LYON COUNTY BOARD OF COUNTY COMMISSIONERS
FRIDAY, APRIL 3, 2026
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.

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 2026-2027.

- Executive Summary 2026-2027
- Lyon County Tentative Budget Index 2026-2027
- Lyon County Tentative Budget Packet - Fiscal Year 2026-2027

RECESS TO CONVENE 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 2026-2027

7.a For Possible Action: Approve the Mason Valley Mosquito Abatement District tentative budget for fiscal year 2026-2027.

- Mason Valley Mosquito District Budget Packet 2026-2027

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 CONVENE 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 2026-2027

10.a For Possible Action: Approve the Central Lyon County Vector Control District tentative budget for fiscal year 2026-2027.

- Central Lyon Vector Control Budget Packet 2026-2027

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 CONVENE 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 2026-2027

13.a For Possible Action: Approve the Walker River Weed Control District tentative budget for fiscal year 2026-2027.

- Walker River Weed Control District Budget Packet 2026-2027

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 CONVENE 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 2026-2027

16.a For Possible Action: Approve the Silver Springs General Improvement District tentative budget for fiscal year 2026-2027.

- Silver Springs General Improvement District Budget Packet 2026-2027

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 CONVENE 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 2026-2027

19.a For Possible Action: Approve the Willowcreek General Improvement District tentative budget for fiscal year 2026-2027.

- Willowcreek General Improvement District Budget Packet 2026-2027

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.

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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 3, 2026

Agenda Item Number:
5.a

Subject:
For Possible Action: Approve the Lyon County tentative budget for fiscal year 2026-2027.

Summary:

Financial Department Comments:

Approved As To Legal Form:

County Manager Comments:

Recommendation:

ATTACHMENTS
- Executive Summary 2026-2027
- Lyon County Tentative Budget Index 2026-2027
- Lyon County Tentative Budget Packet - Fiscal Year 2026-2027

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 3, 2026

The County Manager and the Comptroller met with the various departments and prepared a recommended budget for the Board of Commissioner's consideration.

General Fund

Total revenues for the General Fund are projected to decrease 0.9% compared to the current year estimated amounts.

- Consolidated taxes are projected to decrease 1.23% and represent 46.5% of the General Fund revenue.
- Property taxes in the General Fund are projected to increase 2.3% and represent 32.7% of the General Fund revenue.

Expenditures, excluding capital outlay, in the General Fund are budgeted to increase 6.7%.

- Salaries and wages are budgeted to increase by 8.3%.
- Benefits are budgeted to increase by 10.5%.
    - Includes a health insurance increase of 10%.
    - 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 8.5% 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):
    - One Wastewater Chief Operator positions was added in Dayton Sewer;
    - One Behavioral Health Clinician position was added in Human Services, with the funding to come from grants and opioid settlement funds.

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

General Fund

- Add generators to the Administrative Building and three Senior Centers – federally funded, with a match of $125,000 from County funds.

- Remodel the Mound House Community Center – federally funded, with a match of $150,000 from County funds.
- Concrete replacement between the Administrative Building, old Courthouse, and Annex - $50,000.
- Silver Springs Senior Center Flooring Replacement - $30,000.
- Dispatch UPS replacement - $43,845.
- Two replacement vehicles for Facilities - $122,000.
- One replacement vehicle for Juvenile Probation - $667.000.
- Three replacement vehicles for the Sheriff's Office - $185,000.

Vehicle Acquisition Fund

- Four replacement vehicles for the Sheriff's Office - $294,000.

Road Improvement Fund

- One replacement grader - $440,000.

Senior Services Fund

- One replacement vehicle for Human Services (match for grants) - $25,479.

Capital Improvements Fund

- Justice Complex improvements - $8,195,400.
- Dayton Government Complex (multiple year project) - $21,403,710.

Lyon County Utilities

- Grosh/Rose Peak water main replacement, Phase I - $3,230,700 (with grant funding of $2,584,560.)
- SCADA Upgrade - $500,000 split evenly between Dayton Water and Sewer.
- Well 21 Generator - $300,000 (with grant funding of $240,000.)
- HWY 50 at Dayton Valley Road gravity line replacement - $5,213,000
- Rolling A Sewer Plant expansion (multiple year project) - $300,000
- Sewer and Manhole Rehabilitation - $2,422,208 (with grant funding of $1,937,766.
- Lift Station 1 Rehabilitation - $1,000,000.
- Aspen Creek RIB Expansion - $2,500,000.
- New and replacement vehicles - $240,000.

Sincerely,

Josh Foli
Lyon County Comptroller

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LYON COUNTY
REVENUE COMPARISONS - GENERAL FUND

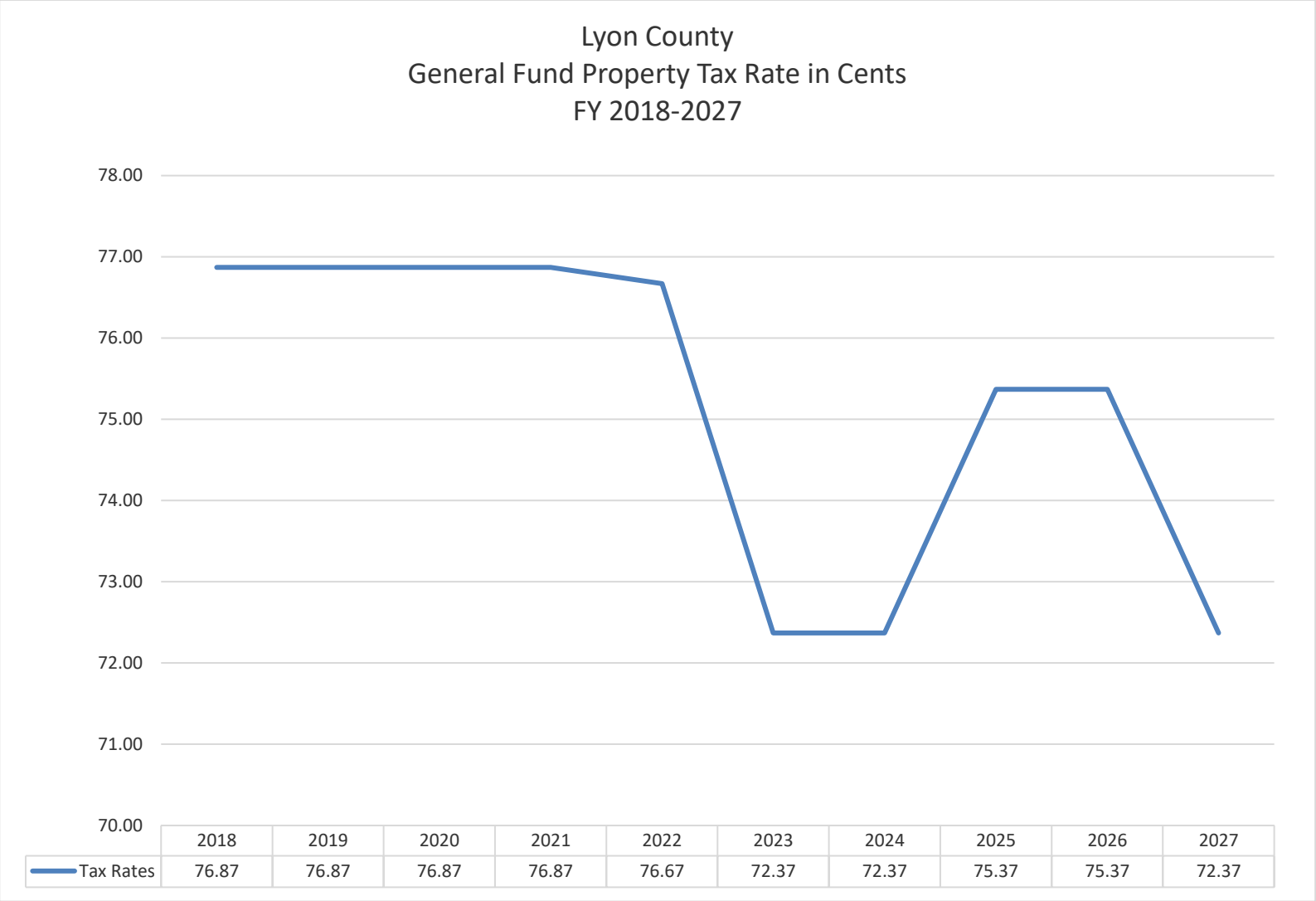
Fiscal Year	Ad Valorem Tax	Percentage Change in Ad Valorem	General Fund Tax Rate	Percentage Change in Tax Rate		Consolidated Tax	Percentage Change in Consolidated Tax
1999-2000	$ 2,643,947		42.98			$ 8,048,890	
2000-2001	$ 2,912,009	10.14%	43.33	0.81%	a	$ 8,782,200	9.11%
2001-2002	$ 3,264,626	12.11%	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	$ 17,025,753	19.69%	75.37	4.15%	b	$ 20,969,444	-4.02%
2025-2026	$ 18,264,270	7.27%	75.37	0.00%		$ 26,930,000	28.42%
2026-2027	$ 18,686,912	2.31%	72.37	-3.98%	c	$ 26,600,000	-1.23%

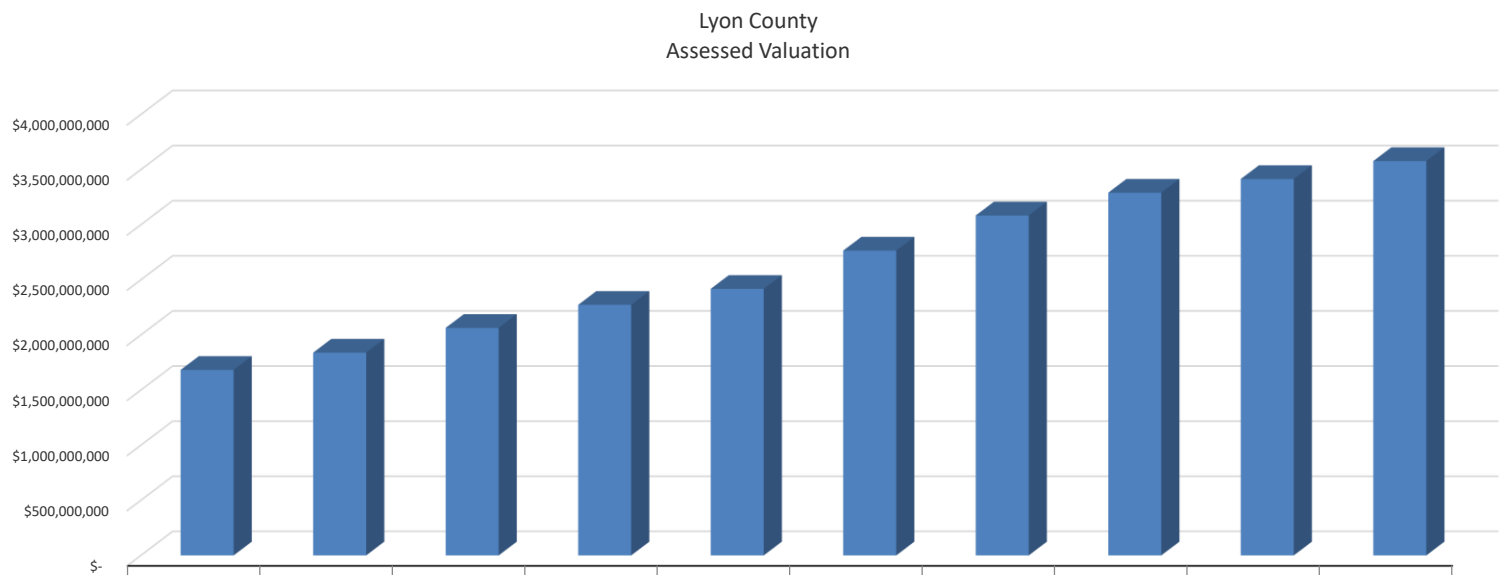
a - There were tax rate increases in these years.
b - Tax rate was moved into the General Fund from other funds.
c - Tax rate was moved out of the General Fund into another fund.

Note: Fiscal year 2024-2025 and before are actual amounts. 2025-2026 is an estimate based on current collection levels. 2026-2027 is based on projections.

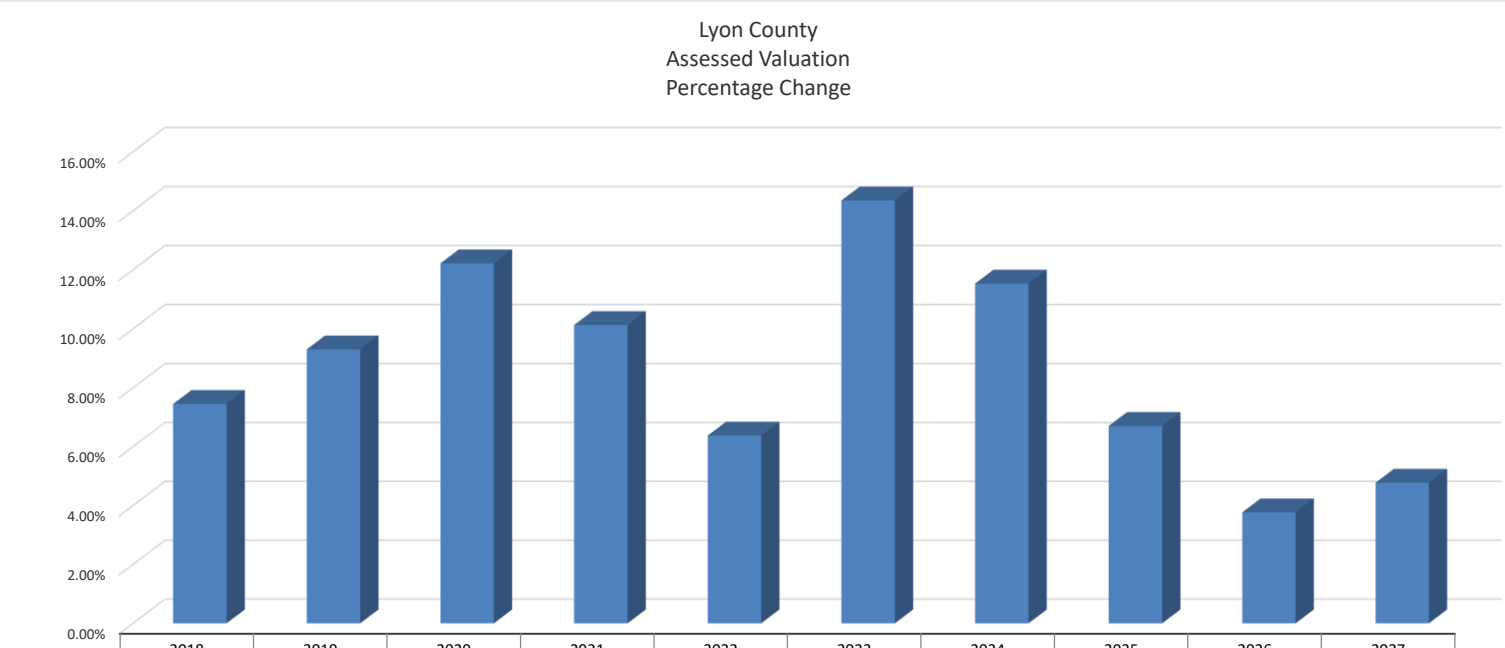
Lyon County
Tax Rate Comparisons

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Assessed Valuation	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	3,577,572,767
Tax Rates										
General Fund										
General Purpose	0.7597	0.7597	0.7687	0.7687	0.7667	0.7237	0.7237	0.7537	0.7537	0.7237
China Springs Rate	0.0090	0.0090	0.0000	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**	**0.7667**	**0.7237**	**0.7237**	**0.7537**	**0.7537**	**0.7237**
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	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
Medical Indigent Fund	0.1220	0.1220	0.1220	0.1220	0.1220	0.1050	0.1050	0.0750	0.0750	0.1050
Senior Services Fund	0.0000	0.0000	0.0000	0.0000	0.0000	0.0600	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**

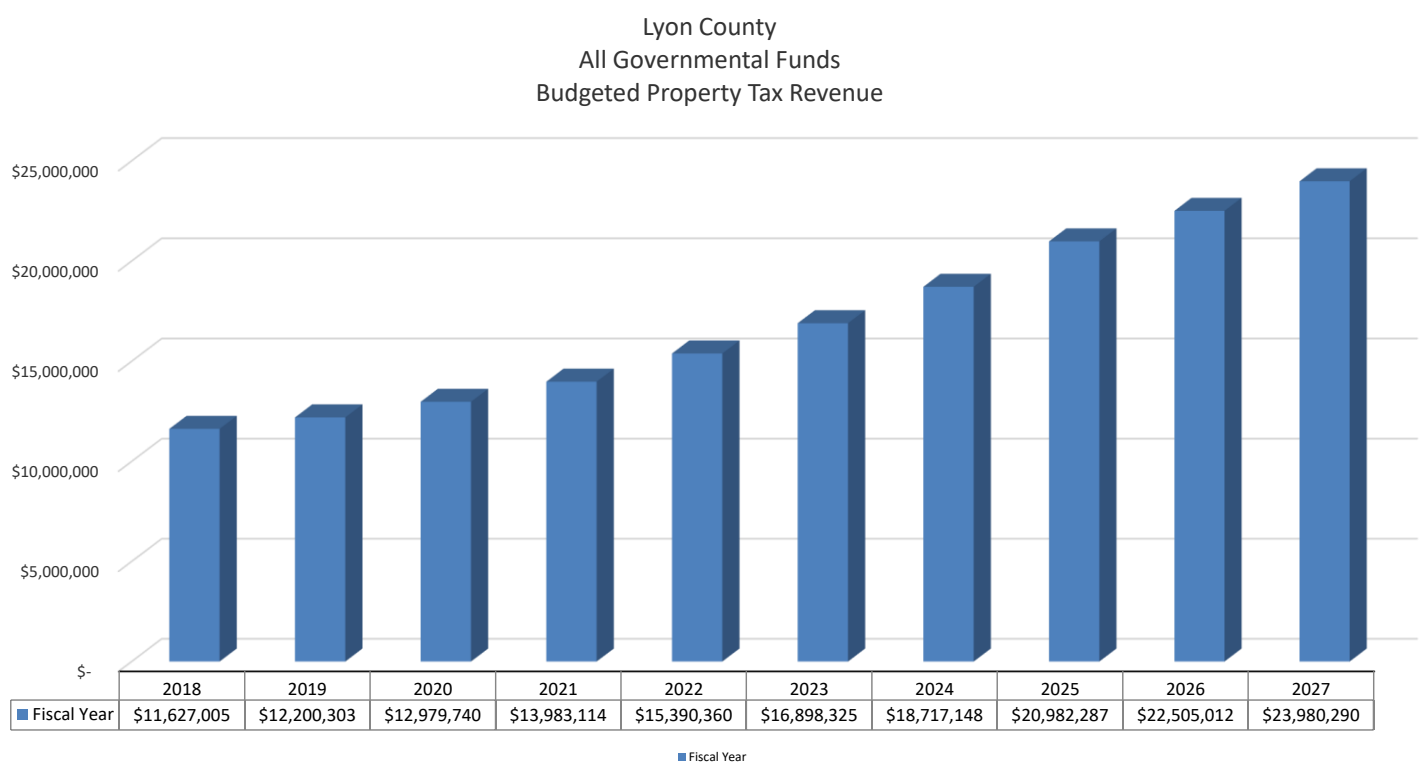

Lyon County
General Fund Property Tax Rate in Cents
FY 2018-2027
78.00
77.00
76.00
75.00
74.00
73.00
72.00
71.00
70.00
2018 2019 2020 2021 2022 2023 2024 2025 2026 2027
Tax Rates 76.87 76.87 76.87 76.87 76.67 72.37 72.37 75.37 75.37 72.37



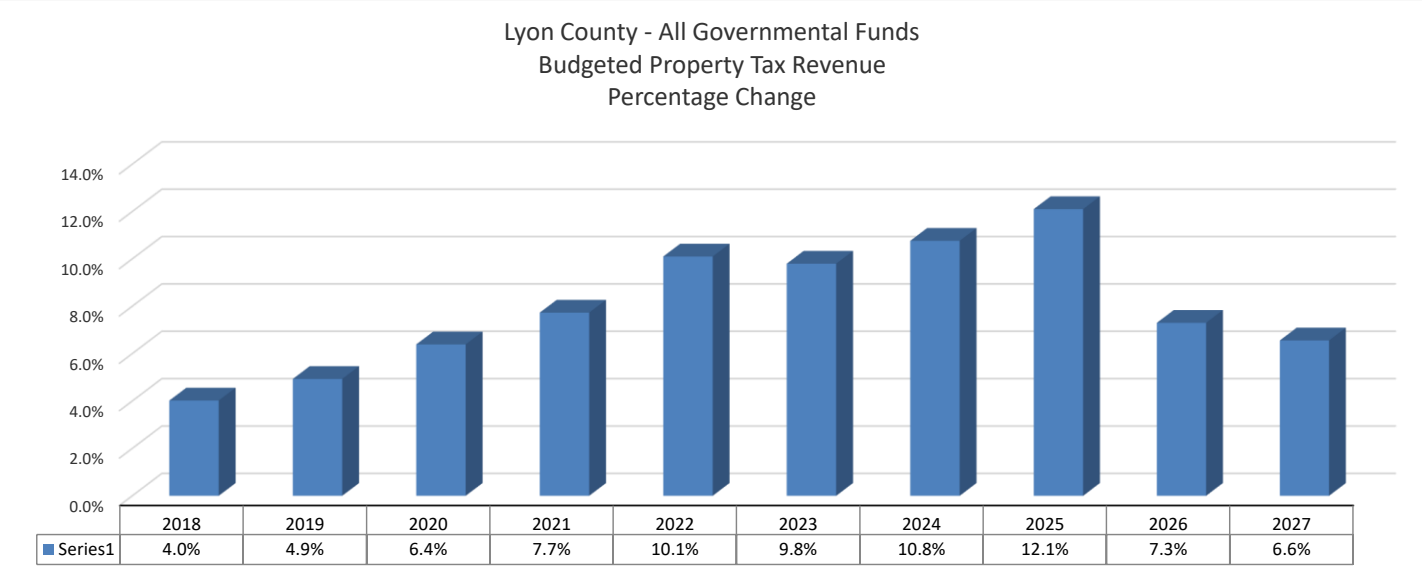
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Fiscal Year	$1,682,761,005	$1,839,283,842	$2,064,010,723	$2,273,021,391	$2,417,992,311	$2,764,911,430	$3,083,725,885	$3,290,460,494	$3,414,483,863	$3,577,572,767



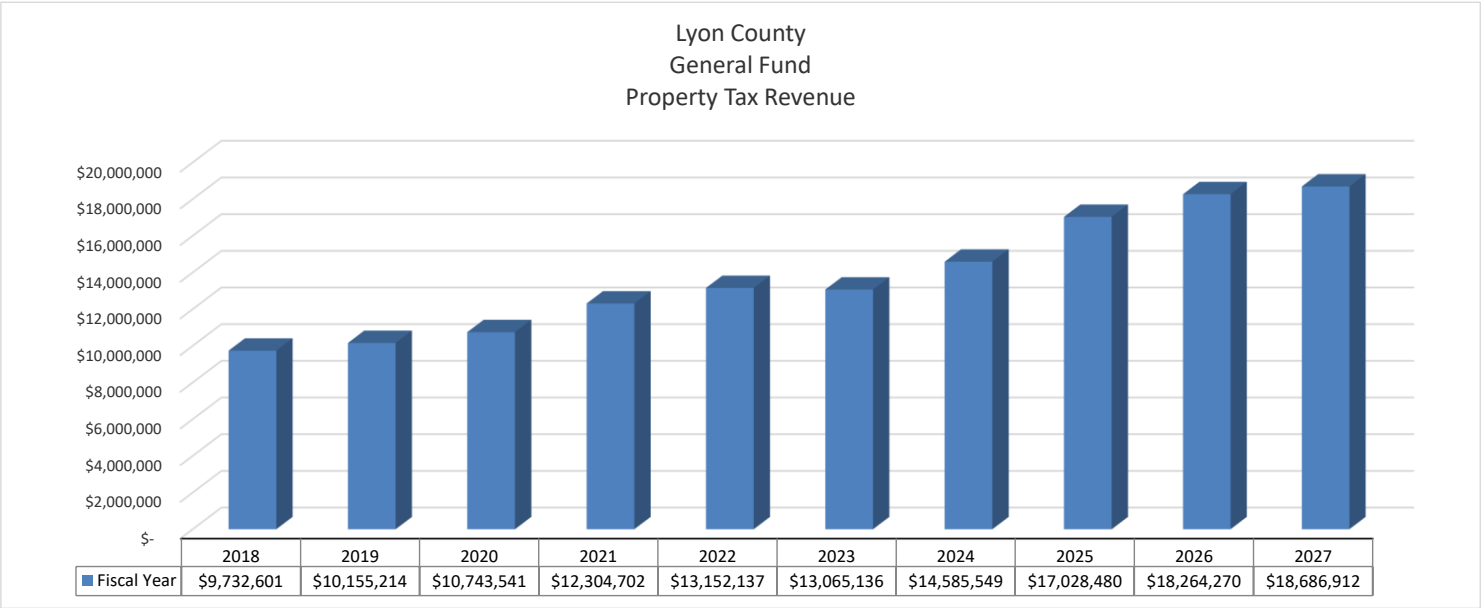
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Fiscal Year	7.45%	9.30%	12.22%	10.13%	6.38%	14.35%	11.53%	6.70%	3.77%	4.78%



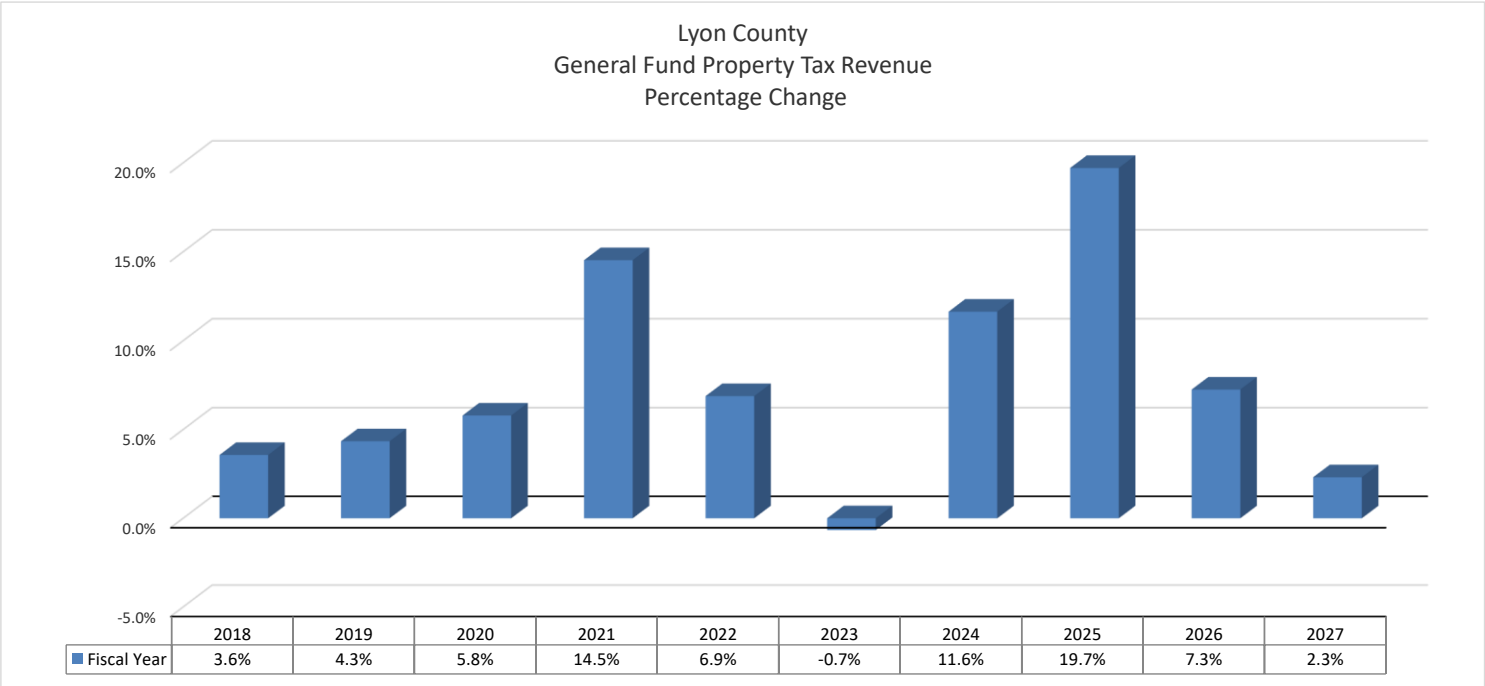
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Fiscal Year	$11,627,005	$12,200,303	$12,979,740	$13,983,114	$15,390,360	$16,898,325	$18,717,148	$20,982,287	$22,505,012	$23,980,290



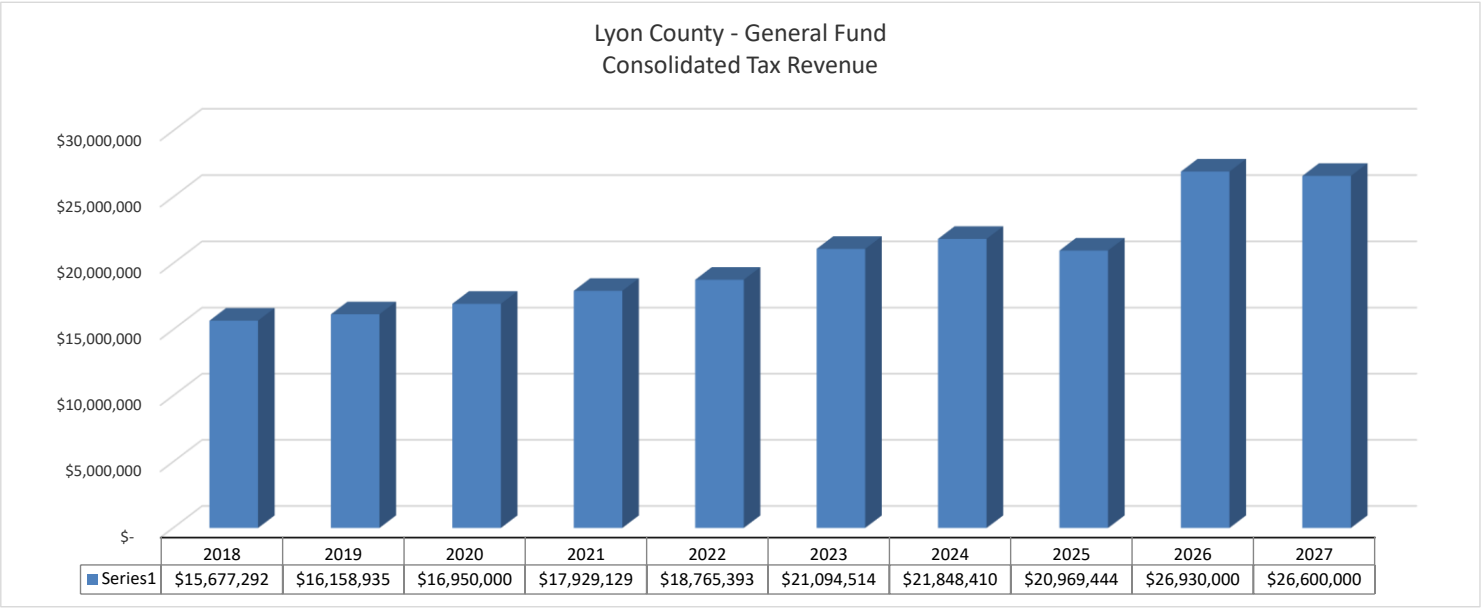
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Series1	4.0%	4.9%	6.4%	7.7%	10.1%	9.8%	10.8%	12.1%	7.3%	6.6%



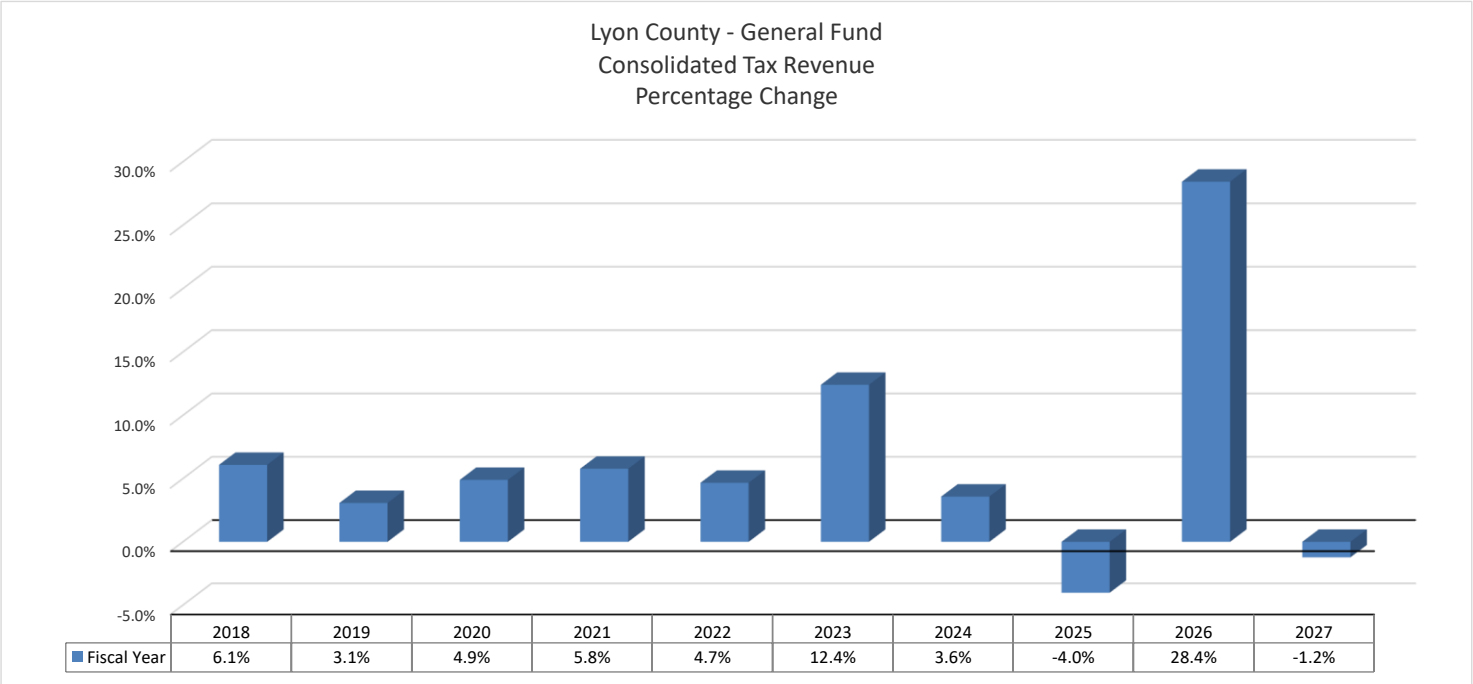
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Fiscal Year	$9,732,601	$10,155,214	$10,743,541	$12,304,702	$13,152,137	$13,065,136	$14,585,549	$17,028,480	$18,264,270	$18,686,912



