	0.00	0.00
623075	56500		Building Maintenance	1,388.56	381.00	3,000.00	280.38	500.00	3,000.00	3,000.00	0.00	0.00
623075	60200		Gas Service	1,241.42	1,614.96	1,500.00	740.63	1,500.00	1,500.00	1,500.00	0.00	0.00
Subtotal Services & Supplies				101,668.49	87,869.76	85,800.00	49,535.06	86,823.00	91,800.00	91,800.00	0.00	0.00
TOTAL Fleet				101,668.49	87,869.76	85,800.00	49,535.06	86,823.00	91,800.00	91,800.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
623 Dayton Water Utility Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
62399500	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	504,254.00	0.00	0.00	0.00	0.00
623999	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	1,383,681.00	392,105.00	392,105.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	0.00	0.00	1,887,935.00	392,105.00	392,105.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	0.00	0.00	1,887,935.00	392,105.00	392,105.00	0.00	0.00
TOTAL Dayton Water Utility Fund				10,218,914.69	11,885,665.11	11,937,594.00	6,920,136.64	13,383,796.00	13,399,222.00	13,399,222.00	0.00	0.00
TOTAL REVENUES				6,220,708.92	7,543,289.14	5,968,797.00	4,729,331.37	6,691,898.00	6,699,611.00	6,699,611.00	0.00	0.00
TOTAL EXPENDITURES				3,998,205.77	4,342,375.97	5,968,797.00	2,190,805.27	6,691,898.00	6,699,611.00	6,699,611.00	0.00	0.00
DIFFERENCE				2,222,503.15	3,200,913.17	0.00	2,538,526.10	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				6,220,708.92	7,543,289.14	5,968,797.00	4,729,331.37	6,691,898.00	6,699,611.00	6,699,611.00	0.00	0.00
TOTAL EXPENDITURES				3,998,205.77	4,342,375.97	5,968,797.00	2,190,805.27	6,691,898.00	6,699,611.00	6,699,611.00	0.00	0.00
DIFFERENCE				2,222,503.15	3,200,913.17	0.00	2,538,526.10	0.00	0.00	0.00	0.00	0.00

LYON COUNTY UTILITIES

Capital Improvement Program: FYE 2026 - 2030

Fund: Dayton Water 623	Program: Dayton Water					Updated: 2/6/2025
	Budgeted	Projected				
Fiscal Year Ending ---	2026	2027	2028	2029	2030	Total
Capital Costs By Year ---	\$2,489,086	\$6,449,200	\$3,042,400	\$7,092,200	\$27,086,645	\$46,159,531

Water Main Replacement - Grosh/Rose Pk: Replacement of approximately 6,800 linear feet of a water distribution main located on Grosh Avenue. A Community Project Funding Grant Application was submitted to Senators Cortez-Masto and Rosen's office in FYE 2023 and the appropriation was approved in FYE 2024. Lyon County Utilities must now apply to the EPA for the appropriation. The estimated project cost was \$3,230,700 with a twenty percent match of \$646,140 from the Dayton Water Fund. Lyon County Utilities issued a RFQ for engineering services to assist with the EPA application and project design.

Generator Upper Booster: New 425 KW generator at the Upper Booster Station. This booster station does not have an alternate power supply and would not work during a power outage leaving the utility with no ability to provide water to Mound House.

Building Alarm System (split with sewer): The fire alarm and intruder entry system that is installed in both Utility Department buildings in Dayton have reached their useful life. The fire alarm component is required to be replaced and brought up to current fire and building codes.

Project Cost Estimate						
Item Description	2026	2027	2028	2029	2030	Total
Water Main Replacement -Grosh/Rose Pk	\$2,230,700	\$1,000,000				\$3,230,700
Generator Upper Booster Station	\$231,386					\$231,386
Building Alarm Systems (split with sewer)	\$27,000					\$27,000
Water Main Addition - Eldorado Zone Loop		\$1,776,000				\$1,776,000
DVE Site Decommissioning, Well 9 Rehab		\$1,384,500				\$1,384,500
Rose Peak Water Tank Rehab -Coating		\$1,750,800				\$1,750,800
Holley Ranch Well Investigation		\$537,900				\$537,900
Water Main Looping-Pebble Beach Area			\$768,400	\$376,600	\$1,807,200	\$2,952,200
Replace Old Town Water Main, Hydrants and Meter Pits			\$1,974,000			\$1,974,000
Generator Well 21			\$300,000			\$300,000
Mira Vida Well				\$5,000,000		\$5,000,000
Water Main Replacement - Mound House (Cowee)				\$825,800		\$825,800
Well#2 PumpBowl & Lower Dayton Tank Altitude Valve				\$189,800		\$189,800
Install generators at wells without a generator				\$500,000		\$500,000
PRV between Industrial and Red Rock pressure zones				\$200,000		\$200,000
Continuation: Water Main Repacement-HWY50 PH1/PH2					\$4,675,200	\$4,675,200
Water Main Addition-Upper Dayton to Rose Pk					\$15,655,000	\$15,655,000
Carson River Camp Water Line Replacement					\$4,799,245	\$4,799,245
Lakeview PRV controls automation					\$100,000	\$100,000
Utility office parking lot purchase (split with Dayton Water Fund)					\$50,000	\$50,000
Subtotals:	\$2,489,086	\$6,449,200	\$3,042,400	\$7,092,200	\$27,086,645	\$46,159,531

LYON COUNTY UTILITIES

Capital Improvement Program: FYE 2026 - 2030

Fund: Fleet / Dayton Water 623	Program: Fleet / Dayton Water					Updated: 2/6/2025	
Fiscal Year Ending ---	2026	2027	2028	2029	2030		
Capital Costs By Year ---	\$165,000			\$85,000			
Project Descriptions for FYE 2026							

New crew truck to replace : 2004 Ford F-250 (#047634): Vehicle has reached its useful life and has an extensive repair history. Current mileage is 187,600.

New crew truck to replace: 2005 Ford F-150 (#58099): Vehicle has reached its useful life and has an extensive repair history. Current mileage is 183,400.

Management is requesting two new FTE for FYE2025 and the two trucks below would support these request. Both truck would be split between water and sewer.

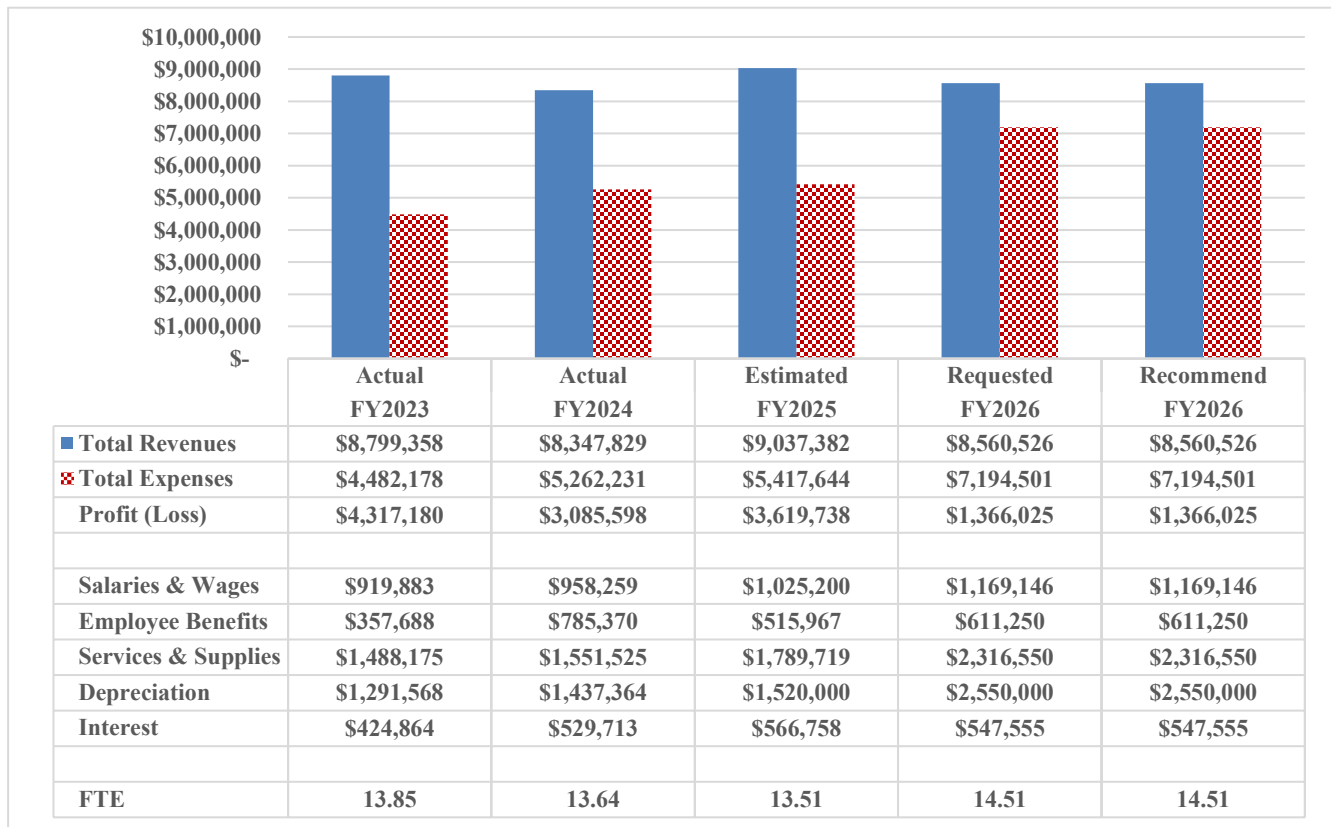
New crew truck to support FTE request

Used crew truck to support FTE request: 2006 Ford F-350 (#064943): This truck is currently in fleet's inventory. It is a one ton truck with snow plow and sander

Project Cost Estimate

Item Description	2026	2027	2028	2029	2030	Total
New crew truck to replace: 2004 Ford F-250 (#047634) split with sewer	\$40,000					\$40,000
New crew truck to replace: 2005 Ford F-150 (#58099)	\$80,000					\$80,000
New crew truck to support FTE request (Split with sewer)	\$40,000					\$40,000
Used crew truck to support FTE request:2006 Ford F-350 (#064943)	\$5,000					\$5,000
New crew truck to replace: 2004 Ford F-250 (#043838)				\$85,000		\$85,000
Subtotals:	\$165,000			\$85,000		\$250,000

DAYTON SEWER FUND
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

In addition to the expenses in the chart above, there are annual bond principal payments of \$1,590,820 in FY 2024. The chart also does not contemplate additional system improvements that will significantly reduce the cash in the next couple of years.

Capital Projects in Fiscal Year 2024: (the first two are multi-year projects)

- HWY 50 at Dayton Valley Road Gravity Line Replacement - \$4,836,000
- Rolling A Sewer Plant Expansion - \$4,000,000
- Rolling A Sewer Plant Rehabilitation - \$4,668,600
- Building Alarm System (split between Water and Sewer) - \$23,000 - Sewer portion
- 2 Replacement Vehicles and one new Vehicle - \$85,000 - Sewer portion

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
624 Dayton Sewer Utility Fund												
000 General												
3e - Intergovernmental												
624	32440	80004	ARPA Grant	0.00	666,143.55	0.00	233,856.45	233,856.00	0.00	0.00	0.00	0.00
624	32440	80005	ARPA Grant	2,060,274.37	1,739,725.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Intergovernmental				2,060,274.37	2,405,869.18	0.00	233,856.45	233,856.00	0.00	0.00	0.00	0.00
3g - Charges for Service												
624	35050		Administrative Fees	77,587.95	108,666.14	100,000.00	58,338.46	113,000.00	113,000.00	113,000.00	0.00	0.00
624	35735		Engineering Fees	3,411.87	32,640.89	17,000.00	0.00	0.00	17,000.00	17,000.00	0.00	0.00
624	35740		Inspection Fees	19,077.75	32,178.31	25,000.00	26,734.60	40,000.00	25,000.00	25,000.00	0.00	0.00
624	35800		Sewer Use Fees	6,163,932.20	6,954,840.43	7,300,000.00	4,943,674.11	7,700,000.00	7,900,000.00	7,900,000.00	0.00	0.00
Subtotal Charges for Service				6,264,009.77	7,128,325.77	7,442,000.00	5,028,747.17	7,853,000.00	8,055,000.00	8,055,000.00	0.00	0.00
3k - Other Revenues												
624	38000		Investment Income	389,741.60	1,115,660.69	500,000.00	691,302.00	850,000.00	400,000.00	400,000.00	0.00	0.00
624	38030		Penalties	83,842.63	102,498.49	90,000.00	68,821.54	100,000.00	105,000.00	105,000.00	0.00	0.00
624	38130		Rental Income	1,490.00	526.00	526.00	526.00	526.00	526.00	526.00	0.00	0.00
624	38230		Miscellaneous Revenue	0.00	818.86	0.00	491.45	0.00	0.00	0.00	0.00	0.00
624	39500		Insurance Proceeds	75,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Other Revenues				550,074.23	1,219,504.04	590,526.00	761,140.99	950,526.00	505,526.00	505,526.00	0.00	0.00
3m - Connection Fees												
624	82000		Connection Charge	612,757.96	1,277,633.04	0.00	1,021,312.00	0.00	0.00	0.00	0.00	0.00
624	82050		Contributed Subdivision Assets	410,700.00	970,540.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Connection Fees				1,023,457.96	2,248,173.04	0.00	1,021,312.00	0.00	0.00	0.00	0.00	0.00
4a - Salaries												
624	40000		Salaries	866,758.21	893,725.01	979,092.00	651,405.76	945,000.00	1,099,413.00	1,099,413.00	0.00	0.00
624	40030		Military Leave	701.79	606.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624	40150		Acting Pay	235.96	380.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624	40320		Shift Differential	344.21	152.64	0.00	178.94	250.00	0.00	0.00	0.00	0.00
624	40350		Standby	18,397.18	21,106.69	24,754.00	15,995.06	23,500.00	24,282.00	24,282.00	0.00	0.00
624	40360		Standby Holiday	1,084.41	1,279.72	0.00	1,010.59	1,300.00	0.00	0.00	0.00	0.00
624	40500		Overtime	23,297.09	27,612.50	32,288.00	24,927.96	35,000.00	34,088.00	34,088.00	0.00	0.00
624	40510		Overtime Holiday	886.89	985.13	0.00	836.02	1,000.00	0.00	0.00	0.00	0.00

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
624 Dayton Sewer Utility Fund												
000 General												
4a - Salaries												
624	40520		Comp Payout	895.44	1,043.73	0.00	372.86	800.00	0.00	0.00	0.00	0.00
624	40610		Callback	6,141.40	10,880.47	10,763.00	12,865.55	18,000.00	11,363.00	11,363.00	0.00	0.00
624	40620		Callback Holiday	1,140.38	486.43	0.00	294.38	350.00	0.00	0.00	0.00	0.00
Subtotal Salaries				919,882.96	958,259.39	1,046,897.00	707,887.12	1,025,200.00	1,169,146.00	1,169,146.00	0.00	0.00
4c - Benefits												
624	41000		Retirement	186,032.16	204,738.61	231,880.00	150,794.34	230,000.00	273,959.00	273,959.00	0.00	0.00
624	41002		PERS GASB 68 Adj	-17,805.00	376,515.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00	0.00
624	41100		Workers' Comp	34,648.84	34,271.89	34,829.00	22,108.77	34,829.00	38,530.00	38,530.00	0.00	0.00
624	41200		Medicare	12,953.31	13,701.00	15,178.00	10,080.91	15,000.00	16,954.00	16,954.00	0.00	0.00
624	41300		Health Insurance	119,356.42	146,417.35	173,549.00	116,116.45	159,086.00	202,877.00	202,877.00	0.00	0.00
624	41301		Health Insurance - OPEB Adj	16,419.00	2,772.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00	0.00
624	41302		Vision Insurance	742.29	854.80	975.00	616.52	847.00	1,077.00	1,077.00	0.00	0.00
624	41303		Dental Insurance	4,960.28	5,711.90	6,542.00	4,231.31	5,811.00	7,381.00	7,381.00	0.00	0.00
624	41310		Life Insurance	381.18	387.86	423.00	287.20	394.00	472.00	472.00	0.00	0.00
Subtotal Benefits				357,688.48	785,370.41	533,376.00	304,235.50	515,967.00	611,250.00	611,250.00	0.00	0.00
4e - Services & Supplies												
624	50000		Supplies	43,261.52	58,621.15	200,000.00	41,510.16	50,000.00	200,000.00	200,000.00	0.00	0.00
624	51020		Licenses	13,072.80	9,332.12	13,000.00	8,789.72	12,000.00	13,000.00	13,000.00	0.00	0.00
624	52000		Copier Maintenance	1,699.27	1,181.68	2,000.00	637.79	1,000.00	1,500.00	1,500.00	0.00	0.00
624	52030		Printer Services	336.33	230.55	400.00	464.60	300.00	400.00	400.00	0.00	0.00
624	52100		Postage	14,048.00	13,680.00	15,000.00	14,048.00	14,000.00	15,000.00	15,000.00	0.00	0.00
624	52200		Insurance	78,307.69	61,030.00	70,000.00	64,997.00	64,997.00	67,000.00	67,000.00	0.00	0.00
624	52300		Advertising	234.21	0.00	300.00	0.00	0.00	300.00	300.00	0.00	0.00
624	53530		Software Support	8,737.39	11,842.36	15,000.00	6,184.53	9,000.00	15,000.00	15,000.00	0.00	0.00
624	53620		Plan Review	26,775.23	40,121.92	25,000.00	6,133.67	25,000.00	25,000.00	25,000.00	0.00	0.00
624	53920		Professional Fees	184,038.61	56,067.23	400,000.00	61,204.50	100,000.00	400,000.00	400,000.00	0.00	0.00
624	53970		Administrative Charges	45,000.00	53,550.00	53,550.00	53,550.00	53,550.00	53,550.00	53,550.00	0.00	0.00
624	56000		Training	7,645.00	3,113.42	15,000.00	2,939.29	7,000.00	15,000.00	15,000.00	0.00	0.00
624	56200		Travel	2,693.05	1,922.02	3,500.00	973.89	3,000.00	3,500.00	3,500.00	0.00	0.00
624	56500		Building Maintenance	5,651.47	13,156.27	26,500.00	3,792.82	13,000.00	26,500.00	26,500.00	0.00	0.00
624	57000		Rental	2,003.90	1,212.26	2,500.00	842.34	1,800.00	2,500.00	2,500.00	0.00	0.00