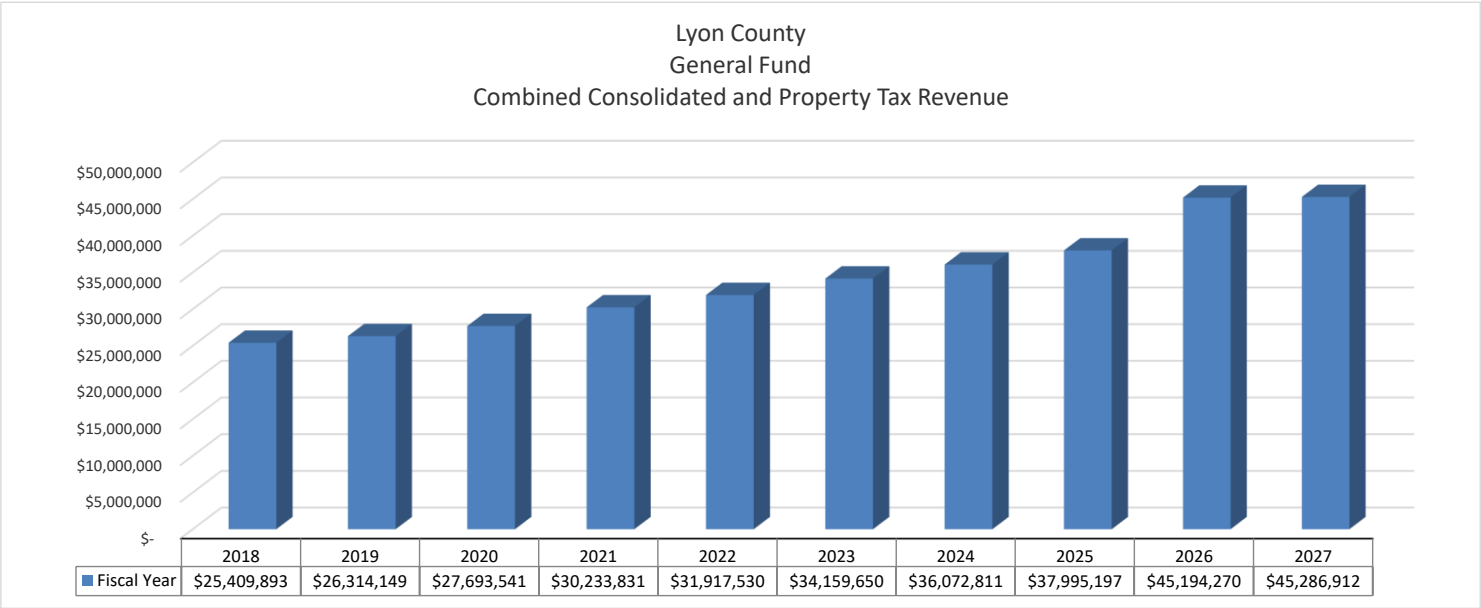
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Fiscal Year	3.6%	4.3%	5.8%	14.5%	6.9%	-0.7%	11.6%	19.7%	7.3%	2.3%



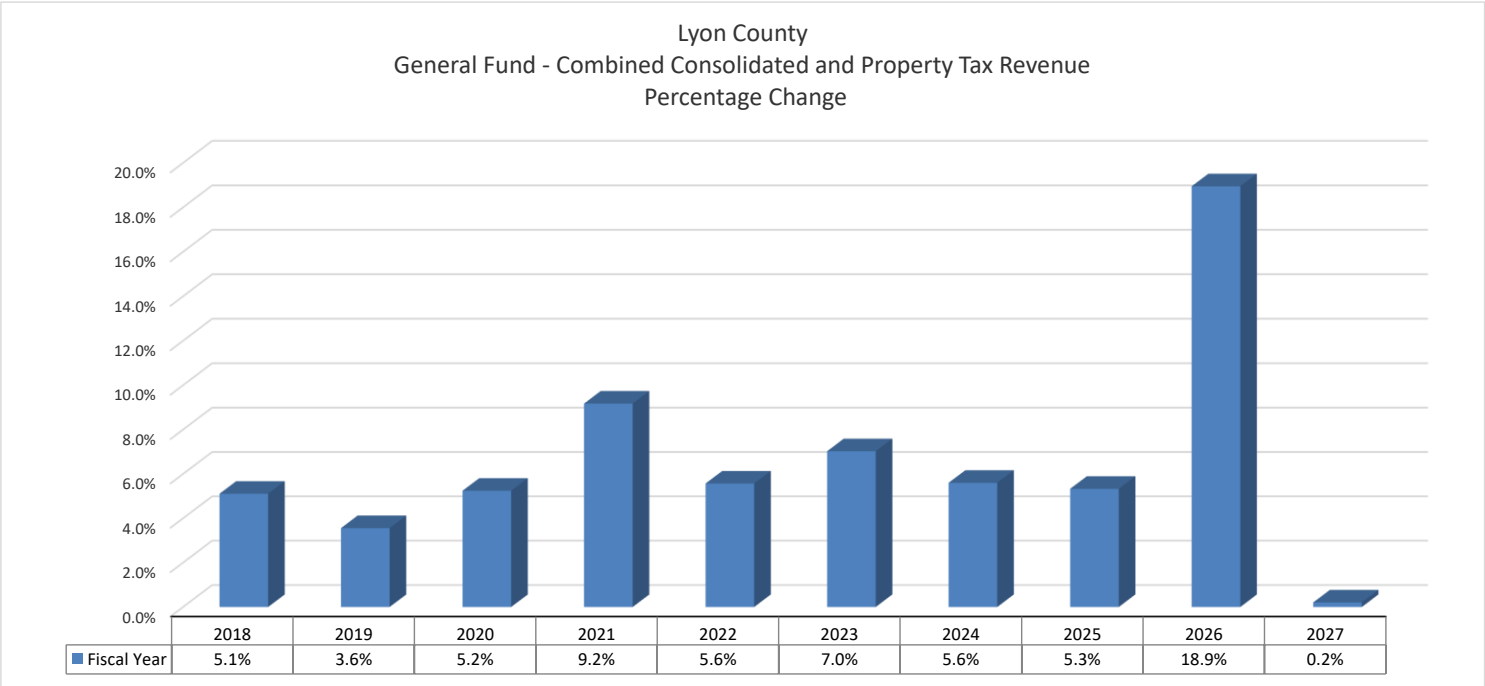
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Series1	$15,677,292	$16,158,935	$16,950,000	$17,929,129	$18,765,393	$21,094,514	$21,848,410	$20,969,444	$26,930,000	$26,600,000



	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Fiscal Year	6.1%	3.1%	4.9%	5.8%	4.7%	12.4%	3.6%	-4.0%	28.4%	-1.2%



	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Fiscal Year	$25,409,893	$26,314,149	$27,693,541	$30,233,831	$31,917,530	$34,159,650	$36,072,811	$37,995,197	$45,194,270	$45,286,912



	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Fiscal Year	5.1%	3.6%	5.2%	9.2%	5.6%	7.0%	5.6%	5.3%	18.9%	0.2%

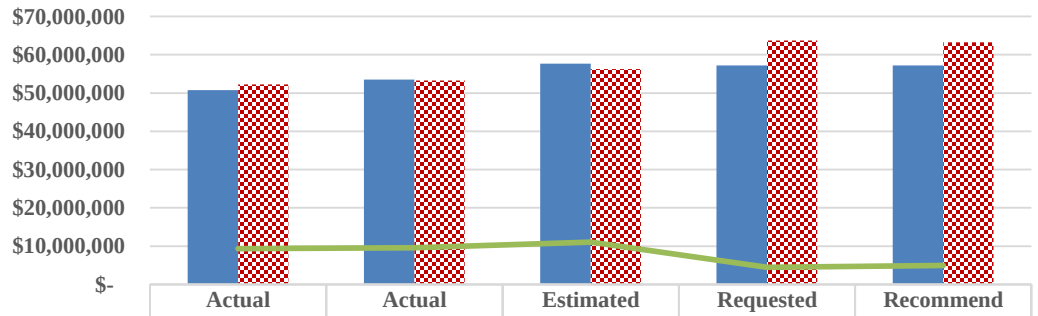
Governmental Fund Capital Outlay Requests
Fiscal Year 2026-2027

		Recommended Capital Outlay by Fund							
	Total Requests	General Fund	Park Constr. Tax Fund	Vehicle Acquisition Fund	Justice Court Special Assess.	Road Fund	Road Improvement Fund	Senior Services Fund	Capital Improvements Fund
Facilities									
Generator Project - Grant Match	125,000	125,000							
Mound House Community Center Remodel - Grant Match	150,000	150,000							
Concrete Replacement Between Admin Bldg & Courthouse	50,000	50,000							
Silver Springs Senior Center Flooring Replacement	30,000	30,000							
1 Replacement Truck for Facilities	72,000	72,000							
1 Replacement Truck for Custodian	50,000	50,000							
Juvenile Probation									
1 Replacement Vehicle	67,000	67,000							
Dispatch									
UPS Replacement	43,845	43,845							
Sheriff									
3 Replacement Vehicles	185,000	185,000							
4 Replacement Vehicles	294,000			294,000					
Fairgrounds									
Ceiling grid & lighting for Voshall Hall **(Not Recommended for Funding)**	50,000								
Bathroom, Kitchen & Septic Tank Addition **(Not Recommended for Funding)**	200,000								
Park & Recreation									
Skid Steer w/Mulcher Attachment	140,000	140,000							
Park Construction Tax	1,437,281		1,437,281						
Special Assessments									
Court Facility Assessments	792,163				792,163				
Roads									
1 Replacement Grader	440,000						440,000		
Fueling Station - Dayton Yard (50% Split with Utilities)	32,500					32,500			
Human/Senior Services									
1 Replacement Vehicle (Grant Match)	25,479							25,479	
General County Requests									
Other (reserves including $2,860,000 of PILT expected in June 2027)	2,860,000								2,860,000
Dayton Government Complex	21,403,710								21,403,710
Public Safety Complex (From Sales Tax)									
Justice Complex Remodel Costs	8,195,400								8,195,400
Subtotal	36,643,378								
Less: Not Funded	(250,000)								
TOTAL	36,393,378	912,845	1,437,281	294,000	792,163	32,500	440,000	25,479	32,459,110

Lyon County
Requested Additional Staffing / Position Changes
Fiscal Year 2026-2027

Requested					Recommended	
Increase in FTE	Position	Department	Cost Per Position	Total Cost	FTE	Total Cost
-	Upgrade Office Assistant to Administrative Assistant	Clerk-Treasurer	$ 12,585	$ 12,585		
1.0	Office Assistant	District Attorney	$ 84,548	$ 84,548		
2.0	Deputy District Attorney	District Attorney	$ 203,765	$ 407,530		
6.0	Deputy (including vehicle)	Sheriff	$ 215,810	$ 1,294,860		
1.0	Office Assistant	Sheriff	$ 54,548	$ 54,548		
1.0	Sr. Parks Maintenance Worker	Parks	$ 104,091	$ 104,091		
-	Library Technician upgraded to Library Manager - Yerington	Library	$ 5,254	$ 5,254		
1.0	Behavioral Health Clinician (funded from a grant and opioid settlements)	Social Services	$ 131,732	$ 131,732	1.0	131,732
1.0	Industrial Pretreatment Lead	Dayton Sewer	$ 106,163	$ 106,163		
1.0	Industrial Pretreatment Operator	Dayton Sewer	$ 99,420	$ 99,420		
1.0	Wastewater Chief Operator	Dayton Sewer	$ 121,672	$ 121,672	1.0	121,672
15.00				$ 2,422,403	2.00	$ 253,404

GENERAL FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$50,765,000	$53,468,922	$57,689,327	$57,170,447	$57,170,447
Total Expenditures/Transfers	$52,261,850	$53,248,693	$56,212,356	$63,740,561	$63,241,377
Ending Fund Balance	$9,355,729	$9,575,958	$11,052,929	$4,482,815	$4,981,999
Salaries & Wages	$19,457,142	$22,072,515	$23,224,370	$25,144,879	$25,144,879
Employee Benefits	$11,340,556	$12,672,174	$14,078,358	$15,550,393	$15,550,393
Services & Supplies	$15,883,103	$16,855,787	$17,478,325	$18,375,437	$18,140,793
Capital Outlay	$881,049	$1,648,217	$1,431,303	$1,162,845	$912,845
Contingency	$-	$-	$-	$1,807,007	$1,792,467
Transfers Out	$4,700,000	$-	$-	$1,700,000	$1,700,000
FTE	280.42	284.02	280.02	291.02	280.02

BUDGET NOTES

It is recommended to return 3 cents of tax rate from the General Fund back to the Medical Indigent Fund.

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 estimated current year figures:

Total Revenues -	-0.9%
Salaries -	8.3%
Employee Benefits -	10.5%
Services & Supplies -	5.1%
Capital Outlay -	-18.8%
Total Expenditures	7.2%

Ending fund balance is 8.5% of expenditures (excluding capital outlay), which is below the recommended 16.7%

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
000 General												
3a - Taxes												
100	30000		Real Property Taxes	12,320,882.66	14,474,556.18	18,264,270.00	15,165,122.18	18,264,270.00	18,686,912.00	18,686,912.00	0.00	0.00
100	30030		Deferred Ag Taxes	21,606.05	1,971.58	0.00	2,009.04	0.00	0.00	0.00	0.00	0.00
100	30040		Trust Reconveyances	27,267.12	32,786.28	0.00	6,859.19	0.00	0.00	0.00	0.00	0.00
100	30110		Geothermal Proceeds	9,955.11	12,837.85	0.00	5,383.08	0.00	0.00	0.00	0.00	0.00
100	30200		Unsecured Property Taxes	1,012,391.57	1,522,542.68	0.00	1,425,751.17	0.00	0.00	0.00	0.00	0.00
100	30210		Prior Year Unsecured Taxes	2,231.00	217,705.50	0.00	776.87	0.00	0.00	0.00	0.00	0.00
100	30220		Other Years Unsecured Taxes	-84.30	-41.51	0.00	85.79	0.00	0.00	0.00	0.00	0.00
100	30230		Private Car Lines	1,355.26	1,269.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	30240		Prpty Tax Over/Short	0.00	-709.09	0.00	-522.57	0.00	0.00	0.00	0.00	0.00
100	30300		Centrally Assessed Taxes	828,796.37	762,834.73	0.00	466,739.21	0.00	0.00	0.00	0.00	0.00
	Subtotal Taxes			**14,224,400.84**	**17,025,753.61**	**18,264,270.00**	**17,072,203.96**	**18,264,270.00**	**18,686,912.00**	**18,686,912.00**	**0.00**	**0.00**
3c - Licenses												
100	31000		Business License	333,190.36	339,958.75	340,000.00	348,894.14	351,000.00	351,000.00	351,000.00	0.00	0.00
100	31050		Liquor License	84,475.01	87,742.72	90,000.00	85,360.75	91,000.00	91,000.00	91,000.00	0.00	0.00
100	31060		Marijuana Fees	111,775.97	121,341.89	120,000.00	68,783.15	101,500.00	101,500.00	101,500.00	0.00	0.00
100	31070		Local Gaming License	186,432.50	178,270.68	185,000.00	167,358.75	185,000.00	185,000.00	185,000.00	0.00	0.00
100	31200		Franchise Fees	654,742.95	539,903.68	550,000.00	194,126.93	450,000.00	450,000.00	450,000.00	0.00	0.00
100	31260		Utility License Fees	2,925,668.42	2,291,391.96	3,000,000.00	874,534.14	1,300,000.00	1,300,000.00	1,300,000.00	0.00	0.00
100	31550		Animal Licenses	4,879.00	7,310.00	7,000.00	4,917.48	6,500.00	6,500.00	6,500.00	0.00	0.00
100	31600		Building Permits	1,114,579.06	1,060,758.76	1,100,000.00	871,452.24	1,100,000.00	1,100,000.00	1,100,000.00	0.00	0.00
100	31620		Mobile Home Trip Permits	7.50	0.00	0.00	10.00	10.00	0.00	0.00	0.00	0.00
100	31640		Miscellaneous Building Fees	43,832.12	27,783.28	26,000.00	18,960.12	26,000.00	26,000.00	26,000.00	0.00	0.00
100	31700		Prostitution Work Permits	18,960.00	20,400.00	21,000.00	12,800.00	21,000.00	21,000.00	21,000.00	0.00	0.00
	Subtotal Licenses			**5,478,542.89**	**4,674,861.72**	**5,439,000.00**	**2,647,197.70**	**3,632,010.00**	**3,632,000.00**	**3,632,000.00**	**0.00**	**0.00**
3e - Intergovernmental												
100	32020		Secure Rural Schools	109,840.49	11,356.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	32115	11145	EECBG	0.00	0.00	0.00	0.00	68,892.00	0.00	0.00	0.00	0.00
100	32200	13080	Bulletproof Vest	27,359.37	20,058.70	613.00	4,359.02	5,541.00	0.00	0.00	0.00	0.00
100	32235	13006	OCJA CESF	29,950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	32237	13008	COPS MENTAL HEALTH	0.00	0.00	0.00	0.00	1,050.00	0.00	0.00	0.00	0.00
100	32255	13055	Title II Formula	0.00	62,367.75	0.00	27,632.25	0.00	0.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
000 General												
3e - Intergovernmental												
100	32259	12205	BIA Detention Beds	166,500.00	13,875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	32265	13240	School Resource Officer	338,175.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10000226	32320		Narcotic Seizure Federal	2,716.40	0.00	15,000.00	0.00	0.00	15,000.00	15,000.00	0.00	0.00
100	32420	80003	FEMA Grant	0.00	4,880.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	32440	80004	ARPA Grant	532,972.75	1,455,158.52	150,000.00	150,000.00	150,000.00	0.00	0.00	0.00	0.00
100	32500	13100	OTS Seat Belt	13,648.72	5,754.32	0.00	3,799.05	3,799.00	0.00	0.00	0.00	0.00
100	32510	13110	OTS Join Forces Speed	14,491.38	6,295.88	3,092.00	9,182.13	9,182.00	0.00	0.00	0.00	0.00
100	32520	13120	OTS Join Forces Imprd	16,906.94	14,052.18	3,887.00	6,327.01	6,327.00	0.00	0.00	0.00	0.00
100	32521	13121	OTS Distracted Driver	0.00	0.00	608.00	608.16	608.00	0.00	0.00	0.00	0.00
100	32525	13125	OTS PBT Machines	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	32590	13170	JAG Equipment Grant	59,504.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	32595	13175	JAG Equipment Grant	17,258.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	32596	13176	JAG NIGHT VISION	0.00	0.00	0.00	20,327.64	20,328.00	0.00	0.00	0.00	0.00
100	32600	18002	LSTA Library	0.00	8,763.90	24.00	24.10	24.00	0.00	0.00	0.00	0.00
100	32600	18003	LSTA Library	0.00	0.00	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00
100	32600	18005	LSTA Library	0.00	0.00	3,277.00	3,277.00	8,735.00	0.00	0.00	0.00	0.00
100	32810	12000	Child Support	317,605.50	335,738.81	349,020.00	203,786.42	349,020.00	367,692.00	367,692.00	0.00	0.00
100	32830	12010	Child Support Incentives	11,977.46	17,320.09	8,826.00	11,129.75	18,040.00	0.00	0.00	0.00	0.00
100	32835		Court Master	21,156.42	22,339.21	22,000.00	11,712.55	23,500.00	23,500.00	23,500.00	0.00	0.00
100	32975	13915	Emergency Performance Grant	0.00	0.00	54,323.00	0.00	54,323.00	54,323.00	54,323.00	0.00	0.00
100	32975	13916	Emergency Performance Grant	0.00	17,880.58	0.00	-983.88	0.00	0.00	0.00	0.00	0.00
100	32980	13910	Homeland Security	0.00	20,925.33	0.00	-1,243.80	2,088.00	0.00	0.00	0.00	0.00
100	33000		Consolidated Taxes	21,848,410.24	20,969,443.54	21,767,467.00	16,531,568.66	26,930,000.00	26,600,000.00	26,600,000.00	0.00	0.00
100	33100		State Gaming Tax	120,918.02	118,474.49	120,000.00	108,318.63	120,000.00	120,000.00	120,000.00	0.00	0.00
100	33300		Animal Control Plates	1,338.30	1,354.13	1,300.00	771.66	1,300.00	1,300.00	1,300.00	0.00	0.00
100	33400	12100	AOC Grant	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	33400	12105	AOC Grant	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	33404		Indigent Defense Grant	927,173.84	1,405,177.75	1,185,000.00	0.00	1,476,525.00	1,463,810.00	1,463,810.00	0.00	0.00
100	33410	12200	Foster Room & Board	52,884.62	45,852.44	23,271.00	23,270.83	39,004.00	0.00	0.00	0.00	0.00
100	33510	13700	LEPC Train & Equip	27,140.14	32,000.00	31,950.00	31,950.25	31,950.00	0.00	0.00	0.00	0.00
100	33510	13701	LEPC Train & Equip	0.00	29,612.20	28,017.00	28,017.02	31,294.00	0.00	0.00	0.00	0.00
100	33555	11125	AB518 - Weekend Stipends	137,950.00	137,085.00	140,950.00	0.00	143,170.00	143,350.00	143,350.00	0.00	0.00
100	33560	11130	Voting Machine Grant	25,598.13	23,775.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

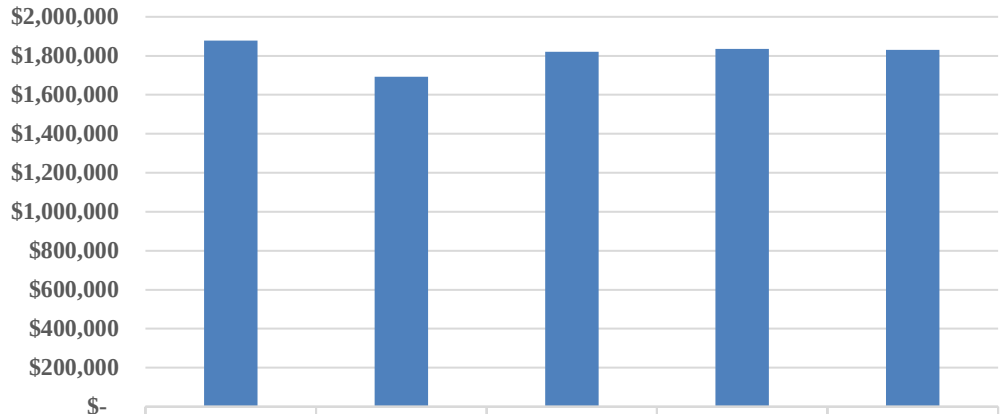
Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
000 General												
3e - Intergovernmental												
100	33565	11131	AB321 BALLOT STOCK/POSTAGE	119,086.44	78,801.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	33566	11132	State of Nevada Elections	16,420.79	24,575.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	33900	18010	State Collections	9,680.13	13,534.00	978.00	5,458.00	978.00	0.00	0.00	0.00	0.00
100	34040		Public Defender - Fernley	120,000.00	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	24,000.00	24,000.00	24,000.00	19,500.00	27,000.00	30,000.00	30,000.00	0.00	0.00
100	34200	11110	Carson Subconservancy	29,614.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	34310	13240	School Resource Officer Grant	0.00	385,000.00	460,000.00	351,385.12	460,000.00	460,000.00	460,000.00	0.00	0.00
	Subtotal Intergovernmental			**25,140,277.83**	**25,445,452.85**	**24,518,603.00**	**17,645,177.57**	**30,107,678.00**	**29,398,975.00**	**29,398,975.00**	**0.00**	**0.00**
3g - Charges for Service												
100	35000		Clerk Fees	214,073.13	209,866.99	210,000.00	156,588.61	210,000.00	210,000.00	210,000.00	0.00	0.00
10000215	35010		Clerk Tech Fee	2,765.00	2,625.00	2,600.00	2,981.04	3,000.00	2,800.00	2,800.00	0.00	0.00
100	35030		Candidate Fees	1,920.00	0.00	1,650.00	2,020.00	2,020.00	0.00	0.00	0.00	0.00
100	35050		Administrative Fees	265,295.00	260,975.00	269,650.00	265,750.00	271,750.00	273,720.00	273,720.00	0.00	0.00
100	35060		School Constr. Tax Admin	3,872.00	3,712.00	3,500.00	2,175.52	3,200.00	3,200.00	3,200.00	0.00	0.00
100	35100		Recorder Fees	327,400.00	338,702.00	340,000.00	242,875.35	340,000.00	340,000.00	340,000.00	0.00	0.00
10000200	35110		Recorder Tech Fee	54,675.00	60,200.00	60,000.00	45,000.00	60,000.00	60,000.00	60,000.00	0.00	0.00
100	35130		Recorder Marriage Lic Fee	750.00	860.00	750.00	690.00	1,000.00	1,000.00	1,000.00	0.00	0.00
100	35140		Recorder Copies Fee	11,788.93	13,723.53	13,500.00	9,770.96	12,500.00	12,500.00	12,500.00	0.00	0.00
10000290	35150		Recorder Indigent Fee	373.92	472.32	500.00	393.60	500.00	500.00	500.00	0.00	0.00
100	35190		Recorder RPTT Fee	18,126.71	22,018.29	18,000.00	15,576.53	22,000.00	22,000.00	22,000.00	0.00	0.00
100	35300		Assessor Commission Fee	278,175.00	577,375.94	475,000.00	490,395.26	515,000.00	515,000.00	515,000.00	0.00	0.00
100	35310	90001	Assessor Tech Fee	92,973.45	192,810.24	158,300.00	163,461.45	170,000.00	170,000.00	170,000.00	0.00	0.00
100	35350		GIS Fees	6,140.10	2,420.10	4,000.00	165.10	500.00	500.00	500.00	0.00	0.00
100	35400		Planning and Zoning Fees	98,272.40	93,150.00	70,000.00	232,660.00	280,000.00	280,000.00	280,000.00	0.00	0.00
100	35410		Site Plan Review Fee	8,210.00	7,225.00	5,500.00	0.00	0.00	5,500.00	5,500.00	0.00	0.00
100	35420		Subdivision Inspect Fee	401,837.00	397,126.73	175,000.00	0.00	50,000.00	175,000.00	175,000.00	0.00	0.00
100	35430		Improvement Drawing Fee	25,747.50	105,456.86	50,000.00	92,918.90	95,000.00	150,000.00	150,000.00	0.00	0.00
100	35500		Sheriff's Fees	105,917.70	128,344.75	150,000.00	106,710.15	150,000.00	150,000.00	150,000.00	0.00	0.00
10000295	35505		Sheriff's Coroner Fees	8,052.00	9,268.00	6,000.00	2,708.00	10,000.00	10,000.00	10,000.00	0.00	0.00
100	35510		Prisoner's Board	15,050.52	140,116.42	250,000.00	34,846.26	50,000.00	50,000.00	50,000.00	0.00	0.00
100	35515		False Alarm Fees	12,235.51	8,380.47	9,000.00	2,539.19	4,000.00	4,000.00	4,000.00	0.00	0.00
100	35525		Sheriffs Civil Fees	24,214.00	25,126.00	24,000.00	21,133.00	24,000.00	24,000.00	24,000.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
000 General												
3g - Charges for Service												
10000230	35530		Jail Phones	67,992.53	54,984.74	53,000.00	39,590.82	60,000.00	60,000.00	60,000.00	0.00	0.00
10000235	35540		Jail Commissary	34,391.55	26,047.89	27,000.00	20,807.68	27,000.00	27,000.00	27,000.00	0.00	0.00
100	35545		Dispatch Fees	5,750.00	13,800.00	13,800.00	24,150.00	32,775.00	34,500.00	34,500.00	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	79,157.58	62,510.22	75,000.00	37,704.42	65,000.00	65,000.00	65,000.00	0.00	0.00
100	35900		Cemetery Fee - Dayton	10,000.00	14,000.00	5,000.00	12,250.00	12,500.00	5,000.00	5,000.00	0.00	0.00
100	35910		Cemetery Fee - Silver City	500.00	0.00	1,500.00	250.00	500.00	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	2,900.00	8,000.00	1,500.00	3,000.00	8,000.00	1,500.00	1,500.00	0.00	0.00
100	35940		Cemetery Fee - Yerington	9,190.00	11,250.00	5,000.00	5,400.00	6,500.00	5,000.00	5,000.00	0.00	0.00
100	36070		Child Support Withholding	2,004.20	1,893.34	0.00	1,023.51	1,200.00	0.00	0.00	0.00	0.00
100	36090		Public Guardian Fees	0.00	1,381.36	1,400.00	0.00	0.00	0.00	0.00	0.00	0.00
100	36210		Dayton Fairground Revenue	1,855.00	1,050.00	1,300.00	2,540.00	2,700.00	1,740.00	1,740.00	0.00	0.00
100	36360		Medicaid Charges	0.00	4,767.84	0.00	3,215.32	5,000.00	5,000.00	5,000.00	0.00	0.00
	Subtotal Charges for Service			**2,195,605.73**	**2,803,641.03**	**2,486,950.00**	**2,045,290.67**	**2,499,645.00**	**2,671,460.00**	**2,671,460.00**	**0.00**	**0.00**
3i - Fines and Forfeits												
100	37000		Library Fines	5,439.09	6,553.62	6,000.00	3,295.08	6,000.00	6,000.00	6,000.00	0.00	0.00
100	37140		District Court Admin Fee	409.24	704.32	500.00	500.20	750.00	750.00	750.00	0.00	0.00
10000290	37150		Indigent Legal Services	8,988.00	8,453.50	10,000.00	6,707.00	10,000.00	10,000.00	10,000.00	0.00	0.00
10000290	37160		Elderly Legal Services	5,099.00	4,724.50	5,500.00	3,752.00	5,000.00	5,000.00	5,000.00	0.00	0.00
100	37170		Drug Court Fees	6,590.00	6,020.00	6,600.00	4,790.00	6,600.00	6,600.00	6,600.00	0.00	0.00
100	37200		General Juvenile Fees	10,287.50	5,885.00	9,000.00	1,925.00	2,500.00	2,500.00	2,500.00	0.00	0.00
100	37220		Juvenile Probation Fees	467.82	90.00	500.00	575.00	650.00	650.00	650.00	0.00	0.00
100	37300		Justice Court Fees	585,811.07	615,914.83	650,000.00	426,541.35	650,000.00	650,000.00	650,000.00	0.00	0.00
100	37305		Justice Court Filing Fees	17,770.00	19,670.00	20,000.00	12,739.00	20,000.00	20,000.00	20,000.00	0.00	0.00
100	37310		Local Ordinance Fines	117,793.04	110,474.00	120,000.00	76,195.79	110,500.00	110,500.00	110,500.00	0.00	0.00
100	37320		Fines & Forfeited Bail	60,892.00	52,185.00	45,000.00	48,130.00	75,000.00	75,000.00	75,000.00	0.00	0.00
100	37340		Bailiff Service Fees	25,601.00	26,489.00	30,000.00	13,727.74	23,000.00	23,000.00	23,000.00	0.00	0.00
100	37350		Public Defender Fees	22,552.45	29,542.79	25,000.00	18,449.03	25,000.00	25,000.00	25,000.00	0.00	0.00
100	37510		Chemical Analysis	8,884.28	9,871.00	9,000.00	6,712.82	9,000.00	9,000.00	9,000.00	0.00	0.00
100	37520		Victims of Crime	35.00	45.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00
100	37600		DNA Testing - District Ct	3,950.89	6,983.67	5,000.00	6,946.99	9,000.00	9,000.00	9,000.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
000 General												
3i - Fines and Forfeits												
10000225	38210		Narcotics Seizure Revenue	0.00	8,935.00	15,000.00	0.00	0.00	15,000.00	15,000.00	0.00	0.00
	Subtotal Fines and Forfeits			**880,570.38**	**912,541.23**	**957,150.00**	**630,987.00**	**953,000.00**	**968,000.00**	**968,000.00**	**0.00**	**0.00**
3k - Other Revenues												
100	38000		Investment Income	1,951,321.18	1,638,801.01	1,350,000.00	837,818.23	1,150,000.00	900,000.00	900,000.00	0.00	0.00
10000295	38000		Investment Income	953.76	853.51	750.00	405.16	650.00	600.00	600.00	0.00	0.00
100	38020		Delinquent Tax Penalties	607,690.52	716,197.89	650,000.00	341,841.68	750,000.00	750,000.00	750,000.00	0.00	0.00
100	38100		Sales & Rental	167,555.84	129,617.10	100,000.00	49,451.25	100,000.00	100,000.00	100,000.00	0.00	0.00
100	38230		Miscellaneous Revenue	34,252.41	36,814.10	60,000.00	52,164.55	60,000.00	60,000.00	60,000.00	0.00	0.00
100	38240		Miscellaneous Restitution	316.99	780.00	1,000.00	4,415.00	4,500.00	2,500.00	2,500.00	0.00	0.00
100	38300		Donations	3,251.00	1,000.00	58,177.00	58,327.25	65,000.00	0.00	0.00	0.00	0.00
100	38300	18022	Donations	0.00	0.00	0.00	25,700.00	25,700.00	0.00	0.00	0.00	0.00
100	38300	18470	Donations	0.00	420.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	38300	90004	Donations	0.00	0.00	0.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00
10000241	38300		Donations	30,419.75	13,133.35	0.00	13,108.17	13,108.00	0.00	0.00	0.00	0.00
10000242	38300		Donations	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10000247	38300		Donations	34,144.19	16,819.31	0.00	35,185.53	35,186.00	0.00	0.00	0.00	0.00
10000240	38410		VIP Donations	8,538.18	3,637.41	0.00	3,843.75	3,844.00	0.00	0.00	0.00	0.00
10000246	38421		JR Deputy Explrorer	2,500.00	70.00	0.00	200.00	200.00	0.00	0.00	0.00	0.00
10000250	38430		JPO Wilderness Donations	1,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	38490	18020	Smith Valley Friends Grant	3,558.76	3,060.93	1,883.00	3,252.61	3,253.00	0.00	0.00	0.00	0.00
100	38491	18021	Dollar General Literacy Founda	0.00	1,216.73	0.00	1,283.27	1,283.00	0.00	0.00	0.00	0.00
100	38535	13255	Unmanned Aerial Vehicle	0.00	9,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Other Revenues			**2,845,602.58**	**2,573,521.34**	**2,221,810.00**	**1,446,996.45**	**2,232,724.00**	**1,813,100.00**	**1,813,100.00**	**0.00**	**0.00**
3n - Other Financing Scs												
100	39500		Insurance Proceeds	0.00	33,150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Other Financing Scs			**0.00**	**33,150.00**	**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	9,988,099.00	0.00	9,217,035.00	10,640,152.00	10,640,152.00	0.00	0.00
10000200	39999		Opening Fund Balance	0.00	0.00	172,714.00	0.00	170,837.00	196,592.00	196,592.00	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

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
000 General												
3z - Beginning Fund Bal												
10000215	39999		Opening Fund Balance	0.00	0.00	9,545.00	0.00	8,345.00	7,345.00	7,345.00	0.00	0.00
10000225	39999		Opening Fund Balance	0.00	0.00	1,838.00	0.00	11,535.00	9,035.00	9,035.00	0.00	0.00
10000226	39999		Opening Fund Balance	0.00	0.00	2,716.00	0.00	527.00	0.00	0.00	0.00	0.00
10000230	39999		Opening Fund Balance	0.00	0.00	65,165.00	0.00	70,114.00	96,500.00	96,500.00	0.00	0.00
10000235	39999		Opening Fund Balance	0.00	0.00	51,246.00	0.00	42,211.00	45,211.00	45,211.00	0.00	0.00
10000240	39999		Opening Fund Balance	0.00	0.00	4,257.00	0.00	4,443.00	4,292.00	4,292.00	0.00	0.00
10000241	39999		Opening Fund Balance	0.00	0.00	6,803.00	0.00	9,168.00	4,073.00	4,073.00	0.00	0.00
10000242	39999		Opening Fund Balance	0.00	0.00	0.00	0.00	280.00	0.00	0.00	0.00	0.00
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	0.00	0.00	70.00	0.00	0.00	0.00	0.00
10000247	39999		Opening Fund Balance	0.00	0.00	5,957.00	0.00	6,009.00	16,195.00	16,195.00	0.00	0.00
10000250	39999		Opening Fund Balance	0.00	0.00	11,981.00	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	15,428.00	0.00	19,333.00	17,483.00	17,483.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**10,339,819.00**	**0.00**	**9,575,958.00**	**11,052,929.00**	**11,052,929.00**	**0.00**	**0.00**
	TOTAL General			**50,765,000.25**	**53,468,921.78**	**64,227,602.00**	**41,487,853.35**	**67,265,285.00**	**68,223,376.00**	**68,223,376.00**	**0.00**	**0.00**

GENERAL FUND
GENERAL SUPPORT DEPARTMENT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$1,878,618	$1,691,886	$1,821,086	$1,835,300	$1,830,300
Change from Prior Year	12.4%	-9.9%	7.6%	0.8%	0.5%
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$171,882	$160,542	$160,601	$175,000	$175,000
Services & Supplies	$1,706,736	$1,531,344	$1,660,485	$1,660,300	$1,655,300
Capital Outlay	$-	$-	$-	$-	$-
Employees (FTE)	-	-	-	-	-

BUDGET NOTES

Benefits:

Account 100110-41400 - PEBS:

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

Services & Supplies:

Account 100110-50100 - Public Administrator:

There was a request to increase by $10,000; the recommended budget includes a $5,000 increase.

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.

Account 100110-61020 - Economic Dev Authority:

This has been moved to a new department with a Community Support Function.

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
110 General Support												
4c - Benefits												
100110	41300		Health Insurance	0.00	0.00	0.00	4,494.07	0.00	0.00	0.00	0.00	0.00
100110	41302		Vision Insurance	0.00	0.00	0.00	253.42	0.00	0.00	0.00	0.00	0.00
100110	41303		Dental Insurance	0.00	0.00	0.00	1,943.80	0.00	0.00	0.00	0.00	0.00
100110	41310		Life Insurance	0.00	0.00	0.00	119.90	0.00	0.00	0.00	0.00	0.00
100110	41400		PEBS	171,882.04	160,541.99	180,000.00	119,183.69	160,601.00	175,000.00	175,000.00	0.00	0.00
	Subtotal Benefits			**171,882.04**	**160,541.99**	**180,000.00**	**125,994.88**	**160,601.00**	**175,000.00**	**175,000.00**	**0.00**	**0.00**
4e - Services & Supplies												
100110	50100		Public Administrator	30,000.00	40,000.00	40,000.00	20,000.00	40,000.00	50,000.00	45,000.00	0.00	0.00
100110	50130		Special Projects	202.29	100.66	200.00	108.88	200.00	200.00	200.00	0.00	0.00
100110	52100		Postage	43,345.97	77,636.67	66,000.00	40,414.42	76,000.00	80,000.00	80,000.00	0.00	0.00
100110	52200		Insurance	877,974.62	998,369.01	1,100,000.00	966,366.47	1,155,000.00	1,275,000.00	1,275,000.00	0.00	0.00
100110	52500		Ethics Commission	9,044.04	10,375.98	12,000.00	14,791.94	14,792.00	15,500.00	15,500.00	0.00	0.00
100110	53400		Ordinance Codification	1,060.70	1,362.73	3,000.00	1,748.00	3,000.00	3,000.00	3,000.00	0.00	0.00
100110	54010		Attorney - Labor	91,188.31	104,722.77	100,000.00	15,047.50	35,000.00	40,000.00	40,000.00	0.00	0.00
100110	54020		Attorney	20,161.60	1,286.40	5,000.00	0.00	5,000.00	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	116,004.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100110	54200		Sale Costs	0.00	21,074.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100110	54300		NACO	38,744.00	95,504.49	99,000.00	62,093.00	62,093.00	65,000.00	65,000.00	0.00	0.00
100110	54500		Trust Rec - Recorder	80.00	344.00	0.00	86.00	0.00	0.00	0.00	0.00	0.00
100110	56210		Travel - Equalization	89.78	210.00	400.00	0.00	400.00	400.00	400.00	0.00	0.00
100110	61000		Rural NV Counseling	75,000.00	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	20,000.00	40,000.00	40,000.00	40,000.00	0.00	0.00
100110	61010	80004	Conservation Districts	0.00	0.00	150,000.00	150,000.00	150,000.00	0.00	0.00	0.00	0.00
100110	61020		Economic Dev Authority	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100110	61100		Yerington Ad Valorem Agmt	200,000.00	0.00	0.00	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	109,840.49	11,356.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Services & Supplies			**1,706,735.80**	**1,531,343.76**	**1,701,800.00**	**1,369,656.21**	**1,660,485.00**	**1,660,300.00**	**1,655,300.00**	**0.00**	**0.00**
	TOTAL General Support			**1,878,617.84**	**1,691,885.75**	**1,881,800.00**	**1,495,651.09**	**1,821,086.00**	**1,835,300.00**	**1,830,300.00**	**0.00**	**0.00**

LYON COUNTY PUBLIC ADMINISTRATOR

Bob Getto

DATE: 02-25-2026

TO: Lyon County Board of County Commissioners
c/o Lyon County Manager Andrew Haskin, and Finance Director Josh Foli

RE: Request to Increase Annual Contract Services Stipend and Adjust Extraordinary Services Hourly Rate

As the appointed Lyon County Public Administrator (serving since October 2016), I submit this request in connection with the County's upcoming budget cycle. The Public Administrator's Office exists to ensure continuity of estate administration when qualified persons do not promptly step forward, and to protect decedents' property and the interests of heirs and creditors in accordance with Nevada law.

1. Office Background and Workload

Since 2016, the office's workload has increased materially as case volume has grown and the scope of administration has expanded. While staffing has remained lean, the office has consistently closed cases in an orderly, documented manner that benefits Lyon County residents, the District Court, and affected families. The office also must remain responsive to time-sensitive field work—securing property, coordinating vendors, handling inventories, and maintaining compliant records—often outside standard business hours.

2. Request to Increase Annual Contract Services Stipend

Currently, the Public Administrator receives contract services funding of $40,000 per year, paid quarterly. This funding supports the fixed and rising costs required to operate a functioning public administrator office (insurance, records management, travel and field work, communications, supplies, secure storage and vendor coordination, and related overhead), allowing the Public Administrator to focus on active cases within Lyon County.

Due to increased operating costs and the continued growth in caseload, I respectfully request that, beginning with the next budget cycle, July 1, 2026, the annual contract services amount be increased from $40,000 to $50,000, to be paid quarterly at the end of each quarter.

310 W. Williams Ave., Suite C • Fallon, NV 89406 • 775.204.0250 • lcpa.getto@gmail.com • www.lyon-county.org

Statutory authority (for reference)

• NRS 253.050(4)(a)–(b) (annual compensation for costs and expenses incident to the office; retention of fees).

3. Request to Adjust Extraordinary Services Hourly Rate

In addition to the annual contract services stipend, the Public Administrator is entitled to be compensated for extraordinary services performed in the administration of specific estates, as permitted by Nevada law. Historically, the County-approved hourly rate for extraordinary services has been $70 per hour (set in 2016). That rate is no longer sustainable in today's market given the cost of labor, professional services, and compliance-driven administration.

Accordingly, I respectfully request that the County Commissioners approve an updated hourly rate for extraordinary services of $90 per hour. This adjustment is intended to keep the County's public administrator function viable, ensure consistent service to the Court and the public, and maintain the level of documentation and case management required for proper estate administration.

Statutory authority (for reference)

• NRS 150.030 (compensation for extraordinary services; court may allow additional compensation deemed just and reasonable).

4. Requested Actions

I request that the Lyon County Board of County Commissioners approve the following:

a) Increase the annual contract services stipend from $40,000 to $50,000, paid quarterly at the end of each quarter.

b) Increase the County-approved hourly rate for extraordinary services from $70 per hour to $90 per hour.

5. Availability

I am available to answer questions, provide supporting detail, and meet in person at your convenience. Please contact me by telephone or email to schedule a discussion.

Respectfully submitted,

310 W. Williams Ave., Suite C • Fallon, NV 89406 • 775.204.0250 • lcpa.getto@gmail.com • www.lyon-county.org

GENERAL FUND
GENERAL SUPPORT
OUTSIDE FUNDING REQUESTS
FISCAL YEAR 2026-2027

	Actual 2025-2026	Requested 2026-2027	Recommended 2026-2027
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**

March 23, 2026

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 throughout this upcoming fiscal year. Our top priorities are to work to clear the stream channel of debris and effectively map and treat noxious and invasive weeds.

This funding request for fiscal year 2026-2027 will have a positive impact on Lyon County. We hope to use this upcoming years money to help treat weeds at Rolling A Open Space as well as work to remove weeds and debris along the Carson River corridor. 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,

Austin Lemons

Austin Lemons
District Manager
Dayton Valley Conservation District

January 9, 2026

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 for the 2026-2027 fiscal year. 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

Mason Valley Conservation District
513 W Bridge St Suite G
Yerington NV 89447

January 9, 2026

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, 2026.

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 all grant funding stretches as far as possible and direct benefit 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,

L.D. Bowden P.M.P
District Manager
LDBowden@msvcd.org

513 W. Bridge St, Ste, G
Yerington NV. 89447
Office 775-763-2265

Smith Valley Conservation District
513 W Bridge St Suite G
Yerington NV 89447

January 9, 2026

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, 2026

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.

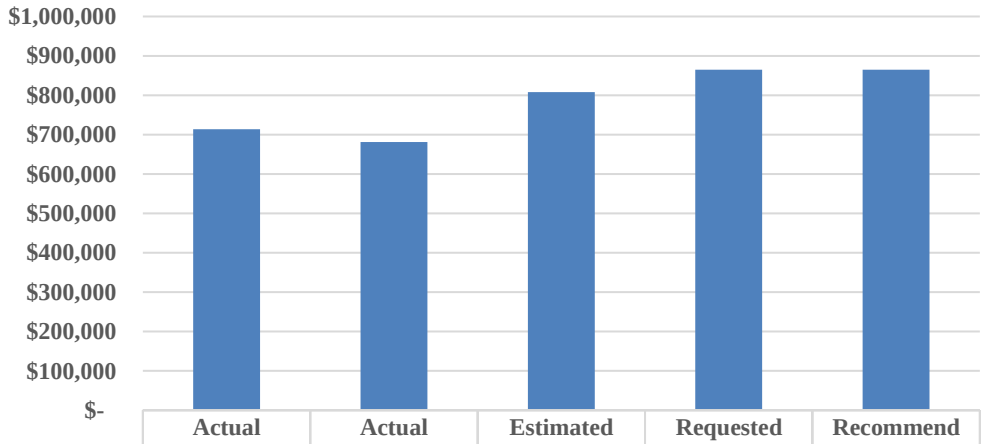
Thank you for your consideration and support.

Sincerely,

L.D. Bowden P.M.P
District Manager
LDBowden@msvcd.org

513 W. Bridge St, Ste, G
Yerington NV. 89447
Office 775-763-2265

GENERAL FUND
COMMISSIONERS DEPARTMENT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$713,401	$681,095	$807,679	$864,730	$864,730
Change from Prior Year	7.7%	-4.5%	18.6%	7.1%	7.1%
Salaries & Wages	$394,938	$420,654	$506,392	$525,611	$525,611
Employee Benefits	$197,491	$204,647	$239,696	$251,669	$251,669
Services & Supplies	$77,121	$55,794	$61,591	$87,450	$87,450
Capital Outlay	$43,851	$-	$-	$-	$-
Employees (FTE)	7.00	7.00	7.00	7.00	7.00

BUDGET NOTES

Services & Supplies:

Account 100111-50130 - Special Projects:

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

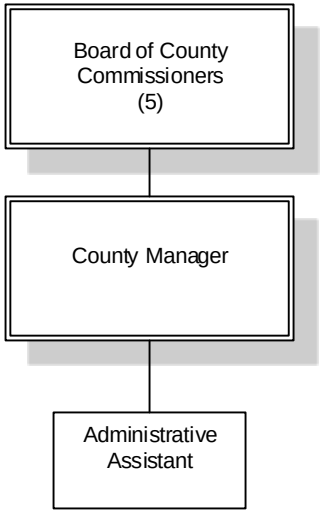
Account 100111-53530 - Software Support:

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

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
111 Commissioner/Cnty Mgr												
4a - Salaries												
100111	40000		Salaries	394,938.07	420,132.26	500,359.00	355,901.18	506,292.00	525,611.00	525,611.00	0.00	0.00
100111	40500		Overtime	0.00	521.62	0.00	43.05	100.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**394,938.07**	**420,653.88**	**500,359.00**	**355,944.23**	**506,392.00**	**525,611.00**	**525,611.00**	**0.00**	**0.00**
4c - Benefits												
100111	41000		Retirement	90,681.28	93,461.55	116,099.00	81,924.35	116,720.00	121,529.00	121,529.00	0.00	0.00
100111	41005		Retirement - VOYA	9,990.57	10,094.17	14,619.00	10,880.73	15,465.00	15,500.00	15,500.00	0.00	0.00
100111	41100		Workers' Comp	14,490.58	15,141.56	18,585.00	13,190.47	18,585.00	16,772.00	16,772.00	0.00	0.00
100111	41110		Workers' Comp - Advisory Board	4,172.40	3,855.95	5,150.00	1,881.29	3,900.00	5,150.00	5,150.00	0.00	0.00
100111	41200		Medicare	5,480.16	5,808.09	7,257.00	4,957.46	7,341.00	7,620.00	7,620.00	0.00	0.00
100111	41300		Health Insurance	69,117.24	72,836.34	83,686.00	55,603.53	74,138.00	81,551.00	81,551.00	0.00	0.00
100111	41302		Vision Insurance	434.88	411.60	426.00	317.52	423.00	426.00	426.00	0.00	0.00
100111	41303		Dental Insurance	2,905.92	2,825.20	2,904.00	2,179.44	2,906.00	2,904.00	2,904.00	0.00	0.00
100111	41310		Life Insurance	218.40	213.20	217.00	163.80	218.00	217.00	217.00	0.00	0.00
	Subtotal Benefits			**197,491.43**	**204,647.66**	**248,943.00**	**171,098.59**	**239,696.00**	**251,669.00**	**251,669.00**	**0.00**	**0.00**
4e - Services & Supplies												
100111	50000		Supplies	1,121.26	793.89	2,500.00	697.75	1,500.00	2,500.00	2,500.00	0.00	0.00
100111	50130		Special Projects	24,321.11	10,457.50	10,000.00	0.00	5,000.00	15,000.00	15,000.00	0.00	0.00
100111	51000		Fuel	541.77	647.07	1,500.00	469.52	1,000.00	1,500.00	1,500.00	0.00	0.00
100111	52000		Copier Maintenance	1,349.88	1,920.99	1,680.00	799.70	1,200.00	1,700.00	1,700.00	0.00	0.00
100111	52030		Printer Services	110.00	60.00	120.00	105.75	141.00	150.00	150.00	0.00	0.00
100111	52300		Advertising	930.16	1,316.44	2,700.00	1,181.94	2,700.00	2,700.00	2,700.00	0.00	0.00
100111	53530		Software Support	14,199.00	13,116.18	14,500.00	11,424.00	14,500.00	15,000.00	15,000.00	0.00	0.00
100111	56000		Training	4,915.00	3,090.00	5,000.00	4,040.00	5,650.00	5,000.00	5,000.00	0.00	0.00
100111	56200		Travel	5,267.19	2,636.81	4,000.00	4,737.85	5,000.00	10,000.00	10,000.00	0.00	0.00
100111	56205		Travel - Commissioners	20,583.86	18,332.63	22,000.00	15,703.78	21,000.00	30,000.00	30,000.00	0.00	0.00
100111	60700		Telephone	3,781.55	3,422.16	4,200.00	2,801.88	3,900.00	3,900.00	3,900.00	0.00	0.00
	Subtotal Services & Supplies			**77,120.78**	**55,793.67**	**68,200.00**	**41,962.17**	**61,591.00**	**87,450.00**	**87,450.00**	**0.00**	**0.00**
4g - Capital Outlay												
100111	70700		Capital Outlay - Vehicles	43,851.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			**43,851.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
111 Commissioner/Cnty Mgr												
	TOTAL Commissioner/Cnty Mgr			**713,401.28**	**681,095.21**	**817,502.00**	**569,004.99**	**807,679.00**	**864,730.00**	**864,730.00**	**0.00**	**0.00**

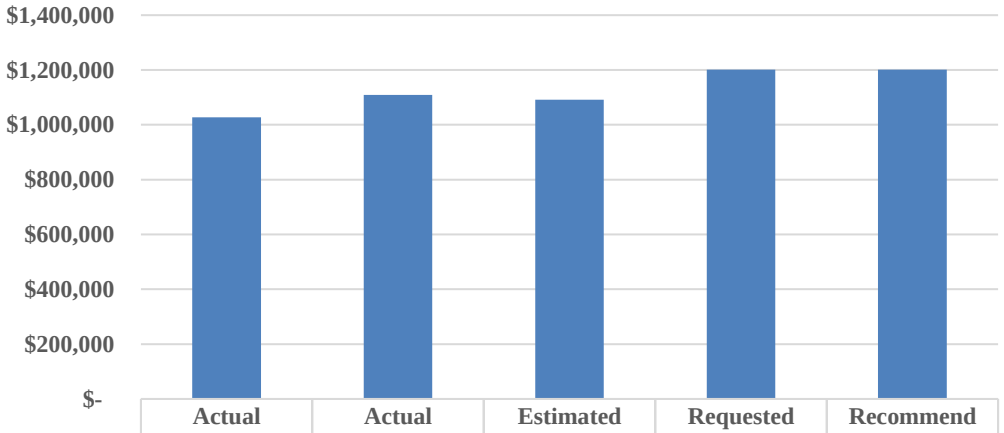
County Commissioners



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	$ 40,170	$ 14,762	$ -	2,396	$ 582	$ 13,577	$ 71	$ 484	$ 31	$ 31,903	$ 72,073
			HASKIN, ANDREW	County Manager	**E**	80	$ 236,713	$ 45,567	$ -	2,396	$ 3,432	$ 17,630	$ 71	$ 484	$ 31	$ 69,611	$ 306,324
			HENDRIX, TAMMY	Commissioner	**R**	80	$ 40,170	$ 14,762	$ -	2,396	$ 582	$ -	$ -	$ -	$ 31	$ 17,771	$ 57,941
			HOCKADAY, DAVID	Commissioner	**R**	80	$ 42,178	$ 15,500	$ -	2,396	$ 612	$ -	$ 71	$ 484	$ 31	$ 19,094	$ 61,272
			JACOBSON, ROBERT	Commissioner	**R**	80	$ 42,178	$ 15,500	$ -	2,396	$ 612	$ 13,577	$ 71	$ 484	$ 31	$ 32,671	$ 74,849
			KELLER, SCOTT	Commissioner	**R**	80	$ 40,170	$ 14,762	$ -	2,396	$ 582	$ 19,137	$ 71	$ 484	$ 31	$ 37,463	$ 77,633
			TAPIA, MARTHA	Administrative Assistant	**E**	80	$ 84,032	$ 16,176	$ -	2,396	$ 1,218	$ 17,630	$ 71	$ 484	$ 31	$ 38,006	$ 122,038
			ZZZZ - PACT FOR ADVISORY BOARDS	NA	**NA**	(blank)	$ -	$ -	$ -	5,150	$ -	$ -			$ -	$ 5,150	$ 5,150
		(blank) Total					$ 525,611	$ 137,029	$ -	21,922	$ 7,620	$ 81,551	$ 426	$ 2,904	$ 217	$ 251,669	$ 777,280
	111 Total						**$ 525,611**	**$ 137,029**	**$ -**	**21,922**	**$ 7,620**	**$ 81,551**	**$ 426**	**$ 2,904**	**$ 217**	**$ 251,669**	**$ 777,280**
100 Total							**$ 525,611**	**$ 137,029**	**$ -**	**21,922**	**$ 7,620**	**$ 81,551**	**$ 426**	**$ 2,904**	**$ 217**	**$ 251,669**	**$ 777,280**
Grand Total							**$ 525,611**	**$ 137,029**	**$ -**	**21,922**	**$ 7,620**	**$ 81,551**	**$ 426**	**$ 2,904**	**$ 217**	**$ 251,669**	**$ 777,280**

GENERAL FUND
CLERK & TREASURER DEPARTMENT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$1,027,113	$1,109,561	$1,091,946	$1,201,073	$1,201,073
Change from Prior Year	15.4%	8.0%	-1.6%	10.0%	10.0%
Salaries & Wages	$418,841	$459,242	$465,094	$500,543	$500,543
Employee Benefits	$205,495	$202,287	$229,533	$252,710	$252,710
Services & Supplies	$402,777	$448,032	$397,319	$447,820	$447,820
Capital Outlay	$-	$-	$-	$-	$-
Employees (FTE)	7.00	7.00	7.00	7.00	7.00

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:

Account 100112-52100 - Postage:

The Clerk-Treasurer has started to split out the postage cost, which was previously reported in the tax bills and election line items.

Account 100112-53300 - Election:

This account has varied depending on how much the Secretary of State has covered each year. It also includes the purchase of a number of new machines in FY 2026.

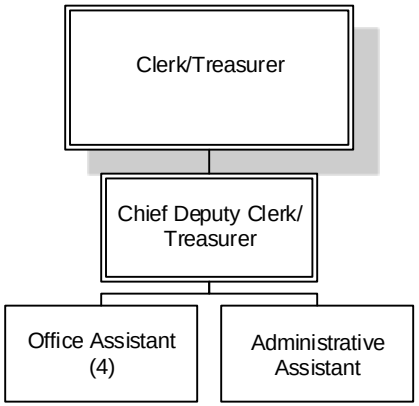
Account 100112-53530 - Software Support:

This account has varied depending on how much the Secretary of State has covered each year.

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
112 Clerk-Treasurer												
4a - Salaries												
100112	40000		Salaries	381,713.74	397,882.93	440,691.00	302,202.25	436,000.00	466,321.00	466,321.00	0.00	0.00
100112	40010		Temporary Salaries	19,782.00	36,078.75	16,094.00	0.00	16,094.00	20,587.00	20,587.00	0.00	0.00
100112	40320		Shift Differential	77.00	67.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100112	40500		Overtime	15,309.69	23,794.13	13,635.00	4,747.99	13,000.00	13,635.00	13,635.00	0.00	0.00
100112	40510		Overtime Holiday	0.00	950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100112	40520		Comp Payout	1,958.89	468.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**418,841.32**	**459,241.49**	**470,420.00**	**306,950.24**	**465,094.00**	**500,543.00**	**500,543.00**	**0.00**	**0.00**
4c - Benefits												
100112	41000		Retirement	82,404.84	84,460.42	110,782.00	71,084.88	103,000.00	117,416.00	117,416.00	0.00	0.00
100112	41001		Early Retirement Incentive	10,356.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100112	41010		Social Security	1,436.56	-388.22	998.00	0.00	998.00	1,276.00	1,276.00	0.00	0.00
100112	41100		Workers' Comp	19,627.53	20,452.63	19,550.00	11,273.00	19,550.00	18,006.00	18,006.00	0.00	0.00
100112	41200		Medicare	5,893.37	5,854.05	6,821.00	4,368.30	6,744.00	7,258.00	7,258.00	0.00	0.00
100112	41300		Health Insurance	81,904.85	88,050.17	104,688.00	71,354.43	95,139.00	104,652.00	104,652.00	0.00	0.00
100112	41302		Vision Insurance	477.16	464.52	497.00	370.44	494.00	497.00	497.00	0.00	0.00
100112	41303		Dental Insurance	3,188.44	3,188.44	3,388.00	2,542.68	3,390.00	3,388.00	3,388.00	0.00	0.00
100112	41310		Life Insurance	205.40	205.40	217.00	163.80	218.00	217.00	217.00	0.00	0.00
	Subtotal Benefits			**205,494.99**	**202,287.41**	**246,941.00**	**161,157.53**	**229,533.00**	**252,710.00**	**252,710.00**	**0.00**	**0.00**
4e - Services & Supplies												
100112	50000		Supplies	3,441.32	20,969.29	8,000.00	1,575.34	6,000.00	6,000.00	6,000.00	0.00	0.00
10011221	50000		Supplies	1,081.98	3,599.42	12,145.00	3,518.04	4,000.00	10,145.00	10,145.00	0.00	0.00
100112	50075		Tax Bills	13,688.81	14,741.96	20,000.00	8,197.57	8,198.00	11,000.00	11,000.00	0.00	0.00
100112	51000		Fuel	15.58	43.81	250.00	0.00	150.00	250.00	250.00	0.00	0.00
100112	52020		Equipment Maintenance	0.00	0.00	4,200.00	0.00	600.00	2,000.00	2,000.00	0.00	0.00
100112	52030		Printer Services	672.78	785.00	800.00	951.75	1,320.00	1,500.00	1,500.00	0.00	0.00
100112	52100		Postage	0.00	5,416.16	350.00	9,630.90	21,621.00	36,500.00	36,500.00	0.00	0.00
100112	52115		Bank Charges	0.00	35,642.24	42,000.00	0.00	42,000.00	42,000.00	42,000.00	0.00	0.00
100112	52300		Advertising	2,023.74	2,043.14	1,000.00	205.04	2,200.00	2,200.00	2,200.00	0.00	0.00
100112	53300		Election	89,855.49	123,237.74	104,000.00	108,794.54	170,000.00	149,000.00	149,000.00	0.00	0.00
100112	53300	11131	Election	119,086.44	78,801.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100112	53300	11132	Election	16,420.79	24,575.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
112 Clerk-Treasurer												
4e - Services & Supplies												
100112	53530		Software Support	130,280.19	113,395.29	247,721.00	116,748.84	138,230.00	183,225.00	183,225.00	0.00	0.00
100112	53530	11130	Software Support	25,598.13	23,775.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100112	56000		Training	350.00	480.00	2,000.00	655.00	2,000.00	2,000.00	2,000.00	0.00	0.00
100112	56200		Travel	261.20	525.76	2,000.00	655.35	1,000.00	2,000.00	2,000.00	0.00	0.00
	Subtotal Services & Supplies			**402,776.45**	**448,031.67**	**444,466.00**	**250,932.37**	**397,319.00**	**447,820.00**	**447,820.00**	**0.00**	**0.00**
	TOTAL Clerk-Treasurer			**1,027,112.76**	**1,109,560.57**	**1,161,827.00**	**719,040.14**	**1,091,946.00**	**1,201,073.00**	**1,201,073.00**	**0.00**	**0.00**

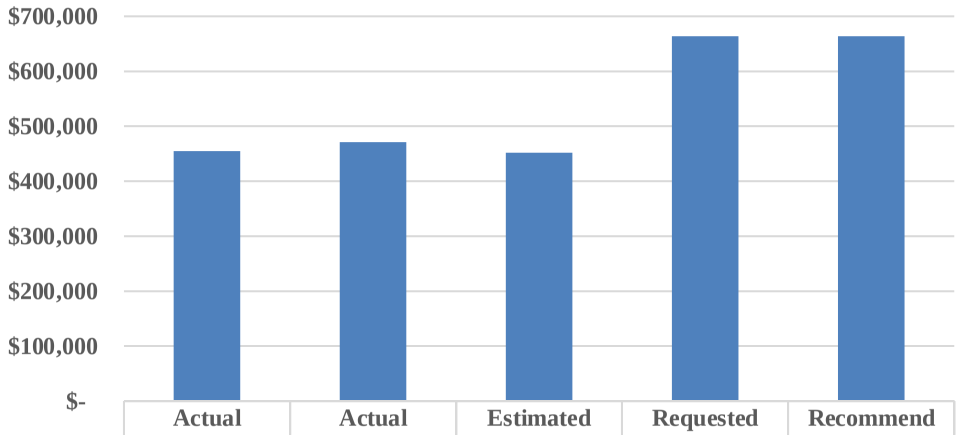
Clerk/Treasurer



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	$ 62,905	$ 12,109	$ -	2,396	$ 912	$ 17,630	$ 71	$ 484	$ 31	$ 33,633	$ 96,538
			JONES EZELL, ALISHA	Office Assistant	**E**	80	$ 48,921	$ 9,417	$ -	2,396	$ 709	$ 13,577	$ 71	$ 484	$ 31	$ 26,685	$ 75,606
			LINDBERG, STACI	Clerk/Treasurer	**R**	80	$109,974	$ 40,415	$ -	2,396	$ 1,595	$ 19,137	$ 71	$ 484	$ 31	$ 64,129	$174,103
			ROBINSON, BRIANNA	Office Assistant	**R**	80	$ 48,024	$ 17,649	$ -	2,396	$ 696	$ 13,577	$ 71	$ 484	$ 31	$ 34,904	$ 82,928
			SHIPLEY, SANDRA	Office Assistant	**E**	80	$ 52,145	$ 10,038	$ -	2,396	$ 756	$ 13,577	$ 71	$ 484	$ 31	$ 27,353	$ 79,498
			SILVEIRA, SHELBY	Chief Deputy Clerk/Treasurer	**E**	80	$ 94,414	$ 18,175	$ -	2,396	$ 1,369	$ 13,577	$ 71	$ 484	$ 31	$ 36,103	$130,517
			WAGNER, NICOLE	Office Assistant	**E**	80	$ 49,938	$ 9,613	$ -	2,396	$ 724	$ 13,577	$ 71	$ 484	$ 31	$ 26,896	$ 76,834
			ZZA - TEMPORARY	Election Workers	**S**	(blank)	$ 20,587	$ -	$1,276	1,234	$ 299	$ -			$ -	$ 2,809	$ 23,396
			ZZZA - OVERTIME	NA	**NA**	(blank)	$ 13,635	$ -	$ -		$ 198	$ -			$ -	$ 198	$ 13,833
		(blank) Total					$500,543	$ 117,416	$1,276	18,006	$ 7,258	$104,652	$ 497	$3,388	$ 217	$ 252,710	$753,253
	112 Total						**$500,543**	**$ 117,416**	**$1,276**	**18,006**	**$ 7,258**	**$104,652**	**$ 497**	**$3,388**	**$ 217**	**$ 252,710**	**$753,253**
100 Total							**$500,543**	**$ 117,416**	**$1,276**	**18,006**	**$ 7,258**	**$104,652**	**$ 497**	**$3,388**	**$ 217**	**$ 252,710**	**$753,253**
Grand Total							**$500,543**	**$ 117,416**	**$1,276**	**18,006**	**$ 7,258**	**$104,652**	**$ 497**	**$3,388**	**$ 217**	**$ 252,710**	**$753,253**

GENERAL FUND
RECORDER DEPARTMENT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$454,539	$470,873	$451,590	$664,056	$664,056
Change from Prior Year	-15.1%	3.6%	-4.1%	47.0%	47.0%
Salaries & Wages	$271,114	$277,530	$260,000	$260,670	$260,670
Employee Benefits	$138,299	$143,915	$144,345	$132,494	$132,494
Services & Supplies	$45,126	$49,428	$47,245	$270,892	$270,892
Capital Outlay	$-	$-	$-	$-	$-
Employees (FTE)	4.00	4.00	3.00	3.00	3.00

BUDGET NOTES

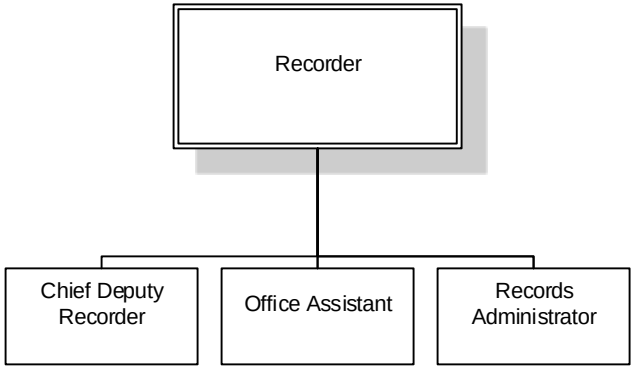
Services & Supplies:

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.