Lyon County, NV
Budget Report

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
624 Dayton Sewer Utility Fund												
000 General												
4e - Services & Supplies												
624	60100		Electric Service	9,747.47	6,625.52	8,000.00	4,399.71	8,000.00	8,000.00	8,000.00	0.00	0.00
624	60200		Gas Service	2,549.60	2,563.89	2,700.00	1,258.94	2,500.00	2,700.00	2,700.00	0.00	0.00
624	60700		Telephone	9,107.57	10,228.46	12,000.00	7,826.32	9,000.00	12,000.00	12,000.00	0.00	0.00
Subtotal Services & Supplies				454,909.11	344,478.85	864,450.00	279,553.28	374,147.00	860,950.00	860,950.00	0.00	0.00
4k - Bad Debts												
624	80000		Bad Debts	0.00	1,150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Bad Debts				0.00	1,150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4m - Depreciation												
624	81000		Depreciation	1,291,568.00	1,437,364.00	1,550,000.00	0.00	1,520,000.00	2,550,000.00	2,550,000.00	0.00	0.00
Subtotal Depreciation				1,291,568.00	1,437,364.00	1,550,000.00	0.00	1,520,000.00	2,550,000.00	2,550,000.00	0.00	0.00
4o - Debt Service												
624	83130		Interest - Bonds	424,864.31	529,712.87	566,758.00	529,701.24	566,758.00	547,555.00	547,555.00	0.00	0.00
Subtotal Debt Service				424,864.31	529,712.87	566,758.00	529,701.24	566,758.00	547,555.00	547,555.00	0.00	0.00
TOTAL General				13,346,729.19	17,058,207.55	12,594,007.00	8,866,433.75	13,039,454.00	14,299,427.00	14,299,427.00	0.00	0.00

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
624 Dayton Sewer Utility Fund												
061 North Dayton												
4e - Services & Supplies												
624061	56400		Repairs and Maintenance	725.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Services & Supplies			725.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL North Dayton			725.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
624 Dayton Sewer Utility Fund												
062 Rolling A												
4e - Services & Supplies												
624062	50400		Uniforms	3,512.21	3,355.26	4,000.00	3,013.28	3,500.00	4,000.00	4,000.00	0.00	0.00
624062	50430		Tools	2,517.28	4,151.87	9,500.00	5,642.54	7,500.00	9,500.00	9,500.00	0.00	0.00
624062	50440		Safety Supplies	6,738.18	5,597.37	3,000.00	11,826.97	9,000.00	6,000.00	6,000.00	0.00	0.00
624062	50920		Laboratory	15,766.66	22,229.56	16,000.00	7,432.22	20,000.00	20,000.00	20,000.00	0.00	0.00
624062	50940		Chlorine	170,139.22	211,346.55	240,000.00	184,070.06	220,000.00	240,000.00	240,000.00	0.00	0.00
624062	50950		Chemicals	38,676.34	31,601.84	60,000.00	37,612.12	40,000.00	60,000.00	60,000.00	0.00	0.00
624062	53910		Spraying	12,065.00	14,065.00	21,000.00	23,490.00	20,000.00	21,000.00	21,000.00	0.00	0.00
624062	55000		Contract Laboratory	19,517.32	24,499.00	20,000.00	25,040.00	26,000.00	35,000.00	35,000.00	0.00	0.00
624062	55020		Sludge Disposal	151,052.48	168,027.10	190,000.00	122,709.34	190,000.00	225,000.00	225,000.00	0.00	0.00
624062	56400		Repairs and Maintenance	65,216.42	178,828.38	110,000.00	257,988.06	300,000.00	200,000.00	200,000.00	0.00	0.00
624062	56420		Telemetry Maintenance	6,515.56	11,590.46	11,000.00	14,815.03	8,000.00	11,000.00	11,000.00	0.00	0.00
624062	56500		Building Maintenance	7,905.38	4,434.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624062	57010		Equipment Rental	0.00	4,611.26	4,000.00	0.00	2,500.00	4,000.00	4,000.00	0.00	0.00
624062	60100		Electric Service	235,394.82	244,918.79	240,000.00	146,869.61	240,000.00	240,000.00	240,000.00	0.00	0.00
624062	60200		Gas Service	15,553.87	20,103.01	19,000.00	11,942.33	19,000.00	19,000.00	19,000.00	0.00	0.00
Subtotal Services & Supplies				750,570.74	949,360.43	947,500.00	852,451.56	1,105,500.00	1,094,500.00	1,094,500.00	0.00	0.00
TOTAL Rolling A				750,570.74	949,360.43	947,500.00	852,451.56	1,105,500.00	1,094,500.00	1,094,500.00	0.00	0.00

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Fund	Dept	Character	Object	Project	Account Description	2023	2024	2025	2025	2025	2026	2026	2026	2026
Org						Actuals	Actuals	Budget	Actual	Projected	Dept Requests	Recommended	Tentative Budget	Final Budget
624 Dayton Sewer Utility Fund														
063 South Plant														
4e - Services & Supplies														
624063			50430		Tools	1,369.47	4,440.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624063			50440		Safety Supplies	554.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624063			50920		Laboratory	2,527.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624063			50940		Chlorine	19,094.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624063			50950		Chemicals	479.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624063			53910		Spraying	4,750.00	6,725.00	0.00	180.00	0.00	0.00	0.00	0.00	0.00
624063			55000		Contract Laboratory	19,400.17	12,677.50	20,000.00	10,050.00	20,000.00	20,000.00	20,000.00	0.00	0.00
624063			56400		Repairs and Maintenance	6,517.30	9,774.39	5,000.00	20,148.92	30,000.00	10,000.00	10,000.00	0.00	0.00
624063			56420		Telemetry Maintenance	0.00	34.22	0.00	79.99	0.00	0.00	0.00	0.00	0.00
624063			56500		Building Maintenance	770.31	340.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624063			60100		Electric Service	17,490.14	9,691.74	12,000.00	5,905.53	12,000.00	12,000.00	12,000.00	0.00	0.00
Subtotal Services & Supplies						72,952.46	43,683.74	37,000.00	36,364.44	62,000.00	42,000.00	42,000.00	0.00	0.00
TOTAL South Plant						72,952.46	43,683.74	37,000.00	36,364.44	62,000.00	42,000.00	42,000.00	0.00	0.00

Lyon County, NV
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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
624 Dayton Sewer Utility Fund												
071 Pumping												
4e - Services & Supplies												
624071	50430		Tools	5,896.69	1,675.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624071	50440		Safety Supplies	2,645.54	198.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624071	50950		Chemicals	31,262.97	32,814.20	35,000.00	33,029.54	33,000.00	35,000.00	35,000.00	0.00	0.00
624071	53910		Spraying	4,100.00	7,800.00	0.00	40.00	0.00	0.00	0.00	0.00	0.00
624071	56400		Repairs and Maintenance	19,283.81	37,591.26	100,000.00	28,744.76	50,000.00	100,000.00	100,000.00	0.00	0.00
624071	56420		Telemetry Maintenance	1,852.28	6,595.10	4,000.00	5,790.55	4,000.00	4,000.00	4,000.00	0.00	0.00
624071	56500		Building Maintenance	23.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624071	60100		Electric Service	59,621.13	76,571.81	60,000.00	36,167.13	60,000.00	60,000.00	60,000.00	0.00	0.00
Subtotal Services & Supplies				124,686.11	163,245.91	199,000.00	103,771.98	147,000.00	199,000.00	199,000.00	0.00	0.00
TOTAL Pumping				124,686.11	163,245.91	199,000.00	103,771.98	147,000.00	199,000.00	199,000.00	0.00	0.00

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
624 Dayton Sewer Utility Fund												
074 Collection												
4e - Services & Supplies												
624074	50430		Tools	2,659.31	635.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624074	50440		Safety Supplies	526.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624074	56400		Repairs and Maintenance	11,568.83	947.96	20,000.00	3,256.96	30,000.00	40,000.00	40,000.00	0.00	0.00
Subtotal Services & Supplies				14,754.76	1,583.29	20,000.00	3,256.96	30,000.00	40,000.00	40,000.00	0.00	0.00
TOTAL Collection				14,754.76	1,583.29	20,000.00	3,256.96	30,000.00	40,000.00	40,000.00	0.00	0.00

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Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
624 Dayton Sewer Utility Fund												
075 Fleet												
4e - Services & Supplies												
624075	50000		Supplies	3,335.68	1,064.41	1,500.00	15.77	600.00	600.00	600.00	0.00	0.00
624075	50410		Uniform Rental	993.00	463.52	1,000.00	267.52	1,000.00	1,000.00	1,000.00	0.00	0.00
624075	50430		Tools	6,633.92	893.10	2,500.00	722.12	2,500.00	2,500.00	2,500.00	0.00	0.00
624075	50440		Safety Supplies	0.00	22.59	100.00	0.00	100.00	100.00	100.00	0.00	0.00
624075	51000		Fuel	38,425.73	35,800.32	45,000.00	23,051.66	36,000.00	45,000.00	45,000.00	0.00	0.00
624075	53530		Software Support	0.00	0.00	0.00	872.08	872.00	900.00	900.00	0.00	0.00
624075	56410		Equipment Repairs & Maint	7,510.96	19,637.94	15,000.00	9,978.21	15,000.00	15,000.00	15,000.00	0.00	0.00
624075	56460		Vehicle Repairs & Maint	10,146.71	6,661.40	12,000.00	4,239.82	12,000.00	12,000.00	12,000.00	0.00	0.00
624075	56500		Building Maintenance	1,289.07	80.32	1,500.00	256.59	1,500.00	1,500.00	1,500.00	0.00	0.00
624075	60200		Gas Service	1,241.42	1,614.94	1,500.00	740.63	1,500.00	1,500.00	1,500.00	0.00	0.00
Subtotal Services & Supplies				69,576.49	66,238.54	80,100.00	40,144.40	71,072.00	80,100.00	80,100.00	0.00	0.00
TOTAL Fleet				69,576.49	66,238.54	80,100.00	40,144.40	71,072.00	80,100.00	80,100.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
624 Dayton Sewer Utility Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
624999	99999		Ending Fund Balance	0.00	0.00	2,187,445.00	0.00	3,619,738.00	1,366,025.00	1,366,025.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	2,187,445.00	0.00	3,619,738.00	1,366,025.00	1,366,025.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	2,187,445.00	0.00	3,619,738.00	1,366,025.00	1,366,025.00	0.00	0.00
TOTAL Dayton Sewer Utility Fund				14,379,994.75	18,282,319.46	16,065,052.00	9,902,423.09	18,074,764.00	17,121,052.00	17,121,052.00	0.00	0.00
TOTAL REVENUES				9,897,816.33	13,001,872.03	8,032,526.00	7,045,056.61	9,037,382.00	8,560,526.00	8,560,526.00	0.00	0.00
TOTAL EXPENDITURES				4,482,178.42	5,280,447.43	8,032,526.00	2,857,366.48	9,037,382.00	8,560,526.00	8,560,526.00	0.00	0.00
DIFFERENCE				5,415,637.91	7,721,424.60	0.00	4,187,690.13	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				9,897,816.33	13,001,872.03	8,032,526.00	7,045,056.61	9,037,382.00	8,560,526.00	8,560,526.00	0.00	0.00
TOTAL EXPENDITURES				4,482,178.42	5,280,447.43	8,032,526.00	2,857,366.48	9,037,382.00	8,560,526.00	8,560,526.00	0.00	0.00
DIFFERENCE				5,415,637.91	7,721,424.60	0.00	4,187,690.13	0.00	0.00	0.00	0.00	0.00

LYON COUNTY UTILITIES

Capital Improvement Program: FYE 2026 - 2030

Fund: Dayton Sewer 624	Program: Dayton Sewer					Updated: 2/6/2025
	Budgeted	Projected				
Fiscal Year Ending ---	2026	2027	2028	2029	2030	Total
Capital Costs By Year ---	\$13,527,600	\$1,881,500	\$10,759,100	\$6,168,000	\$4,900,000	\$37,236,200

Project Descriptions for FYE 2025

(Continuation) Hwy 50 Sewer Replacement Project, Phase 2: Replacement and upsizing of approximately 1,900 linear feet of sanitary sewer pipe and construction of new manholes along the existing sewer main alignment beginning at Silver Street and extending to the southern extent of the Highway 50 Sewer Replacement Project - Phase 1.

(Continuation) Rolling A WWTP Capacity Expansion: Project continuation to expand the Rolling A Wastewater Treatment Plant.

2026 Rolling A Rehabilitation Project: Complete the rehabilitation projects at Rolling A WWTP including the replacement of the aeration blowers and the effluent basin cover, the rehabilitation of SBR 3 and 4 and the chlorine contact basin bleach delivery system, and the addition of scum pumping to the SBR's.

Building Alarm System (split with water): The fire alarm and intruder entry system that is installed in both Utility Department buildings in Dayton have reached their useful life. The fire alarm component is required to be replaced and brought up to current fire and building codes.

Project Cost Estimate						
Item Description	2026	2027	2028	2029	2030	Total
Continuation: Gravity Line Replacement-Hwy50 @ Dayton Valley Road	\$4,836,000					\$4,836,000
Continuation: RA WWTP - Capacity Expansion	\$4,000,000	\$100,000				\$4,100,000
2026 Rolling A Rehabilitation Project	\$4,668,600					\$4,668,600
Building Alarm Systems (split with sewer)	\$23,000					\$23,000
Lift Station 1 Rehabilitation		\$1,000,000				\$1,000,000
Lift Station 3A Abandonment		\$231,500	\$1,574,100			\$1,805,600
HVAC Replacement-Rolling A Office/Headworks		\$50,000				\$50,000
Equipment Storage Facility-Rolling A WWTP		\$500,000				\$500,000
Flow Meter Additions / Replacements			\$725,000	\$1,168,000		\$1,893,000
Odor Control Rehabilitation-Rolling A Headworks			\$150,000			\$150,000
Sewer & Manhole Rehabilitation			\$1,865,000			\$1,865,000
Septage Receiving Station-Rolling A WWTP			\$1,000,000			\$1,000,000
Lift Station 4 Rehabilitation			\$2,500,000			\$2,500,000
Sutro Lift Station Rehabilitation			\$2,500,000			\$2,500,000
Roof Replacement-Rolling A Headworks			\$100,000			\$100,000
Lift Station & FM Addition-LS1A			\$345,000	\$4,500,000		\$4,845,000
Solids Dewatering Blower Replacement - Rolling A				\$500,000		\$500,000
Force Main separation at intersection of LS2 and Rose Peak LS/Industrial LS					\$2,000,000	\$2,000,000
Lift Station 4 Access Improvements					\$500,000	\$500,000
Odor Control Improvements-Newman Lift Station					\$500,000	\$500,000
Utility office parking lot purchase (split with Dayton Water Fund)					\$50,000	\$50,000
Dewatered Solids Loading System- Rolling A WWTP					\$500,000	\$500,000
Headworks Channel Rehabilitation -Rolling A WWTP					\$300,000	\$300,000
SBR Rehabilitation - Rolling A					\$1,000,000	\$1,000,000
Utility office parking lot purchase (split with Dayton Water Fund)					\$50,000	\$50,000
Subtotals:	\$13,527,600	\$1,881,500	\$10,759,100	\$6,168,000	\$4,900,000	\$37,236,200

February 7, 2025

To: Josh Foli
From: David Bruketta

The Utilities Department is operating with a staffing deficit of at least four (4) Full Time Equivalent (FTE) positions, per the 2017 Water Facility Plan Update analysis.

Additional staff will help ensure equipment and processes are maintained per recommended schedules. Last fiscal year, no staff increases were requested due to a high staff turnover and the long training period associated with new staff.