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
113 Recorder												
4a - Salaries												
100113	40000		Salaries	271,073.01	277,529.63	306,673.00	184,630.88	260,000.00	260,670.00	260,670.00	0.00	0.00
100113	40520		Comp Payout	40.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**271,113.50**	**277,529.63**	**306,673.00**	**184,630.88**	**260,000.00**	**260,670.00**	**260,670.00**	**0.00**	**0.00**
4c - Benefits												
100113	41000		Retirement	72,935.10	75,564.21	93,618.00	49,514.95	69,500.00	69,424.00	69,424.00	0.00	0.00
100113	41001		Early Retirement Incentive	0.00	0.00	12,939.00	12,893.50	12,894.00	0.00	0.00	0.00	0.00
100113	41100		Workers' Comp	9,818.73	10,381.15	9,148.00	4,737.91	8,500.00	7,188.00	7,188.00	0.00	0.00
100113	41200		Medicare	3,829.29	3,898.47	4,447.00	2,606.83	3,770.00	3,780.00	3,780.00	0.00	0.00
100113	41300		Health Insurance	49,364.40	51,873.29	52,494.00	36,383.05	47,825.00	50,344.00	50,344.00	0.00	0.00
100113	41302		Vision Insurance	289.92	264.60	259.00	170.52	223.00	213.00	213.00	0.00	0.00
100113	41303		Dental Insurance	1,937.28	1,816.20	1,767.00	1,170.44	1,534.00	1,452.00	1,452.00	0.00	0.00
100113	41310		Life Insurance	124.80	117.00	113.00	75.40	99.00	93.00	93.00	0.00	0.00
	Subtotal Benefits			**138,299.52**	**143,914.92**	**174,785.00**	**107,552.60**	**144,345.00**	**132,494.00**	**132,494.00**	**0.00**	**0.00**
4e - Services & Supplies												
100113	50000		Supplies	1,585.32	863.71	1,500.00	666.90	1,500.00	1,500.00	1,500.00	0.00	0.00
10011320	50000		Supplies	11,222.35	14,077.05	201,814.00	7,610.33	7,610.00	225,492.00	225,492.00	0.00	0.00
100113	50050		Microfiche	4,050.00	4,229.65	3,000.00	4,199.55	6,000.00	6,000.00	6,000.00	0.00	0.00
100113	50060		Records Management	4,258.43	4,875.20	4,500.00	1,991.27	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	131.26	148.06	500.00	81.37	500.00	500.00	500.00	0.00	0.00
100113	52030		Printer Services	111.61	100.00	175.00	317.25	500.00	500.00	500.00	0.00	0.00
10011320	53530		Software Support	23,394.91	24,480.15	30,000.00	25,634.66	25,635.00	30,000.00	30,000.00	0.00	0.00
100113	56000		Training	150.00	415.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10011320	56000		Training	0.00	0.00	500.00	440.00	500.00	500.00	500.00	0.00	0.00
100113	56200		Travel	222.46	239.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10011320	56200		Travel	0.00	0.00	400.00	475.43	500.00	600.00	600.00	0.00	0.00
	Subtotal Services & Supplies			**45,126.34**	**49,427.95**	**243,689.00**	**41,416.76**	**47,245.00**	**270,892.00**	**270,892.00**	**0.00**	**0.00**
	TOTAL Recorder			**454,539.36**	**470,872.50**	**725,147.00**	**333,600.24**	**451,590.00**	**664,056.00**	**664,056.00**	**0.00**	**0.00**

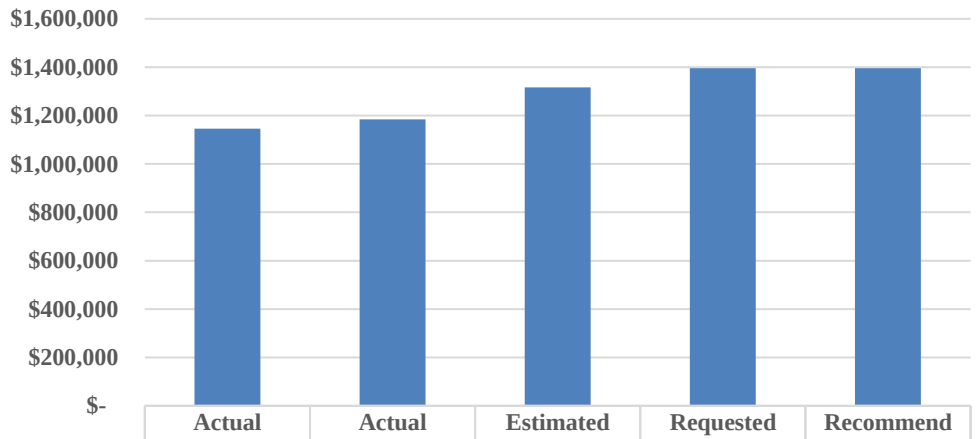
Recorder


Recorder
Chief Deputy Recorder
Office Assistant
Records Administrator

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)	**BILLMEYER, AMANDA**	Records Administrator	**E**	80	$ 66,231	$ 12,749	$ -	2,396	$ 960	$ 17,630	$ 71	$ 484	$ 31	$ 34,321	$ 100,552
			HARRINGTON, LORI	Chief Deputy Recorder	**E**	80	$ 84,465	$ 16,260	$ -	2,396	$ 1,225	$ 13,577	$ 71	$ 484	$ 31	$ 34,044	$ 118,509
			TALBOT, ANITA	Recorder	**R**	80	$ 109,974	$ 40,415	$ -	2,396	$ 1,595	$ 19,137	$ 71	$ 484	$ 31	$ 64,129	$ 174,103
		(blank) Total					$ 260,670	$ 69,424	$ -	7,188	$ 3,780	$ 50,344	$ 213	$ 1,452	$ 93	$ 132,494	$ 393,164
	113 Total						**$ 260,670**	**$ 69,424**	**$ -**	**7,188**	**$ 3,780**	**$ 50,344**	**$ 213**	**$ 1,452**	**$ 93**	**$ 132,494**	**$ 393,164**
100 Total							**$ 260,670**	**$ 69,424**	**$ -**	**7,188**	**$ 3,780**	**$ 50,344**	**$ 213**	**$ 1,452**	**$ 93**	**$ 132,494**	**$ 393,164**
Grand Total							**$ 260,670**	**$ 69,424**	**$ -**	**7,188**	**$ 3,780**	**$ 50,344**	**$ 213**	**$ 1,452**	**$ 93**	**$ 132,494**	**$ 393,164**

GENERAL FUND
ASSESSOR DEPARTMENT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$1,146,165	$1,183,691	$1,317,085	$1,396,451	$1,396,451
Change from Prior Year	-0.8%	3.3%	11.3%	6.0%	6.0%
Salaries & Wages	$626,169	$678,296	$747,520	$775,588	$775,588
Employee Benefits	$300,210	$326,858	$375,310	$404,163	$404,163
Services & Supplies	$219,786	$178,537	$194,255	$216,700	$216,700
Capital Outlay	$-	$-	$-	$-	$-
Employees (FTE)	9.00	9.00	9.00	9.00	9.00

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.

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
114 Assessor												
4a - Salaries												
100114	40000		Salaries	626,169.33	678,296.27	747,091.00	523,885.62	747,091.00	775,588.00	775,588.00	0.00	0.00
100114	40520		Comp Payout	0.00	0.00	0.00	428.98	429.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**626,169.33**	**678,296.27**	**747,091.00**	**524,314.60**	**747,520.00**	**775,588.00**	**775,588.00**	**0.00**	**0.00**
4c - Benefits												
100114	41000		Retirement	160,377.12	172,681.08	210,327.00	146,418.27	210,327.00	217,867.00	217,867.00	0.00	0.00
100114	41001		Early Retirement Incentive	0.00	0.00	0.00	0.00	0.00	10,800.00	10,800.00	0.00	0.00
100114	41100		Workers' Comp	22,226.88	23,911.18	24,558.00	13,126.10	24,558.00	22,227.00	22,227.00	0.00	0.00
100114	41200		Medicare	8,944.28	9,678.81	10,833.00	7,484.40	10,833.00	11,247.00	11,247.00	0.00	0.00
100114	41300		Health Insurance	103,663.86	115,458.87	124,319.00	93,238.11	124,317.00	136,748.00	136,748.00	0.00	0.00
100114	41302		Vision Insurance	616.08	617.40	639.00	476.28	635.00	639.00	639.00	0.00	0.00
100114	41303		Dental Insurance	4,116.72	4,237.80	4,356.00	3,269.16	4,359.00	4,356.00	4,356.00	0.00	0.00
100114	41310		Life Insurance	265.20	273.00	279.00	210.60	281.00	279.00	279.00	0.00	0.00
	Subtotal Benefits			**300,210.14**	**326,858.14**	**375,311.00**	**264,222.92**	**375,310.00**	**404,163.00**	**404,163.00**	**0.00**	**0.00**
4e - Services & Supplies												
100114	50000		Supplies	1,434.79	1,385.60	1,500.00	381.49	1,500.00	1,500.00	1,500.00	0.00	0.00
100114	50000	90001	Supplies	82,130.90	36,826.35	48,300.00	43,340.64	43,500.00	55,500.00	55,500.00	0.00	0.00
100114	50070		Tax Roll Printing	28,734.73	30,581.32	32,500.00	28,622.94	32,500.00	35,000.00	35,000.00	0.00	0.00
100114	51000		Fuel	1,637.33	1,011.92	1,700.00	353.78	1,000.00	1,700.00	1,700.00	0.00	0.00
100114	52000		Copier Maintenance	62.63	108.90	400.00	60.76	100.00	400.00	400.00	0.00	0.00
100114	52030		Printer Services	1,044.39	1,102.60	1,350.00	1,163.25	1,551.00	1,600.00	1,600.00	0.00	0.00
100114	53530	90001	Software Support	101,187.52	103,133.49	110,000.00	83,640.07	107,904.00	114,000.00	114,000.00	0.00	0.00
100114	56000		Training	1,099.00	2,285.00	3,000.00	1,340.00	3,000.00	3,000.00	3,000.00	0.00	0.00
100114	56200		Travel	2,323.19	2,101.78	3,000.00	132.00	3,200.00	3,500.00	3,500.00	0.00	0.00
100114	56200	90001	Travel	130.82	0.00	0.00	0.00	0.00	500.00	500.00	0.00	0.00
	Subtotal Services & Supplies			**219,785.30**	**178,536.96**	**201,750.00**	**159,034.93**	**194,255.00**	**216,700.00**	**216,700.00**	**0.00**	**0.00**
	TOTAL Assessor			**1,146,164.77**	**1,183,691.37**	**1,324,152.00**	**947,572.45**	**1,317,085.00**	**1,396,451.00**	**1,396,451.00**	**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, 2026

Re: Request for additional funding for Tax Roll Printing.

To: County Manager Andrew Haskin and Comptroller Josh Foli

From: Troy Villines, Assessor

I am requesting the Tax Roll Printing budget account increase from its current level of $32,500 to $35,000.

Rationale:

With current mailing rates continually increasing, I have been notified by the print company to expect rate increases due to mailing cost.

Also, Lyon county continues to grow, therefore our parcel count and mailing increases due to this growth.

Thank you for your consideration.

Respectfully,

Troy R Villines

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, 2026

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 $3,000 to $3,500.

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.

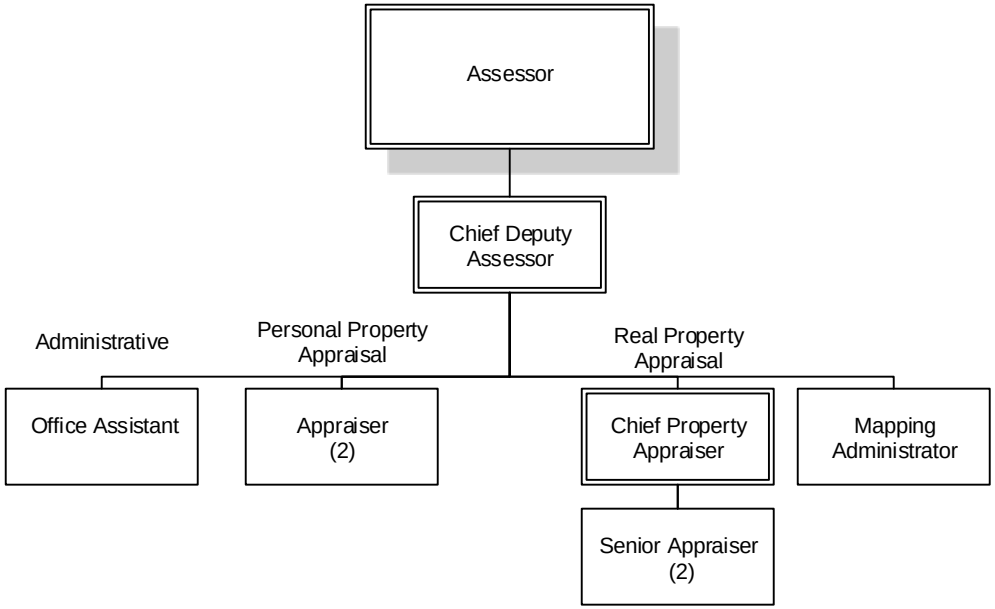
Average cost per person of a 1 week class to attain 36 hours is generally around $850.

Thank you for your consideration.

Respectfully,

Troy R Villines

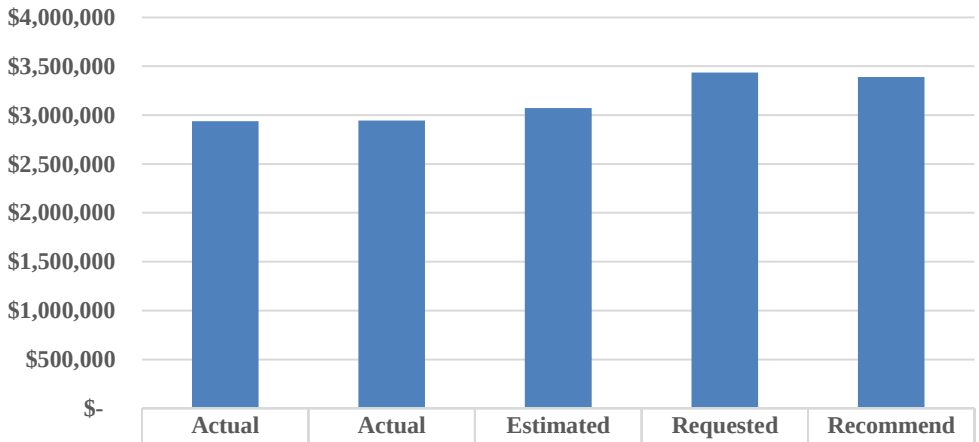
Assessor


Assessor
Chief Deputy Assessor
Administrative
Personal Property Appraisal
Real Property Appraisal
Office Assistant
Appraiser (2)
Chief Property Appraiser
Mapping Administrator
Senior Appraiser (2)

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	$ 66,765	$ 12,852	$ -	2,396	$ 968	$ 24,079	$ 71	$ 484	$ 31	$ 40,881	$ 107,646
			GLASER, KATIE	Office Assistant	E	80	$ 48,620	$ 9,359	$ -	2,396	$ 705	$ 13,577	$ 71	$ 484	$ 31	$ 26,623	$ 75,243
			OW-WING, ERIC	Chief Property Appraiser	E	80	$114,185	$ 21,981	$ -	2,396	$ 1,656	$ 13,577	$ 71	$ 484	$ 31	$ 40,196	$ 154,381
			PERUMAN, MICHAEL	Senior Appraiser	R	80	$ 72,003	$ 26,461	$ -	2,396	$ 1,044	$ 13,577	$ 71	$ 484	$ 31	$ 44,064	$ 116,067
			SENCION, LEA	Appraiser	E	80	$ 65,136	$ 12,539	$ -	2,396	$ 944	$ 13,577	$ 71	$ 484	$ 31	$ 30,042	$ 95,178
			SINGLEY, ERIN	Chief Deputy Assessor	R	80	$ 96,967	$ 35,635	$ -	2,396	$ 1,406	$ 13,577	$ 71	$ 484	$ 31	$ 53,600	$ 150,567
			VILLINES, HOLLY	Mapping Administrator	E	80	$ 89,079	$ 17,148	$ -	2,396	$ 1,292	$ 13,577	$ 71	$ 484	$ 31	$ 34,999	$ 124,078
			VILLINES, TROY	Assessor	R	80	$131,969	$ 48,499	$ -	2,396	$ 1,914	$ 17,630	$ 71	$ 484	$ 31	$ 71,025	$ 202,994
			WILSON, KELLY	Senior Appraiser	R	80	$ 90,864	$ 33,393	$ -	2,396	$ 1,318	$ 13,577	$ 71	$ 484	$ 31	$ 51,270	$ 142,134
			ZZZR - EARLY RETIREMENT	Michael Perumean	(blanl	(blank)		$ 10,800								$ 10,800	$ 10,800
			ZZZZ - PACT FOR BOARD OF EQUALIZATION	NA	NA	(blank)	$ -	$ -	$ -	663	$ -	$ -			$ -	$ 663	$ 663
		(blank) Total					$775,588	$ 228,667	$ -	22,227	$ 11,247	$136,748	$ 639	$4,356	$ 279	$ 404,163	$1,179,751
	114 Total						$775,588	$ 228,667	$ -	22,227	$ 11,247	$136,748	$ 639	$4,356	$ 279	$ 404,163	$1,179,751
100 Total							$775,588	$ 228,667	$ -	22,227	$ 11,247	$136,748	$ 639	$4,356	$ 279	$ 404,163	$1,179,751
Grand Total							$775,588	$ 228,667	$ -	22,227	$ 11,247	$136,748	$ 639	$4,356	$ 279	$ 404,163	$1,179,751

GENERAL FUND
FACILITIES DEPARTMENT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$2,937,566	$2,943,673	$3,073,263	$3,435,822	$3,390,822
Change from Prior Year	8.0%	0.2%	4.4%	11.8%	10.3%
Salaries & Wages	$772,555	$877,008	$880,475	$922,449	$922,449
Employee Benefits	$413,831	$461,063	$477,292	$505,146	$505,146
Services & Supplies	$1,352,040	$1,458,861	$1,397,939	$1,531,227	$1,486,227
Capital Outlay	$399,140	$146,741	$317,557	$477,000	$477,000
Employees (FTE)	13.23	14.23	13.23	13.23	13.23

BUDGET NOTES

Salaries & Wages:

Facilities has requested seasonal staffing in the summer, which hasn't been included in the recommended budget.

Services & Supplies:

Account 100116-50130 - Special Projects:

This includes $30K for Admin Building doors and a concrete ramp and $15K for the Yerington library curb and sidewalk. These were not included in the recommended budget.

Capital Outlay:

Account 100116-70000 - Capital Outlay:

This includes $125K for a federal appropriation match for building generators.
This includes $150K for a federal appropriation match for the Mound House Community Center remodel.
This includes $50K to replace concrete between the Admin Building and the old Courthouse and the Annex buildings.
This includes $30K to replace flooring at the Silver Springs Senior Center.

Account 100116-70700 - Capital Outlay - Vehicles:

This includes a replacement truck for a custodian ($50K) and one other replacement truck ($72K).

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
116 Facilities												
4a - Salaries												
100116	40000		Salaries	756,203.28	861,453.44	877,526.00	618,751.46	875,000.00	895,724.00	895,724.00	0.00	0.00
100116	40320		Shift Differential	3,204.00	3,369.80	4,065.00	2,131.32	2,950.00	4,000.00	4,000.00	0.00	0.00
100116	40500		Overtime	12,329.86	10,130.34	22,725.00	1,517.91	2,500.00	22,725.00	22,725.00	0.00	0.00
100116	40520		Comp Payout	611.38	656.61	0.00	24.81	25.00	0.00	0.00	0.00	0.00
100116	40610		Callback	206.81	1,397.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**772,555.33**	**877,008.09**	**904,316.00**	**622,425.50**	**880,475.00**	**922,449.00**	**922,449.00**	**0.00**	**0.00**
4c - Benefits												
100116	41000		Retirement	194,414.63	204,849.70	225,529.00	154,770.03	223,000.00	232,129.00	232,129.00	0.00	0.00
100116	41001		Early Retirement Incentive	0.00	6,718.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100116	41100		Workers' Comp	32,230.25	36,734.78	35,196.00	18,289.45	35,000.00	31,779.00	31,779.00	0.00	0.00
100116	41200		Medicare	10,902.49	12,266.33	13,114.00	8,675.16	12,767.00	13,375.00	13,375.00	0.00	0.00
100116	41300		Health Insurance	168,713.77	192,688.73	203,845.00	149,045.62	199,000.00	220,171.00	220,171.00	0.00	0.00
100116	41302		Vision Insurance	933.13	908.56	932.00	623.99	845.00	932.00	932.00	0.00	0.00
100116	41303		Dental Insurance	6,235.57	6,478.61	6,353.00	4,646.42	6,276.00	6,353.00	6,353.00	0.00	0.00
100116	41310		Life Insurance	401.65	417.33	407.00	299.30	404.00	407.00	407.00	0.00	0.00
	Subtotal Benefits			**413,831.49**	**461,062.62**	**485,376.00**	**336,349.97**	**477,292.00**	**505,146.00**	**505,146.00**	**0.00**	**0.00**
4e - Services & Supplies												
100116	50000		Supplies	10,487.03	6,005.69	7,500.00	6,617.56	20,000.00	7,500.00	7,500.00	0.00	0.00
100116	50000	11145	Supplies	0.00	0.00	0.00	68,892.00	68,892.00	0.00	0.00	0.00	0.00
100116	50130		Special Projects	59,995.00	78,547.88	15,000.00	17,300.00	33,000.00	45,000.00	0.00	0.00	0.00
100116	50230		Equipment	27,139.70	36,473.25	3,000.00	2,602.49	14,523.00	15,000.00	15,000.00	0.00	0.00
100116	50430		Tools	4,387.65	6,034.32	5,000.00	6,674.14	6,674.00	5,000.00	5,000.00	0.00	0.00
100116	50440		Safety Supplies	7,344.92	8,313.75	9,000.00	6,246.83	9,000.00	9,000.00	9,000.00	0.00	0.00
100116	50450		Building Supplies	39,526.17	41,540.90	40,000.00	31,590.06	40,000.00	40,000.00	40,000.00	0.00	0.00
100116	50460		Janitorial Supplies	58,248.83	60,269.30	57,000.00	46,340.81	57,000.00	60,000.00	60,000.00	0.00	0.00
100116	50990		Building Signs	2,288.34	5,181.51	2,500.00	134.90	2,500.00	2,500.00	2,500.00	0.00	0.00
100116	51000		Fuel	39,415.80	33,602.33	42,000.00	22,280.35	42,000.00	42,000.00	42,000.00	0.00	0.00
100116	52030		Printer Services	158.84	210.00	200.00	306.39	450.00	400.00	400.00	0.00	0.00
100116	52300		Advertising	0.00	0.00	0.00	110.36	150.00	150.00	150.00	0.00	0.00
100116	52640		Facility Upgrade	17,499.44	72,956.22	5,000.00	2,908.16	5,000.00	20,000.00	20,000.00	0.00	0.00
100116	53530		Software Support	7,266.47	8,558.29	9,500.00	9,927.62	10,000.00	11,500.00	11,500.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
116 Facilities												
4e - Services & Supplies												
10001020	53900		Contract Services	0.00	0.00	43,000.00	22,030.80	43,000.00	43,000.00	43,000.00	0.00	0.00
100116	53900		Contract Services	149,098.17	152,421.82	117,000.00	113,923.01	117,000.00	130,000.00	130,000.00	0.00	0.00
100116	56000		Training	11,827.00	225.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	0.00	0.00
100116	56200		Travel	92.81	1,379.61	1,500.00	71.40	1,500.00	1,500.00	1,500.00	0.00	0.00
100116	56410		Equipment Repairs & Maint	6,146.04	977.50	2,000.00	1,339.82	2,000.00	2,000.00	2,000.00	0.00	0.00
10001020	56500		Building Maintenance	71,363.73	112,760.10	120,000.00	67,122.95	120,000.00	120,000.00	120,000.00	0.00	0.00
100116	56500		Building Maintenance	148,918.61	164,482.14	150,000.00	96,558.62	150,000.00	150,000.00	150,000.00	0.00	0.00
100116	56505		Building Painting	0.00	20,150.00	20,000.00	0.00	20,000.00	80,000.00	80,000.00	0.00	0.00
100116	56800		Grounds Maintenance	13,202.95	13,280.41	12,000.00	2,424.65	12,000.00	10,000.00	10,000.00	0.00	0.00
100116	56900		Parking Lot Striping	0.00	1,000.00	1,000.00	189.18	1,000.00	1,000.00	1,000.00	0.00	0.00
100116	56910		Asphalt & Concrete Maint	12,620.00	30,378.71	30,000.00	10,730.30	30,000.00	15,000.00	15,000.00	0.00	0.00
10002010	57020		Office Rent	64,938.00	83,844.00	83,844.00	65,200.50	86,934.00	86,934.00	86,934.00	0.00	0.00
10001020	60100		Electric Service	134,241.38	136,939.61	140,000.00	74,414.81	127,200.00	140,000.00	140,000.00	0.00	0.00
10001040	60100		Electric Service	2,818.31	2,612.37	2,800.00	1,810.61	2,800.00	2,950.00	2,950.00	0.00	0.00
10001210	60100		Electric Service	12,436.90	11,778.01	12,500.00	6,291.06	11,150.00	12,500.00	12,500.00	0.00	0.00
10001430	60100		Electric Service	1,375.63	1,041.04	1,400.00	521.69	910.00	1,100.00	1,100.00	0.00	0.00
10002000	60100		Electric Service	2,376.69	2,977.24	2,800.00	1,825.11	3,160.00	3,350.00	3,350.00	0.00	0.00
10002010	60100		Electric Service	6,955.08	6,799.91	7,600.00	4,201.97	6,400.00	7,000.00	7,000.00	0.00	0.00
10002020	60100		Electric Service	1,126.53	1,136.02	1,200.00	852.62	1,250.00	1,325.00	1,325.00	0.00	0.00
10002040	60100		Electric Service	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00
10002310	60100		Electric Service	3,356.52	3,375.43	3,900.00	2,378.27	3,250.00	3,900.00	3,900.00	0.00	0.00
10002750	60100		Electric Service	472.00	901.64	1,200.00	497.63	775.00	1,000.00	1,000.00	0.00	0.00
10004000	60100		Electric Service	13,167.88	11,199.21	17,000.00	8,590.07	33,500.00	60,000.00	60,000.00	0.00	0.00
10005200	60100		Electric Service	2,154.47	1,613.95	1,900.00	1,009.41	1,575.00	1,700.00	1,700.00	0.00	0.00
10008000	60100		Electric Service	1,343.76	1,440.63	1,600.00	910.48	1,300.00	1,500.00	1,500.00	0.00	0.00
100116	60100		Electric Service	41,841.08	37,340.70	43,000.00	22,380.62	34,000.00	40,000.00	40,000.00	0.00	0.00
1002030	60100		Electric Service	102.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10002090	60110		Electric - Street Lights	142,157.55	120,493.33	150,000.00	72,141.07	115,000.00	125,000.00	125,000.00	0.00	0.00
1003090	60110		Electric - Street Lights	16,135.20	15,836.81	17,000.00	10,022.46	15,600.00	17,000.00	17,000.00	0.00	0.00
10001020	60200		Gas Service	60,339.23	37,261.78	65,000.00	14,622.08	31,000.00	40,000.00	40,000.00	0.00	0.00
10001040	60200		Gas Service	6,722.08	3,804.84	6,800.00	1,987.49	3,250.00	4,000.00	4,000.00	0.00	0.00
10001210	60200		Gas Service	2,528.34	1,142.98	2,500.00	531.12	1,000.00	1,500.00	1,500.00	0.00	0.00
10002000	60200		Gas Service	4,657.62	2,755.69	4,300.00	1,234.45	2,200.00	3,000.00	3,000.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
116 Facilities												
4e - Services & Supplies												
10002010	60200		Gas Service	5,110.76	3,602.47	5,100.00	1,895.44	3,075.00	3,800.00	3,800.00	0.00	0.00
10002020	60200		Gas Service	2,191.74	1,538.62	2,200.00	776.63	1,360.00	1,600.00	1,600.00	0.00	0.00
10002040	60200		Gas Service	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00
10002310	60200		Gas Service	5,645.18	3,778.64	5,500.00	1,459.64	3,000.00	4,500.00	4,500.00	0.00	0.00
10002750	60200		Gas Service	1,971.78	2,730.50	3,200.00	119.07	2,000.00	2,500.00	2,500.00	0.00	0.00
10004000	60200		Gas Service	14,077.15	7,874.16	20,000.00	4,121.83	6,300.00	15,000.00	15,000.00	0.00	0.00
10007000	60200		Gas Service	860.62	0.00	1,100.00	0.00	1,100.00	1,100.00	1,100.00	0.00	0.00
10008000	60200		Gas Service	409.63	0.00	4,500.00	1,028.50	1,250.00	4,500.00	4,500.00	0.00	0.00
100116	60200		Gas Service	37,254.84	22,610.52	36,000.00	8,727.95	12,000.00	20,000.00	20,000.00	0.00	0.00
10001040	60250		Water & Sewer Service	1,448.08	1,792.62	1,850.00	1,386.67	1,900.00	2,000.00	2,000.00	0.00	0.00
10001430	60250		Water & Sewer Service	781.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10002000	60250		Water & Sewer Service	1,001.16	1,094.00	1,150.00	809.09	1,200.00	1,275.00	1,275.00	0.00	0.00
10002020	60250		Water & Sewer Service	1,133.96	1,041.74	1,100.00	1,201.18	2,000.00	2,100.00	2,100.00	0.00	0.00
10002040	60250		Water & Sewer Service	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00
10002300	60250		Water & Sewer Service	406.48	571.55	700.00	246.67	525.00	600.00	600.00	0.00	0.00
10004000	60250		Water & Sewer Service	21,081.87	20,806.97	23,000.00	11,609.94	17,000.00	23,000.00	23,000.00	0.00	0.00
100116	60250		Water & Sewer Service	7,727.80	7,348.63	8,300.00	5,567.95	8,800.00	9,250.00	9,250.00	0.00	0.00
10001030	60300		Water Service	896.39	909.28	950.00	703.96	1,072.00	1,125.00	1,125.00	0.00	0.00
10001430	60300		Water Service	1,821.06	2,693.07	2,400.00	2,628.53	4,000.00	4,200.00	4,200.00	0.00	0.00
10002750	60300		Water Service	736.64	748.32	775.00	467.70	748.00	748.00	748.00	0.00	0.00
100116	60300		Water Service	4,684.96	4,485.91	4,750.00	2,490.24	3,850.00	4,750.00	4,750.00	0.00	0.00
1002030	60300		Water Service	273.96	313.80	340.00	251.04	377.00	400.00	400.00	0.00	0.00
10001210	60600		Garbage Service	2,788.31	2,724.00	2,800.00	1,840.34	2,724.00	2,850.00	2,850.00	0.00	0.00
10004000	60600		Garbage Service	6,659.17	6,780.53	7,000.00	5,145.03	6,850.00	7,000.00	7,000.00	0.00	0.00
100116	60600		Garbage Service	5,969.56	6,005.30	6,200.00	3,940.02	5,832.00	6,125.00	6,125.00	0.00	0.00
10001020	60700		Telephone	3,317.92	3,345.27	3,400.00	2,521.41	3,368.00	3,400.00	3,400.00	0.00	0.00
10002020	60700		Telephone	527.30	603.69	620.00	412.83	565.00	595.00	595.00	0.00	0.00
100116	60700		Telephone	14,987.96	16,417.51	17,000.00	12,409.27	16,600.00	17,000.00	17,000.00	0.00	0.00
	Subtotal Services & Supplies			**1,352,039.57**	**1,458,861.02**	**1,420,979.00**	**899,506.85**	**1,397,939.00**	**1,531,227.00**	**1,486,227.00**	**0.00**	**0.00**
4g - Capital Outlay												
100116	70000		Capital Outlay	77,715.00	5,171.30	55,000.00	81,500.00	136,500.00	355,000.00	355,000.00	0.00	0.00
100116	70600		Capital Outlay - Equipment	32,991.85	55,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
116 Facilities												
4g - Capital Outlay												
100116	70700		Capital Outlay - Vehicles	288,432.75	86,569.65	207,000.00	181,057.20	181,057.00	122,000.00	122,000.00	0.00	0.00
	Subtotal Capital Outlay			**399,139.60**	**146,740.95**	**262,000.00**	**262,557.20**	**317,557.00**	**477,000.00**	**477,000.00**	**0.00**	**0.00**
	TOTAL Facilities			**2,937,565.99**	**2,943,672.68**	**3,072,671.00**	**2,120,839.52**	**3,073,263.00**	**3,435,822.00**	**3,390,822.00**	**0.00**	**0.00**

LYON COUNTY
FACILITIES DEPARTMENT

Buildings & Grounds

Services & Maintenance

18 Highway 95A North
Yerington, Nevada 89447
Phone: (775)463-6551 **Fax**: (775)463-6555

Douglas Homestead
Director

Nathan Bake
Building & Grounds
Supervisor-South

Judge Smith
Parks, Building & Grounds
Supervisor-North

Steffanie Robinson
Custodial Supervisor

January 20, 2026

Andrew Haskin, County Manager
Josh Foli, Comptroller

Ref: Park's position and summer hires

Andrew and Josh,

I am requesting to add the Park's position that was eliminated last budget period. We currently have 3 Senior Parks Maintenance Workers on staff. Judge Smith was hired as a supervisor for the Dayton area and is currently spending most of his time working alongside his parks' workers so the parks can stay well maintained. Having this fourth position back will allow him to get back into the supervisor role. With the recent retirement of Frank Lescher and Scott Fleckenstein and them being at a much higher salary than a new hire, there should be enough money in the budget to cover filling this position.

I would like to try the following for one year to see how it works out. I would like to be able to hire 2 summer hires (1 for Park's and 1 for Facilities). I would like to work with the schools and recruit 2 young adults to work during their summer break for us. These individuals would not be driving any of our fleet vehicles, but would be allowed to drive our gators and UTVs. The Facilities summer hire would work mainly at the fairgrounds helping get it ready for the annual fair and rodeo and the Park's summer hire would assist in the parks in the Central Lyon County area. The cost would be minimal and this would provide the students with some work experience and funds to use to further their education.

Sincerely,

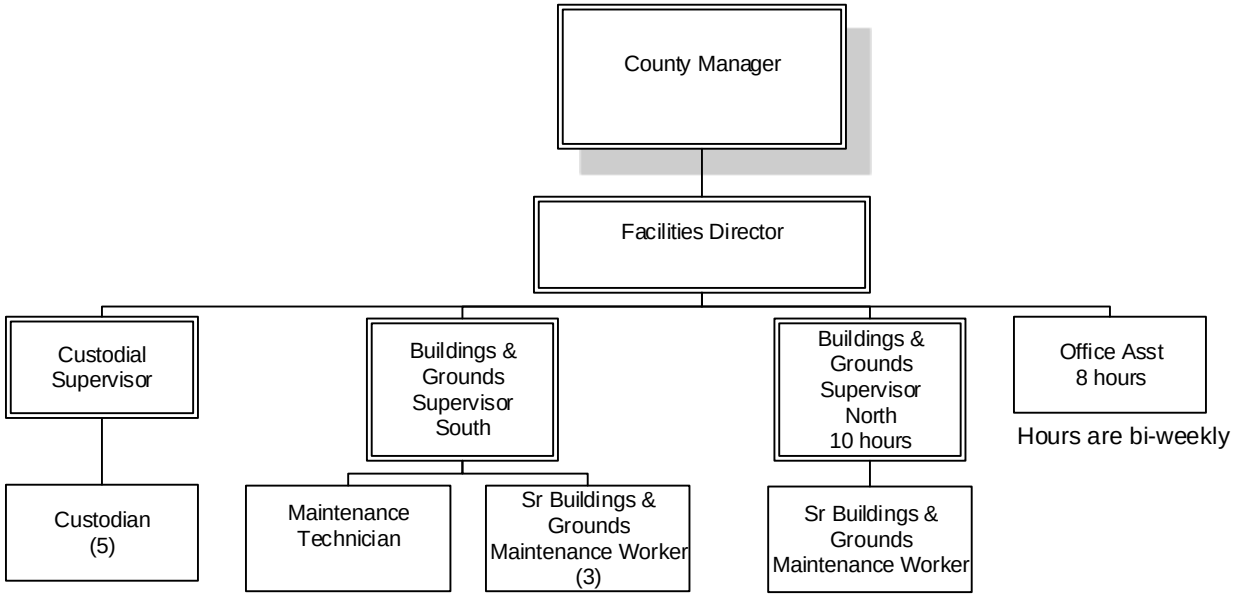
Doug Homestead, Facilities Director

CAPITAL OUTLAY REQUEST FORM
FISCAL YEAR 2026-2027

DEPARTMENT	Facilities

DESCRIPTION	EXPLANATION	QUANTITY	UNIT PRICE	COST
Generator Project at Admin Bldg and Senior Centers		1.00	$ 125,000	$ 125,000
(match for a federal appropriation)				
Mound House Community Center Remodel		1.00	$ 150,000	$ 150,000
(match for a federal appropriation)				
Concrete work between Admin, Old Courthouse, Annex	Replace crumbling concrete ramp and walkways	1.00	$ 50,000	$ 50,000
Silver Springs Senior Center Flooring Replacement	Dining & pool area flooring in need of replacement	1.00	$ 30,000	$ 30,000
Purchase 2500 crew cab with utility bed	Replace existing Ford truck	1.00	$ 72,000	$ 72,000
Purchase 1500 crew cab with campershell	Replacement of janitor vehicle	1.00	$ 50,000	$ 50,000
TOTAL				**$ 477,000**

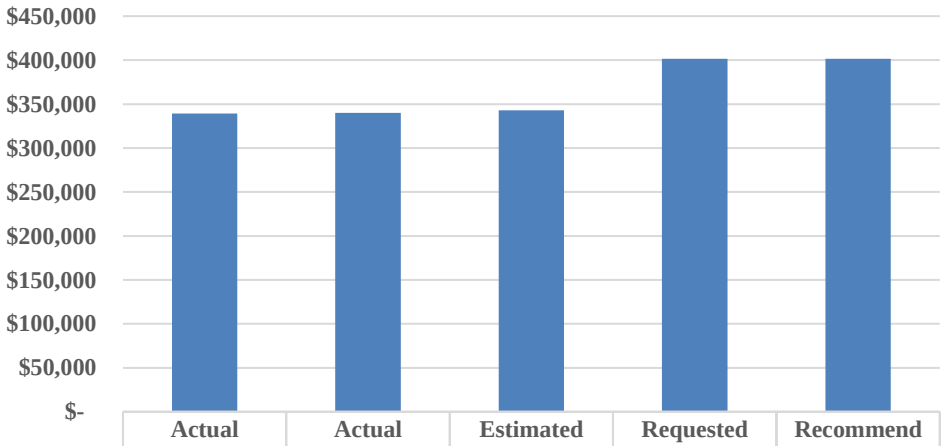
Facilities


County Manager
Facilities Director
Custodial Supervisor
Buildings & Grounds Supervisor South
Buildings & Grounds Supervisor North 10 hours
Office Asst 8 hours
Hours are bi-weekly
Custodian (5)
Maintenance Technician
Sr Buildings & Grounds Maintenance Worker (3)
Sr Buildings & Grounds Maintenance Worker

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	$ 92,584	$ 34,025	$ -	2,396	$ 1,342	$ 17,630	$ 71	$ 484	$ 31	$ 55,979	$ 148,563
			BOHARD, HEIDI	Office Assistant	**E**	8	$ 4,994	$ 961	$ -	332	$ 72	$ -	$ -	$ -	$ -	$ 1,365	$ 6,359
			EICHHORN, RICHARD	Sr B&G Maintenance	**E**	80	$ 74,056	$ 14,256	$ -	2,396	$ 1,074	$ 19,137	$ 71	$ 484	$ 31	$ 37,449	$ 111,505
			FRY, JOSEPH	Sr B&G Maintenance Wkr	**E**	80	$ 59,751	$ 11,502	$ -	2,396	$ 866	$ 13,577	$ 71	$ 484	$ 31	$ 28,927	$ 88,678
			HAYDEN, LAWRENCE	Sr B&G Maintenance Wkr	**E**	80	$ 63,163	$ 12,159	$ -	2,396	$ 916	$ 13,577	$ 71	$ 484	$ 31	$ 29,634	$ 92,797
			HOMESTEAD, DOUGLAS	Facilities Director	**R**	80	$ 115,739	$ 42,534	$ -	2,396	$ 1,678	$ 19,137	$ 71	$ 484	$ 31	$ 66,331	$ 182,070
			LAVAGNINO, KENNETH	Custodian	**E**	80	$ 48,521	$ 9,340	$ -	2,396	$ 704	$ 13,577	$ 71	$ 484	$ 31	$ 26,603	$ 75,124
			MOORE, GALEN	Custodian	**R**	80	$ 44,197	$ 16,242	$ -	2,396	$ 641	$ 17,630	$ 71	$ 484	$ 31	$ 37,495	$ 81,692
			PATTERSON, FRANKLIN	Custodian	**E**	80	$ 49,226	$ 9,476	$ -	2,396	$ 714	$ 19,137	$ 71	$ 484	$ 31	$ 32,309	$ 81,535
			ROBINSON, STEFFANIE	Custodial Supervisor	**R**	80	$ 73,756	$ 27,105	$ -	2,396	$ 1,069	$ 19,137	$ 71	$ 484	$ 31	$ 50,293	$ 124,049
			SMITH, JUDGE	Bldg and Grounds Supervisor	**R**	10	$ 10,488	$ 3,854	$ -	299	$ 152	$ 2,204	$ 9	$ 61	$ 4	$ 6,583	$ 17,071
			WATSON, GENE	Custodian	**E**	80	$ 48,620	$ 9,359	$ -	2,396	$ 705	$ 19,137	$ 71	$ 484	$ 31	$ 32,183	$ 80,803
			WIRTHIN, JERRY	Custodian	**E**	80	$ 63,034	$ 12,134	$ -	2,396	$ 914	$ 13,577	$ 71	$ 484	$ 31	$ 29,607	$ 92,641
			ZARAZUA, ABEL	Sr B&G Maintenance Wkr	**E**	80	$ 67,048	$ 12,907	$ -	2,396	$ 972	$ 13,577	$ 71	$ 484	$ 31	$ 30,438	$ 97,486
			ZENDEJAS, JULIO	Maintenance Tech	**E**	80	$ 80,547	$ 15,505	$ -	2,396	$ 1,168	$ 19,137	$ 71	$ 484	$ 31	$ 38,792	$ 119,339
			ZZZ8 - SHIFT	NA	**E**	(blank)	$ 4,000	$ 770	$ -		$ 58	$ -			$ -	$ 828	$ 4,828
			ZZZA - OVERTIME	NA	**NA**	(blank)	$ 22,725	$ -	$ -		$ 330	$ -			$ -	$ 330	$ 23,055
		(blank) Total					$ 922,449	$ 232,129	$ -	31,779	$ 13,375	$ 220,171	$ 932	$ 6,353	$ 407	$ 505,146	$ 1,427,595
	116 Total						**$ 922,449**	**$ 232,129**	**$ -**	**31,779**	**$ 13,375**	**$ 220,171**	**$ 932**	**$ 6,353**	**$ 407**	**$ 505,146**	**$ 1,427,595**
100 Total							**$ 922,449**	**$ 232,129**	**$ -**	**31,779**	**$ 13,375**	**$ 220,171**	**$ 932**	**$ 6,353**	**$ 407**	**$ 505,146**	**$ 1,427,595**
Grand Total							**$ 922,449**	**$ 232,129**	**$ -**	**31,779**	**$ 13,375**	**$ 220,171**	**$ 932**	**$ 6,353**	**$ 407**	**$ 505,146**	**$ 1,427,595**

GENERAL FUND
HUMAN RESOURCES DEPARTMENT
FISCAL YEAR 2026-2027

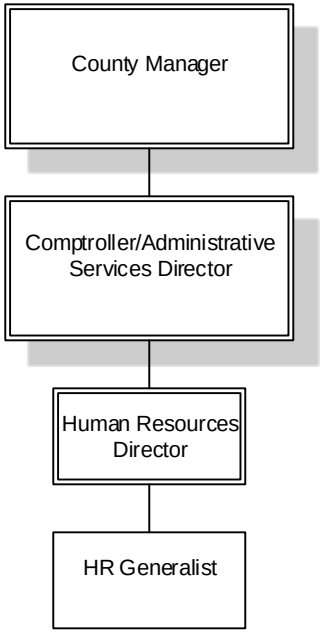


	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$339,428	$339,879	$342,813	$401,563	$401,563
Change from Prior Year	7.2%	0.1%	0.9%	17.1%	17.1%
Salaries & Wages	$207,012	$202,687	$197,640	$227,251	$227,251
Employee Benefits	$100,086	$100,731	$107,849	$130,430	$130,430
Services & Supplies	$32,330	$36,461	$37,324	$43,882	$43,882
Capital Outlay	$-	$-	$-	$-	$-
Employees (FTE)	2.00	2.00	2.00	2.00	2.00

BUDGET NOTES

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
121 Human Resources												
4a - Salaries												
100121	40000		Salaries	207,012.38	202,495.18	217,698.00	129,159.05	197,000.00	227,251.00	227,251.00	0.00	0.00
100121	40150		Acting Pay	0.00	192.36	0.00	640.03	640.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**207,012.38**	**202,687.54**	**217,698.00**	**129,799.08**	**197,640.00**	**227,251.00**	**227,251.00**	**0.00**	**0.00**
4c - Benefits												
100121	41000		Retirement	68,650.58	67,835.89	80,004.00	46,701.26	72,000.00	83,515.00	83,515.00	0.00	0.00
100121	41100		Workers' Comp	5,851.13	7,331.18	5,310.00	4,261.29	7,000.00	4,792.00	4,792.00	0.00	0.00
100121	41200		Medicare	3,000.49	2,938.38	3,157.00	1,867.77	2,866.00	3,295.00	3,295.00	0.00	0.00
100121	41300		Health Insurance	21,456.93	21,550.98	24,686.00	15,991.22	25,006.00	37,656.00	37,656.00	0.00	0.00
100121	41302		Vision Insurance	138.92	129.36	142.00	82.32	118.00	142.00	142.00	0.00	0.00
100121	41303		Dental Insurance	928.28	887.92	968.00	565.04	807.00	968.00	968.00	0.00	0.00
100121	41310		Life Insurance	59.80	57.20	62.00	36.40	52.00	62.00	62.00	0.00	0.00
	Subtotal Benefits			**100,086.13**	**100,730.91**	**114,329.00**	**69,505.30**	**107,849.00**	**130,430.00**	**130,430.00**	**0.00**	**0.00**
4e - Services & Supplies												
100121	50000		Supplies	1,052.25	640.37	2,000.00	270.18	750.00	2,000.00	2,000.00	0.00	0.00
100121	52030		Printer Services	62.42	60.00	100.00	112.53	165.00	182.00	182.00	0.00	0.00
100121	52300		Advertising	0.00	2,101.00	2,500.00	0.00	2,000.00	1,500.00	1,500.00	0.00	0.00
100121	52400		Background Checks	3,775.00	3,685.00	3,800.00	1,634.00	3,400.00	3,650.00	3,650.00	0.00	0.00
100121	52430		Drug Testing	13,799.46	14,290.17	15,125.00	10,542.14	13,750.00	15,500.00	15,500.00	0.00	0.00
100121	53530		Software Support	2,973.63	3,922.31	3,200.00	3,278.42	3,279.00	3,500.00	3,500.00	0.00	0.00
100121	53900		Contract Services	8,885.11	10,667.76	11,000.00	10,731.60	13,500.00	13,750.00	13,750.00	0.00	0.00
100121	56000		Training	817.50	0.00	1,500.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00
100121	56200		Travel	964.51	533.99	1,000.00	0.00	0.00	1,250.00	1,250.00	0.00	0.00
100121	60700		Telephone	0.00	560.19	650.00	363.02	480.00	550.00	550.00	0.00	0.00
	Subtotal Services & Supplies			**32,329.88**	**36,460.79**	**40,875.00**	**26,931.89**	**37,324.00**	**43,882.00**	**43,882.00**	**0.00**	**0.00**
	TOTAL Human Resources			**339,428.39**	**339,879.24**	**372,902.00**	**226,236.27**	**342,813.00**	**401,563.00**	**401,563.00**	**0.00**	**0.00**

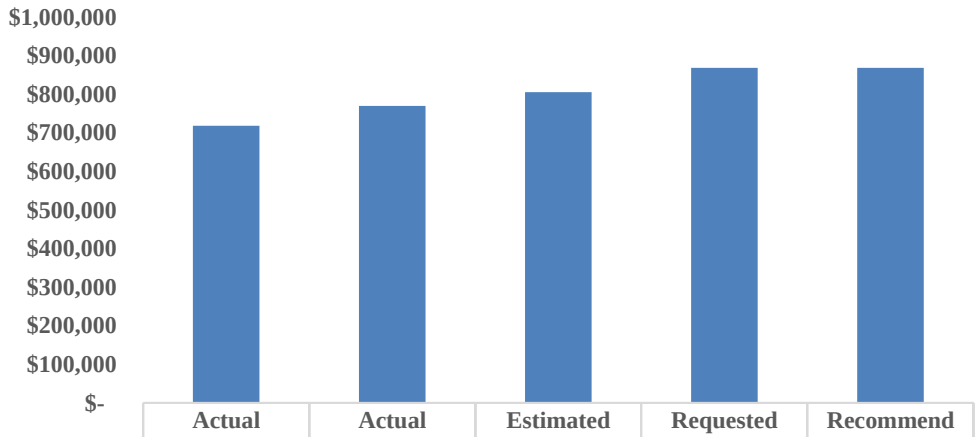
Human Resources



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)	**EVANS, BENJAMIN**	HR Director	**R**	80	$141,368	$ 51,953	$ -	2,396	$ 2,050	$ 24,079	$ 71	$ 484	$ 31	$ 81,064	$222,432
			ORTIZ, AMANDA	HR Generalist	**R**	80	$ 85,883	$ 31,562	$ -	2,396	$ 1,245	$ 13,577	$ 71	$ 484	$ 31	$ 49,366	$135,249
		(blank) Total					$227,251	$ 83,515	$ -	4,792	$ 3,295	$ 37,656	$ 142	$ 968	$ 62	$ 130,430	$357,681
	121 Total						**$227,251**	**$ 83,515**	**$ -**	**4,792**	**$ 3,295**	**$ 37,656**	**$ 142**	**$ 968**	**$ 62**	**$ 130,430**	**$357,681**
100 Total							**$227,251**	**$ 83,515**	**$ -**	**4,792**	**$ 3,295**	**$ 37,656**	**$ 142**	**$ 968**	**$ 62**	**$ 130,430**	**$357,681**
Grand Total							**$227,251**	**$ 83,515**	**$ -**	**4,792**	**$ 3,295**	**$ 37,656**	**$ 142**	**$ 968**	**$ 62**	**$ 130,430**	**$357,681**

GENERAL FUND
COMPTROLLER DEPARTMENT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$718,579	$770,142	$805,962	$868,508	$868,508
Change from Prior Year	10.7%	7.2%	4.7%	7.8%	7.8%
Salaries & Wages	$397,952	$431,521	$461,120	$482,085	$482,085
Employee Benefits	$212,040	$234,388	$251,272	$264,998	$264,998
Services & Supplies	$108,587	$104,233	$93,570	$121,425	$121,425
Capital Outlay	$-	$-	$-	$-	$-
Employees (FTE)	5.00	5.00	5.00	5.00	5.00

BUDGET NOTES

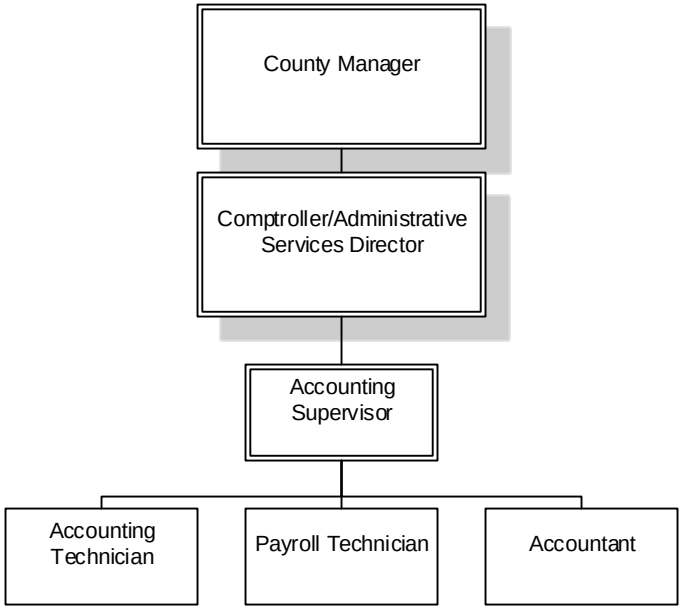
Services and Supplies:

Account 100122-5396: Audit - Special Work:

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

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
122 Comptroller												
4a - Salaries												
100122	40000		Salaries	397,941.16	431,521.16	460,309.00	324,619.50	461,120.00	482,085.00	482,085.00	0.00	0.00
100122	40500		Overtime	10.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**397,951.52**	**431,521.16**	**460,309.00**	**324,619.50**	**461,120.00**	**482,085.00**	**482,085.00**	**0.00**	**0.00**
4c - Benefits												
100122	41000		Retirement	115,044.37	125,349.87	146,045.00	101,630.15	145,046.00	153,440.00	153,440.00	0.00	0.00
100122	41100		Workers' Comp	13,506.82	12,980.92	13,275.00	7,587.90	12,080.00	11,980.00	11,980.00	0.00	0.00
100122	41200		Medicare	5,382.06	5,848.25	6,295.00	4,478.44	7,079.00	6,991.00	6,991.00	0.00	0.00
100122	41300		Health Insurance	75,264.42	87,277.92	93,234.00	62,367.67	84,210.00	89,657.00	89,657.00	0.00	0.00
100122	41302		Vision Insurance	350.32	352.80	355.00	252.84	347.00	355.00	355.00	0.00	0.00
100122	41303		Dental Insurance	2,340.88	2,421.60	2,420.00	1,735.48	2,341.00	2,420.00	2,420.00	0.00	0.00
100122	41310		Life Insurance	150.80	156.00	155.00	111.80	169.00	155.00	155.00	0.00	0.00
	Subtotal Benefits			**212,039.67**	**234,387.36**	**261,779.00**	**178,164.28**	**251,272.00**	**264,998.00**	**264,998.00**	**0.00**	**0.00**
4e - Services & Supplies												
100122	50000		Supplies	3,086.67	3,473.50	3,500.00	3,101.08	3,950.00	4,200.00	4,200.00	0.00	0.00
100122	51000		Fuel	538.26	334.08	600.00	114.31	300.00	500.00	500.00	0.00	0.00
100122	52030		Printer Services	836.80	630.00	850.00	819.00	1,092.00	1,150.00	1,150.00	0.00	0.00
100122	52300		Advertising	2,317.26	2,257.80	2,800.00	49.30	2,300.00	2,400.00	2,400.00	0.00	0.00
100122	53530		Software Support	21,100.93	22,149.52	23,000.00	23,250.55	23,251.00	24,500.00	24,500.00	0.00	0.00
100122	53950		Audit	68,000.00	70,500.00	71,000.00	72,000.00	72,000.00	82,000.00	82,000.00	0.00	0.00
100122	53960		Audit - Special Work	10,130.00	3,000.00	12,530.00	0.00	8,875.00	4,600.00	4,600.00	0.00	0.00
100122	56000		Training	375.00	225.00	250.00	340.00	340.00	275.00	275.00	0.00	0.00
100122	56200		Travel	1,000.87	158.95	400.00	255.46	385.00	450.00	450.00	0.00	0.00
100122	60700		Telephone	1,201.56	1,504.26	1,300.00	1,069.00	1,320.00	1,350.00	1,350.00	0.00	0.00
	Subtotal Services & Supplies			**108,587.35**	**104,233.11**	**116,230.00**	**100,998.70**	**113,813.00**	**121,425.00**	**121,425.00**	**0.00**	**0.00**
	TOTAL Comptroller			**718,578.54**	**770,141.63**	**838,318.00**	**603,782.48**	**826,205.00**	**868,508.00**	**868,508.00**	**0.00**	**0.00**

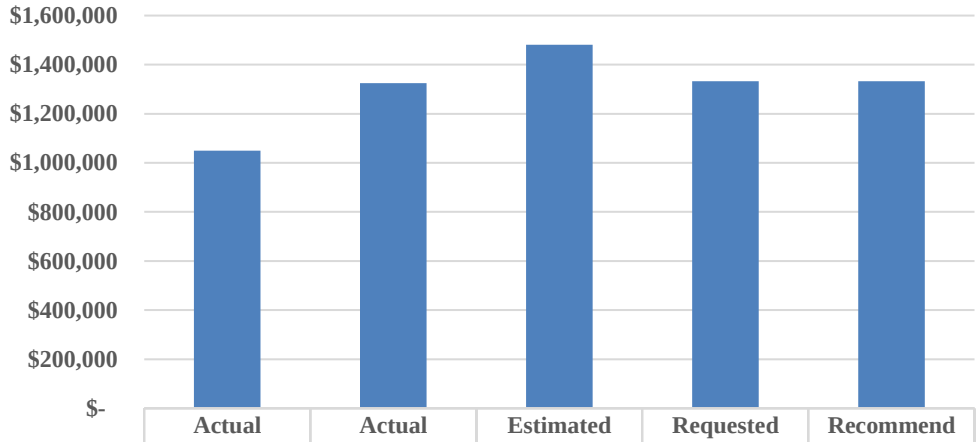
Comptroller



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)	**BACHTLE, AMANDA**	Payroll Technician	**E**	80	$ 65,556	$ 12,620	$ -	2,396	$ 951	$ 17,630	$ 71	$ 484	$ 31	$ 34,183	$ 99,739
			FOLI, JOSHUA	Comptroller	**R**	80	$ 173,219	$ 63,658	$ -	2,396	$ 2,512	$ 17,630	$ 71	$ 484	$ 31	$ 86,782	$ 260,001
			MILLIGAN, BILLIE	Accounting Supervisor	**R**	80	$ 104,879	$ 38,543	$ -	2,396	$ 1,521	$ 19,137	$ 71	$ 484	$ 31	$ 62,183	$ 167,062
			RAND, AMY	Accountant	**R**	80	$ 68,402	$ 25,138	$ -	2,396	$ 992	$ 17,630	$ 71	$ 484	$ 31	$ 46,742	$ 115,144
			VALLE, NOEMY	Accounting Tech	**E**	80	$ 70,029	$ 13,481	$ -	2,396	$ 1,015	$ 17,630	$ 71	$ 484	$ 31	$ 35,108	$ 105,137
		(blank) Total					$ 482,085	$ 153,440	$ -	11,980	$ 6,991	$ 89,657	$ 355	$ 2,420	$ 155	$ 264,998	$ 747,083
	122 Total						**$ 482,085**	**$ 153,440**	**$ -**	**11,980**	**$ 6,991**	**$ 89,657**	**$ 355**	**$ 2,420**	**$ 155**	**$ 264,998**	**$ 747,083**
100 Total							**$ 482,085**	**$ 153,440**	**$ -**	**11,980**	**$ 6,991**	**$ 89,657**	**$ 355**	**$ 2,420**	**$ 155**	**$ 264,998**	**$ 747,083**
Grand Total							**$ 482,085**	**$ 153,440**	**$ -**	**11,980**	**$ 6,991**	**$ 89,657**	**$ 355**	**$ 2,420**	**$ 155**	**$ 264,998**	**$ 747,083**

GENERAL FUND
COMPUTER INFORMATION SYSTEMS DEPARTMENT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$1,049,834	$1,325,198	$1,481,650	$1,331,990	$1,331,990
Change from Prior Year	5.0%	26.2%	11.8%	-10.1%	-10.1%
Salaries & Wages	$287,755	$362,354	$388,047	$408,067	$408,067
Employee Benefits	$135,447	$166,560	$203,315	$233,999	$233,999
Services & Supplies	$595,100	$689,297	$610,941	$689,924	$689,924
Capital Outlay	$31,532	$106,987	$279,347	$-	$-
Employees (FTE)	3.00	4.00	4.00	4.00	4.00

BUDGET NOTES

Services & Supplies:

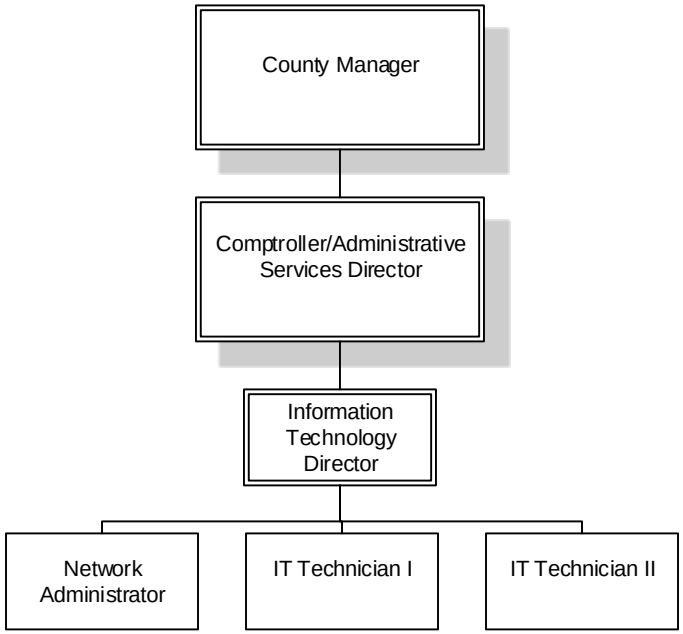
Account 100123-53530 - Software Support:

This account is being used software program renewal and support costs that aren't specific to a single department. There is an increase requested for network security and monitoring softwares. This includes: logging and active network monitoring ($20K), zero trust ($32K), and secured remote access ($11K).

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
123 Information Technology												
4a - Salaries												
100123	40000		Salaries	287,707.34	362,146.22	388,480.00	273,698.95	388,047.00	407,499.00	407,499.00	0.00	0.00
100123	40500		Overtime	47.25	0.00	568.00	0.00	0.00	568.00	568.00	0.00	0.00
100123	40520		Comp Payout	0.00	208.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**287,754.59**	**362,354.61**	**389,048.00**	**273,698.95**	**388,047.00**	**408,067.00**	**408,067.00**	**0.00**	**0.00**
4c - Benefits												
100123	41000		Retirement	85,324.29	101,408.48	118,089.00	82,587.67	121,804.00	123,705.00	123,705.00	0.00	0.00
100123	41001		Early Retirement Incentive	0.00	0.00	0.00	0.00	0.00	22,968.00	22,968.00	0.00	0.00
100123	41100		Workers' Comp	7,359.10	11,252.10	10,620.00	6,115.05	10,620.00	9,584.00	9,584.00	0.00	0.00
100123	41200		Medicare	4,072.95	5,139.24	5,641.00	3,797.02	5,381.00	5,917.00	5,917.00	0.00	0.00
100123	41300		Health Insurance	36,926.52	46,611.00	53,056.00	47,374.20	63,166.00	69,481.00	69,481.00	0.00	0.00
100123	41302		Vision Insurance	217.44	258.72	284.00	211.68	282.00	284.00	284.00	0.00	0.00
100123	41303		Dental Insurance	1,452.96	1,775.84	1,936.00	1,452.96	1,937.00	1,936.00	1,936.00	0.00	0.00
100123	41310		Life Insurance	93.60	114.40	124.00	93.60	125.00	124.00	124.00	0.00	0.00
	Subtotal Benefits			**135,446.86**	**166,559.78**	**189,750.00**	**141,632.18**	**203,315.00**	**233,999.00**	**233,999.00**	**0.00**	**0.00**
4e - Services & Supplies												
100123	50000		Supplies	78,776.55	66,616.87	50,000.00	14,950.61	53,000.00	50,000.00	50,000.00	0.00	0.00
100123	50130		Special Projects	0.00	47,700.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100123	50200		Computers	49,498.39	89,654.80	60,000.00	2,722.41	60,000.00	60,000.00	60,000.00	0.00	0.00
100123	51000		Fuel	1,454.62	1,003.12	2,500.00	491.30	1,000.00	1,500.00	1,500.00	0.00	0.00
100123	51020		Licenses	10,847.20	12,436.56	14,000.00	13,238.45	13,238.00	14,500.00	14,500.00	0.00	0.00
100123	52000		Copier Maintenance	49,326.02	10,327.67	45,000.00	379.81	25,000.00	45,000.00	45,000.00	0.00	0.00
100123	52030		Printer Services	50.00	65.00	120.00	105.75	141.00	150.00	150.00	0.00	0.00
100123	53500		Web Page	20,557.43	21,585.29	23,000.00	22,664.56	22,665.00	24,000.00	24,000.00	0.00	0.00
100123	53520		Email Services	65,596.80	72,174.00	80,000.00	72,174.00	72,174.00	72,174.00	72,174.00	0.00	0.00
100123	53530		Software Support	182,861.72	199,875.07	220,600.00	188,409.45	229,500.00	303,000.00	303,000.00	0.00	0.00
100123	53900		Contract Services	35,457.50	45,037.50	46,000.00	33,003.25	46,000.00	46,000.00	46,000.00	0.00	0.00
100123	56000		Training	0.00	1,970.00	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	28.00	28.00	500.00	500.00	0.00	0.00
100123	56410		Equipment Repairs & Maint	10,982.31	36,064.20	15,000.00	521.37	5,000.00	15,000.00	15,000.00	0.00	0.00
100123	60100		Electric Service	15,346.73	14,663.43	17,000.00	8,774.96	14,000.00	16,000.00	16,000.00	0.00	0.00
100123	60200		Gas Service	9,374.30	1,633.79	10,000.00	95.00	95.00	5,000.00	5,000.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
123 Information Technology												
4e - Services & Supplies												
100123	60700		Telephone	37,168.63	38,603.30	40,000.00	30,448.57	42,300.00	7,300.00	7,300.00	0.00	0.00
100123	60810		Data Circuits	27,802.30	29,886.00	28,488.00	19,896.77	26,800.00	26,800.00	26,800.00	0.00	0.00
	Subtotal Services & Supplies			**595,100.50**	**689,297.04**	**655,208.00**	**407,904.26**	**610,941.00**	**689,924.00**	**689,924.00**	**0.00**	**0.00**
4g - Capital Outlay												
100123	70000		Capital Outlay	0.00	78,806.72	140,000.00	111,771.42	111,772.00	0.00	0.00	0.00	0.00
100123	70600		Capital Outlay - Equipment	31,532.25	0.00	160,000.00	119,773.02	119,773.00	0.00	0.00	0.00	0.00
100123	70700		Capital Outlay - Vehicles	0.00	28,180.25	57,000.00	47,802.26	47,802.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			**31,532.25**	**106,986.97**	**357,000.00**	**279,346.70**	**279,347.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Information Technology			**1,049,834.20**	**1,325,198.40**	**1,591,006.00**	**1,102,582.09**	**1,481,650.00**	**1,331,990.00**	**1,331,990.00**	**0.00**	**0.00**

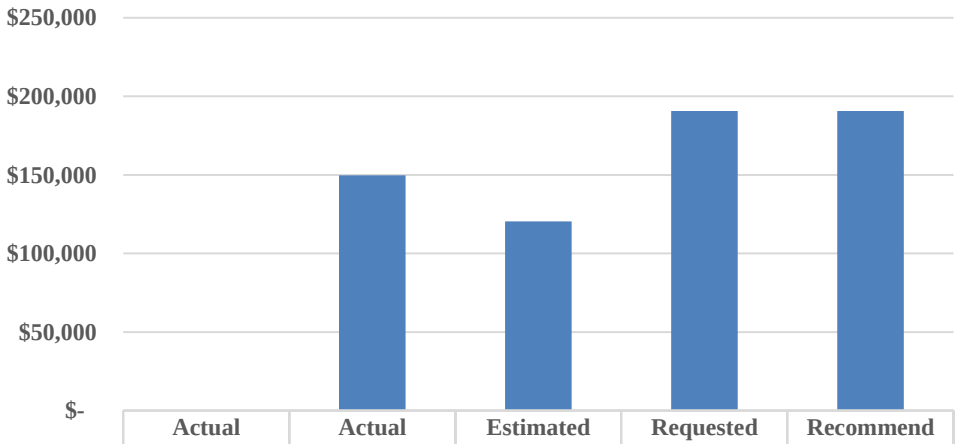
Information Technology Department



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	$153,120	$ 56,272	$ -	2,396	$ 2,220	$ 19,137	$ 71	$ 484	$ 31	$ 80,611	$233,731
			APGAR, WILLIAM	Network Administrator	**R**	80	$105,512	$ 38,776	$ -	2,396	$ 1,530	$ 17,630	$ 71	$ 484	$ 31	$ 60,918	$166,430
			CHANDLER, STEVEN	IT Technician	**E**	80	$ 67,038	$ 12,905	$ -	2,396	$ 972	$ 13,577	$ 71	$ 484	$ 31	$ 30,436	$ 97,474
			RITCHSON, ANDREW	IT Technician II	**E**	80	$ 81,829	$ 15,752	$ -	2,396	$ 1,187	$ 19,137	$ 71	$ 484	$ 31	$ 39,058	$120,887
			ZZZA - OVERTIME	NA	**NA**	(blank)	$ 568	$ -	$ -		$ 8	$ -			$ -	$ 8	$ 576
			ZZZR - EARLY RETIREMENT	Hazen Adams	**(blan**	(blank)		$ 22,968								$ 22,968	$ 22,968
		(blank) Total					$408,067	$ 146,673	$ -	9,584	$ 5,917	$ 69,481	$ 284	$1,936	$ 124	$ 233,999	$642,066
	123 Total						**$408,067**	**$ 146,673**	**$ -**	**9,584**	**$ 5,917**	**$ 69,481**	**$ 284**	**$1,936**	**$ 124**	**$ 233,999**	**$642,066**
100 Total							**$408,067**	**$ 146,673**	**$ -**	**9,584**	**$ 5,917**	**$ 69,481**	**$ 284**	**$1,936**	**$ 124**	**$ 233,999**	**$642,066**
Grand Total							**$408,067**	**$ 146,673**	**$ -**	**9,584**	**$ 5,917**	**$ 69,481**	**$ 284**	**$1,936**	**$ 124**	**$ 233,999**	**$642,066**

GENERAL FUND
GOVERNMENTAL AFFAIRS DEPARTMENT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$-	$149,763	$120,365	$190,587	$190,587
Change from Prior Year	0.0%	0.0%	-19.6%	58.3%	58.3%
Salaries & Wages	$-	$36,983	$58,186	$60,258	$60,258
Employee Benefits	$-	$12,188	$21,429	$31,729	$31,729
Services & Supplies	$-	$100,592	$40,750	$98,600	$98,600
Capital Outlay	$-	$-	$-	$-	$-
Employees (FTE)	3.00	0.50	0.50	0.50	0.50

BUDGET NOTES

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

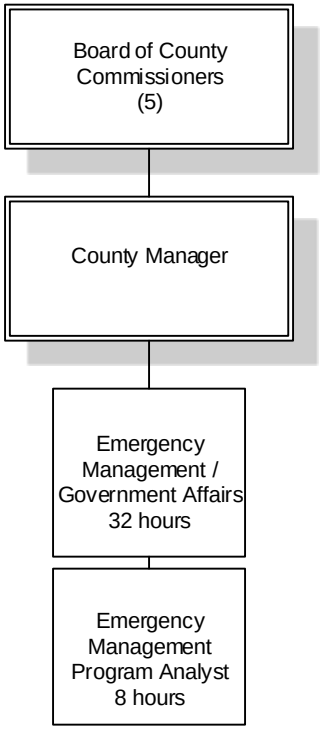
Services & Supplies:

Account 100127-54100 - Lobbyist:

This has been moved from the General Support Department.