For FYE 2026, I recommend the following personnel changes:

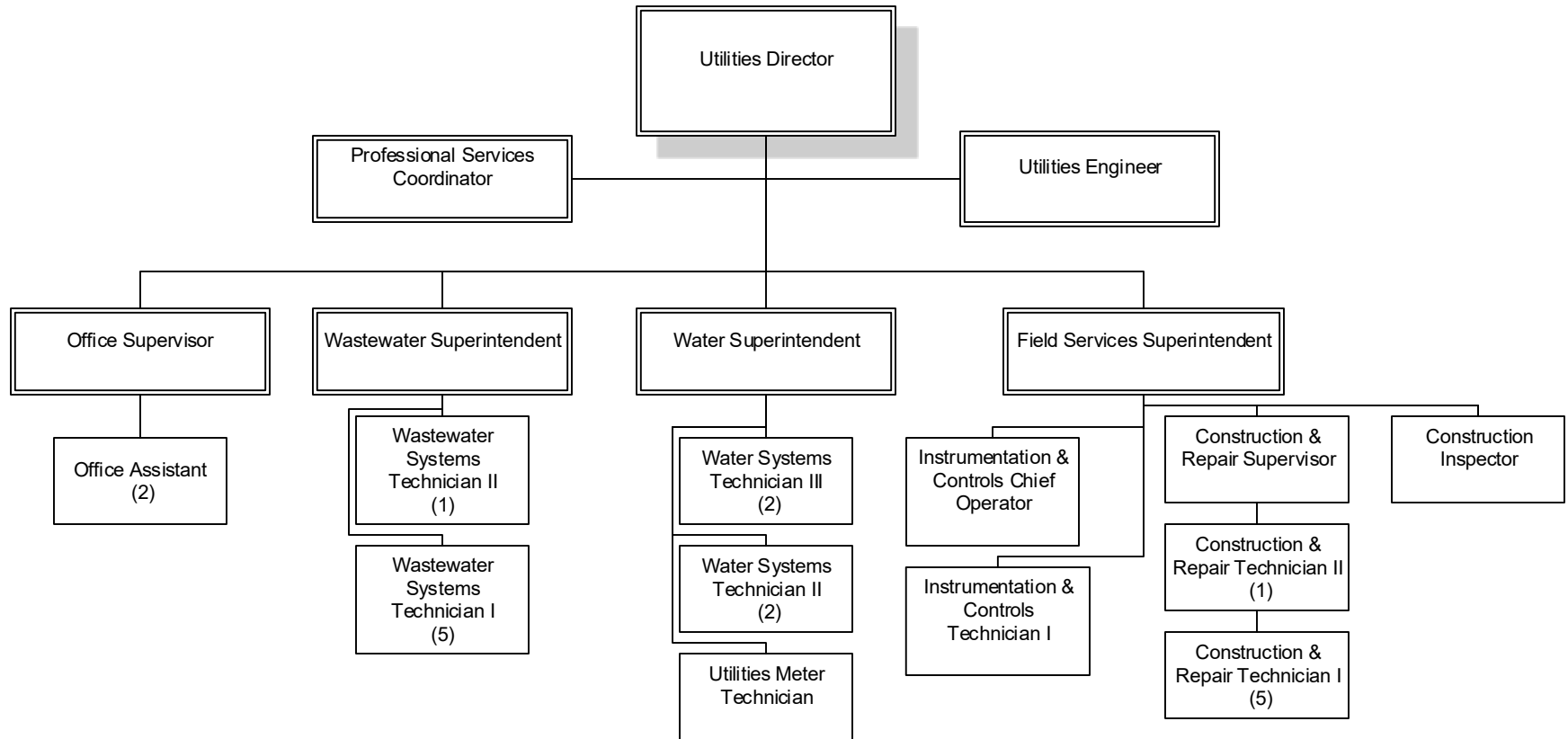
- Add two (2) Instrumentation & Control Technician I positions.
- Add one (1) Instrumentation & Controls Supervisor position.
- Eliminate the Instrumentation and Controls Chief Operator Position and promote current staff to Supervisor position.
- Reclassify the Field Services Superintendent position from M2 to M3
- Update the job description of the Construction Inspector position to make it a series progression position, Construction Inspector I, II and III.

Below is a list of the current staff, their estimated per pay period hour allocation to each fund, and their potential promotion eligibility.

LAST NAME	FIRST NAME	623- DAYTON WATER (HOURS)	624- DAYTON SEWER (HOURS)	PROMOTION ELIGIBLE
New Position	Instrumentation & Controls Technician I	40	40	
New Position	Instrumentation & Controls Technician I	40	40	
Bourcier	Kim	43	37	
Bruketta	David	40	40	
Cobb	Robert	80		Yes
Crabb	Michael		80	
Cranfield	Tara	43	37	
DeForest	Brody	40	40	
Dillie	Jeremy		80	Yes
Donnels	Ben		80	Yes
Gafford	Zacharie	60	20	

Gatlin	Andrew		80	Yes
Gibbs	Brian	80		
Gorder	Robert		80	
Hoffert	Chris	80		
Kapfenstein	Stephanie		80	
Manz	Blaine	40	40	
Marshall	Jeremiah	60	20	Yes
Mason	Heather	43	37	
Mountjoy	Joseph	40	40	
Nelson	Nick	80		Yes
O'Connel	Tommy	60	20	Yes
Panda	Kishora	30	50	
Paterson	JD	60	20	
Ricci	Joe	60	20	Yes
Rosencrantz	Brandon	60	20	
Shoaf	Michael	60	20	
Sinclair	Sean	60	20	
Smith	Greg		80	Yes
Strobel	Melissa	70	10	
Walker	Ingrid	80		
Webb	Jason	80		
Additional Budget Requests:				
Overtime		\$36,000	\$30,000	

Utilities



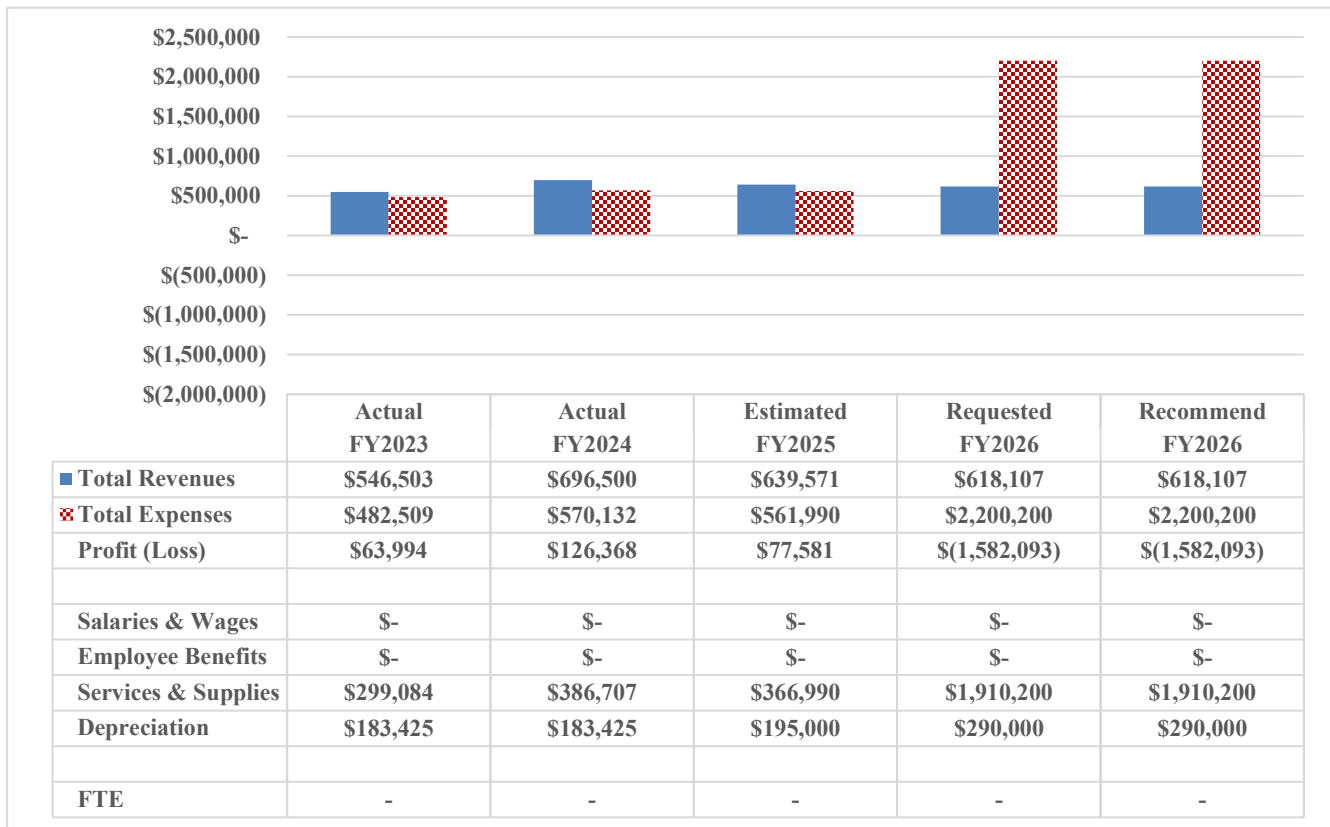
Fund	(Multiple Items)
Dept Title	(All)

Fund	Dept	Project	Name	Title	Ret Code	Hours Wkrd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
623	0	(blank)	BOURCIER, KIMBERLY	Office Supervisor	R	43	\$ 36,415	\$ 13,383	\$ -	1,427	\$ 528	\$ 6,761	\$ 40	\$ 273	\$ 18	\$ 22,430	\$ 58,845
			BRUKETTA, DAVID	Utilities Director	R	40	\$ 79,265	\$ 29,130	\$ -	1,327	\$ 1,149	\$ 6,289	\$ 37	\$ 254	\$ 16	\$ 38,202	\$ 117,467
			COBB, ROBERT	Water System Tech II	R	80	\$ 61,330	\$ 22,539	\$ -	2,655	\$ 889	\$ 17,729	\$ 74	\$ 509	\$ 33	\$ 44,428	\$ 105,758
			CRANFIELD, TARA	Office Assistant	E	43	\$ 24,958	\$ 4,804	\$ -	1,427	\$ 362	\$ 9,530	\$ 40	\$ 273	\$ 18	\$ 16,454	\$ 41,412
			DEFOREST, BRODY	Construction Inspector	E	40	\$ 38,132	\$ 7,340	\$ -	1,327	\$ 553	\$ 8,166	\$ 37	\$ 254	\$ 16	\$ 17,693	\$ 55,825
			ELDER, BRIAN	Sr Fleet Serv Tech	R	20	\$ 19,145	\$ 7,036	\$ -	664	\$ 278	\$ 3,144	\$ 19	\$ 127	\$ 8	\$ 11,276	\$ 30,421
			GAFFORD, ZACHARIE	Constr & Repair Tech I	E	60	\$ 43,564	\$ 8,386	\$ -	1,991	\$ 632	\$ 9,433	\$ 56	\$ 381	\$ 25	\$ 20,904	\$ 64,468
			GIBBS, BRIAN	Water Sys Tech III	R	80	\$ 79,488	\$ 29,212	\$ -	2,655	\$ 1,153	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 46,214	\$ 125,702
			HOFFERT, CHRISTOPHER	Water Superintendent	R	80	\$ 84,240	\$ 30,958	\$ -	2,655	\$ 1,221	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 48,028	\$ 132,268
			MANZ, BLAINE	Instrument/Control Chief Operator	E	40	\$ 48,491	\$ 9,335	\$ -	1,327	\$ 703	\$ 6,289	\$ 37	\$ 254	\$ 16	\$ 17,961	\$ 66,452
			MARSHALL, JEREMIAH	Constr & Repair Tech II	E	60	\$ 53,093	\$ 10,220	\$ -	1,991	\$ 770	\$ 9,433	\$ 56	\$ 381	\$ 25	\$ 22,876	\$ 75,969
			MASON, HEATHER	Office Assistant	E	43	\$ 25,320	\$ 4,874	\$ -	1,427	\$ 367	\$ 6,761	\$ 40	\$ 273	\$ 18	\$ 13,760	\$ 39,080
			MOUNTJOY, JOSEPH	Instrument/Control Tech II	R	40	\$ 30,327	\$ 11,145	\$ -	1,327	\$ 440	\$ 11,154	\$ 37	\$ 254	\$ 16	\$ 24,373	\$ 54,700
			NELSON, NICHOLAS	Water System Tech II	R	80	\$ 60,399	\$ 22,197	\$ -	2,655	\$ 876	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 42,677	\$ 103,076
			OCONELL, THOMAS	Constr & Repair Tech I	E	60	\$ 46,049	\$ 8,864	\$ -	1,991	\$ 668	\$ 9,433	\$ 56	\$ 381	\$ 25	\$ 21,418	\$ 67,467
			PANDA, KISHORA	Utilities Engineer	R	30	\$ 52,770	\$ 19,393	\$ -	996	\$ 765	\$ 4,717	\$ 28	\$ 191	\$ 12	\$ 26,102	\$ 78,872
			PATERSON, JACOB	Fleet Services Tech	R	15	\$ 11,277	\$ 4,144	\$ -	498	\$ 164	\$ 2,358	\$ 14	\$ 95	\$ 6	\$ 7,279	\$ 18,556
			PATERSON, JAMES	Construction & Repair Supervisor	E	60	\$ 61,006	\$ 11,744	\$ -	1,991	\$ 885	\$ 9,433	\$ 56	\$ 381	\$ 25	\$ 24,515	\$ 85,521
			RICCI, JOSEPH	Constr & Repair Tech I	E	60	\$ 46,072	\$ 8,869	\$ -	1,991	\$ 668	\$ 9,433	\$ 56	\$ 381	\$ 25	\$ 21,423	\$ 67,495
			ROSENCRANTZ, BRANDON	Construction & Repair Tech I	E	60	\$ 43,926	\$ 8,456	\$ -	1,991	\$ 637	\$ 12,249	\$ 56	\$ 381	\$ 25	\$ 23,795	\$ 67,721
			SHOAF, MICHAEL	Constr & Repair Tech I	E	60	\$ 43,209	\$ 8,318	\$ -	1,991	\$ 627	\$ 9,433	\$ 56	\$ 381	\$ 25	\$ 20,831	\$ 64,040
			SINCLAIR, SEAN	Field Services Superintendent	R	60	\$ 77,173	\$ 28,361	\$ -	1,991	\$ 1,119	\$ 9,433	\$ 56	\$ 381	\$ 25	\$ 41,366	\$ 118,539
			STROBEL, MELISSA	Professional Service Coordinator	E	70	\$ 80,923	\$ 15,578	\$ -	2,323	\$ 1,173	\$ 14,291	\$ 65	\$ 445	\$ 29	\$ 33,904	\$ 114,827
			WALKER, INGRID K.	Utility Meter Technician	R	80	\$ 61,555	\$ 22,621	\$ -	2,655	\$ 893	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 39,363	\$ 100,918
			WEBB, JASON	Water System Tech III	R	80	\$ 68,061	\$ 25,012	\$ -	2,655	\$ 987	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 41,848	\$ 109,909
			ZZ3 - NEW POSITION	Instrument/Control Tech I	E	40	\$ 29,102	\$ 5,602	\$ -	1,327	\$ 422	\$ 11,154	\$ 37	\$ 254	\$ 16	\$ 18,812	\$ 47,914
			ZZ4 - NEW POSITION	Instrument/Control Tech I	E	40	\$ 29,102	\$ 5,602	\$ -	1,327	\$ 422	\$ 11,154	\$ 37	\$ 254	\$ 16	\$ 18,812	\$ 47,914
			ZZA - TEMPORARY	NA	S	(blank)	\$ 18,614	\$ -	\$ 1,154	1,116	\$ 270	\$ -			\$ -	\$ 2,540	\$ 21,154
			ZZZ7 - STANDBY	NA	R	(blank)	\$ 25,338	\$ 9,312	\$ -		\$ 367	\$ -			\$ -	\$ 9,679	\$ 35,017
			ZZZA - OVERTIME	NA	NA	(blank)	\$ 40,905	\$ -	\$ -		\$ 593	\$ -			\$ -	\$ 593	\$ 41,498
			ZZZC - CALLBACK	NA	R	(blank)	\$ 24,998	\$ 9,187	\$ -		\$ 362	\$ -			\$ -	\$ 9,549	\$ 34,547
			ZZZS - PERS GAS 68 ADJ	NA	(blank)	(blank)	\$ 115,000									\$ -	\$ 115,000
			ZZZT - OPEB ADJ	NA	(blank)	(blank)	\$ 20,000									\$ -	\$ 20,000
			(blank) Total				\$ 1,579,247	\$ 401,622	\$ 1,154	49,698	\$ 20,943	\$ 264,422	\$ 1,360	\$ 9,303	\$ 603	\$ 749,105	\$ 2,328,352
			0 Total				\$ 1,579,247	\$ 401,622	\$ 1,154	49,698	\$ 20,943	\$ 264,422	\$ 1,360	\$ 9,303	\$ 603	\$ 749,105	\$ 2,328,352
623 Total							\$ 1,579,247	\$ 401,622	\$ 1,154	49,698	\$ 20,943	\$ 264,422	\$ 1,360	\$ 9,303	\$ 603	\$ 749,105	\$ 2,328,352
624	0	(blank)	BOURCIER, KIMBERLY	Office Supervisor	R	37	\$ 31,334	\$ 11,515	\$ -	1,228	\$ 454	\$ 5,817	\$ 34	\$ 235	\$ 15	\$ 19,298	\$ 50,632
			BRUKETTA, DAVID	Utilities Director	R	40	\$ 79,265	\$ 29,130	\$ -	1,327	\$ 1,149	\$ 6,289	\$ 37	\$ 254	\$ 16	\$ 38,202	\$ 117,467
			CRABB, MICHAEL	Wastewater Systems Tech I	E	80	\$ 57,848	\$ 11,136	\$ -	2,655	\$ 839	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 27,824	\$ 85,672
			CRANFIELD, TARA	Office Assistant	E	37	\$ 21,475	\$ 4,134	\$ -	1,228	\$ 311	\$ 8,199	\$ 34	\$ 235	\$ 15	\$ 14,156	\$ 35,631
			DEFOREST, BRODY	Construction Inspector	E	40	\$ 38,132	\$ 7,340	\$ -	1,327	\$ 553	\$ 8,166	\$ 37	\$ 254	\$ 16	\$ 17,693	\$ 55,825
			DILLIE, JEREMY	Wastewater Syst Tech I	E	80	\$ 66,923	\$ 12,883	\$ -	2,655	\$ 970	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 33,457	\$ 100,380
			DONNELLS, ROBERT	Wastewater Systems Tech II	E	80	\$ 63,646	\$ 12,252	\$ -	2,655	\$ 923	\$ 16,333	\$ 74	\$ 509	\$ 33	\$ 32,779	\$ 96,425
			ELDER, BRIAN	Sr Fleet Serv Tech	R	20	\$ 19,145	\$ 7,036	\$ -	664	\$ 278	\$ 3,144	\$ 19	\$ 127	\$ 8	\$ 11,276	\$ 30,421
			GAFFORD, ZACHARIE	Constr & Repair Tech I	E	20	\$ 14,521	\$ 2,795	\$ -	664	\$ 211	\$ 3,144	\$ 19	\$ 127	\$ 8	\$ 9,968	\$ 21,489
			GATLIN, ANDREW	Wastewater Systems Tech I	E	80	\$ 61,430	\$ 11,825	\$ -	2,655	\$ 891	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 28,565	\$ 89,995
			GORDER, ROBERT	Wastewater Systems Tech I	E	80	\$ 57,848	\$ 11,136	\$ -	2,655	\$ 839	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 27,824	\$ 85,672
			KAPFENSTEIN, STEPHANIE	Wastewater Superintendent	E	80	\$ 128,162	\$ 24,671	\$ -	2,655	\$ 1,858	\$ -	\$ 74	\$ 509	\$ 33	\$ 29,800	\$ 157,962
			MANZ, BLAINE	Instrument/Control Chief Operator	E	40	\$ 48,491	\$ 9,335	\$ -	1,327	\$ 703	\$ 6,289	\$ 37	\$ 254	\$ 16	\$ 17,961	\$ 66,452
			MARSHALL, JEREMIAH	Constr & Repair Tech II	E	20	\$ 17,698	\$ 3,407	\$ -	664	\$ 257	\$ 3,144	\$ 19	\$ 127	\$ 8	\$ 7,626	\$ 25,324
			MASON, HEATHER	Office Assistant	E	37	\$ 21,787	\$ 4,194	\$ -	1,228	\$ 316	\$ 5,817	\$ 34	\$ 235	\$ 15	\$ 11,839	\$ 33,626
			MOUNTJOY, JOSEPH	Instrument/Control Tech II	R	40	\$ 30,327	\$ 11,145	\$ -	1,327	\$ 440	\$ 11,154	\$ 37	\$ 254	\$ 16	\$ 24,373	\$ 54,700
			OCONELL, THOMAS	Constr & Repair Tech I	E	20	\$ 15,350	\$ 2,955	\$ -	664	\$ 223	\$ 3,144	\$ 19	\$ 127	\$ 8	\$ 7,140	\$ 22,490
			PANDA, KISHORA	Utilities Engineer	R	50	\$ 87,950	\$ 32,322	\$ -	1,659	\$ 1,275	\$ 7,861	\$ 46	\$ 318	\$ 20	\$ 43,501	\$ 131,451
			PATERSON, JACOB	Fleet Services Tech	R	10	\$ 7,518	\$ 2,763	\$ -	332	\$ 109	\$ 1,572	\$ 9	\$ 64	\$ 4	\$ 4,853	\$ 12,371
			PATERSON, JAMES	Construction & Repair Supervisor	E	20	\$ 20,335	\$ 3,914	\$ -	664	\$ 295	\$ 3,144	\$ 19	\$ 127	\$ 8	\$ 8,171	\$ 28,506
			RICCI, JOSEPH	Constr & Repair Tech I	E	20	\$ 15,357	\$ 2,956	\$ -	664	\$ 223	\$ 3,144	\$ 19	\$ 127	\$ 8	\$ 7,141	\$ 22,498
			ROSENCRANTZ, BRANDON	Construction & Repair Tech I	E	20	\$ 14,642	\$ 2,819	\$ -	664	\$ 212	\$ 4,083	\$ 19	\$ 127	\$ 8	\$ 7,932	\$ 22,574
			SHOAF, MICHAEL	Constr & Repair Tech I	E	20	\$ 14,403	\$ 2,773	\$ -	664	\$ 209	\$ 3,144	\$ 19	\$ 127	\$ 8	\$ 6,944	\$ 21,347
			SINCLAIR, SEAN	Field Services Superintendent	R	20	\$ 25,724	\$ 9,454	\$ -	664	\$ 373	\$ 3,144	\$ 19	\$ 127	\$ 8	\$ 13,789	\$ 39,513
			SMITH, GREGORY	Wastewater Syst Tech III	E	80	\$ 70,338	\$ 13,540	\$ -	2,655	\$ 1,020	\$ 17,729	\$ 74	\$ 509	\$ 33	\$ 35,560	\$ 105,898