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
127 Government Affairs												
4a - Salaries												
100127	40000		Salaries	0.00	36,982.78	58,186.00	40,098.37	58,186.00	60,258.00	60,258.00	0.00	0.00
	Subtotal Salaries			**0.00**	**36,982.78**	**58,186.00**	**40,098.37**	**58,186.00**	**60,258.00**	**60,258.00**	**0.00**	**0.00**
4c - Benefits												
100127	41000		Retirement - PERS	0.00	6,867.88	11,201.00	8,350.39	11,201.00	12,641.00	12,641.00	0.00	0.00
100127	41100		Workers' Comp	0.00	1,185.07	2,920.00	934.25	2,920.00	2,636.00	2,636.00	0.00	0.00
100127	41200		Medicare	0.00	535.94	844.00	580.83	844.00	873.00	873.00	0.00	0.00
100127	41300		Health Insurance	0.00	3,428.60	13,577.00	4,628.61	6,171.00	14,935.00	14,935.00	0.00	0.00
100127	41302		Vision Insurance	0.00	20.57	78.00	26.46	35.00	78.00	78.00	0.00	0.00
100127	41303		Dental Insurance	0.00	141.24	532.00	181.62	242.00	532.00	532.00	0.00	0.00
100127	41310		Life Insurance	0.00	9.10	34.00	11.70	16.00	34.00	34.00	0.00	0.00
	Subtotal Benefits			**0.00**	**12,188.40**	**29,186.00**	**14,713.86**	**21,429.00**	**31,729.00**	**31,729.00**	**0.00**	**0.00**
4e - Services & Supplies												
100127	50000		Supplies	0.00	465.75	1,500.00	0.00	500.00	1,000.00	1,000.00	0.00	0.00
100127	51000		Fuel	0.00	0.00	600.00	0.00	0.00	600.00	600.00	0.00	0.00
100127	53530		Software Support	0.00	5,000.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00
100127	54100		Lobbyist	0.00	94,334.00	40,000.00	30,000.33	40,000.00	90,000.00	90,000.00	0.00	0.00
100127	56000		Training	0.00	0.00	830.00	0.00	0.00	500.00	500.00	0.00	0.00
100127	56100		Dues and Subscriptions	0.00	600.00	0.00	50.00	50.00	600.00	600.00	0.00	0.00
100127	56200		Travel	0.00	0.00	3,500.00	0.00	0.00	500.00	500.00	0.00	0.00
100127	60700		Telephone	0.00	192.36	400.00	136.56	200.00	400.00	400.00	0.00	0.00
	Subtotal Services & Supplies			**0.00**	**100,592.11**	**46,830.00**	**30,186.89**	**40,750.00**	**98,600.00**	**98,600.00**	**0.00**	**0.00**
	TOTAL Government Affairs			**0.00**	**149,763.29**	**134,202.00**	**84,999.12**	**120,365.00**	**190,587.00**	**190,587.00**	**0.00**	**0.00**

Government Affairs

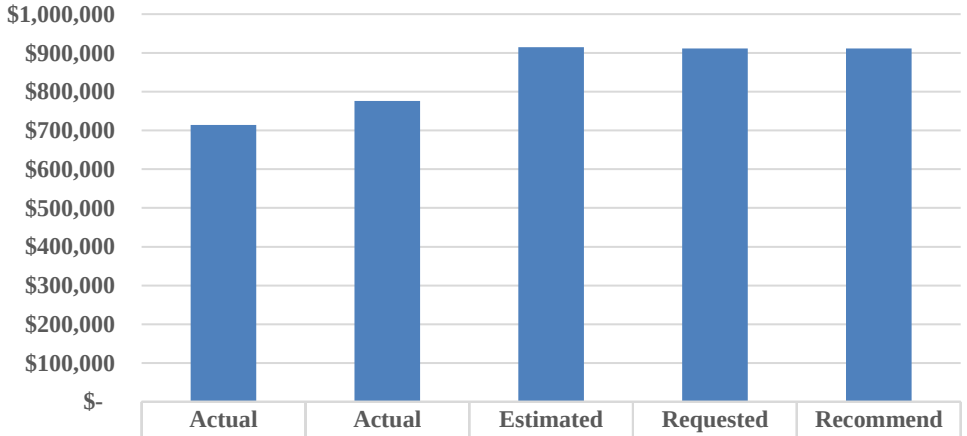


Hours are bi-weekly

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	$54,307	$ 10,454	$ -	2,396	$ 787	$ 13,577	$ 71	$ 484	$ 31	$ 27,800	$82,107
			MACFARLANE, CELESTE	Emerg Mgmt Program Analyst	**R**	8	$ 5,951	$ 2,187	$ -	240	$ 86	$ 1,358	$ 7	$ 48	$ 3	$ 3,929	$ 9,880
		(blank) Total					$60,258	$ 12,641	$ -	2,636	$ 873	$ 14,935	$ 78	$ 532	$ 34	$ 31,729	$91,987
	127 Total						**$60,258**	**$ 12,641**	**$ -**	**2,636**	**$ 873**	**$ 14,935**	**$ 78**	**$ 532**	**$ 34**	**$ 31,729**	**$91,987**
100 Total							**$60,258**	**$ 12,641**	**$ -**	**2,636**	**$ 873**	**$ 14,935**	**$ 78**	**$ 532**	**$ 34**	**$ 31,729**	**$91,987**
Grand Total							**$60,258**	**$ 12,641**	**$ -**	**2,636**	**$ 873**	**$ 14,935**	**$ 78**	**$ 532**	**$ 34**	**$ 31,729**	**$91,987**

GENERAL FUND
BUILDING DEPARTMENT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$714,574	$776,137	$915,155	$911,855	$911,855
Change from Prior Year	-18.6%	8.6%	17.9%	-0.4%	-0.4%
Salaries & Wages	$427,761	$451,582	$521,436	$521,502	$521,502
Employee Benefits	$205,232	$191,277	$229,680	$230,692	$230,692
Services & Supplies	$81,581	$61,870	$131,035	$159,661	$159,661
Capital Outlay	$-	$71,408	$33,004	$-	$-
Employees (FTE)	6.00	6.00	5.50	5.50	5.50

BUDGET NOTES

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
150 Building												
4a - Salaries												
100150	40000		Salaries	426,380.24	451,356.58	497,131.00	365,271.15	521,000.00	517,553.00	517,553.00	0.00	0.00
100150	40500		Overtime	1,275.45	0.00	0.00	0.00	0.00	3,949.00	3,949.00	0.00	0.00
100150	40520		Comp Payout	104.86	225.72	0.00	145.30	145.00	0.00	0.00	0.00	0.00
100150	40610		Callback	0.00	0.00	0.00	290.60	291.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**427,760.55**	**451,582.30**	**497,131.00**	**365,707.05**	**521,436.00**	**521,502.00**	**521,502.00**	**0.00**	**0.00**
4c - Benefits												
100150	41000		Retirement	111,599.32	92,025.80	110,489.00	79,326.35	113,500.00	113,968.00	113,968.00	0.00	0.00
100150	41100		Workers' Comp	18,352.51	18,439.49	14,602.00	9,673.21	14,602.00	13,178.00	13,178.00	0.00	0.00
100150	41200		Medicare	6,032.98	6,475.58	7,208.00	5,159.84	7,561.00	7,561.00	7,561.00	0.00	0.00
100150	41300		Health Insurance	66,103.87	71,405.71	84,331.00	67,875.93	90,501.00	92,762.00	92,762.00	0.00	0.00
100150	41302		Vision Insurance	387.48	352.80	390.00	317.52	423.00	390.00	390.00	0.00	0.00
100150	41303		Dental Insurance	2,589.19	2,421.60	2,662.00	2,179.44	2,906.00	2,662.00	2,662.00	0.00	0.00
100150	41310		Life Insurance	166.80	156.00	171.00	140.40	187.00	171.00	171.00	0.00	0.00
	Subtotal Benefits			**205,232.15**	**191,276.98**	**219,853.00**	**164,672.69**	**229,680.00**	**230,692.00**	**230,692.00**	**0.00**	**0.00**
4e - Services & Supplies												
100150	50000		Supplies	1,553.88	1,609.26	3,000.00	1,646.47	3,000.00	2,000.00	2,000.00	0.00	0.00
100150	50230		Equipment	10,458.25	0.00	1,000.00	0.00	1,000.00	1,200.00	1,200.00	0.00	0.00
100150	50480		Books & Publications	0.00	1,121.05	2,500.00	2,037.82	2,500.00	1,500.00	1,500.00	0.00	0.00
100150	51000		Fuel	10,964.67	10,821.38	13,000.00	8,229.67	13,000.00	13,500.00	13,500.00	0.00	0.00
100150	52000		Copier Maintenance	136.50	149.07	200.00	81.84	150.00	200.00	200.00	0.00	0.00
100150	52020		Equipment Maintenance	0.00	0.00	500.00	0.00	250.00	500.00	500.00	0.00	0.00
100150	52030		Printer Services	0.00	306.25	500.00	462.60	500.00	650.00	650.00	0.00	0.00
100150	53530		Software Support	30,468.00	32,296.00	34,224.00	25,668.00	34,224.00	36,628.00	36,628.00	0.00	0.00
100150	53630		Site Plan Review	0.00	0.00	0.00	0.00	0.00	75,000.00	75,000.00	0.00	0.00
100150	53660		Consulting Services	24,062.49	10,423.15	12,500.00	34,061.86	63,128.00	12,500.00	12,500.00	0.00	0.00
100150	53900		Contract Services	0.00	0.00	3,600.00	0.00	3,600.00	3,600.00	3,600.00	0.00	0.00
100150	53920		Professional Fees	0.00	0.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00
100150	56000		Training	0.00	1,125.00	8,700.00	1,239.00	5,000.00	5,000.00	5,000.00	0.00	0.00
100150	56200		Travel	0.00	0.00	1,000.00	0.00	0.00	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	2,554.33	2,636.02	5,000.00	2,104.05	3,300.00	4,000.00	4,000.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
150 Building												
	Subtotal Services & Supplies			**81,581.12**	**61,870.18**	**88,107.00**	**76,914.31**	**131,035.00**	**159,661.00**	**159,661.00**	**0.00**	**0.00**
4g - Capital Outlay												
100150	70700		Capital Outlay - Vehicles	0.00	71,408.00	0.00	33,004.25	33,004.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			**0.00**	**71,408.00**	**0.00**	**33,004.25**	**33,004.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Building			**714,573.82**	**776,137.46**	**805,091.00**	**640,298.30**	**915,155.00**	**911,855.00**	**911,855.00**	**0.00**	**0.00**

General Fund
Building Department
Fiscal Year 2026-2027

BUDGET NOTES

Salaries & Wages

Lyon County Community Development is fully staffed and will incur increases to salaries and wages per normal wage increases based on prior approvals and performance evaluations.

Service and Supplies

Account 100150-5000 – Supplies:

This is to purchase gas tags, panel tags, and other related items pertaining to the building department's normal operations.

Account 100150-50230 – Equipment:

This is to purchase Hi-Viz jackets, replacement equipment, and general office equipment.

Account 100150-50480 – Books and Publications:

This is to purchase any necessary books or publications needed for future training courses or continuing education classes.

Account 100150-52020 – Equipment Maintenance:

This is to purchase tires for the Code Enforcement trailer due to the trailer's probability of being on properties with puncture hazards.

Account 100150-56000 – Training:

This is to purchase necessary training for staff for the 2024 Code Adoption and continuing education for building department staff.

Building Department Goals:

1. Expedite the Permitting and Plan Review Process

Goal:
Reduce permit processing times while maintaining compliance with adopted building and safety codes.

Strategies:

- Review and refine internal permit intake and plan review workflows to eliminate redundancies and unnecessary delays.
- Establish and publish target review timelines by permit type to improve predictability for applicants.
- Expand cross-training of inspection and plan review staff to increase flexibility during peak workloads.
- Increase use of electronic plan submittals, digital reviews, and standardized correction templates.

Outcome:
Shorter permit processing times, improved transparency, and a more predictable development review process.

2. Coordinate with Fire Protection Districts to Simplify Application Submittals and Reviews

Goal:
Streamline building and fire review processes through improved coordination with Fire Protection Districts.

Strategies:

- Collaborate with Fire Protection Districts to develop a standardized, coordinated submittal process for building and fire review.
- Align application requirements and checklists to reduce duplicative submittals and conflicting comments.
- Establish clear roles, timelines, and communication protocols for concurrent plan review and inspections.
- Explore opportunities for joint pre-application meetings for complex projects.

Outcome:
More efficient reviews, fewer conflicting conditions, and reduced delays caused by fragmented review processes.

3. Prioritize Life Safety in Building and Code Enforcement Activities

Goal:
Maintain a strong focus on life-safety standards in all building and enforcement actions.

Strategies:

- Continue proactive inspections of higher-risk occupancies, including multi-family, commercial, and older structures.
- Coordinate with Fire Protection Districts and emergency services to address fire protection, egress, and structural safety issues.
- Enforce compliance with unpermitted construction and hazardous conditions that pose immediate safety risks.

Outcome:
Improved compliance with life-safety standards and a safer built environment for residents, workers, and first responders.

4. Expand Education and Compliance for Floodplain Development Standards

Goal:
Improve understanding and compliance with county floodplain development standards to reduce flood risk and protect properties.

Strategies:

- Develop clear guidance materials explaining floodplain development requirements, permitting triggers, and common compliance issues.
- Provide targeted outreach and training for contractors, engineers, and property owners working in flood-prone areas.
- Coordinate with Planning, Public Works, and Floodplain Management staff to ensure consistent application of county code.
- Improve public-facing information on floodplain permits, elevation requirements, and documentation standards.

Outcome:
Fewer floodplain-related violations, improved project compliance, and reduced risk to life and property.

5. Strengthen Code Enforcement and Address Property Maintenance Issues

Goal:
Improve public health and neighborhood conditions through effective code enforcement.

Strategies:

- Proactively identify and address unsafe structures, nuisance properties, and chronic code violations.
- Utilize a tiered enforcement approach that encourages voluntary compliance while addressing repeat violations.
- Improve coordination between Building and Code Enforcement staff to ensure timely resolution of cases involving structural or safety concerns.

Outcome:
Improved property conditions, reduced repeat violations, and safer communities.

6. Optimize Department Resources and Customer Service

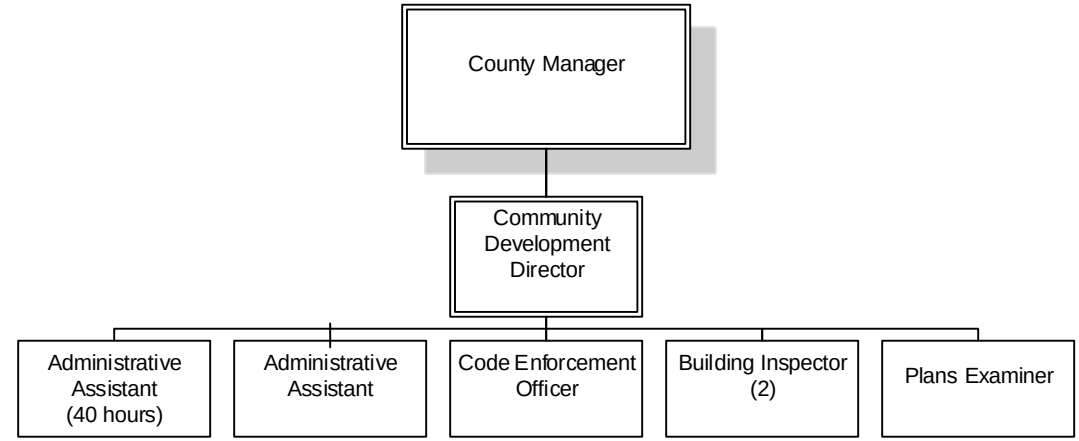
Goal:
Align staffing, technology, and customer service practices with service demand and operational priorities.

Strategies:

- Evaluate staffing workloads and permit volumes to ensure resources are appropriately allocated.
- Expand use of mobile inspection tools and electronic permitting systems to improve efficiency and communication.
- Improve customer service tools, including online status tracking and clearer points of contact for applicants.

Outcome:
An efficient, responsive Building Department that supports development while maintaining public safety.

Community Development Building

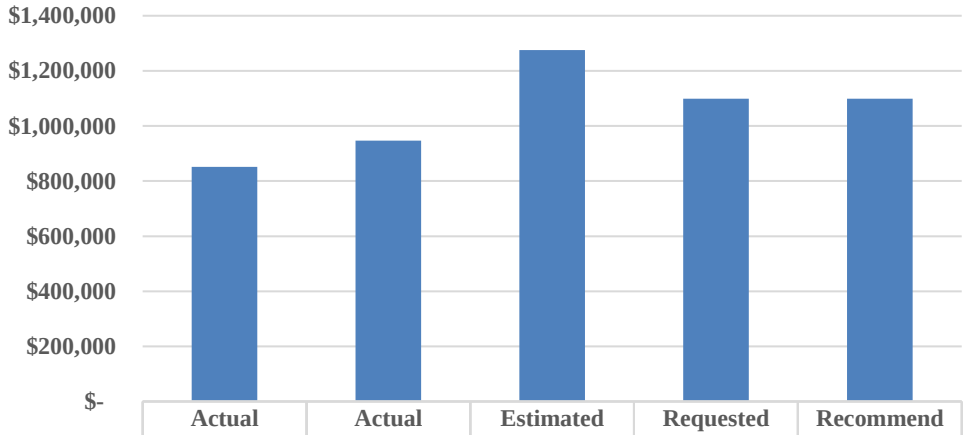


Hours are bi-weekly

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	$102,465	$ 19,725	$ -	2,396	$ 1,486	$ 24,079	$ 71	$ 484	$ 31	$ 48,272	$150,737
			HENDERSON, GAVIN	Comm Development Director	**E**	40	$ 75,123	$ 14,461	$ -	1,198	$ 1,089	$ 8,815	$ 35	$ 242	$ 16	$ 25,856	$100,979
			PIPKIN, CLEVELAND	Building Inspector	**R**	80	$ 81,935	$ 30,111	$ -	2,396	$ 1,188	$ 13,577	$ 71	$ 484	$ 31	$ 47,858	$129,793
			ROGERS, PAMELA	Administrative Assistant	**E**	80	$ 73,256	$ 14,102	$ -	2,396	$ 1,062	$ 13,577	$ 71	$ 484	$ 31	$ 31,723	$104,979
			SANCHEZ, JOSEPH	Code Enforcement Officer	**E**	80	$ 77,529	$ 14,924	$ -	2,396	$ 1,124	$ 13,577	$ 71	$ 484	$ 31	$ 32,607	$110,136
			STEWART, EUGENE	Building Inspector	**E**	80	$107,245	$ 20,645	$ -	2,396	$ 1,555	$ 19,137	$ 71	$ 484	$ 31	$ 44,319	$151,564
			ZZZA - OVERTIME	NA	**NA**	(blank)	$ 3,949	$ -	$ -		$ 57	$ -			$ -	$ 57	$ 4,006
		(blank) Total					$521,502	$ 113,968	$ -	13,178	$ 7,561	$ 92,762	$ 390	$2,662	$ 171	$ 230,692	$752,194
	150 Total						**$521,502**	**$ 113,968**	**$ -**	**13,178**	**$ 7,561**	**$ 92,762**	**$ 390**	**$2,662**	**$ 171**	**$ 230,692**	**$752,194**
100 Total							**$521,502**	**$ 113,968**	**$ -**	**13,178**	**$ 7,561**	**$ 92,762**	**$ 390**	**$2,662**	**$ 171**	**$ 230,692**	**$752,194**
Grand Total							**$521,502**	**$ 113,968**	**$ -**	**13,178**	**$ 7,561**	**$ 92,762**	**$ 390**	**$2,662**	**$ 171**	**$ 230,692**	**$752,194**

GENERAL FUND
PLANNING DEPARTMENT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$851,979	$947,044	$1,275,196	$1,098,641	$1,098,641
Change from Prior Year	14.6%	11.2%	34.7%	-13.8%	-13.8%
Salaries & Wages	$343,604	$385,491	$415,285	$464,011	$464,011
Employee Benefits	$126,405	$158,389	$174,493	$199,671	$199,671
Services & Supplies	$381,970	$403,164	$685,418	$434,959	$434,959
Capital Outlay	$-	$-	$-	$-	$-
Employees (FTE)	4.00	4.00	4.50	4.50	4.50

BUDGET NOTES

Services & Supplies:

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.

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
153 Planning												
4a - Salaries												
100153	40000		Salaries	339,923.90	381,443.31	412,285.00	287,038.77	412,285.00	457,291.00	457,291.00	0.00	0.00
100153	40010		Temporary Salaries	3,680.00	4,048.00	6,829.00	1,792.00	3,000.00	6,720.00	6,720.00	0.00	0.00
	Subtotal Salaries			**343,603.90**	**385,491.31**	**419,114.00**	**288,830.77**	**415,285.00**	**464,011.00**	**464,011.00**	**0.00**	**0.00**
4c - Benefits												
100153	41000		Retirement	68,579.17	86,854.30	102,181.00	70,915.36	99,750.00	111,529.00	111,529.00	0.00	0.00
100153	41010		Social Security	223.66	250.98	423.00	111.10	185.00	417.00	417.00	0.00	0.00
100153	41100		Workers' Comp	11,904.59	11,839.51	11,294.00	7,270.05	11,294.00	11,185.00	11,185.00	0.00	0.00
100153	41200		Medicare	4,899.46	5,443.18	6,078.00	4,075.18	6,022.00	6,727.00	6,727.00	0.00	0.00
100153	41300		Health Insurance	38,845.25	51,705.76	61,187.00	41,173.83	54,898.00	67,176.00	67,176.00	0.00	0.00
100153	41302		Vision Insurance	240.68	276.36	290.00	211.68	282.00	319.00	319.00	0.00	0.00
100153	41303		Dental Insurance	1,608.25	1,896.92	1,985.00	1,452.96	1,937.00	2,178.00	2,178.00	0.00	0.00
100153	41310		Life Insurance	103.60	122.20	128.00	93.60	125.00	140.00	140.00	0.00	0.00
	Subtotal Benefits			**126,404.66**	**158,389.21**	**183,566.00**	**125,303.76**	**174,493.00**	**199,671.00**	**199,671.00**	**0.00**	**0.00**
4e - Services & Supplies												
100153	50000		Supplies	685.06	1,445.64	1,000.00	272.22	750.00	1,000.00	1,000.00	0.00	0.00
100153	50220		Office Equipment	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00
100153	51000		Fuel	0.00	0.00	300.00	0.00	0.00	300.00	300.00	0.00	0.00
100153	52000		Copier Maintenance	105.84	126.08	600.00	81.89	150.00	600.00	600.00	0.00	0.00
100153	52030		Printer Services	744.00	268.75	2,000.00	277.65	370.00	1,000.00	1,000.00	0.00	0.00
100153	52300		Advertising	2,895.18	2,916.17	3,500.00	3,080.18	3,500.00	4,000.00	4,000.00	0.00	0.00
100153	53530		Software Support	29,284.00	31,044.00	32,898.00	24,675.00	32,898.00	35,209.00	35,209.00	0.00	0.00
100153	53640		Improvement Drawing Review	127,704.20	158,624.31	150,000.00	71,372.00	95,000.00	150,000.00	150,000.00	0.00	0.00
100153	53650		Subdivision Inspection Review	216,272.19	193,652.82	175,000.00	383,915.57	470,000.00	175,000.00	175,000.00	0.00	0.00
100153	53660		Consulting Services	305.00	2,730.00	57,500.00	13,318.72	57,500.00	50,000.00	50,000.00	0.00	0.00
100153	53670		Engineering Services	0.00	0.00	17,000.00	194.00	10,000.00	10,000.00	10,000.00	0.00	0.00
100153	53920		Professional Fees	0.00	8,447.50	0.00	2,149.00	10,000.00	0.00	0.00	0.00	0.00
100153	56000		Training	30.00	0.00	1,000.00	626.63	850.00	1,000.00	1,000.00	0.00	0.00
100153	56200		Travel	0.00	0.00	1,000.00	0.00	500.00	1,000.00	1,000.00	0.00	0.00
100153	56230		Travel - Planning Commission	3,264.69	3,277.67	4,000.00	2,276.19	3,300.00	4,200.00	4,200.00	0.00	0.00
100153	60700		Telephone	680.50	630.69	650.00	363.20	600.00	650.00	650.00	0.00	0.00
	Subtotal Services & Supplies			**381,970.66**	**403,163.63**	**446,448.00**	**502,602.25**	**685,418.00**	**434,959.00**	**434,959.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
153 Planning												
	TOTAL Planning			**851,979.22**	**947,044.15**	**1,049,128.00**	**916,736.78**	**1,275,196.00**	**1,098,641.00**	**1,098,641.00**	**0.00**	**0.00**

General Fund
Planning Department
Fiscal Year 2026-2027

BUDGET NOTES

Salaries & Wages

Lyon County Community Development is fully staffed and will incur increases to salaries and wages per normal wage increases based on prior approvals and performance evaluations.

Service and Supplies

Account 100150-52300 – Advertising:

This is to purchase advertising for projects that are county sponsored or exceed the noticing fees per the fee resolution. The fee resolution has been amended to establish fees to pay for the paper advertising portion for planning applications. Advertising in local newspapers is still paid for by the County.

Account 100150-53660 – Consulting Services:

This is to have available funds to pay for the continued land use services provided by McDonald & Carano.

Account 100150-50480 – Engineering Services:

This to elicit services under the MSA (Engineering and Surveying) for future task orders needed to resolve planning or entitlement issues throughout the County.

Department Goals:

1. Address Development Code Deficiencies

Goal: Remove inconsistencies and incorporate necessary information in the development code to provide clarity and usability.

Strategies:

- Identify outdated, incorrect, or irrelevant provisions in the development code based on staff findings.
- Update or remove conflicting, unclear, or redundant regulations to improve enforceability.
- Provide clarifying language, examples, and cross-references to make the code more understandable for staff, applicants, and the public.

Outcome: A development code that is clear, accurate, and easy to interpret, supporting consistent application and enforcement.

2. Improve Planning Practices

Goal: Enhance the department's capacity for data-driven, consistent, and professional planning decisions.

Strategies:

- Develop standardized guidelines for discretionary approvals (conditional use permits, variances, special exceptions).
- Expand GIS functions to monitor development patterns and inform staff recommendations.
- Provide ongoing professional development for staff on planning innovations, legal updates, and best practices.

Outcome: A professional, evidence-based planning process that supports consistent, fair, and high-quality decision-making.

3. Enhance Public Engagement & Transparency

Goal: Strengthen community involvement and ensure the public understands and participates in planning decisions.

Strategies:

- Conduct presentations to citizen advisory boards on planning topics or projects to foster informed public input.
- Expand outreach through workshops, citizen advisory boards, and online engagement platforms.
- Develop accessible educational materials (flowcharts, FAQs, videos) explaining planning and zoning processes.
- Improve public notification systems and increase the use of interactive GIS tools to provide real-time access to zoning and land use information.

Outcome: A well-informed, actively engaged communities that participate constructively in shaping local development.

4. Prepare for Comprehensive Master Plan Update and Technical Code Enhancements

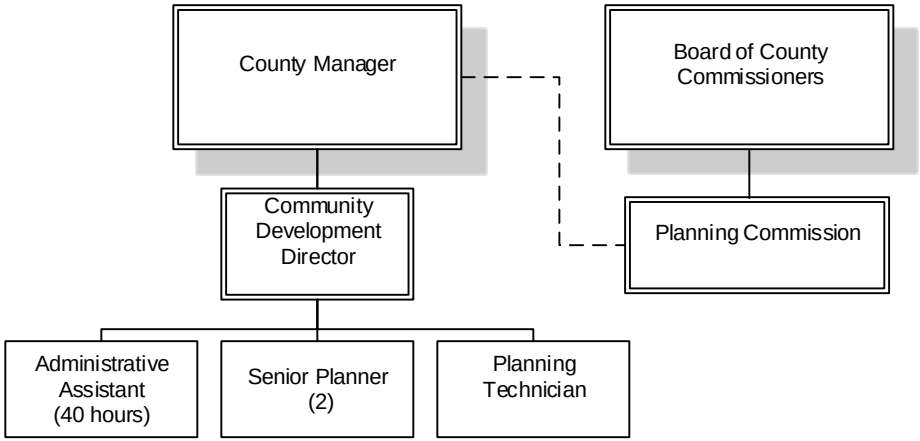
Goal: Review and modernize planning policies, mapping, and technical standards to lay the foundation for the FY 2028 master plan update and ensure high-quality development submittals.

Strategies:

- Conduct a detailed review of the current master plan to identify necessary policy updates.
- Prepare and issue an RFP in FY 2027 to procure consulting services and establish development contract scopes and budgets.
- Update GIS mapping sections to reflect current land use, zoning, infrastructure, and environmental conditions.
- Revise technical report requirements to ensure comprehensive, high-quality submittals for tentative subdivision maps, planned unit developments, and design reviews.
- Update land use tables to clearly define permitted primary and accessory uses across zoning districts.

Outcome: A clear roadmap and strengthened regulatory framework that ensures the upcoming master plan update and associated development reviews are efficient, accurate, and aligned with current community needs.