Fund	(Multiple Items)
Dept Title	(All)

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
624	0	(blank)	STROBEL, MELISSA	Professional Service Coordinator	E	10	\$ 11,560	\$ 2,225	\$ -	332	\$ 168	\$ 2,041	\$ 9	\$ 64	\$ 4	\$ 4,843	\$ 16,403
			ZZ3 - NEW POSITION	Instrument/Control Tech I	E	40	\$ 29,102	\$ 5,602	\$ -	1,327	\$ 422	\$ 11,154	\$ 37	\$ 254	\$ 16	\$ 18,812	\$ 47,914
			ZZ4 - NEW POSITION	Instrument/Control Tech I	E	40	\$ 29,102	\$ 5,602	\$ -	1,327	\$ 422	\$ 11,154	\$ 37	\$ 254	\$ 16	\$ 18,812	\$ 47,914
			ZZZ7 - STANDBY	NA	R	(blank)	\$ 24,282	\$ 8,924	\$ -		\$ 352	\$ -			\$ -	\$ 9,276	\$ 33,558
			ZZZA - OVERTIME	NA	NA	(blank)	\$ 34,088	\$ -	\$ -		\$ 494	\$ -			\$ -	\$ 494	\$ 34,582
			ZZZC - CALLBACK	NA	R	(blank)	\$ 11,363	\$ 4,176	\$ -		\$ 165	\$ -			\$ -	\$ 4,341	\$ 15,704
			ZZZS - PERS GAS 68 ADJ	NA	(blank)	(blank)	\$ 50,000									\$ -	\$ 50,000
			ZZZT - OPEB ADJ	NA	(blank)	(blank)	\$ 20,000									\$ -	\$ 20,000
		(blank) Total					\$1,239,146	\$ 273,959	\$ -	38,530	\$ 16,954	\$202,877	\$1,077	\$ 7,381	\$ 472	\$ 541,250	\$1,780,396
		0 Total					\$1,239,146	\$ 273,959	\$ -	38,530	\$ 16,954	\$202,877	\$1,077	\$ 7,381	\$ 472	\$ 541,250	\$1,780,396
		624 Total					\$1,239,146	\$ 273,959	\$ -	38,530	\$ 16,954	\$202,877	\$1,077	\$ 7,381	\$ 472	\$ 541,250	\$1,780,396
		Grand Total					\$2,818,393	\$ 675,581	\$1,154	88,228	\$ 37,897	\$467,299	\$2,437	\$16,684	\$1,075	\$ 1,290,355	\$4,108,748

SILVER SPRINGS GENERAL IMPROVEMENT DISTRICT
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

This District was formed to operate the sewer system in Silver Springs.

There is a capital project in the amount of \$1,400,700 to rehab the disinfection and filter system at the plant.

Services & Supplies:

Account 634-53900 - Contract Services:

This account has increased to either increase the contract with the Silver Springs Mutual Water Company or to cover the cost of adding a half-time employee.

Account 634-55020 - Sludge Disposal:

This account is for sludge removal costs. This needs to be done every few years, but isn't a regular occurrence.

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
634 Silver Springs GID Fund												
000 General												
3e - Intergovernmental												
634	32041	63400	SRF Grant	0.00	0.00	0.00	364,407.80	0.00	0.00	0.00	0.00	0.00
634	32440	80004	ARPA Grant	12,691.00	28,074.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Intergovernmental				12,691.00	28,074.00	0.00	364,407.80	0.00	0.00	0.00	0.00	0.00
3g - Charges for Service												
634	35740		Inspection Fees	450.00	200.00	5,000.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00
634	35800		Sewer Use Fees	295,194.31	300,056.61	308,000.00	205,867.23	308,000.00	315,000.00	315,000.00	0.00	0.00
Subtotal Charges for Service				295,644.31	300,256.61	313,000.00	205,867.23	308,000.00	320,000.00	320,000.00	0.00	0.00
3k - Other Revenues												
634	38000		Investment Income	95,035.54	234,105.21	175,000.00	149,923.52	195,000.00	168,000.00	168,000.00	0.00	0.00
634	38010		EDU Interest Income	119,695.47	114,598.40	109,457.00	209,701.04	109,457.00	104,065.00	104,065.00	0.00	0.00
634	38030		Penalties	5,268.34	5,830.61	5,500.00	4,239.53	6,600.00	6,600.00	6,600.00	0.00	0.00
634	38100		Sales & Rental	18,168.72	13,635.54	19,009.00	15,296.44	20,514.00	19,442.00	19,442.00	0.00	0.00
Subtotal Other Revenues				238,168.07	368,169.76	308,966.00	379,160.53	331,571.00	298,107.00	298,107.00	0.00	0.00
3m - Connection Fees												
634	82000		Connection Charge	12,447.62	61,814.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Connection Fees				12,447.62	61,814.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3z - Beginning Fund Bal												
634	39999		Opening Fund Balance	0.00	0.00	924,649.00	0.00	0.00	1,582,093.00	1,582,093.00	0.00	0.00
Subtotal Beginning Fund Bal				0.00	0.00	924,649.00	0.00	0.00	1,582,093.00	1,582,093.00	0.00	0.00
4e - Services & Supplies												
634	50000		Supplies	14,694.48	4,959.04	25,000.00	2,796.72	10,000.00	35,000.00	35,000.00	0.00	0.00
634	50430		Tools	320.40	2,804.26	500.00	55.59	500.00	500.00	500.00	0.00	0.00
634	50440		Safety Supplies	318.51	51.93	500.00	1,595.39	2,000.00	500.00	500.00	0.00	0.00
634	50920		Laboratory	2,659.85	2,561.88	2,500.00	3,142.11	3,000.00	3,000.00	3,000.00	0.00	0.00
634	50940		Chlorine	37,002.95	30,043.00	40,000.00	21,348.82	33,000.00	40,000.00	40,000.00	0.00	0.00
634	51000		Fuel	5,345.22	4,950.35	5,500.00	3,198.67	5,000.00	5,500.00	5,500.00	0.00	0.00
634	51020		Licenses	2,618.00	2,812.00	4,000.00	3,102.00	3,102.00	4,000.00	4,000.00	0.00	0.00
634	52100		Postage	4,850.60	4,810.00	5,000.00	3,433.64	5,000.00	5,000.00	5,000.00	0.00	0.00

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
634 Silver Springs GID Fund												
000 General												
4e - Services & Supplies												
634	52200		Insurance	14,170.99	15,901.12	16,000.00	16,398.06	16,398.00	16,800.00	16,800.00	0.00	0.00
634	53900		Contract Services	110,187.35	140,536.78	900,000.00	81,452.06	150,000.00	170,000.00	170,000.00	0.00	0.00
634	53910		Spraying	4,350.00	4,350.00	4,500.00	3,750.00	4,500.00	4,500.00	4,500.00	0.00	0.00
634	53920		Professional Fees	900.00	344.52	58,650.00	9,063.16	20,000.00	58,650.00	58,650.00	0.00	0.00
634	53920	80004	Professional Fees	0.00	43,776.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
634	53950		Audit	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	8,000.00	8,000.00	0.00	0.00
634	53970		Administrative Charges	2,435.00	2,905.00	2,915.00	2,915.00	2,915.00	2,700.00	2,700.00	0.00	0.00
634	55000		Contract Laboratory	8,365.34	8,644.50	8,000.00	6,372.00	9,000.00	9,500.00	9,500.00	0.00	0.00
634	55020		Sludge Disposal	0.00	0.00	100,000.00	0.00	0.00	1,400,000.00	1,400,000.00	0.00	0.00
634	56400		Repairs and Maintenance	27,369.02	62,467.81	75,000.00	18,384.08	50,000.00	75,000.00	75,000.00	0.00	0.00
634	56420		Telemetry Maintenance	839.90	1,280.00	3,000.00	0.00	1,500.00	3,000.00	3,000.00	0.00	0.00
634	56500		Building Maintenance	13,673.99	0.00	500.00	0.00	0.00	500.00	500.00	0.00	0.00
634	56610		Collection System Maint	38.45	0.00	20,000.00	0.00	0.00	20,000.00	20,000.00	0.00	0.00
634	57000		Rental	0.00	0.00	3,000.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00
634	60100		Electric Service	37,972.85	42,930.18	40,000.00	19,842.25	40,000.00	40,000.00	40,000.00	0.00	0.00
634	60200		Gas Service	2,434.04	2,219.26	2,700.00	751.99	2,500.00	2,700.00	2,700.00	0.00	0.00
634	60300		Water Service	738.00	774.40	1,500.00	512.00	775.00	1,500.00	1,500.00	0.00	0.00
634	60600		Garbage Service	798.96	584.95	850.00	0.00	800.00	850.00	850.00	0.00	0.00
Subtotal Services & Supplies				299,083.90	386,707.23	1,326,615.00	205,113.54	366,990.00	1,910,200.00	1,910,200.00	0.00	0.00
4m - Depreciation												
634	81000		Depreciation	183,425.00	183,425.00	220,000.00	0.00	195,000.00	290,000.00	290,000.00	0.00	0.00
Subtotal Depreciation				183,425.00	183,425.00	220,000.00	0.00	195,000.00	290,000.00	290,000.00	0.00	0.00
TOTAL General				1,041,459.90	1,328,447.32	3,093,230.00	1,154,549.10	1,201,561.00	4,400,400.00	4,400,400.00	0.00	0.00

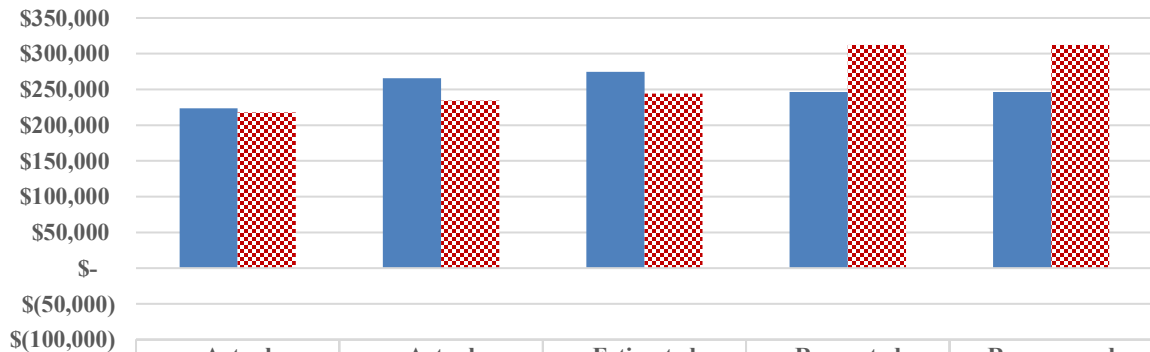
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
634 Silver Springs GID Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
634999	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	77,581.00	0.00	0.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	0.00	0.00	77,581.00	0.00	0.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	0.00	0.00	77,581.00	0.00	0.00	0.00	0.00
TOTAL Silver Springs GID Fund				1,041,459.90	1,328,447.32	3,093,230.00	1,154,549.10	1,279,142.00	4,400,400.00	4,400,400.00	0.00	0.00
TOTAL REVENUES				558,951.00	758,315.09	1,546,615.00	949,435.56	639,571.00	2,200,200.00	2,200,200.00	0.00	0.00
TOTAL EXPENDITURES				482,508.90	570,132.23	1,546,615.00	205,113.54	639,571.00	2,200,200.00	2,200,200.00	0.00	0.00
DIFFERENCE				76,442.10	188,182.86	0.00	744,322.02	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				558,951.00	758,315.09	1,546,615.00	949,435.56	639,571.00	2,200,200.00	2,200,200.00	0.00	0.00
TOTAL EXPENDITURES				482,508.90	570,132.23	1,546,615.00	205,113.54	639,571.00	2,200,200.00	2,200,200.00	0.00	0.00
DIFFERENCE				76,442.10	188,182.86	0.00	744,322.02	0.00	0.00	0.00	0.00	0.00

WILLOWCREEK GENERAL IMPROVEMENT DISTRICT
SUMMARY
FISCAL YEAR 2025-2026



	Actual FY2023	Actual FY2024	Estimated FY2025	Requested FY2026	Recommend FY2026
■ Total Revenues	\$223,437	\$265,773	\$274,539	\$246,552	\$246,552
▣ Total Expenses	\$218,043	\$234,596	\$244,079	\$312,463	\$312,463
Profit (Loss)	\$5,394	\$31,177	\$30,460	\$(65,911)	\$(65,911)
Salaries & Wages	\$-	\$-	\$-	\$-	\$-
Employee Benefits	\$-	\$-	\$-	\$-	\$-
Services & Supplies	\$66,483	\$84,518	\$95,495	\$165,000	\$165,000
Depreciation	\$115,865	\$115,207	\$114,518	\$114,290	\$114,290
Interest	\$35,695	\$34,871	\$34,066	\$33,173	\$33,173
FTE	-	-	-	-	-

BUDGET NOTES

This is a small water and sewer general improvement district in Mason Valley. There is a tax rate of 1.56 cents.

There are no employees; but there is a contract with the City of Yerington to operate the system.

This District will need a rate increase, but the amount will depend on a determination of future operational needs.

Services & Supplies:

Account 656048-53900 - Contract Services:

This account has added to update the Reclaimed Water Management Plan (\$15,000) and to potentially cover the cost of adding a half-time contracted employee (\$50,000).

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
656 Willowcreek GID Fund												
000 General												
3a - Taxes												
656	30000		Real Property Taxes	666.40	728.32	849.00	766.13	849.00	911.00	911.00	0.00	0.00
656	30040		Trust Reconveyances	5.66	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
656	30200		Unsecured Property Taxes	24.93	31.33	0.00	29.34	0.00	0.00	0.00	0.00	0.00
656	30300		Centrally Assessed Taxes	14.43	15.11	0.00	7.56	0.00	0.00	0.00	0.00	0.00
656	30910		Special Assessment	88,854.00	89,208.00	88,854.00	80,760.71	88,854.00	88,854.00	88,854.00	0.00	0.00
Subtotal Taxes				89,565.42	89,983.38	89,703.00	81,563.74	89,703.00	89,765.00	89,765.00	0.00	0.00
3e - Intergovernmental												
656	32440	80004	ARPA Grant	0.00	9,924.76	20,522.00	20,521.75	20,522.00	0.00	0.00	0.00	0.00
656	33000		Consolidated Taxes	2,303.64	2,303.64	2,304.00	1,343.79	2,304.00	2,304.00	2,304.00	0.00	0.00
Subtotal Intergovernmental				2,303.64	12,228.40	22,826.00	21,865.54	22,826.00	2,304.00	2,304.00	0.00	0.00
3g - Charges for Service												
656	35700		Water Use Fees	69,128.57	71,420.21	72,000.00	50,891.44	73,650.00	74,000.00	74,000.00	0.00	0.00
656	35800		Sewer Use Fees	43,921.42	44,476.95	45,000.00	30,156.16	45,500.00	45,500.00	45,500.00	0.00	0.00
Subtotal Charges for Service				113,049.99	115,897.16	117,000.00	81,047.60	119,150.00	119,500.00	119,500.00	0.00	0.00
3k - Other Revenues												
656	38000		Investment Income	17,139.48	43,095.55	30,000.00	30,398.43	39,000.00	35,000.00	35,000.00	0.00	0.00
656	38100		Sales & Rental	1,379.27	4,567.83	0.00	3,859.71	3,860.00	0.00	0.00	0.00	0.00
Subtotal Other Revenues				18,518.75	47,663.38	30,000.00	34,258.14	42,860.00	35,000.00	35,000.00	0.00	0.00
3z - Beginning Fund Bal												
656	39999		Opening Fund Balance	0.00	0.00	8,943.00	0.00	0.00	65,894.00	65,894.00	0.00	0.00
Subtotal Beginning Fund Bal				0.00	0.00	8,943.00	0.00	0.00	65,894.00	65,894.00	0.00	0.00
TOTAL General				223,437.80	265,772.32	268,472.00	218,735.02	274,539.00	312,463.00	312,463.00	0.00	0.00

Lyon County, NV Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
656 Willowcreek GID Fund												
048 Sewer												
3m - Connection Fees												
656048	82000		Connection Charge	3,800.00	3,800.00	0.00	15,400.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Connection Fees			3,800.00	3,800.00	0.00	15,400.00	0.00	0.00	0.00	0.00	0.00
4e - Services & Supplies												
656048	50000		Supplies	27,592.41	33,853.80	45,000.00	32,215.00	34,200.00	45,000.00	45,000.00	0.00	0.00
656048	50000	80004	Supplies	0.00	9,924.76	20,522.00	20,521.75	20,522.00	0.00	0.00	0.00	0.00
656048	52200		Insurance	5,907.00	6,557.00	6,700.00	6,983.00	6,983.00	7,500.00	7,500.00	0.00	0.00
656048	53900		Contract Services	0.00	0.00	0.00	0.00	0.00	65,000.00	65,000.00	0.00	0.00
	Subtotal Services & Supplies			33,499.41	50,335.56	72,222.00	59,719.75	61,705.00	117,500.00	117,500.00	0.00	0.00
4m - Depreciation												
656048	81000		Depreciation	67,582.00	67,582.00	67,582.00	0.00	67,582.00	67,582.00	67,582.00	0.00	0.00
	Subtotal Depreciation			67,582.00	67,582.00	67,582.00	0.00	67,582.00	67,582.00	67,582.00	0.00	0.00
4o - Debt Service												
656048	83120		Interest - USDA Bonds	35,695.44	34,870.81	34,066.00	25,632.09	34,066.00	33,173.00	33,173.00	0.00	0.00
	Subtotal Debt Service			35,695.44	34,870.81	34,066.00	25,632.09	34,066.00	33,173.00	33,173.00	0.00	0.00
TOTAL Sewer				140,576.85	156,588.37	173,870.00	100,751.84	163,353.00	218,255.00	218,255.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
656 Willowcreek GID Fund															
056 Water															
3m - Connection Fees															
656056				82000		Connection Charge	3,900.00	3,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Connection Fees							3,900.00	3,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4e - Services & Supplies															
656056				50000		Supplies	19,700.29	19,805.34	30,000.00	19,789.34	19,790.00	30,000.00	30,000.00	0.00	0.00
656056				60300		Water Service	13,283.61	14,377.04	17,500.00	9,172.44	14,000.00	17,500.00	17,500.00	0.00	0.00
Subtotal Services & Supplies							32,983.90	34,182.38	47,500.00	28,961.78	33,790.00	47,500.00	47,500.00	0.00	0.00
4m - Depreciation															
656056				81000		Depreciation	48,283.00	47,625.00	47,102.00	0.00	46,936.00	46,708.00	46,708.00	0.00	0.00
Subtotal Depreciation							48,283.00	47,625.00	47,102.00	0.00	46,936.00	46,708.00	46,708.00	0.00	0.00
TOTAL Water							85,166.90	85,707.38	94,602.00	28,961.78	80,726.00	94,208.00	94,208.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
656 Willowcreek GID Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
656999	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	30,460.00	0.00	0.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	0.00	0.00	30,460.00	0.00	0.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	0.00	0.00	30,460.00	0.00	0.00	0.00	0.00
TOTAL Willowcreek GID Fund				449,181.55	508,068.07	536,944.00	348,448.64	549,078.00	624,926.00	624,926.00	0.00	0.00
TOTAL REVENUES				231,137.80	273,472.32	268,472.00	234,135.02	274,539.00	312,463.00	312,463.00	0.00	0.00
TOTAL EXPENDITURES				218,043.75	234,595.75	268,472.00	114,313.62	274,539.00	312,463.00	312,463.00	0.00	0.00
DIFFERENCE				13,094.05	38,876.57	0.00	119,821.40	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				231,137.80	273,472.32	268,472.00	234,135.02	274,539.00	312,463.00	312,463.00	0.00	0.00
TOTAL EXPENDITURES				218,043.75	234,595.75	268,472.00	114,313.62	274,539.00	312,463.00	312,463.00	0.00	0.00
DIFFERENCE				13,094.05	38,876.57	0.00	119,821.40	0.00	0.00	0.00	0.00	0.00

LYON COUNTY UTILITIES

Capital Improvement Program: FYE 2026 - 2030

Fund: Silver Spring GID 634	Program: Silver Springs GID	Updated: 2/6/2025

Fiscal Year Ending ---	2026	2027	2028	2029	2030
Capital Costs By Year ---	\$1,400,700		\$616,958	\$6,800,000	

Project Descriptions for FYE 2025

Disinfection and filter system rehabilitation: The disinfection sytem and filter system are at the end of their useful life and need to be rehabilitated to ensure continued compliance with the NDEP discharge permit.

Project Cost Estimate

[illegible]

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: April 2, 2025

Agenda Item Number:

7.a

Subject:

For Possible Action: Approve the Mason Valley Mosquito Abatement District tentative budget for fiscal year 2025-2026.

Summary:

Financial Department Comments:

Approved As To Legal Form:

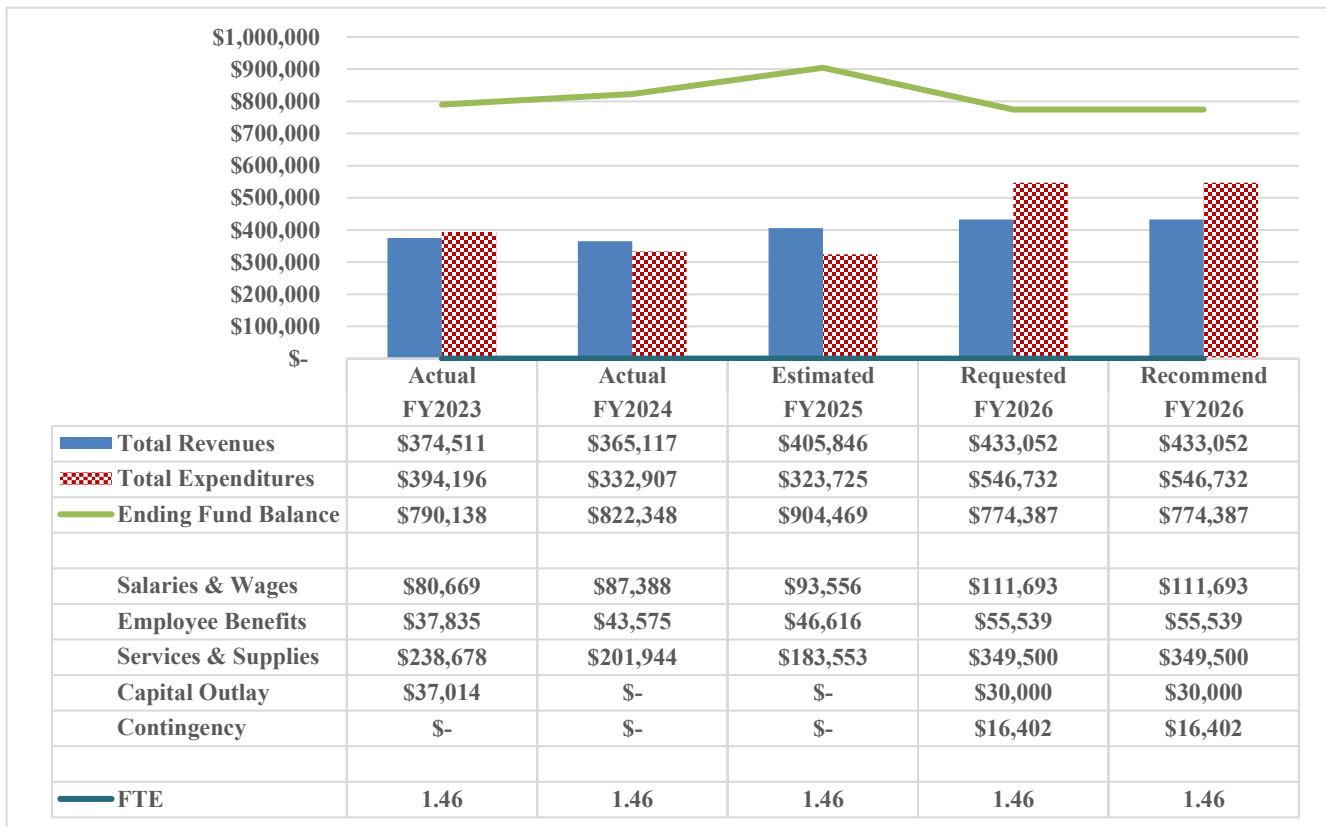
County Manager Comments:

Recommendation:

ATTACHMENTS

- [Mason Valley Mosquito Control District Tentative Budget](#)

**MASON VALLEY MOSQUITO CONTROL DISTRICT
SUMMARY
FISCAL YEAR 2025-2026**



BUDGET NOTES

This Fund has a tax rate of 8.38 cents and is for mosquito control in Mason Valley. There is a full-time District Manager plus seasonal employees for staffing.

Account 100231-70700 - Capital Outlay - Vehicles:

This is to purchase a UTV vehicle.

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
427 MV Mosquito Control District												
000 General												
3a - Taxes												
427	30000		Real Property Taxes	149,396.63	160,832.70	249,665.00	170,209.61	249,665.00	261,817.00	261,817.00	0.00	0.00
427	30030		Deferred Ag Taxes	2.14	252.27	0.00	31.80	0.00	0.00	0.00	0.00	0.00
427	30040		Trust Reconveyances	454.59	203.12	0.00	41.07	0.00	0.00	0.00	0.00	0.00
427	30110		Geothermal Proceeds	660.81	293.88	0.00	124.23	0.00	0.00	0.00	0.00	0.00
427	30200		Unsecured Property Taxes	51,141.23	21,932.04	0.00	21,760.95	0.00	0.00	0.00	0.00	0.00
427	30210		Prior Year Unsecured Taxes	8,183.02	6.55	0.00	64.53	0.00	0.00	0.00	0.00	0.00
427	30220		Other Years Unsecured Taxes	4.95	0.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427	30230		Private Car Lines	19.36	19.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427	30300		Centrally Assessed Taxes	21,355.04	22,842.08	0.00	10,866.51	0.00	0.00	0.00	0.00	0.00
Subtotal Taxes				231,217.77	206,383.06	249,665.00	203,098.70	249,665.00	261,817.00	261,817.00	0.00	0.00
3e - Intergovernmental												
427	33000		Consolidated Taxes	102,937.10	106,630.04	110,281.00	59,354.48	110,281.00	106,235.00	106,235.00	0.00	0.00
Subtotal Intergovernmental				102,937.10	106,630.04	110,281.00	59,354.48	110,281.00	106,235.00	106,235.00	0.00	0.00
3g - Charges for Service												
427	35050		Administrative Fees	20,000.00	10,000.00	10,000.00	10,000.00	10,000.00	35,000.00	35,000.00	0.00	0.00
Subtotal Charges for Service				20,000.00	10,000.00	10,000.00	10,000.00	10,000.00	35,000.00	35,000.00	0.00	0.00
3k - Other Revenues												
427	38000		Investment Income	20,356.40	42,104.19	30,000.00	28,925.80	35,900.00	30,000.00	30,000.00	0.00	0.00
Subtotal Other Revenues				20,356.40	42,104.19	30,000.00	28,925.80	35,900.00	30,000.00	30,000.00	0.00	0.00
320 Beginning Fund Bal												
427	39999		Opening Fund Balance	0.00	0.00	820,458.00	0.00	822,348.00	904,469.00	904,469.00	0.00	0.00
Subtotal Beginning Fund Bal				0.00	0.00	820,458.00	0.00	822,348.00	904,469.00	904,469.00	0.00	0.00
TOTAL General				374,511.27	365,117.29	1,220,404.00	301,378.98	1,228,194.00	1,337,521.00	1,337,521.00	0.00	0.00