Community Development
Planning

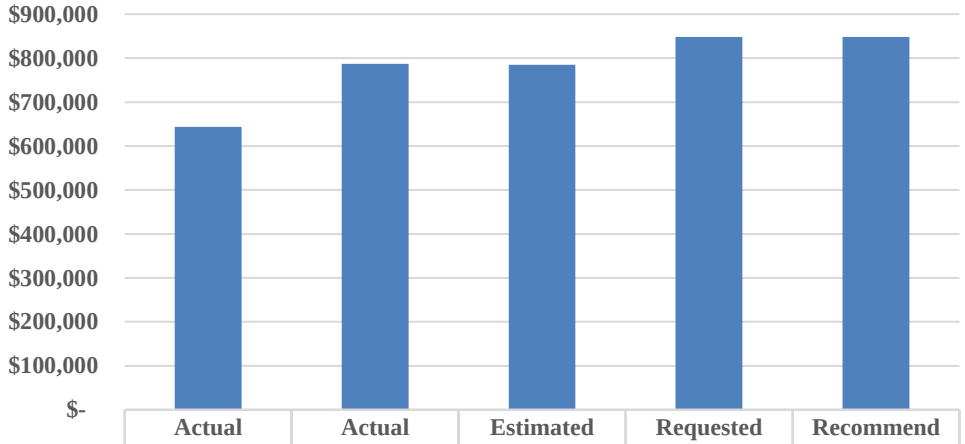


Hours are bi-weekly

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	$134,291	$ 49,352	$ -	2,396	$ 1,947	$ 13,577	$ 71	$ 484	$ 31	$ 67,858	$202,149
			HENDERSON, GAVIN	Comm Development Director	**E**	40	$ 75,123	$ 14,461	$ -	1,198	$ 1,089	$ 8,815	$ 35	$ 242	$ 16	$ 25,856	$100,979
			JUNTUNEN, SHANNON	Planning Tech	**E**	80	$ 71,936	$ 13,848	$ -	2,396	$ 1,043	$ 17,630	$ 71	$ 484	$ 31	$ 35,503	$107,439
			LATHROP, BRANDI	Administrative Assistant	**E**	80	$ 61,748	$ 11,886	$ -	2,396	$ 895	$ 13,577	$ 71	$ 484	$ 31	$ 29,340	$ 91,088
			NASH, LISA	Senior Planner	**E**	80	$114,193	$ 21,982	$ -	2,396	$ 1,656	$ 13,577	$ 71	$ 484	$ 31	$ 40,197	$154,390
			ZZA - TEMPORARY	Planning Board	**S**	(blank)	$ 6,720	$ -	$ 417	403	$ 97	$ -			$ -	$ 917	$ 7,637
		(blank) Total					$464,011	$ 111,529	$ 417	11,185	$ 6,727	$ 67,176	$ 319	$2,178	$ 140	$ 199,671	$663,682
	153 Total						**$464,011**	**$ 111,529**	**$ 417**	**11,185**	**$ 6,727**	**$ 67,176**	**$ 319**	**$2,178**	**$ 140**	**$ 199,671**	**$663,682**
100 Total							**$464,011**	**$ 111,529**	**$ 417**	**11,185**	**$ 6,727**	**$ 67,176**	**$ 319**	**$2,178**	**$ 140**	**$ 199,671**	**$663,682**
Grand Total							**$464,011**	**$ 111,529**	**$ 417**	**11,185**	**$ 6,727**	**$ 67,176**	**$ 319**	**$2,178**	**$ 140**	**$ 199,671**	**$663,682**

GENERAL FUND
VEHICLE MAINTENANCE SHOP
FISCAL YEAR 2026-2027



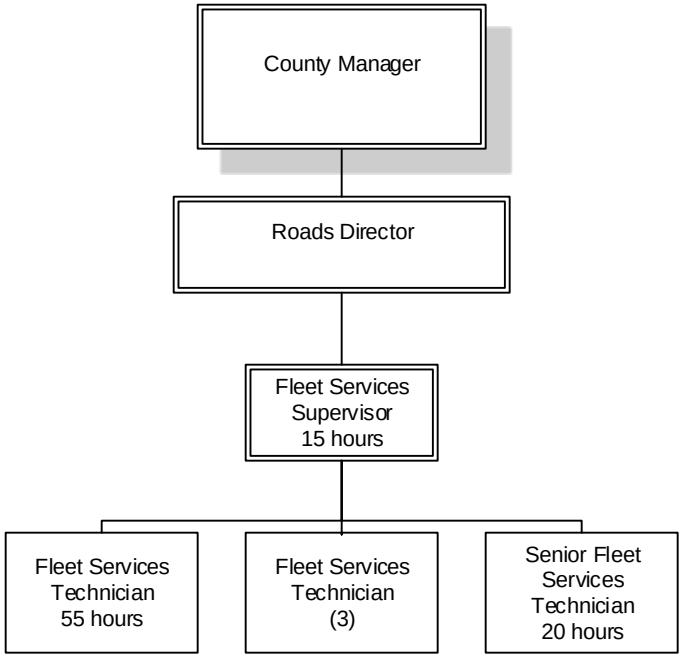
	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$643,684	$787,118	$784,537	$848,419	$848,419
Change from Prior Year	11.1%	22.3%	-0.3%	8.1%	8.1%
Salaries & Wages	$192,777	$263,612	$287,790	$297,042	$297,042
Employee Benefits	$108,241	$141,459	$163,647	$179,877	$179,877
Services & Supplies	$342,666	$359,661	$333,100	$371,500	$371,500
Capital Outlay	$-	$22,386	$-	$-	$-
Employees (FTE)	3.13	4.13	4.13	4.13	4.13

BUDGET NOTES

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
167 Vehicle Maintenance												
4a - Salaries												
100167	40000		Salaries	192,706.43	260,955.14	282,867.00	198,010.50	285,500.00	294,769.00	294,769.00	0.00	0.00
100167	40320		Shift Differential	0.69	136.54	0.00	81.12	140.00	0.00	0.00	0.00	0.00
100167	40500		Overtime	0.00	2,140.02	2,273.00	1,286.70	2,100.00	2,273.00	2,273.00	0.00	0.00
100167	40520		Comp Payout	0.00	108.27	0.00	21.54	50.00	0.00	0.00	0.00	0.00
100167	40610		Callback	0.00	272.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100167	40620		Callback Holiday	69.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**192,777.08**	**263,612.11**	**285,140.00**	**199,399.86**	**287,790.00**	**297,042.00**	**297,042.00**	**0.00**	**0.00**
4c - Benefits												
100167	41000		Retirement	61,787.63	76,800.40	89,908.00	63,229.48	91,500.00	96,763.00	96,763.00	0.00	0.00
100167	41100		Workers' Comp	7,840.33	11,779.91	10,952.00	4,741.98	10,952.00	9,883.00	9,883.00	0.00	0.00
100167	41200		Medicare	2,773.70	3,746.15	4,135.00	2,837.20	4,173.00	4,306.00	4,306.00	0.00	0.00
100167	41300		Health Insurance	34,051.18	46,910.62	54,599.00	39,618.57	54,604.00	66,507.00	66,507.00	0.00	0.00
100167	41302		Vision Insurance	220.41	267.48	293.00	212.48	291.00	293.00	293.00	0.00	0.00
100167	41303		Dental Insurance	1,473.09	1,836.32	1,997.00	1,458.24	1,998.00	1,997.00	1,997.00	0.00	0.00
100167	41310		Life Insurance	94.85	118.24	128.00	93.97	129.00	128.00	128.00	0.00	0.00
	Subtotal Benefits			**108,241.19**	**141,459.12**	**162,012.00**	**112,191.92**	**163,647.00**	**179,877.00**	**179,877.00**	**0.00**	**0.00**
4e - Services & Supplies												
100167	50000		Supplies	9,742.54	6,736.63	3,500.00	2,345.14	3,500.00	4,000.00	4,000.00	0.00	0.00
100167	50230		Equipment	12,895.60	0.00	15,500.00	14,979.86	14,980.00	15,500.00	15,500.00	0.00	0.00
100167	50420		Laundry	6,057.40	1,622.24	2,000.00	1,368.78	2,000.00	2,200.00	2,200.00	0.00	0.00
100167	50430		Tools	5,399.84	6,283.58	7,000.00	3,296.74	7,000.00	7,500.00	7,500.00	0.00	0.00
100167	50440		Safety Supplies	1,957.41	2,603.19	3,000.00	1,512.18	2,900.00	3,500.00	3,500.00	0.00	0.00
100167	51000		Fuel	3,417.20	4,453.97	5,500.00	2,959.51	4,500.00	5,500.00	5,500.00	0.00	0.00
100167	51010		Oil & Grease	14,862.05	15,975.17	16,000.00	9,649.16	16,000.00	16,000.00	16,000.00	0.00	0.00
100167	52410		Physicals	90.00	0.00	150.00	0.00	90.00	150.00	150.00	0.00	0.00
100167	52600		Vehicle Registration	340.25	517.00	550.00	276.00	350.00	550.00	550.00	0.00	0.00
100167	53530		Software Support	0.00	7,848.60	8,200.00	8,739.05	9,000.00	9,500.00	9,500.00	0.00	0.00
100167	56000		Training	1,935.57	285.00	3,000.00	1,087.00	2,000.00	3,000.00	3,000.00	0.00	0.00
100167	56200		Travel	0.00	312.00	400.00	264.00	380.00	400.00	400.00	0.00	0.00
100167	56400		Repairs and Maintenance	266,572.91	295,355.18	285,000.00	188,712.16	255,000.00	285,000.00	285,000.00	0.00	0.00
100167	56500		Building Maintenance	5,535.00	5,664.21	5,500.00	2,843.61	5,200.00	5,500.00	5,500.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
167 Vehicle Maintenance												
4e - Services & Supplies												
100167	60100		Electric Service	5,714.70	6,669.57	6,000.00	4,148.47	6,000.00	6,000.00	6,000.00	0.00	0.00
100167	60200		Gas Service	7,029.80	4,230.04	5,500.00	1,666.09	3,200.00	5,500.00	5,500.00	0.00	0.00
100167	60700		Telephone	1,115.65	1,104.04	1,700.00	333.79	1,000.00	1,700.00	1,700.00	0.00	0.00
	Subtotal Services & Supplies			**342,665.92**	**359,660.42**	**368,500.00**	**244,181.54**	**333,100.00**	**371,500.00**	**371,500.00**	**0.00**	**0.00**
4g - Capital Outlay												
100167	70000		Capital Outlay	0.00	22,386.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			**0.00**	**22,386.25**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Vehicle Maintenance			**643,684.19**	**787,117.90**	**815,652.00**	**555,773.32**	**784,537.00**	**848,419.00**	**848,419.00**	**0.00**	**0.00**

Fleet Services

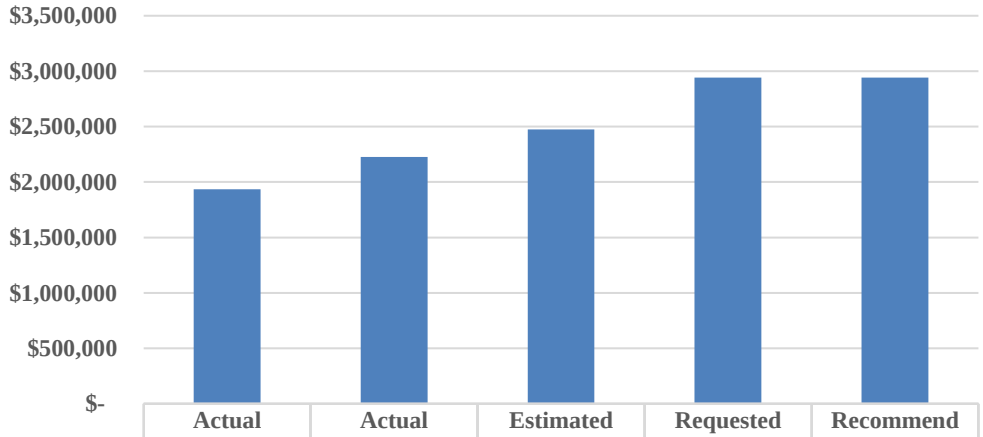


Hours are bi-weekly

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	**R**	15	$ 14,790	$ 5,435	$ -	449	$ 214	$ 2,546	$ 13	$ 91	$ 6	$ 8,754	$ 23,544
			FOLI, DONOVAN	Sr Fleet Services Tech	**R**	20	$ 15,811	$ 5,811	$ -	599	$ 229	$ 3,394	$ 18	$ 121	$ 8	$ 10,180	$ 25,991
			KAY, GENE	Fleet Services Tech	**R**	80	$ 78,148	$ 28,719	$ -	2,396	$ 1,133	$ 13,577	$ 71	$ 484	$ 31	$ 46,411	$ 124,559
			PATERSON, JACOB	Fleet Services Tech	**R**	55	$ 43,654	$ 16,043	$ -	1,647	$ 633	$ 9,334	$ 49	$ 333	$ 21	$ 28,060	$ 71,714
			WILSON, EDWARD	Fleet Services Tech	**R**	80	$ 76,284	$ 28,034	$ -	2,396	$ 1,106	$ 13,577	$ 71	$ 484	$ 31	$ 45,699	$ 121,983
			ZZ1 - VACANT	Fleet Services Tech	**E**	80	$ 66,082	$ 12,721	$ -	2,396	$ 958	$ 24,079	$ 71	$ 484	$ 31	$ 40,740	$ 106,822
			ZZZA - OVERTIME	NA	**NA**	(blank)	$ 2,273	$ -	$ -		$ 33	$ -			$ -	$ 33	$ 2,306
		(blank) Total					$ 297,042	$ 96,763	$ -	9,883	$ 4,306	$ 66,507	$ 293	$ 1,997	$ 128	$ 179,877	$ 476,919
	167 Total						**$ 297,042**	**$ 96,763**	**$ -**	**9,883**	**$ 4,306**	**$ 66,507**	**$ 293**	**$ 1,997**	**$ 128**	**$ 179,877**	**$ 476,919**
100 Total							**$ 297,042**	**$ 96,763**	**$ -**	**9,883**	**$ 4,306**	**$ 66,507**	**$ 293**	**$ 1,997**	**$ 128**	**$ 179,877**	**$ 476,919**
Grand Total							**$ 297,042**	**$ 96,763**	**$ -**	**9,883**	**$ 4,306**	**$ 66,507**	**$ 293**	**$ 1,997**	**$ 128**	**$ 179,877**	**$ 476,919**

GENERAL FUND
DISTRICT ATTORNEY DEPARTMENT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$1,935,209	$2,226,494	$2,475,079	$2,941,649	$2,941,649
Change from Prior Year	17.6%	15.1%	11.2%	18.9%	18.9%
Salaries & Wages	$1,197,182	$1,381,608	$1,453,472	$1,840,218	$1,840,218
Employee Benefits	$516,719	$628,313	$680,166	$855,438	$855,438
Services & Supplies	$221,308	$216,573	$294,746	$245,993	$245,993
Capital Outlay	$-	$-	$46,695	$-	$-
Employees (FTE)	15.00	15.00	15.00	18.00	15.00

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.

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
215 District Attorney												
4a - Salaries												
100215	40000		Salaries	1,147,566.22	1,329,412.48	1,574,584.00	928,809.42	1,400,000.00	1,786,587.00	1,786,587.00	0.00	0.00
100215	40005		Stipend	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100215	40005	11125	Stipend	44,350.00	46,980.00	47,950.00	33,570.00	47,950.00	47,950.00	47,950.00	0.00	0.00
100215	40010		Temporary Salaries	0.00	2,838.64	0.00	2,782.82	2,783.00	0.00	0.00	0.00	0.00
100215	40500		Overtime	766.13	2,376.53	5,681.00	1,162.55	2,400.00	5,681.00	5,681.00	0.00	0.00
100215	40510		Overtime Holiday	0.00	0.00	0.00	338.86	339.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**1,197,182.35**	**1,381,607.65**	**1,628,215.00**	**966,663.65**	**1,453,472.00**	**1,840,218.00**	**1,840,218.00**	**0.00**	**0.00**
4c - Benefits												
100215	41000		Retirement	297,450.54	372,128.55	477,762.00	283,464.40	425,000.00	511,647.00	511,647.00	0.00	0.00
100215	41001		Early Retirement Incentive	0.00	0.00	11,752.00	0.00	0.00	0.00	0.00	0.00	0.00
100215	41010		Social Security	0.00	176.00	0.00	206.15	206.00	0.00	0.00	0.00	0.00
100215	41100		Workers' Comp	34,213.92	38,544.41	39,825.00	20,772.76	38,000.00	35,940.00	35,940.00	0.00	0.00
100215	41200		Medicare	16,854.88	19,547.69	23,607.00	13,435.86	19,500.00	26,684.00	26,684.00	0.00	0.00
100215	41300		Health Insurance	160,849.30	189,809.34	224,841.00	139,453.73	190,000.00	272,377.00	272,377.00	0.00	0.00
100215	41302		Vision Insurance	906.00	976.08	1,065.00	664.44	900.00	1,065.00	1,065.00	0.00	0.00
100215	41303		Dental Insurance	6,054.00	6,699.76	7,260.00	4,560.68	6,163.00	7,260.00	7,260.00	0.00	0.00
100215	41310		Life Insurance	390.00	431.60	465.00	293.80	397.00	465.00	465.00	0.00	0.00
	Subtotal Benefits			**516,718.64**	**628,313.43**	**786,577.00**	**462,851.82**	**680,166.00**	**855,438.00**	**855,438.00**	**0.00**	**0.00**
4e - Services & Supplies												
100215	50000		Supplies	10,332.00	10,899.11	12,000.00	7,556.10	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	2,513.12	3,451.36	5,500.00	1,671.47	3,500.00	5,500.00	5,500.00	0.00	0.00
100215	52000		Copier Maintenance	192.21	140.45	750.00	72.71	150.00	160.00	160.00	0.00	0.00
100215	52030		Printer Services	4,495.15	2,460.00	5,400.00	2,089.73	2,600.00	2,600.00	2,600.00	0.00	0.00
100215	52750		Expert Witness	32,162.44	10,688.73	30,000.00	13,543.57	20,000.00	30,000.00	30,000.00	0.00	0.00
100215	52920		Law Library	20,365.63	16,946.13	25,661.00	14,411.52	25,661.00	26,431.00	26,431.00	0.00	0.00
100215	52930		Victims of Sexual Assault	2,434.95	1,340.00	3,000.00	725.00	1,350.00	3,000.00	3,000.00	0.00	0.00
100215	53530		Software Support	55,539.40	65,115.35	60,000.00	68,317.15	70,000.00	38,400.00	38,400.00	0.00	0.00
100215	53900		Contract Services	87,287.50	82,050.00	93,500.00	61,175.00	93,500.00	105,000.00	105,000.00	0.00	0.00
100215	54020		Attorney	0.00	3,869.50	0.00	34,738.81	35,000.00	0.00	0.00	0.00	0.00
100215	54020	90004	Attorney	0.00	5,005.00	0.00	16,060.00	16,060.00	0.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
215 District Attorney												
4e - Services & Supplies												
100215	56000		Training	1,861.13	3,960.00	6,000.00	1,270.00	4,000.00	6,000.00	6,000.00	0.00	0.00
100215	56200		Travel	2,192.36	8,682.15	12,000.00	1,493.01	8,800.00	12,000.00	12,000.00	0.00	0.00
100215	60700		Telephone	1,932.70	1,965.62	1,965.00	1,523.39	2,125.00	2,465.00	2,465.00	0.00	0.00
	Subtotal Services & Supplies			**221,308.59**	**216,573.40**	**258,213.00**	**224,647.46**	**294,746.00**	**245,993.00**	**245,993.00**	**0.00**	**0.00**
4g - Capital Outlay												
100215	70700		Capital Outlay - Vehicles	0.00	0.00	60,000.00	46,694.50	46,695.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			**0.00**	**0.00**	**60,000.00**	**46,694.50**	**46,695.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL District Attorney			**1,935,209.58**	**2,226,494.48**	**2,733,005.00**	**1,700,857.43**	**2,475,079.00**	**2,941,649.00**	**2,941,649.00**	**0.00**	**0.00**

M E M O R A N D U M

Date: February 6, 2026

To: Josh Foli, Comptroller

From: Stephen B. Rye, District Attorney

Re: FY27 DA and Child Support Budget Requests/Information

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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 and would be a valuable person to help victims of crime through the court process and also follow-up after the cases is completed. 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 been using Chris Molina at McDonald Carano which has been beneficial for 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 and filling the vacant positions.

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. The DA's office would also request that some of that savings be used for targeted recruitment of attorneys to join the office.

I understand that until the DA's Office can fill and keep existing positions filled, adding additional positions may not be feasible. However, it is important to plan accordingly. The preferred organization would be to have one chief deputy, one senior civil deputy, one senior criminal deputy, five criminal deputies and one juvenile deputy. This would allow two criminal deputies to be assigned to each of the justice courts to cover the additional caseload and court requirements.

3. High School/College Intern Program. The DA's office hired a Boyd Law School student over the summer of 2026, and it was a benefit to the office and county. This program could lead

to attorneys joining Lyon County in the future. For those reasons, the office is requesting continued 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 (exterior and some interior) 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. 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.

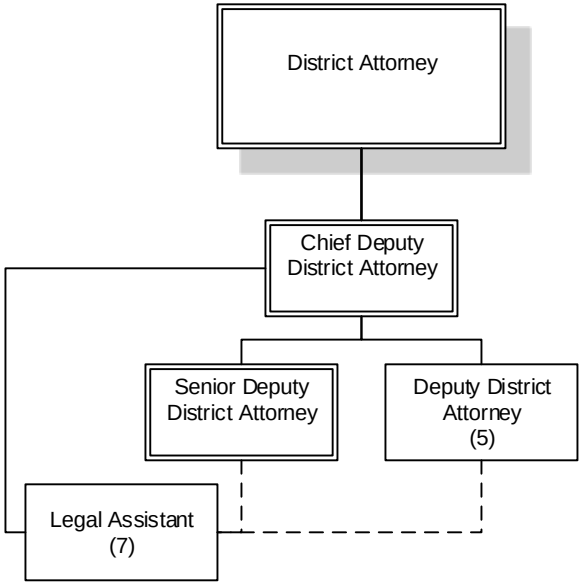
DA 2026 Budget Projections

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

Child Support Budget

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

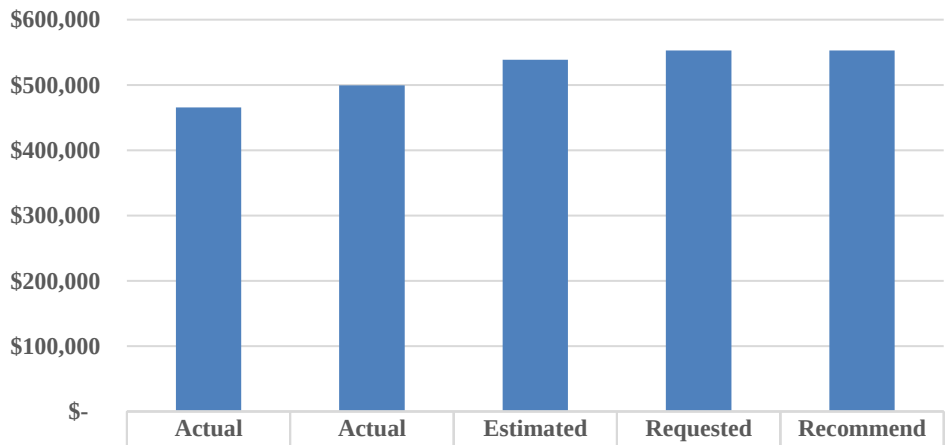
District Attorney



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	$ 81,214	$ 29,846	$ -	2,396	$ 1,178	$ 13,577	$ 71	$ 484	$ 31	$ 47,583	$ 128,797
			DAVIDSON, SARA	Legal Assistant	**E**	80	$ 62,585	$ 12,048	$ -	2,396	$ 907	$ 17,630	$ 71	$ 484	$ 31	$ 33,567	$ 96,152
			EDMONDO, SAMANTHA	Deputy District Attorney II	**R**	80	$ 133,488	$ 49,057	$ -	2,396	$ 1,936	$ 13,577	$ 71	$ 484	$ 31	$ 67,552	$ 201,040
			FILIPAS, MARCIA	Legal Assistant	**R**	80	$ 70,269	$ 25,824	$ -	2,396	$ 1,019	$ 13,577	$ 71	$ 484	$ 31	$ 43,402	$ 113,671
			HASLEM, BRIAN	Chief Deputy District Attorney	**E**	80	$ 214,048	$ 41,204	$ -	2,396	$ 3,104	$ 13,577	$ 71	$ 484	$ 31	$ 60,867	$ 274,915
			KUSMERZ, NICOLE	Legal Assistant	**E**	80	$ 79,542	$ 15,312	$ -	2,396	$ 1,153	$ 13,577	$ 71	$ 484	$ 31	$ 33,024	$ 112,566
			MOORE, JENNIFER	Legal Assistant	**R**	80	$ 65,757	$ 24,166	$ -	2,396	$ 953	$ 17,630	$ 71	$ 484	$ 31	$ 45,731	$ 111,488
			NEAHUSAN, SEAN	Deputy District Attorney II	**R**	80	$ 147,978	$ 54,382	$ -	2,396	$ 2,146	$ 24,079	$ 71	$ 484	$ 31	$ 83,589	$ 231,567
			NEISWONGER, RACHEL	Legal Assistant	**E**	80	$ 70,181	$ 13,510	$ -	2,396	$ 1,018	$ 17,630	$ 71	$ 484	$ 31	$ 35,140	$ 105,321
			REED, CARMELA	Sr Deputy District Attorney	**R**	80	$ 158,667	$ 58,310	$ -	2,396	$ 2,301	$ 17,630	$ 71	$ 484	$ 31	$ 81,223	$ 239,890
			RYE, STEVE	District Attorney	**R**	80	$ 200,369	$ 73,636	$ -	2,396	$ 2,905	$ 24,079	$ 71	$ 484	$ 31	$ 103,602	$ 303,971
			ZENDEJAS, FAVIOLA	Legal Assistant	**E**	80	$ 63,292	$ 12,184	$ -	2,396	$ 918	$ 13,577	$ 71	$ 484	$ 31	$ 29,661	$ 92,953
			ZZ2 - VACANT	Deputy District Attorney II	**E**	80	$ 146,399	$ 28,182	$ -	2,396	$ 2,123	$ 24,079	$ 71	$ 484	$ 31	$ 57,366	$ 203,765
			ZZ3 - VACANT	Deputy District Attorney II	**E**	80	$ 146,399	$ 28,182	$ -	2,396	$ 2,123	$ 24,079	$ 71	$ 484	$ 31	$ 57,366	$ 203,765
			ZZ4 - VACANT	Deputy District Attorney II	**E**	80	$ 146,399	$ 28,182	$ -	2,396	$ 2,123	$ 24,079	$ 71	$ 484	$ 31	$ 57,366	$ 203,765
			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
		(blank) Total					$ 1,840,218	$ 511,647	$ -	35,940	$ 26,684	$ 272,377	$ 1,065	$ 7,260	$ 465	$ 855,438	$ 2,695,656
	215 Total						**$ 1,840,218**	**$ 511,647**	**$ -**	**35,940**	**$ 26,684**	**$ 272,377**	**$ 1,065**	**$ 7,260**	**$ 465**	**$ 855,438**	**$ 2,695,656**
100 Total							**$ 1,840,218**	**$ 511,647**	**$ -**	**35,940**	**$ 26,684**	**$ 272,377**	**$ 1,065**	**$ 7,260**	**$ 465**	**$ 855,438**	**$ 2,695,656**
Grand Total							**$ 1,840,218**	**$ 511,647**	**$ -**	**35,940**	**$ 26,684**	**$ 272,377**	**$ 1,065**	**$ 7,260**	**$ 465**	**$ 855,438**	**$ 2,695,656**

GENERAL FUND
CHILD SUPPORT DEPARTMENT
FISCAL YEAR 2026-2027



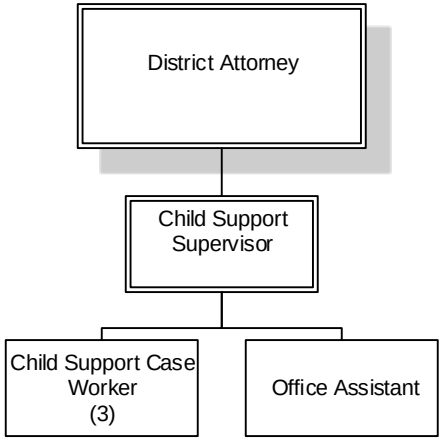
	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$465,671	$499,423	$538,588	$552,813	$552,813
Change from Prior Year	9.6%	7.2%	7.8%	2.6%	2.6%
Salaries & Wages	$275,800	$291,607	$307,680	$325,038	$325,038
Employee Benefits	$160,520	$175,575	$194,731	$207,125	$207,125
Services & Supplies	$29,351	$32,241	$36,177	$20,650	$20,650
Capital Outlay	$-	$-	$-	$-	$-
Employees (FTE)	5.00	5.00	5.00	5.00	5.00

BUDGET NOTES

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

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
217 Child Support												
4a - Salaries												
100217	40000		Salaries	275,799.81	291,607.48	307,067.00	214,658.77	307,067.00	324,186.00	324,186.00	0.00	0.00
100217	40320		Shift Differential	0.00	0.00	0.00	10.00	10.00	0.00	0.00	0.00	0.00
100217	40500		Overtime	0.00	0.00	852.00	602.72	603.00	852.00	852.00	0.00	0.00
	Subtotal Salaries			**275,799.81**	**291,607.48**	**307,919.00**	**215,271.49**	**307,680.00**	**325,038.00**	**325,038.00**	**0.00**	**0.00**
4c - Benefits												
100217	41000		Retirement	64,809.20	75,450.86	89,567.00	62,071.98	89,567.00	94,562.00	94,562.00	0.00	0.00
100217	41100		Workers' Comp	12,509.99	12,879.18	13,275.00	6,622.42	13,275.00	11,980.00	11,980.00	0.00	0.00
100217	41200		Medicare	3,625.22	3,844.08	4,464.00	2,830.47	4,464.00	4,711.00	4,711.00	0.00	0.00
100217	41300		Health Insurance	76,635.72	80,470.20	84,495.00	63,370.17	84,494.00	92,942.00	92,942.00	0.00	0.00
100217	41302		Vision Insurance	362.40	352.80	355.00	264.60	353.00	355.00	355.00	0.00	0.00
100217	41303		Dental Insurance	2,421.60	2,421.60	2,420.00	1,816.20	2,422.00	2,420.00	2,420.00	0.00	0.00
100217	41310		Life Insurance	156.00	156.00	155.00	117.00	156.00	155.00	155.00	0.00	0.00
	Subtotal Benefits			**160,520.13**	**175,574.72**	**194,731.00**	**137,092.84**	**194,731.00**	**207,125.00**	**207,125.00**	**0.00**	**0.00**
4e - Services & Supplies												
100217	50000		Supplies	2,782.06	2,455.83	3,500.00	1,396.83	2,500.00	3,500.00	3,500.00	0.00	0.00
100217	50000	12010	Supplies	0.00	2,012.73	129.00	128.94	129.00	0.00	0.00	0.00	0.00
100217	52000		Copier Maintenance	942.92	1,637.59	2,500.00	2,159.74	3,250.00	3,250.00	3,250.00	0.00	0.00
100217	52030		Printer Services	900.55	420.00	420.00	740.25	990.00	1,040.00	1,040.00	0.00	0.00
100217	52100		Postage	6,174.29	6,301.48	6,500.00	3,624.70	6,500.00	6,500.00	6,500.00	0.00	0.00
100217	52780		Paternity Testing	772.00	271.00	600.00	371.00	600.00	600.00	600.00	0.00	0.00
100217	52920	12010	Law Library	11,977.46	12,110.82	4,308.00	8,915.04	13,522.00	0.00	0.00	0.00	0.00
100217	56200		Travel	0.00	0.00	0.00	36.54	37.00	0.00	0.00	0.00	0.00
100217	56200	12010	Travel	0.00	3,196.54	4,389.00	4,389.41	4,389.00	0.00	0.00	0.00	0.00
100217	60100		Electric Service	1,992.69	1,434.04	2,300.00	815.17	1,500.00	2,300.00	2,300.00	0.00	0.00
100217	60200		Gas Service	2,400.80	1,226.39	2,200.00	56.89	1,500.00	2,200.00	2,200.00	0.00	0.00
100217	60250		Water & Sewer Service	702.91	475.90	560.00	285.58	560.00	560.00	560.00	0.00	0.00
100217	60700		Telephone	705.18	698.53	700.00	520.52	700.00	700.00	700.00	0.00	0.00
	Subtotal Services & Supplies			**29,350.86**	**32,240.85**	**28,106.00**	**23,440.61**	**36,177.00**	**20,650.00**	**20,650.00**	**0.00**	**0.00**
	TOTAL Child Support			**465,670.80**	**499,423.05**	**530,756.00**	**375,804.94**	**538,588.00**	**552,813.00**	**552,813.00**	**0.00**	**0.00**

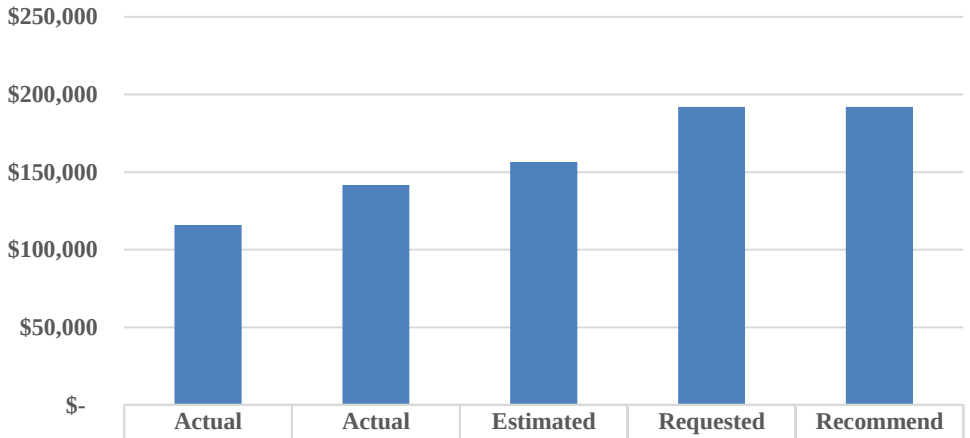
Child Support



Fund	100
Dept Title	Child Support

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	**217**	(blank)	**ARMENDARIZ, REBECCA**	Child Support Case Worker	**R**	80	$ 56,364	$ 20,714	$ -	2,396	$ 817	$ 24,079	$ 71	$ 484	$ 31	$ 48,592	$104,956
			BRETHAUER, KRYSTA	Office Assistant	**R**	80	$ 48,862	$ 17,957	$ -	2,396	$ 708	$ 13,577	$ 71	$ 484	$ 31	$ 35,224	$ 84,086
			HILL, BRIDGET E	Child Support Supervisor	**R**	80	$ 78,517	$ 28,855	$ -	2,396	$ 1,138	$ 13,577	$ 71	$ 484	$ 31	$ 46,552	$125,069
			REVIGLIO, JENNY	Child Support Case Worker	**E**	80	$ 73,395	$ 14,129	$ -	2,396	$ 1,064	$ 24,079	$ 71	$ 484	$ 31	$ 42,254	$115,649
			RODRIGUEZ, ANABEL	Child Support Case Worker	**E**	80	$ 67,048	$ 12,907	$ -	2,396	$ 972	$ 17,630	$ 71	$ 484	$ 31	$ 34,491	$101,539
			ZZZA - OVERTIME	NA	**NA**	(blank)	$ 852	$ -	$ -		$ 12	$ -			$ -	$ 12	$ 864
		(blank) Total					$325,038	$ 94,562	$ -	11,980	$ 4,711	$ 92,942	$ 355	$2,420	$ 155	$ 207,125	$532,163
	217 Total						**$325,038**	**$ 94,562**	**$ -**	**11,980**	**$ 4,711**	**$ 92,942**	**$ 355**	**$2,420**	**$ 155**	**$ 207,125**	**$532,163**
100 Total							**$325,038**	**$ 94,562**	**$ -**	**11,980**	**$ 4,711**	**$ 92,942**	**$ 355**	**$2,420**	**$ 155**	**$ 207,125**	**$532,163**
Grand Total							**$325,038**	**$ 94,562**	**$ -**	**11,980**	**$ 4,711**	**$ 92,942**	**$ 355**	**$2,420**	**$ 155**	**$ 207,125**	**$532,163**

GENERAL FUND
PUBLIC GUARDIAN DEPARTMENT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$115,967	$141,667	$156,511	$192,033	$192,033
Change from Prior Year	-12.4%	22.2%	10.5%	22.7%	22.7%
Salaries & Wages	$86,087	$105,065	$112,498	$144,930	$144,930
Employee Benefits	$20,288	$27,725	$31,905	$33,659	$33,659
Services & Supplies	$9,592	$8,877	$12,108	$13,444	$13,444
Capital Outlay	$-	$-	$-	$-	$-
Employees (FTE)	1.03	1.13	1.13	1.13	1.13

BUDGET NOTES

Salaries & Wages:

This department has the sole employee planning to retire next fiscal year, so there has been a request to hire the replacement employee to have a month overlap. This has been included in the recommended budget.