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Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
427 MV Mosquito Control District												
600 Health												
4a - Salaries												
427600	40000		Salaries	74,669.15	77,736.32	83,566.00	59,913.43	83,556.00	86,073.00	86,073.00	0.00	0.00
427600	40010		Temporary Salaries	6,000.00	9,651.84	20,241.00	4,814.44	10,000.00	25,620.00	25,620.00	0.00	0.00
Subtotal Salaries				80,669.15	87,388.16	103,807.00	64,727.87	93,556.00	111,693.00	111,693.00	0.00	0.00
4c - Benefits												
427600	41000		Retirement	22,214.02	25,836.43	27,995.00	20,070.98	27,995.00	31,632.00	31,632.00	0.00	0.00
427600	41010		Social Security	372.00	605.93	1,255.00	298.50	620.00	1,588.00	1,588.00	0.00	0.00
427600	41100		Workers' Comp	3,552.60	4,082.36	4,636.00	1,979.64	4,300.00	5,153.00	5,153.00	0.00	0.00
427600	41200		Medicare	1,169.71	1,267.13	1,505.00	938.55	1,360.00	1,619.00	1,619.00	0.00	0.00
427600	41300		Health Insurance	9,938.40	11,194.92	11,755.00	8,816.31	11,755.00	12,931.00	12,931.00	0.00	0.00
427600	41302		Vision Insurance	72.48	72.48	72.00	52.92	71.00	74.00	74.00	0.00	0.00
427600	41303		Dental Insurance	484.32	484.32	484.00	363.24	484.00	509.00	509.00	0.00	0.00
427600	41310		Life Insurance	31.20	31.20	31.00	23.40	31.00	33.00	33.00	0.00	0.00
427600	41500		Unemployment	0.00	0.00	2,000.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00
Subtotal Benefits				37,834.73	43,574.77	49,733.00	32,543.54	46,616.00	55,539.00	55,539.00	0.00	0.00
4e - Services & Supplies												
427600	50000		Supplies	1,345.83	4,610.43	5,000.00	811.26	5,000.00	5,000.00	5,000.00	0.00	0.00
427600	50950		Chemicals	136,416.44	89,481.55	150,000.00	0.00	90,000.00	150,000.00	150,000.00	0.00	0.00
427600	51000		Fuel	2,571.50	2,687.29	4,000.00	1,251.27	3,000.00	3,500.00	3,500.00	0.00	0.00
427600	51100		Public Health Threat	0.00	0.00	40,000.00	76.81	350.00	50,000.00	50,000.00	0.00	0.00
427600	51110		Flood Reserve	20,354.00	34,740.70	40,000.00	0.00	0.00	50,000.00	50,000.00	0.00	0.00
427600	52200		Insurance	15,905.00	17,655.00	18,000.00	18,803.00	18,803.00	20,000.00	20,000.00	0.00	0.00
427600	56000		Training	485.00	535.00	2,000.00	0.00	2,000.00	2,500.00	2,500.00	0.00	0.00
427600	56200		Travel	910.36	2,066.54	2,500.00	0.00	2,500.00	2,500.00	2,500.00	0.00	0.00
427600	56400		Repairs and Maintenance	77.98	229.23	5,000.00	0.00	1,000.00	5,000.00	5,000.00	0.00	0.00
427600	57010		Equipment Rental	60,180.00	49,360.00	60,000.00	12,200.00	60,000.00	60,000.00	60,000.00	0.00	0.00
427600	60300		Water Service	0.00	142.85	0.00	290.80	450.00	500.00	500.00	0.00	0.00
427600	60700		Telephone	432.70	435.86	450.00	329.62	450.00	500.00	500.00	0.00	0.00
Subtotal Services & Supplies				238,678.81	201,944.45	326,950.00	33,762.76	183,553.00	349,500.00	349,500.00	0.00	0.00
4g - Capital Outlay												
427600	70700		Capital Outlay - Vehicles	37,013.75	0.00	0.00	0.00	0.00	30,000.00	30,000.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
427 MV Mosquito Control District												
600 Health												
Subtotal Capital Outlay				37,013.75	0.00	0.00	0.00	0.00	30,000.00	30,000.00	0.00	0.00
4q - Contingency												
427600	89000		Contingency	0.00	0.00	14,415.00	0.00	0.00	16,402.00	16,402.00	0.00	0.00
Subtotal Contingency				0.00	0.00	14,415.00	0.00	0.00	16,402.00	16,402.00	0.00	0.00
TOTAL Health				394,196.44	332,907.38	494,905.00	131,034.17	323,725.00	563,134.00	563,134.00	0.00	0.00

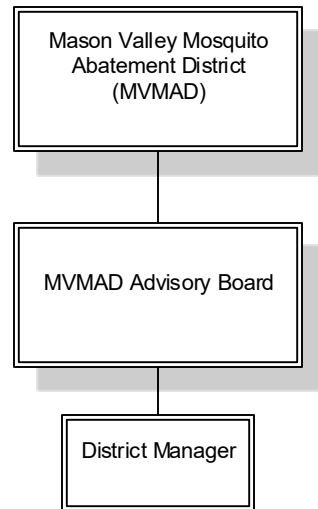
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
427 MV Mosquito Control District												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
427999	99999		Ending Fund Balance	0.00	0.00	725,499.00	0.00	904,469.00	774,387.00	774,387.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	725,499.00	0.00	904,469.00	774,387.00	774,387.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	725,499.00	0.00	904,469.00	774,387.00	774,387.00	0.00	0.00
TOTAL MV Mosquito Control District				768,707.71	698,024.67	2,440,808.00	432,413.15	2,456,388.00	2,675,042.00	2,675,042.00	0.00	0.00
TOTAL REVENUES				374,511.27	365,117.29	1,220,404.00	301,378.98	1,228,194.00	1,337,521.00	1,337,521.00	0.00	0.00
TOTAL EXPENDITURES				394,196.44	332,907.38	1,220,404.00	131,034.17	1,228,194.00	1,337,521.00	1,337,521.00	0.00	0.00
DIFFERENCE				-19,685.17	32,209.91	0.00	170,344.81	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				374,511.27	365,117.29	1,220,404.00	301,378.98	1,228,194.00	1,337,521.00	1,337,521.00	0.00	0.00
TOTAL EXPENDITURES				394,196.44	332,907.38	1,220,404.00	131,034.17	1,228,194.00	1,337,521.00	1,337,521.00	0.00	0.00
DIFFERENCE				-19,685.17	32,209.91	0.00	170,344.81	0.00	0.00	0.00	0.00	0.00

Mason Valley Mosquito



Fund	427
Dept Title	(All)

Fund	Dept	Project	Name	Title	Ret Code	Hours Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Sum of Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
427	600	(blank)	SEASONAL (7 MONTHS)	Seasonal Laborers	S	80	\$ 25,620	\$ -	\$ 1,588	1,889	\$ 371	\$ -	\$ -	\$ -	\$ -	\$ 3,848	\$ 29,468
			STINSON, BARXDAL	District Manager	R	80	\$ 86,073	\$ 31,632	\$ -	2,655	\$ 1,248	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 48,729	\$ 134,802
			ZZZY - UNEMPLOYMENT	NA	(blank)	(blank)	\$ 2,000									\$ -	\$ 2,000
			ZZZZ - PACT FOR BOARD	NA	NA	(blank)	\$ -	\$ -	\$ -	609	\$ -	\$ -			\$ -	\$ 609	\$ 609
		(blank) Total					\$ 113,693	\$ 31,632	\$ 1,588	5,153	\$ 1,619	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 53,186	\$ 166,879
	600 Total						\$ 113,693	\$ 31,632	\$ 1,588	5,153	\$ 1,619	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 53,186	\$ 166,879
427 Total							\$ 113,693	\$ 31,632	\$ 1,588	5,153	\$ 1,619	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 53,186	\$ 166,879
Grand Total							\$ 113,693	\$ 31,632	\$ 1,588	5,153	\$ 1,619	\$ 12,578	\$ 74	\$ 509	\$ 33	\$ 53,186	\$ 166,879

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: April 2, 2025

Agenda Item Number:

10.a

Subject:

For Possible Action: Approve the Central Lyon County Vector Control District tentative budget for fiscal year 2025-2026.

Summary:

Financial Department Comments:

Approved As To Legal Form:

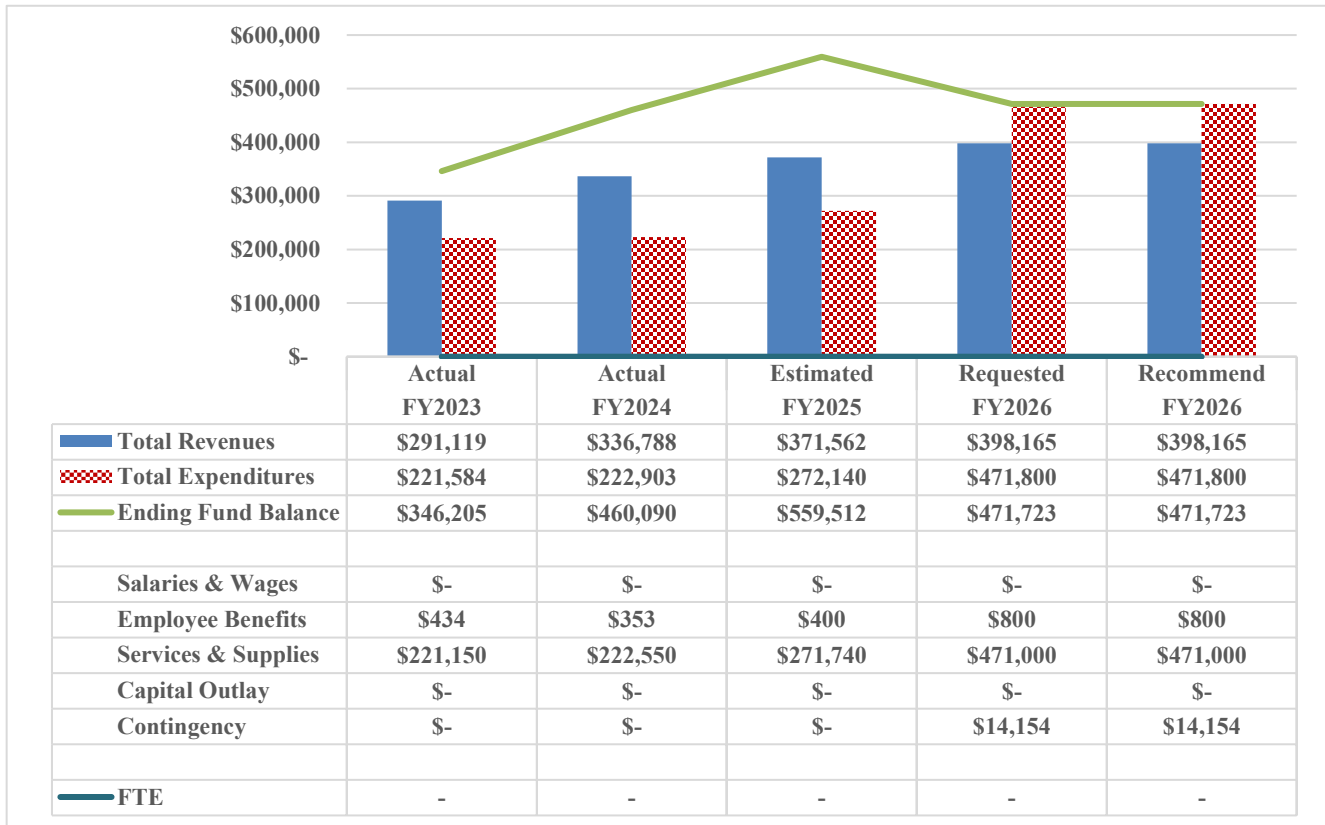
County Manager Comments:

Recommendation:

ATTACHMENTS

- [Central Lyon County Vector Control District Tentative Budget](#)

CENTRAL LYON COUNTY VECTOR CONTROL DISTRICT
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

This Fund has a tax rate of 4.5 cents and provides vector control activities in the Central Lyon corridor.

There are no employees. An advisory board works with a pest control contractor to identify and treat for vector control purposes.

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
454 CLC Vector Control District												
000 General												
3a - Taxes												
454	30000		Real Property Taxes	248,284.23	277,480.73	347,812.00	302,435.34	347,812.00	377,165.00	377,165.00	0.00	0.00
454	30030		Deferred Ag Taxes	0.00	1,140.08	0.00	1.43	0.00	0.00	0.00	0.00	0.00
454	30040		Trust Reconveyances	838.15	365.88	0.00	101.97	0.00	0.00	0.00	0.00	0.00
454	30110		Geothermal Proceeds	680.87	24.51	0.00	82.58	0.00	0.00	0.00	0.00	0.00
454	30200		Unsecured Property Taxes	15,009.12	16,593.61	0.00	24,221.93	0.00	0.00	0.00	0.00	0.00
454	30210		Prior Year Unsecured Taxes	237.26	43.16	0.00	7.68	0.00	0.00	0.00	0.00	0.00
454	30220		Other Years Unsecured Taxes	5.04	-6.22	0.00	-4.17	0.00	0.00	0.00	0.00	0.00
454	30230		Private Car Lines	35.63	34.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
454	30300		Centrally Assessed Taxes	17,319.98	18,092.61	0.00	8,640.59	0.00	0.00	0.00	0.00	0.00
Subtotal Taxes				282,410.28	313,768.75	347,812.00	335,487.35	347,812.00	377,165.00	377,165.00	0.00	0.00
3k - Other Revenues												
454	38000		Investment Income	8,708.18	23,018.96	15,000.00	18,449.14	23,750.00	21,000.00	21,000.00	0.00	0.00
Subtotal Other Revenues				8,708.18	23,018.96	15,000.00	18,449.14	23,750.00	21,000.00	21,000.00	0.00	0.00
3z - Beginning Fund Bal												
454	39999		Opening Fund Balance	0.00	0.00	431,548.00	0.00	460,090.00	559,512.00	559,512.00	0.00	0.00
Subtotal Beginning Fund Bal				0.00	0.00	431,548.00	0.00	460,090.00	559,512.00	559,512.00	0.00	0.00
TOTAL General				291,118.46	336,787.71	794,360.00	353,936.49	831,652.00	957,677.00	957,677.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
454 CLC Vector Control District															
600 Health															
4c - Benefits															
454600		41100				Workers' Comp	434.04	352.94	800.00	90.98	400.00	800.00	800.00	0.00	0.00
Subtotal Benefits							434.04	352.94	800.00	90.98	400.00	800.00	800.00	0.00	0.00
4e - Services & Supplies															
454600		50000				Supplies	0.00	0.00	1,000.00	861.21	1,000.00	1,000.00	1,000.00	0.00	0.00
454600		51100				Public Health Threat	0.00	0.00	150,000.00	0.00	0.00	150,000.00	150,000.00	0.00	0.00
454600		53900				Contract Services	221,150.00	222,550.00	300,000.00	146,265.00	270,740.00	320,000.00	320,000.00	0.00	0.00
454600		56200				Travel	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Services & Supplies							221,150.00	222,550.00	452,000.00	147,126.21	271,740.00	471,000.00	471,000.00	0.00	0.00
4q - Contingency															
454600		89000				Contingency	0.00	0.00	13,584.00	0.00	0.00	14,154.00	14,154.00	0.00	0.00
Subtotal Contingency							0.00	0.00	13,584.00	0.00	0.00	14,154.00	14,154.00	0.00	0.00
TOTAL Health							221,584.04	222,902.94	466,384.00	147,217.19	272,140.00	485,954.00	485,954.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
454 CLC Vector Control District												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
454999	99999		Ending Fund Balance	0.00	0.00	327,976.00	0.00	559,512.00	471,723.00	471,723.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	327,976.00	0.00	559,512.00	471,723.00	471,723.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	327,976.00	0.00	559,512.00	471,723.00	471,723.00	0.00	0.00
TOTAL CLC Vector Control District				512,702.50	559,690.65	1,588,720.00	501,153.68	1,663,304.00	1,915,354.00	1,915,354.00	0.00	0.00
TOTAL REVENUES				291,118.46	336,787.71	794,360.00	353,936.49	831,652.00	957,677.00	957,677.00	0.00	0.00
TOTAL EXPENDITURES				221,584.04	222,902.94	794,360.00	147,217.19	831,652.00	957,677.00	957,677.00	0.00	0.00
DIFFERENCE				69,534.42	113,884.77	0.00	206,719.30	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				291,118.46	336,787.71	794,360.00	353,936.49	831,652.00	957,677.00	957,677.00	0.00	0.00
TOTAL EXPENDITURES				221,584.04	222,902.94	794,360.00	147,217.19	831,652.00	957,677.00	957,677.00	0.00	0.00
DIFFERENCE				69,534.42	113,884.77	0.00	206,719.30	0.00	0.00	0.00	0.00	0.00

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: April 2, 2025

Agenda Item Number:

13.a

Subject:

For Possible Action: Approve the Walker River Weed Control District tentative budget for fiscal year 2025-2026.

Summary:

Financial Department Comments:

Approved As To Legal Form:

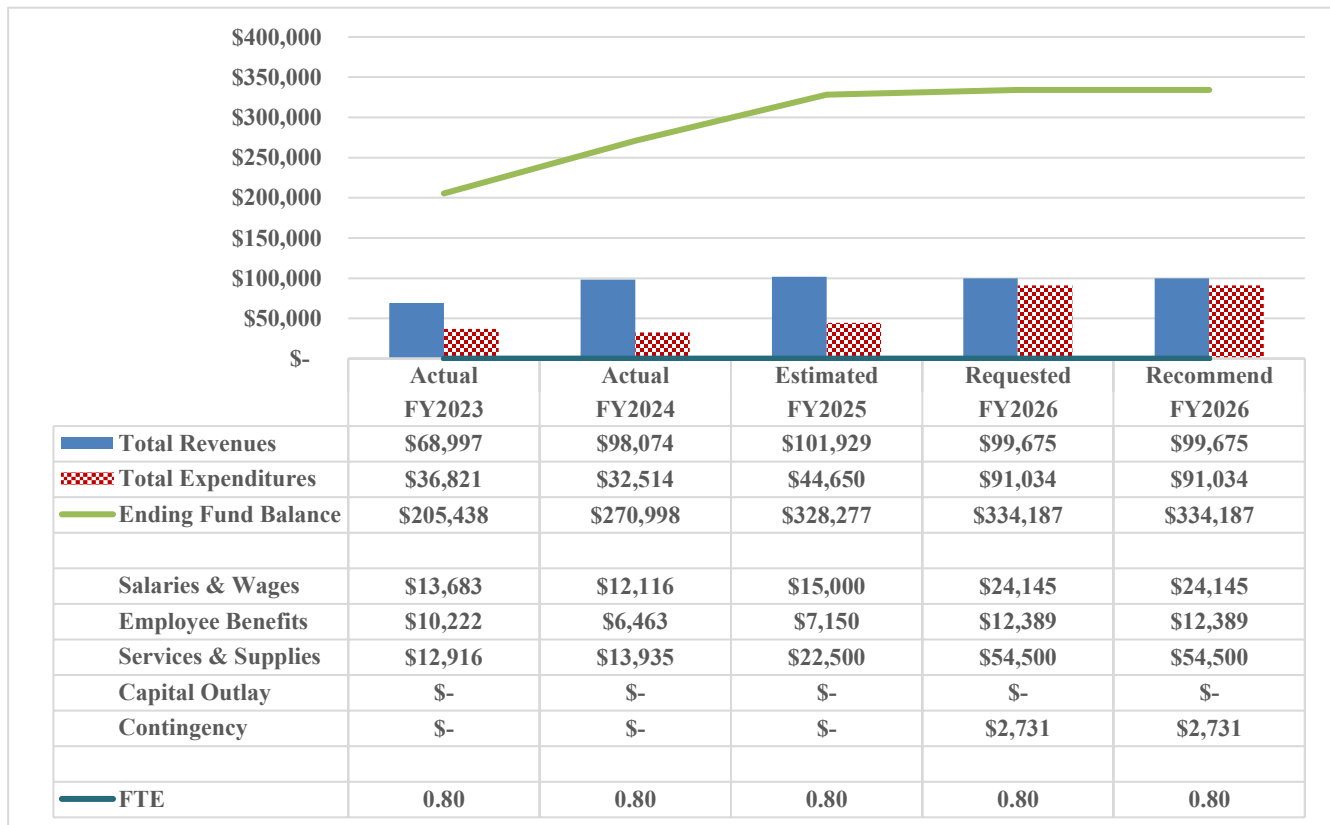
County Manager Comments:

Recommendation:

ATTACHMENTS

- [Walker River Weed Control District Tentative Budget](#)

WALKER RIVER WEED CONTROL DISTRICT
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

This Fund has an assessment rate of 8.47 cents on land values.

The District was created to provide weed control services to properties within the District boundaries in Mason Valley.

Services & Supplies:

Account 455600-53970: Administrative Charges:

This account is to pay the Mason Valley Mosquito Control District for a portion of the Manager's salary.

It is recommended to increase from \$10,000 to \$35,000 per year since it hasn't increased for over 20 years.

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
455 WR Weed Control District												
000 General												
3a - Taxes												
455	30900		Weed Assessment	64,208.26	84,900.11	89,729.00	87,166.50	89,729.00	88,675.00	88,675.00	0.00	0.00
	Subtotal Taxes			64,208.26	84,900.11	89,729.00	87,166.50	89,729.00	88,675.00	88,675.00	0.00	0.00
3k - Other Revenues												
455	38000		Investment Income	4,788.15	13,174.05	7,500.00	10,130.69	12,200.00	11,000.00	11,000.00	0.00	0.00
	Subtotal Other Revenues			4,788.15	13,174.05	7,500.00	10,130.69	12,200.00	11,000.00	11,000.00	0.00	0.00
3z - Beginning Fund Bal												
455	39999		Opening Fund Balance	0.00	0.00	250,765.00	0.00	270,998.00	328,277.00	328,277.00	0.00	0.00
	Subtotal Beginning Fund Bal			0.00	0.00	250,765.00	0.00	270,998.00	328,277.00	328,277.00	0.00	0.00
	TOTAL General			68,996.41	98,074.16	347,994.00	97,297.19	372,927.00	427,952.00	427,952.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
455 WR Weed Control District															
600 Health															
4a - Salaries															
455600		40010				Temporary Salaries	13,683.30	12,115.72	21,686.00	10,664.62	15,000.00	24,145.00	24,145.00	0.00	0.00
Subtotal Salaries							13,683.30	12,115.72	21,686.00	10,664.62	15,000.00	24,145.00	24,145.00	0.00	0.00
4c - Benefits															
455600		41010				Social Security	848.37	751.18	1,345.00	661.20	930.00	1,497.00	1,497.00	0.00	0.00
455600		41100				Workers' Comp	908.56	769.79	1,914.00	694.20	1,000.00	2,142.00	2,142.00	0.00	0.00
455600		41200				Medicare	198.41	175.68	314.00	154.63	220.00	350.00	350.00	0.00	0.00
455600		41500				Unemployment	8,266.97	4,767.00	8,400.00	992.00	5,000.00	8,400.00	8,400.00	0.00	0.00
Subtotal Benefits							10,222.31	6,463.65	11,973.00	2,502.03	7,150.00	12,389.00	12,389.00	0.00	0.00
4e - Services & Supplies															
455600		50000				Supplies	522.92	636.39	1,500.00	40.32	1,000.00	1,500.00	1,500.00	0.00	0.00
455600		50300				Weed Control	0.00	0.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00
455600		50950				Chemicals	0.00	1,197.50	10,000.00	0.00	7,000.00	10,000.00	10,000.00	0.00	0.00
455600		51000				Fuel	1,734.53	1,533.92	2,500.00	1,024.36	2,500.00	2,500.00	2,500.00	0.00	0.00
455600		53900				Contract Services	0.00	0.00	2,500.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00
455600		53970				Administrative Charges	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	35,000.00	35,000.00	0.00	0.00
455600		56000				Training	0.00	0.00	250.00	0.00	200.00	200.00	200.00	0.00	0.00
455600		56400				Repairs and Maintenance	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00
455600		60700				Telephone	657.90	567.25	800.00	428.74	800.00	800.00	800.00	0.00	0.00
Subtotal Services & Supplies							12,915.35	13,935.06	29,550.00	11,493.42	22,500.00	54,500.00	54,500.00	0.00	0.00
4d - Contingency															
455600		89000				Contingency	0.00	0.00	1,896.00	0.00	0.00	2,731.00	2,731.00	0.00	0.00
Subtotal Contingency							0.00	0.00	1,896.00	0.00	0.00	2,731.00	2,731.00	0.00	0.00
TOTAL Health							36,820.96	32,514.43	65,105.00	24,660.07	44,650.00	93,765.00	93,765.00	0.00	0.00

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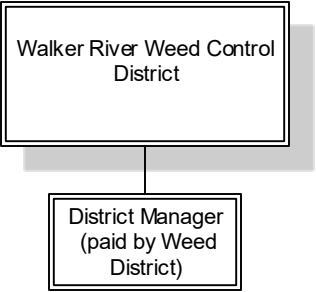
Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
455 WR Weed Control District												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
455999	99999		Ending Fund Balance	0.00	0.00	282,889.00	0.00	328,277.00	334,187.00	334,187.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	282,889.00	0.00	328,277.00	334,187.00	334,187.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	282,889.00	0.00	328,277.00	334,187.00	334,187.00	0.00	0.00
TOTAL WR Weed Control District				105,817.37	130,588.59	695,988.00	121,957.26	745,854.00	855,904.00	855,904.00	0.00	0.00
TOTAL REVENUES				68,996.41	98,074.16	347,994.00	97,297.19	372,927.00	427,952.00	427,952.00	0.00	0.00
TOTAL EXPENDITURES				36,820.96	32,514.43	347,994.00	24,660.07	372,927.00	427,952.00	427,952.00	0.00	0.00
DIFFERENCE				32,175.45	65,559.73	0.00	72,637.12	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				68,996.41	98,074.16	347,994.00	97,297.19	372,927.00	427,952.00	427,952.00	0.00	0.00
TOTAL EXPENDITURES				36,820.96	32,514.43	347,994.00	24,660.07	372,927.00	427,952.00	427,952.00	0.00	0.00
DIFFERENCE				32,175.45	65,559.73	0.00	72,637.12	0.00	0.00	0.00	0.00	0.00

Walker River Weed
Control



Fund 455
Dept Title (All)

						Hours											
Fund	Dept	Project	Name	Title	Ret Code	Wrkd/ pay period	Sum of Annual Salary	Sum of Retirement	Sum of FICA	Workers' Comp	Sum of Medicare	Sum of Health Insurance	Sum of Annual Vision	Sum of Annual Dental	Sum of Annual Life	Sum of Annual Benefit Total	Sum of Salary + Benefits
	455	600	(blank)	SEASONAL (7.5 MONTHS)	Seasonal Laborers	S	80	\$ 24,145	\$ -	\$ 1,497	1,781	\$ 350	\$ -	\$ -	\$ -	\$ 3,628	\$ 27,773
				ZZZY - UNEMPLOYMENT	NA	(blank)	(blank)	\$ 8,400								\$ -	\$ 8,400
				ZZZZ - PACT FOR BOARD	NA	(blank)	(blank)	\$ -	\$ -	\$ -	361	\$ -	\$ -		\$ -	\$ 361	\$ 361
		(blank) Total						\$ 32,545	\$ -	\$ 1,497	2,142	\$ 350	\$ -	\$ -	\$ -	\$ 3,989	\$ 36,534
	600 Total							\$ 32,545	\$ -	\$ 1,497	2,142	\$ 350	\$ -	\$ -	\$ -	\$ 3,989	\$ 36,534
455 Total								\$ 32,545	\$ -	\$ 1,497	2,142	\$ 350	\$ -	\$ -	\$ -	\$ 3,989	\$ 36,534
Grand Total								\$ 32,545	\$ -	\$ 1,497	2,142	\$ 350	\$ -	\$ -	\$ -	\$ 3,989	\$ 36,534

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: April 2, 2025

Agenda Item Number:

16.a

Subject:

For Possible Action: Approve the Silver Springs General Improvement District tentative budget for fiscal year 2025-2026.

Summary:

Financial Department Comments:

Approved As To Legal Form:

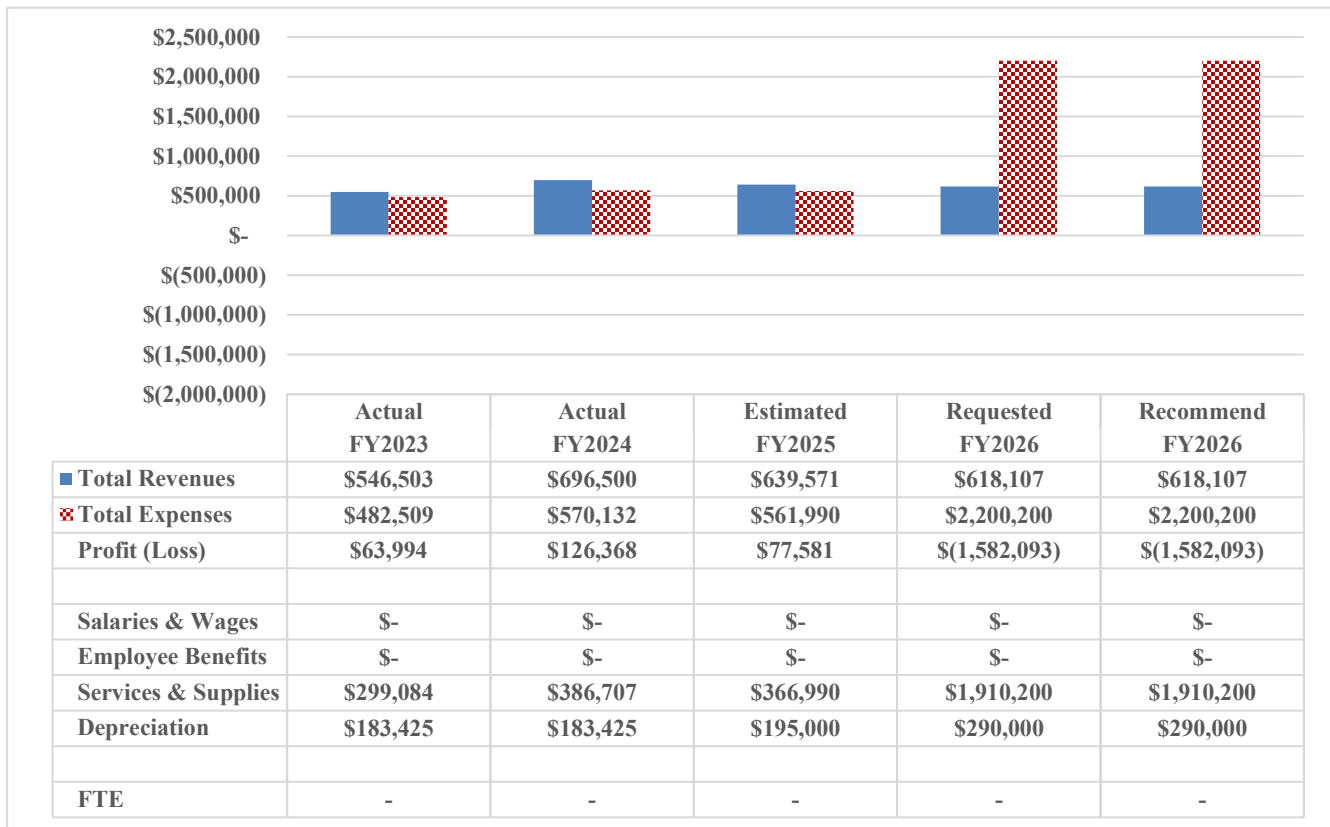
County Manager Comments:

Recommendation:

ATTACHMENTS

- [Silver Springs General Improvement District Tentative Budget](#)

SILVER SPRINGS GENERAL IMPROVEMENT DISTRICT
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

This District was formed to operate the sewer system in Silver Springs.

There is a capital project in the amount of \$1,400,700 to rehab the disinfection and filter system at the plant.

Services & Supplies:

Account 634-53900 - Contract Services:

This account has increased to either increase the contract with the Silver Springs Mutual Water Company or to cover the cost of adding a half-time employee.

Account 634-55020 - Sludge Disposal:

This account is for sludge removal costs. This needs to be done every few years, but isn't a regular occurrence.

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
634 Silver Springs GID Fund												
000 General												
3e - Intergovernmental												
634	32041	63400	SRF Grant	0.00	0.00	0.00	364,407.80	0.00	0.00	0.00	0.00	0.00
634	32440	80004	ARPA Grant	12,691.00	28,074.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Intergovernmental				12,691.00	28,074.00	0.00	364,407.80	0.00	0.00	0.00	0.00	0.00
3g - Charges for Service												
634	35740		Inspection Fees	450.00	200.00	5,000.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00
634	35800		Sewer Use Fees	295,194.31	300,056.61	308,000.00	205,867.23	308,000.00	315,000.00	315,000.00	0.00	0.00
Subtotal Charges for Service				295,644.31	300,256.61	313,000.00	205,867.23	308,000.00	320,000.00	320,000.00	0.00	0.00
3k - Other Revenues												
634	38000		Investment Income	95,035.54	234,105.21	175,000.00	149,923.52	195,000.00	168,000.00	168,000.00	0.00	0.00
634	38010		EDU Interest Income	119,695.47	114,598.40	109,457.00	209,701.04	109,457.00	104,065.00	104,065.00	0.00	0.00
634	38030		Penalties	5,268.34	5,830.61	5,500.00	4,239.53	6,600.00	6,600.00	6,600.00	0.00	0.00
634	38100		Sales & Rental	18,168.72	13,635.54	19,009.00	15,296.44	20,514.00	19,442.00	19,442.00	0.00	0.00
Subtotal Other Revenues				238,168.07	368,169.76	308,966.00	379,160.53	331,571.00	298,107.00	298,107.00	0.00	0.00
3m - Connection Fees												
634	82000		Connection Charge	12,447.62	61,814.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Connection Fees				12,447.62	61,814.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3z - Beginning Fund Bal												
634	39999		Opening Fund Balance	0.00	0.00	924,649.00	0.00	0.00	1,582,093.00	1,582,093.00	0.00	0.00
Subtotal Beginning Fund Bal				0.00	0.00	924,649.00	0.00	0.00	1,582,093.00	1,582,093.00	0.00	0.00
4e Services & Supplies												
634	50000		Supplies	14,694.48	4,959.04	25,000.00	2,796.72	10,000.00	35,000.00	35,000.00	0.00	0.00
634	50430		Tools	320.40	2,804.26	500.00	55.59	500.00	500.00	500.00	0.00	0.00
634	50440		Safety Supplies	318.51	51.93	500.00	1,595.39	2,000.00	500.00	500.00	0.00	0.00
634	50920		Laboratory	2,659.85	2,561.88	2,500.00	3,142.11	3,000.00	3,000.00	3,000.00	0.00	0.00
634	50940		Chlorine	37,002.95	30,043.00	40,000.00	21,348.82	33,000.00	40,000.00	40,000.00	0.00	0.00
634	51000		Fuel	5,345.22	4,950.35	5,500.00	3,198.67	5,000.00	5,500.00	5,500.00	0.00	0.00
634	51020		Licenses	2,618.00	2,812.00	4,000.00	3,102.00	3,102.00	4,000.00	4,000.00	0.00	0.00
634	52100		Postage	4,850.60	4,810.00	5,000.00	3,433.64	5,000.00	5,000.00	5,000.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
634 Silver Springs GID Fund												
000 General												
4e - Services & Supplies												
634	52200		Insurance	14,170.99	15,901.12	16,000.00	16,398.06	16,398.00	16,800.00	16,800.00	0.00	0.00
634	53900		Contract Services	110,187.35	140,536.78	900,000.00	81,452.06	150,000.00	170,000.00	170,000.00	0.00	0.00
634	53910		Spraying	4,350.00	4,350.00	4,500.00	3,750.00	4,500.00	4,500.00	4,500.00	0.00	0.00
634	53920		Professional Fees	900.00	344.52	58,650.00	9,063.16	20,000.00	58,650.00	58,650.00	0.00	0.00
634	53920	80004	Professional Fees	0.00	43,776.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
634	53950		Audit	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	8,000.00	8,000.00	0.00	0.00
634	53970		Administrative Charges	2,435.00	2,905.00	2,915.00	2,915.00	2,915.00	2,700.00	2,700.00	0.00	0.00
634	55000		Contract Laboratory	8,365.34	8,644.50	8,000.00	6,372.00	9,000.00	9,500.00	9,500.00	0.00	0.00
634	55020		Sludge Disposal	0.00	0.00	100,000.00	0.00	0.00	1,400,000.00	1,400,000.00	0.00	0.00
634	56400		Repairs and Maintenance	27,369.02	62,467.81	75,000.00	18,384.08	50,000.00	75,000.00	75,000.00	0.00	0.00
634	56420		Telemetry Maintenance	839.90	1,280.00	3,000.00	0.00	1,500.00	3,000.00	3,000.00	0.00	0.00
634	56500		Building Maintenance	13,673.99	0.00	500.00	0.00	0.00	500.00	500.00	0.00	0.00
634	56610		Collection System Maint	38.45	0.00	20,000.00	0.00	0.00	20,000.00	20,000.00	0.00	0.00
634	57000		Rental	0.00	0.00	3,000.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00
634	60100		Electric Service	37,972.85	42,930.18	40,000.00	19,842.25	40,000.00	40,000.00	40,000.00	0.00	0.00
634	60200		Gas Service	2,434.04	2,219.26	2,700.00	751.99	2,500.00	2,700.00	2,700.00	0.00	0.00
634	60300		Water Service	738.00	774.40	1,500.00	512.00	775.00	1,500.00	1,500.00	0.00	0.00
634	60600		Garbage Service	798.96	584.95	850.00	0.00	800.00	850.00	850.00	0.00	0.00
Subtotal Services & Supplies				299,083.90	386,707.23	1,326,615.00	205,113.54	366,990.00	1,910,200.00	1,910,200.00	0.00	0.00
4m - Depreciation												
634	81000		Depreciation	183,425.00	183,425.00	220,000.00	0.00	195,000.00	290,000.00	290,000.00	0.00	0.00
Subtotal Depreciation				183,425.00	183,425.00	220,000.00	0.00	195,000.00	290,000.00	290,000.00	0.00	0.00
TOTAL General				1,041,459.90	1,328,447.32	3,093,230.00	1,154,549.10	1,201,561.00	4,400,400.00	4,400,400.00	0.00	0.00

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Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
634 Silver Springs GID Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
634999	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	77,581.00	0.00	0.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	0.00	0.00	77,581.00	0.00	0.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	0.00	0.00	77,581.00	0.00	0.00	0.00	0.00
TOTAL Silver Springs GID Fund				1,041,459.90	1,328,447.32	3,093,230.00	1,154,549.10	1,279,142.00	4,400,400.00	4,400,400.00	0.00	0.00
TOTAL REVENUES				558,951.00	758,315.09	1,546,615.00	949,435.56	639,571.00	2,200,200.00	2,200,200.00	0.00	0.00
TOTAL EXPENDITURES				482,508.90	570,132.23	1,546,615.00	205,113.54	639,571.00	2,200,200.00	2,200,200.00	0.00	0.00
DIFFERENCE				76,442.10	188,182.86	0.00	744,322.02	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				558,951.00	758,315.09	1,546,615.00	949,435.56	639,571.00	2,200,200.00	2,200,200.00	0.00	0.00
TOTAL EXPENDITURES				482,508.90	570,132.23	1,546,615.00	205,113.54	639,571.00	2,200,200.00	2,200,200.00	0.00	0.00
DIFFERENCE				76,442.10	188,182.86	0.00	744,322.02	0.00	0.00	0.00	0.00	0.00

LYON COUNTY UTILITIES

Capital Improvement Program: FYE 2026 - 2030

Fund: Silver Spring GID 634	Program: Silver Springs GID	Updated: 2/6/2025

Fiscal Year Ending ---	2026	2027	2028	2029	2030
Capital Costs By Year ---	\$1,400,700		\$616,958	\$6,800,000	

Project Descriptions for FYE 2025

Disinfection and filter system rehabilitation: The disinfection system and filter system are at the end of their useful life and need to be rehabilitated to ensure continued compliance with the NDEP discharge permit.

Project Cost Estimate

Item Description	2025	2027	2028	2029	2030	Total
Disinfection and Filter System Rehabilitation	\$1,400,700					\$1,400,700
Rapid Infiltration Basin Project				\$6,800,000		\$6,800,000
Storm Damage Repair Project			\$616,958			\$616,958
Subtotals:	\$1,400,700		\$616,958	\$6,800,000		\$8,817,658

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: April 2, 2025

Agenda Item Number:

19.a

Subject:

For Possible Action: Approve the Willowcreek General Improvement District tentative budget for fiscal year 2025-2026.

Summary:

Financial Department Comments:

Approved As To Legal Form:

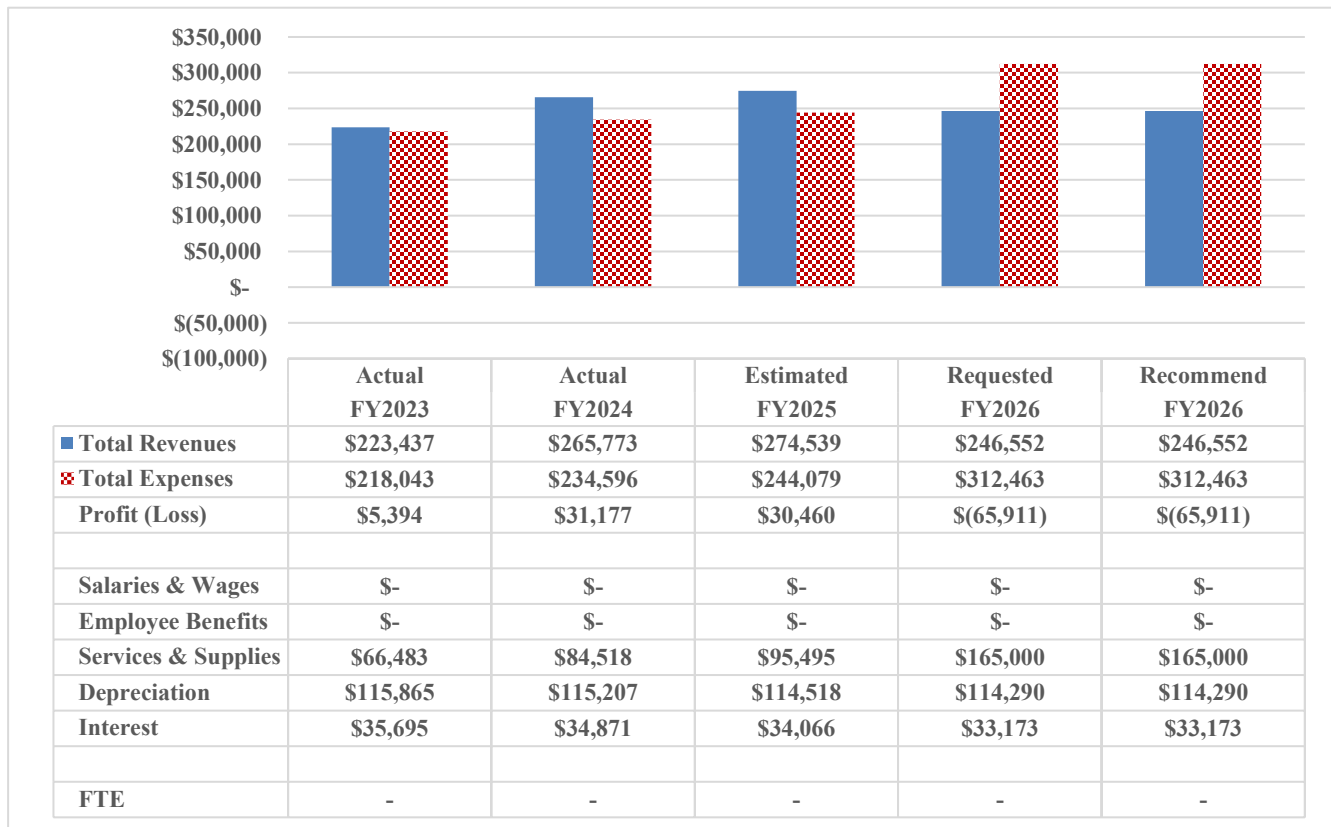
County Manager Comments:

Recommendation:

ATTACHMENTS

- [Willowcreek General Improvement District Tentative Budget](#)

WILLOWCREEK GENERAL IMPROVEMENT DISTRICT
SUMMARY
FISCAL YEAR 2025-2026



BUDGET NOTES

This is a small water and sewer general improvement district in Mason Valley. There is a tax rate of 1.56 cents.

There are no employees; but there is a contract with the City of Yerington to operate the system.

This District will need a rate increase, but the amount will depend on a determination of future operational needs.

Services & Supplies:

Account 656048-53900 - Contract Services:

This account has added to update the Reclaimed Water Management Plan (\$15,000) and to potentially cover the cost of adding a half-time contracted employee (\$50,000).

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
656 Willowcreek GID Fund												
000 General												
3a - Taxes												
656	30000		Real Property Taxes	666.40	728.32	849.00	766.13	849.00	911.00	911.00	0.00	0.00
656	30040		Trust Reconveyances	5.66	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
656	30200		Unsecured Property Taxes	24.93	31.33	0.00	29.34	0.00	0.00	0.00	0.00	0.00
656	30300		Centrally Assessed Taxes	14.43	15.11	0.00	7.56	0.00	0.00	0.00	0.00	0.00
656	30910		Special Assessment	88,854.00	89,208.00	88,854.00	80,760.71	88,854.00	88,854.00	88,854.00	0.00	0.00
Subtotal Taxes				89,565.42	89,983.38	89,703.00	81,563.74	89,703.00	89,765.00	89,765.00	0.00	0.00
3e - Intergovernmental												
656	32440	80004	ARPA Grant	0.00	9,924.76	20,522.00	20,521.75	20,522.00	0.00	0.00	0.00	0.00
656	33000		Consolidated Taxes	2,303.64	2,303.64	2,304.00	1,343.79	2,304.00	2,304.00	2,304.00	0.00	0.00
Subtotal Intergovernmental				2,303.64	12,228.40	22,826.00	21,865.54	22,826.00	2,304.00	2,304.00	0.00	0.00
3g - Charges for Service												
656	35700		Water Use Fees	69,128.57	71,420.21	72,000.00	50,891.44	73,650.00	74,000.00	74,000.00	0.00	0.00
656	35800		Sewer Use Fees	43,921.42	44,476.95	45,000.00	30,156.16	45,500.00	45,500.00	45,500.00	0.00	0.00
Subtotal Charges for Service				113,049.99	115,897.16	117,000.00	81,047.60	119,150.00	119,500.00	119,500.00	0.00	0.00
3k - Other Revenues												
656	38000		Investment Income	17,139.48	43,095.55	30,000.00	30,398.43	39,000.00	35,000.00	35,000.00	0.00	0.00
656	38100		Sales & Rental	1,379.27	4,567.83	0.00	3,859.71	3,860.00	0.00	0.00	0.00	0.00
Subtotal Other Revenues				18,518.75	47,663.38	30,000.00	34,258.14	42,860.00	35,000.00	35,000.00	0.00	0.00
32 - Beginning Fund Bal												
656	39999		Opening Fund Balance	0.00	0.00	8,943.00	0.00	0.00	65,894.00	65,894.00	0.00	0.00
Subtotal Beginning Fund Bal				0.00	0.00	8,943.00	0.00	0.00	65,894.00	65,894.00	0.00	0.00
TOTAL General				223,437.80	265,772.32	268,472.00	218,735.02	274,539.00	312,463.00	312,463.00	0.00	0.00

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Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
656 Willowcreek GID Fund												
048 Sewer												
3m - Connection Fees												
656048	82000		Connection Charge	3,800.00	3,800.00	0.00	15,400.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Connection Fees			3,800.00	3,800.00	0.00	15,400.00	0.00	0.00	0.00	0.00	0.00
4e - Services & Supplies												
656048	50000		Supplies	27,592.41	33,853.80	45,000.00	32,215.00	34,200.00	45,000.00	45,000.00	0.00	0.00
656048	50000	80004	Supplies	0.00	9,924.76	20,522.00	20,521.75	20,522.00	0.00	0.00	0.00	0.00
656048	52200		Insurance	5,907.00	6,557.00	6,700.00	6,983.00	6,983.00	7,500.00	7,500.00	0.00	0.00
656048	53900		Contract Services	0.00	0.00	0.00	0.00	0.00	65,000.00	65,000.00	0.00	0.00
	Subtotal Services & Supplies			33,499.41	50,335.56	72,222.00	59,719.75	61,705.00	117,500.00	117,500.00	0.00	0.00
4m - Depreciation												
656048	81000		Depreciation	67,582.00	67,582.00	67,582.00	0.00	67,582.00	67,582.00	67,582.00	0.00	0.00
	Subtotal Depreciation			67,582.00	67,582.00	67,582.00	0.00	67,582.00	67,582.00	67,582.00	0.00	0.00
4o - Debt Service												
656048	83120		Interest - USDA Bonds	35,695.44	34,870.81	34,066.00	25,632.09	34,066.00	33,173.00	33,173.00	0.00	0.00
	Subtotal Debt Service			35,695.44	34,870.81	34,066.00	25,632.09	34,066.00	33,173.00	33,173.00	0.00	0.00
	TOTAL Sewer			140,576.85	156,588.37	173,870.00	100,751.84	163,353.00	218,255.00	218,255.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund	Dept	Character	Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
656 Willowcreek GID Fund															
056 Water															
3m - Connection Fees															
656056				82000		Connection Charge	3,900.00	3,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Connection Fees							3,900.00	3,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4e - Services & Supplies															
656056				50000		Supplies	19,700.29	19,805.34	30,000.00	19,789.34	19,790.00	30,000.00	30,000.00	0.00	0.00
656056				60300		Water Service	13,283.61	14,377.04	17,500.00	9,172.44	14,000.00	17,500.00	17,500.00	0.00	0.00
Subtotal Services & Supplies							32,983.90	34,182.38	47,500.00	28,961.78	33,790.00	47,500.00	47,500.00	0.00	0.00
4m - Depreciation															
656056				81000		Depreciation	48,283.00	47,625.00	47,102.00	0.00	46,936.00	46,708.00	46,708.00	0.00	0.00
Subtotal Depreciation							48,283.00	47,625.00	47,102.00	0.00	46,936.00	46,708.00	46,708.00	0.00	0.00
TOTAL Water							85,166.90	85,707.38	94,602.00	28,961.78	80,726.00	94,208.00	94,208.00	0.00	0.00

Lyon County, NV
Budget Report

Projection Year: 2026
Budget Projection: 2026



Fund Dept Character Org	Object	Project	Account Description	2023 Actuals	2024 Actuals	2025 Budget	2025 Actual	2025 Projected	2026 Dept Requests	2026 Recommended	2026 Tentative Budget	2026 Final Budget
656 Willowcreek GID Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
656999	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	30,460.00	0.00	0.00	0.00	0.00
			Subtotal Ending Fund Balance	0.00	0.00	0.00	0.00	30,460.00	0.00	0.00	0.00	0.00
TOTAL Transfers and Fund Balance				0.00	0.00	0.00	0.00	30,460.00	0.00	0.00	0.00	0.00
TOTAL Willowcreek GID Fund				449,181.55	508,068.07	536,944.00	348,448.64	549,078.00	624,926.00	624,926.00	0.00	0.00
TOTAL REVENUES				231,137.80	273,472.32	268,472.00	234,135.02	274,539.00	312,463.00	312,463.00	0.00	0.00
TOTAL EXPENDITURES				218,043.75	234,595.75	268,472.00	114,313.62	274,539.00	312,463.00	312,463.00	0.00	0.00
DIFFERENCE				13,094.05	38,876.57	0.00	119,821.40	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES				231,137.80	273,472.32	268,472.00	234,135.02	274,539.00	312,463.00	312,463.00	0.00	0.00
TOTAL EXPENDITURES				218,043.75	234,595.75	268,472.00	114,313.62	274,539.00	312,463.00	312,463.00	0.00	0.00
DIFFERENCE				13,094.05	38,876.57	0.00	119,821.40	0.00	0.00	0.00	0.00	0.00

LYON COUNTY UTILITIES

Capital Improvement Program: FYE 2026 - 2030

Fund: Silver Spring GID 634	Program: Silver Springs GID	Updated: 2/6/2025

Fiscal Year Ending ---	2026	2027	2028	2029	2030
Capital Costs By Year ---	\$1,400,700		\$616,958	\$6,800,000	

Project Descriptions for FYE 2025

Disinfection and filter system rehabilitation: The disinfection sytem and filter system are at the end of their useful life and need to be rehabilitated to ensure continued compliance with the NDEP discharge permit.

Project Cost Estimate

Item Description	2025	2027	2028	2029	2030	Total
Disinfection and Filter System Rehabilitation	\$1,400,700					\$1,400,700
Rapid Infiltration Basin Project				\$6,800,000		\$6,800,000
Storm Damage Repair Project			\$616,958			\$616,958
Subtotals:	\$1,400,700		\$616,958	\$6,800,000		\$8,817,658