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
220 Public Guardian												
4a - Salaries												
100220	40000		Salaries	86,087.25	105,064.73	112,498.00	79,121.34	112,498.00	144,930.00	144,930.00	0.00	0.00
	Subtotal Salaries			**86,087.25**	**105,064.73**	**112,498.00**	**79,121.34**	**112,498.00**	**144,930.00**	**144,930.00**	**0.00**	**0.00**
4c - Benefits												
100220	41000		Retirement	15,537.29	20,925.92	24,625.00	17,200.56	24,625.00	25,999.00	25,999.00	0.00	0.00
100220	41100		Workers' Comp	2,469.53	2,844.42	2,987.00	1,671.45	2,987.00	2,695.00	2,695.00	0.00	0.00
100220	41200		Medicare	1,239.71	1,513.30	1,631.00	1,139.87	1,631.00	2,101.00	2,101.00	0.00	0.00
100220	41300		Health Insurance	436.08	1,787.16	2,004.00	1,502.55	2,003.00	2,204.00	2,204.00	0.00	0.00
100220	41302		Vision Insurance	74.64	78.77	80.00	59.49	79.00	80.00	80.00	0.00	0.00
100220	41303		Dental Insurance	498.84	540.97	545.00	408.60	545.00	545.00	545.00	0.00	0.00
100220	41310		Life Insurance	32.16	34.85	35.00	26.34	35.00	35.00	35.00	0.00	0.00
	Subtotal Benefits			**20,288.25**	**27,725.39**	**31,907.00**	**22,008.86**	**31,905.00**	**33,659.00**	**33,659.00**	**0.00**	**0.00**
4e - Services & Supplies												
100220	50000		Supplies	308.67	580.98	500.00	111.99	350.00	500.00	500.00	0.00	0.00
100220	51000		Fuel	2,265.79	2,272.07	2,500.00	1,424.35	2,500.00	2,500.00	2,500.00	0.00	0.00
100220	52030		Printer Services	55.00	55.00	60.00	193.26	290.00	406.00	406.00	0.00	0.00
100220	56000		Training	1,780.00	1,835.00	2,500.00	1,250.00	2,500.00	2,500.00	2,500.00	0.00	0.00
100220	56200		Travel	3,870.28	2,748.55	3,500.00	2,296.90	3,500.00	4,500.00	4,500.00	0.00	0.00
100220	60100		Electric Service	315.00	348.98	1,146.00	359.14	1,146.00	1,180.00	1,180.00	0.00	0.00
100220	60200		Gas Service	190.00	206.89	772.00	145.02	772.00	795.00	795.00	0.00	0.00
100220	60250		Water & Sewer Service	185.05	207.00	428.00	119.66	428.00	441.00	441.00	0.00	0.00
100220	60700		Telephone	621.34	622.21	622.00	415.09	622.00	622.00	622.00	0.00	0.00
	Subtotal Services & Supplies			**9,591.13**	**8,876.68**	**12,028.00**	**6,315.41**	**12,108.00**	**13,444.00**	**13,444.00**	**0.00**	**0.00**
	TOTAL Public Guardian			**115,966.63**	**141,666.80**	**156,433.00**	**107,445.61**	**156,511.00**	**192,033.00**	**192,033.00**	**0.00**	**0.00**

To: County Manager / Budget Officer
From: Dr. Shayla Holmes, Director, Lyon County Human Services / Public Guardian
Date: [Insert Date]
Subject: Budget Request – Temporary Deputy Guardian Position for One-Month Transition Overlap Due to Retirement

Purpose
The purpose of this memo is to request approval to add a temporary Deputy Guardian position for a one-month period to allow for an overlap during the transition caused by the retirement of the current Deputy Guardian. The total cost of this request is $10,560, representing the retirement plan cost associated with maintaining the current Deputy Guardian during the overlap period.

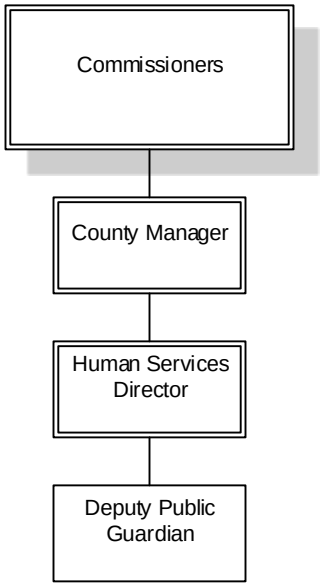
Background
The current Deputy Guardian, who holds primary responsibility for day-to-day client oversight within the Public Guardian program, is retiring. This position serves individuals with significant medical, behavioral health, legal, and financial needs who are unable to advocate for themselves. The role requires detailed, case-specific knowledge and established relationships with clients, care providers, facilities, and the courts.

The Director of Human Services also serves as Public Guardian and provides executive oversight of the program; however, the Director does not maintain the same level of daily, client-specific involvement or the long-standing relationships that the retiring Deputy Guardian has developed. As a result, uninterrupted deputy-level coverage is essential during this transition.

Rationale for Temporary Overlap
A one-month overlap between the retiring Deputy Guardian and the incoming permanent Deputy Guardian is necessary to ensure a safe and effective transition. This temporary period allows for a warm handoff of clients, ensuring that critical information related to care plans, court requirements, provider coordination, risk factors, and client history is fully transferred.

Budget Request
The requested amount of $10,560 represents a one-time, temporary cost associated with maintaining the retiring Deputy Guardian during the one-month overlap period. This request does not create an ongoing position or recurring fiscal impact and is limited to supporting a safe transition to the permanent Deputy Guardian position.

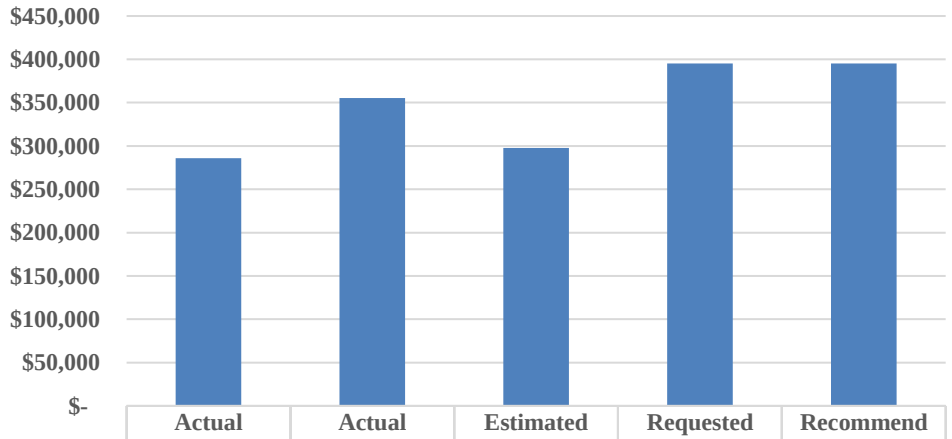
Public Guardian



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	$ 17,915	$ 6,584	$ -	299	$ 260	$ 2,204	$ 9	$ 61	$ 4	$ 9,421	$ 27,336
			STEVENS, DEBORAH	Deputy Public Guardian	**E**	80	$100,855	$ 19,415	$ -	2,396	$ 1,462	$ -	$ 71	$ 484	$ 31	$ 23,859	$124,714
			ZZA - POSITION OVERLAP	One Month Overlap	**E**	(blank)	$ 26,160		$ -		$ 379	$ -			$ -	$ 379	$ 26,539
		(blank) Total					$144,930	$ 25,999	$ -	2,695	$ 2,101	$ 2,204	$ 80	$ 545	$ 35	$ 33,659	$178,589
	220 Total						**$144,930**	**$ 25,999**	**$ -**	**2,695**	**$ 2,101**	**$ 2,204**	**$ 80**	**$ 545**	**$ 35**	**$ 33,659**	**$178,589**
100 Total							**$144,930**	**$ 25,999**	**$ -**	**2,695**	**$ 2,101**	**$ 2,204**	**$ 80**	**$ 545**	**$ 35**	**$ 33,659**	**$178,589**
Grand Total							**$144,930**	**$ 25,999**	**$ -**	**2,695**	**$ 2,101**	**$ 2,204**	**$ 80**	**$ 545**	**$ 35**	**$ 33,659**	**$178,589**

GENERAL FUND
PRETRIAL SERVICES
FISCAL YEAR 2026-2027



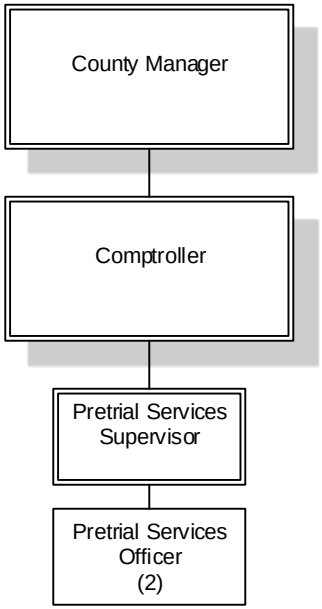
	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$285,971	$355,176	$297,687	$395,335	$395,335
Change from Prior Year	-12.2%	24.2%	-16.2%	32.8%	32.8%
Salaries & Wages	$171,943	$201,980	$174,704	$225,002	$225,002
Employee Benefits	$78,159	$84,373	$68,006	$106,433	$106,433
Services & Supplies	$35,869	$42,510	$54,977	$63,900	$63,900
Capital Outlay	$-	$26,313	$-	$-	$-
Employees (FTE)	3.00	3.00	3.00	3.00	3.00

BUDGET NOTES

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
231 PreTrial Services												
4a - Salaries												
100231	40000		Salaries	154,461.41	169,202.74	196,983.00	104,087.12	160,000.00	202,277.00	202,277.00	0.00	0.00
100231	40150		Acting Pay	46.16	0.00	0.00	194.03	194.00	0.00	0.00	0.00	0.00
100231	40320		Shift Differential	0.00	8.00	0.00	2.00	10.00	0.00	0.00	0.00	0.00
100231	40500		Overtime	13,073.97	31,837.84	22,725.00	8,699.62	12,000.00	22,725.00	22,725.00	0.00	0.00
100231	40510		Overtime Holiday	3,168.31	931.35	0.00	1,142.79	2,500.00	0.00	0.00	0.00	0.00
100231	40520		Comp Payout	1,193.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**171,943.25**	**201,979.93**	**219,708.00**	**114,125.56**	**174,704.00**	**225,002.00**	**225,002.00**	**0.00**	**0.00**
4c - Benefits												
100231	41000		Retirement	35,764.06	39,643.58	37,919.00	19,111.46	26,500.00	38,938.00	38,938.00	0.00	0.00
100231	41100		Workers' Comp	7,447.29	7,124.07	7,965.00	4,704.58	7,965.00	7,188.00	7,188.00	0.00	0.00
100231	41200		Medicare	2,426.95	2,839.63	3,186.00	1,628.71	2,500.00	3,263.00	3,263.00	0.00	0.00
100231	41300		Health Insurance	31,050.58	33,338.23	56,125.00	19,581.55	29,760.00	55,286.00	55,286.00	0.00	0.00
100231	41302		Vision Insurance	181.20	171.68	213.00	105.12	158.00	213.00	213.00	0.00	0.00
100231	41303		Dental Insurance	1,210.80	1,178.42	1,452.00	721.62	1,044.00	1,452.00	1,452.00	0.00	0.00
100231	41310		Life Insurance	78.00	77.96	93.00	50.52	79.00	93.00	93.00	0.00	0.00
	Subtotal Benefits			**78,158.88**	**84,373.57**	**106,953.00**	**45,903.56**	**68,006.00**	**106,433.00**	**106,433.00**	**0.00**	**0.00**
4e - Services & Supplies												
100231	50000		Supplies	3,697.10	3,677.99	7,600.00	543.84	3,800.00	3,800.00	3,800.00	0.00	0.00
100231	51000		Fuel	2,303.65	2,257.10	6,000.00	153.06	2,500.00	2,500.00	2,500.00	0.00	0.00
100231	52020		Equipment Maintenance	0.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00
100231	52030		Printer Services	110.00	155.00	150.00	443.00	564.00	600.00	600.00	0.00	0.00
100231	52430		Drug Testing	6,095.04	12,334.09	15,000.00	7,246.19	11,000.00	12,500.00	12,500.00	0.00	0.00
100231	53530		Software Support	6,744.47	1,422.80	8,500.00	7,689.68	7,690.00	8,000.00	8,000.00	0.00	0.00
100231	53900	11125	Contract Services	11,700.00	10,725.00	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00
100231	53940		Electronic Surveillance	3,262.20	9,616.35	12,000.00	17,196.80	27,550.00	28,500.00	28,500.00	0.00	0.00
100231	56000		Training	0.00	337.50	5,000.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00
100231	56200		Travel	4.00	0.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00
100231	60700		Telephone	1,952.60	1,983.76	3,500.00	1,092.33	1,873.00	2,000.00	2,000.00	0.00	0.00
	Subtotal Services & Supplies			**35,869.06**	**42,509.59**	**71,000.00**	**34,364.90**	**54,977.00**	**63,900.00**	**63,900.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
231 PreTrial Services												
4g - Capital Outlay												
100231	70700		Capital Outlay - Vehicles	0.00	26,313.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			**0.00**	**26,313.25**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL PreTrial Services			**285,971.19**	**355,176.34**	**397,661.00**	**194,394.02**	**297,687.00**	**395,335.00**	**395,335.00**	**0.00**	**0.00**

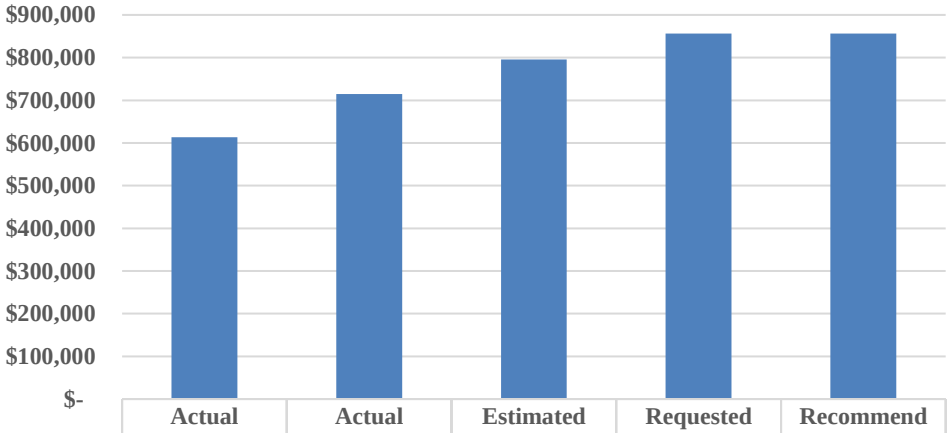
Pretrial Services



Fund	100
Dept Title	Pretrial 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)	**LANDA, DESEREE**	Pretrial Services Officer	**E**	80	$ 64,870	$ 12,487	$ -	2,396	$ 941	$ 17,630	$ 71	$ 484	$ 31	$ 34,040	$ 98,910
			ZARAZUA, NAYELI	Pretrial Services Supervisor	**E**	80	$ 71,871	$ 13,835	$ -	2,396	$ 1,042	$ 13,577	$ 71	$ 484	$ 31	$ 31,436	$ 103,307
			ZZ1 - VACANT	Pretrial Services Officer	**E**	80	$ 65,536	$ 12,616	$ -	2,396	$ 950	$ 24,079	$ 71	$ 484	$ 31	$ 40,627	$ 106,163
			ZZZA - OVERTIME	NA	**NA**	(blank)	$ 22,725	$ -	$ -		$ 330	$ -			$ -	$ 330	$ 23,055
		(blank) Total					$ 225,002	$ 38,938	$ -	7,188	$ 3,263	$ 55,286	$ 213	$ 1,452	$ 93	$ 106,433	$ 331,435
	231 Total						**$ 225,002**	**$ 38,938**	**$ -**	**7,188**	**$ 3,263**	**$ 55,286**	**$ 213**	**$ 1,452**	**$ 93**	**$ 106,433**	**$ 331,435**
100 Total							**$ 225,002**	**$ 38,938**	**$ -**	**7,188**	**$ 3,263**	**$ 55,286**	**$ 213**	**$ 1,452**	**$ 93**	**$ 106,433**	**$ 331,435**
Grand Total							**$ 225,002**	**$ 38,938**	**$ -**	**7,188**	**$ 3,263**	**$ 55,286**	**$ 213**	**$ 1,452**	**$ 93**	**$ 106,433**	**$ 331,435**

GENERAL FUND
DISTRICT COURT CLERKS
FISCAL YEAR 2026-2027

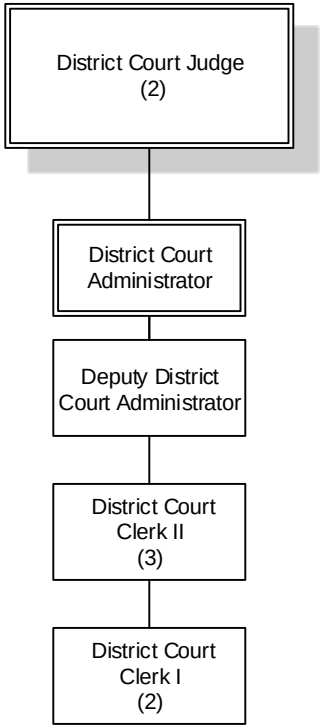


	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$613,345	$715,001	$795,862	$856,127	$856,127
Change from Prior Year	-1.4%	16.6%	11.3%	7.6%	7.6%
Salaries & Wages	$368,125	$433,703	$460,000	$496,892	$496,892
Employee Benefits	$182,995	$218,220	$237,365	$253,435	$253,435
Services & Supplies	$62,225	$63,078	$98,497	$105,800	$105,800
Capital Outlay	$-	$-	$-	$-	$-
Employees (FTE)	7.00	7.00	7.00	7.00	7.00

BUDGET NOTES

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
232 District Court Clerks												
4a - Salaries												
100232	40000		Salaries	368,125.34	433,703.28	472,093.00	320,951.31	460,000.00	496,892.00	496,892.00	0.00	0.00
	Subtotal Salaries			**368,125.34**	**433,703.28**	**472,093.00**	**320,951.31**	**460,000.00**	**496,892.00**	**496,892.00**	**0.00**	**0.00**
4c - Benefits												
100232	41000		Retirement	77,526.73	90,609.19	107,827.00	73,121.22	105,500.00	112,600.00	112,600.00	0.00	0.00
100232	41100		Workers' Comp	16,469.36	18,766.19	18,585.00	9,723.64	18,585.00	16,772.00	16,772.00	0.00	0.00
100232	41200		Medicare	5,163.57	6,055.19	6,846.00	4,487.42	6,670.00	7,203.00	7,203.00	0.00	0.00
100232	41300		Health Insurance	80,340.53	98,739.89	102,508.00	77,495.23	102,508.00	112,758.00	112,758.00	0.00	0.00
100232	41302		Vision Insurance	428.84	487.45	497.00	370.44	494.00	497.00	497.00	0.00	0.00
100232	41303		Dental Insurance	2,865.56	3,345.84	3,388.00	2,542.68	3,390.00	3,388.00	3,388.00	0.00	0.00
100232	41310		Life Insurance	200.20	215.54	217.00	163.80	218.00	217.00	217.00	0.00	0.00
	Subtotal Benefits			**182,994.79**	**218,219.29**	**239,868.00**	**167,904.43**	**237,365.00**	**253,435.00**	**253,435.00**	**0.00**	**0.00**
4e - Services & Supplies												
100232	50000		Supplies	1,593.73	1,335.66	3,000.00	1,731.52	3,000.00	3,000.00	3,000.00	0.00	0.00
100232	52000		Copier Maintenance	1,180.56	1,003.26	1,000.00	496.98	700.00	1,000.00	1,000.00	0.00	0.00
100232	52020		Equipment Maintenance	11,799.50	13,740.00	35,000.00	32,064.00	32,064.00	35,000.00	35,000.00	0.00	0.00
100232	52030		Printer Services	711.00	133.40	1,000.00	94.00	141.00	1,000.00	1,000.00	0.00	0.00
100232	53530		Software Support	40,501.00	41,475.00	57,000.00	55,541.46	55,542.00	58,000.00	58,000.00	0.00	0.00
100232	56000		Training	1,422.44	1,655.00	3,500.00	2,130.00	3,500.00	4,000.00	4,000.00	0.00	0.00
100232	56200		Travel	3,822.92	3,014.90	2,750.00	2,085.48	2,750.00	3,000.00	3,000.00	0.00	0.00
100232	60700		Telephone	1,193.84	720.87	800.00	461.86	800.00	800.00	800.00	0.00	0.00
	Subtotal Services & Supplies			**62,224.99**	**63,078.09**	**104,050.00**	**94,605.30**	**98,497.00**	**105,800.00**	**105,800.00**	**0.00**	**0.00**
	TOTAL District Court Clerks			**613,345.12**	**715,000.66**	**816,011.00**	**583,461.04**	**795,862.00**	**856,127.00**	**856,127.00**	**0.00**	**0.00**

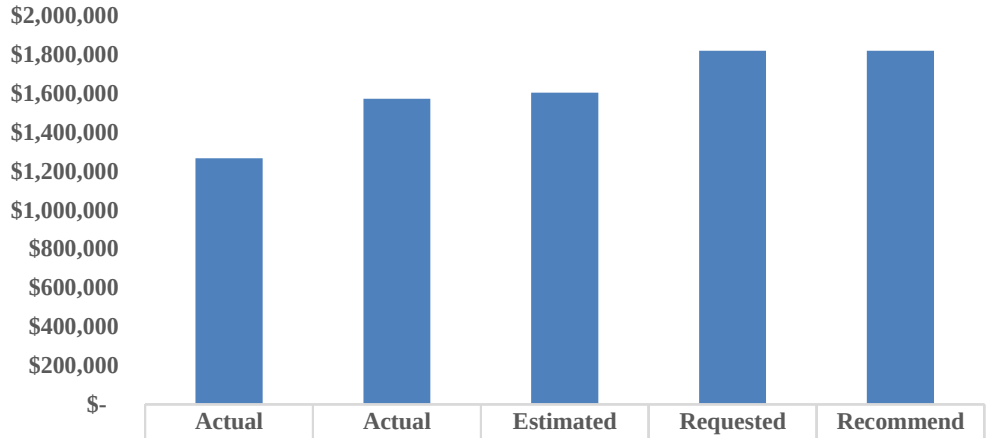
Court Clerks



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	$ -	2,396	$ 1,404	$ 13,577	$ 71	$ 484	$ 31	$ 53,556	$150,408
			CARMACK, CATHERINE	District Court Clerk II	**E**	80	$ 61,479	$ 11,835	$ -	2,396	$ 891	$ 13,577	$ 71	$ 484	$ 31	$ 29,285	$ 90,764
			CASTILLO, MICHELLE	District Court Clerk II	**E**	80	$ 61,820	$ 11,900	$ -	2,396	$ 896	$ 17,630	$ 71	$ 484	$ 31	$ 33,408	$ 95,228
			KAYS, LORI	District Court Clerk II	**E**	80	$ 63,651	$ 12,253	$ -	2,396	$ 923	$ 17,630	$ 71	$ 484	$ 31	$ 33,788	$ 97,439
			LOLL, MELINDA	District Court Clerk II	**E**	80	$ 60,993	$ 11,741	$ -	2,396	$ 884	$ 19,137	$ 71	$ 484	$ 31	$ 34,744	$ 95,737
			PAETZ, DESTINY	District Court Clerk I	**E**	80	$ 56,308	$ 10,839	$ -	2,396	$ 816	$ 13,577	$ 71	$ 484	$ 31	$ 28,214	$ 84,522
			TOVAR, VICTORIA	Deputy District Court Administrator	**E**	80	$ 95,789	$ 18,439	$ -	2,396	$ 1,389	$ 17,630	$ 71	$ 484	$ 31	$ 40,440	$136,229
		(blank) Total					$496,892	$ 112,600	$ -	16,772	$ 7,203	$112,758	$ 497	$3,388	$ 217	$ 253,435	$750,327
	232 Total						**$496,892**	**$ 112,600**	**$ -**	**16,772**	**$ 7,203**	**$112,758**	**$ 497**	**$3,388**	**$ 217**	**$ 253,435**	**$750,327**
100 Total							**$496,892**	**$ 112,600**	**$ -**	**16,772**	**$ 7,203**	**$112,758**	**$ 497**	**$3,388**	**$ 217**	**$ 253,435**	**$750,327**
Grand Total							**$496,892**	**$ 112,600**	**$ -**	**16,772**	**$ 7,203**	**$112,758**	**$ 497**	**$3,388**	**$ 217**	**$ 253,435**	**$750,327**

GENERAL FUND
DISTRICT COURT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$1,265,649	$1,572,426	$1,602,571	$1,818,883	$1,818,883
Change from Prior Year	14.8%	24.2%	1.9%	13.5%	13.5%
Salaries & Wages	$479,383	$559,418	$546,077	$665,907	$665,907
Employee Benefits	$212,494	$250,483	$271,256	$335,526	$335,526
Services & Supplies	$573,772	$762,525	$785,238	$817,450	$817,450
Capital Outlay	$-	$-	$-	$-	$-
Employees (FTE)	6.00	7.00	7.00	7.00	7.00

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.

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
233 District Court												
4a - Salaries												
100233	40000		Salaries	437,598.11	522,112.55	587,110.00	355,913.23	505,000.00	621,025.00	621,025.00	0.00	0.00
100233	40010		Temporary Salaries	41,784.99	37,305.41	43,880.00	29,450.92	40,000.00	43,178.00	43,178.00	0.00	0.00
100233	40500		Overtime	0.00	0.00	1,704.00	74.54	150.00	1,704.00	1,704.00	0.00	0.00
100233	40510		Overtime Holiday	0.00	0.00	0.00	927.08	927.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**479,383.10**	**559,417.96**	**632,694.00**	**386,365.77**	**546,077.00**	**665,907.00**	**665,907.00**	**0.00**	**0.00**
4c - Benefits												
100233	41000		Retirement	102,237.40	120,485.45	146,724.00	98,573.92	140,500.00	171,228.00	171,228.00	0.00	0.00
100233	41010		Social Security	2,605.58	2,312.92	2,721.00	1,829.04	2,480.00	2,677.00	2,677.00	0.00	0.00
100233	41100		Workers' Comp	36,770.84	43,547.50	40,053.00	25,085.31	40,053.00	38,269.00	38,269.00	0.00	0.00
100233	41200		Medicare	6,931.54	8,078.99	9,174.00	5,567.82	7,918.00	9,656.00	9,656.00	0.00	0.00
100233	41300		Health Insurance	60,639.15	72,412.20	90,085.00	57,277.57	76,713.00	109,594.00	109,594.00	0.00	0.00
100233	41302		Vision Insurance	392.60	423.95	497.00	311.64	417.00	497.00	497.00	0.00	0.00
100233	41303		Dental Insurance	2,623.40	2,909.96	3,388.00	2,139.08	2,866.00	3,388.00	3,388.00	0.00	0.00
100233	41310		Life Insurance	293.80	312.26	217.00	231.40	309.00	217.00	217.00	0.00	0.00
	Subtotal Benefits			**212,494.31**	**250,483.23**	**292,859.00**	**191,015.78**	**271,256.00**	**335,526.00**	**335,526.00**	**0.00**	**0.00**
4e - Services & Supplies												
100233	50000		Supplies	5,052.17	6,505.53	6,500.00	3,420.40	6,500.00	6,500.00	6,500.00	0.00	0.00
100233	52000		Copier Maintenance	258.46	149.98	650.00	47.10	650.00	650.00	650.00	0.00	0.00
100233	52020		Equipment Maintenance	0.00	0.00	0.00	505.00	505.00	600.00	600.00	0.00	0.00
100233	52030		Printer Services	926.14	1,106.67	1,100.00	681.50	928.00	1,100.00	1,100.00	0.00	0.00
100233	52700		Witness Fees	699.18	3,820.81	5,000.00	2,267.18	7,500.00	5,000.00	5,000.00	0.00	0.00
100233	52710		Court Reporting	138,026.16	141,478.08	150,000.00	110,352.96	150,000.00	156,000.00	156,000.00	0.00	0.00
100233	52720		Transcript	66,754.00	66,795.90	70,000.00	55,640.40	80,000.00	75,000.00	75,000.00	0.00	0.00
100233	52730		Interpreter	9,225.00	30,310.42	20,000.00	9,730.00	15,000.00	20,000.00	20,000.00	0.00	0.00
100233	52740		Jury Costs	13,958.97	31,569.30	30,000.00	29,827.35	40,000.00	40,000.00	40,000.00	0.00	0.00
100233	52900		Pre Sentencing Investigations	131,285.96	170,453.83	135,000.00	154,916.25	206,555.00	227,500.00	227,500.00	0.00	0.00
10023329	52910		Indigent/Elderly	14,465.84	13,650.32	16,000.00	7,520.92	15,500.00	15,500.00	15,500.00	0.00	0.00
100233	52920		Law Library	22,594.52	24,330.63	25,000.00	15,170.44	25,000.00	26,000.00	26,000.00	0.00	0.00
100233	53920		Professional Fees	79,755.93	154,024.62	90,000.00	125,811.08	150,000.00	150,000.00	150,000.00	0.00	0.00
100233	54020		Attorney	84,510.07	112,443.47	80,000.00	48,024.55	80,000.00	80,000.00	80,000.00	0.00	0.00
100233	56000		Training	0.00	495.00	5,000.00	1,065.00	1,500.00	5,000.00	5,000.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
233 District Court												
4e - Services & Supplies												
100233	56100		Dues	1,952.80	1,952.80	3,000.00	1,833.20	2,000.00	3,000.00	3,000.00	0.00	0.00
100233	56200		Travel	2,809.32	2,277.10	5,000.00	1,642.55	3,000.00	5,000.00	5,000.00	0.00	0.00
100233	60700		Telephone	1,496.79	1,159.94	600.00	405.90	600.00	600.00	600.00	0.00	0.00
	Subtotal Services & Supplies			**573,771.31**	**762,524.40**	**642,850.00**	**568,861.78**	**785,238.00**	**817,450.00**	**817,450.00**	**0.00**	**0.00**
	TOTAL District Court			**1,265,648.72**	**1,572,425.59**	**1,568,403.00**	**1,146,243.33**	**1,602,571.00**	**1,818,883.00**	**1,818,883.00**	**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 12, 2026

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 $40,000.00 based upon current projections. We have had 6 jury trials so far this year and have met last year's budget. However, we currently have another 11 set through June. Depending on how many of those do in fact go to trial, we will well exceed the budgeted amount for Jury Trials.

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 $150,000, which is more in line with actual costs to the Court for professional fees. I believe that the County should do an RFP for competency evaluators similar to that in Washoe County to help reduce the overall costs

of these evaluations. Or, the Department of Indigent Defense should be required to pay for them as they are Defense requested evaluations. What used to cost the County $700 for both evaluations has increased to over $8,000 in some cases.

4. 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.

COURT ADMINISTRATION BUDGET

There are only slight increases in the budget for EQUIPMENT MAINTENANCE, TRAINING, TRAVEL and SOFTWARE SUPPORT line items.

PERSONNEL

We have two employees who will be eligible for promotions this year in the Court Administration Office. (2 from Court Clerk II to Senior Court Clerk) We will decide whether to promote at the time of their evaluations.

CAPITAL OUTLAY REQUEST

NONE

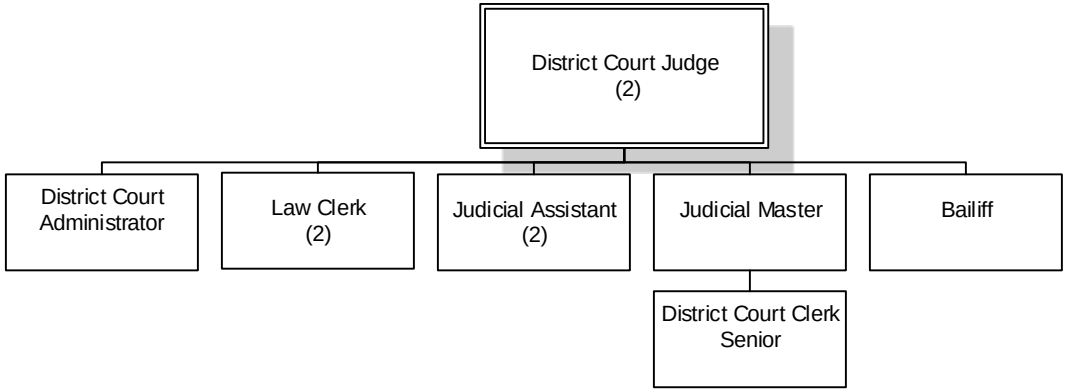
In the event you have any questions relating to this or need anything further from us, please contact us at the above.

Sincerely

Hon. John P. Schlegelmilch

Hon. Leon A. Aberasturi

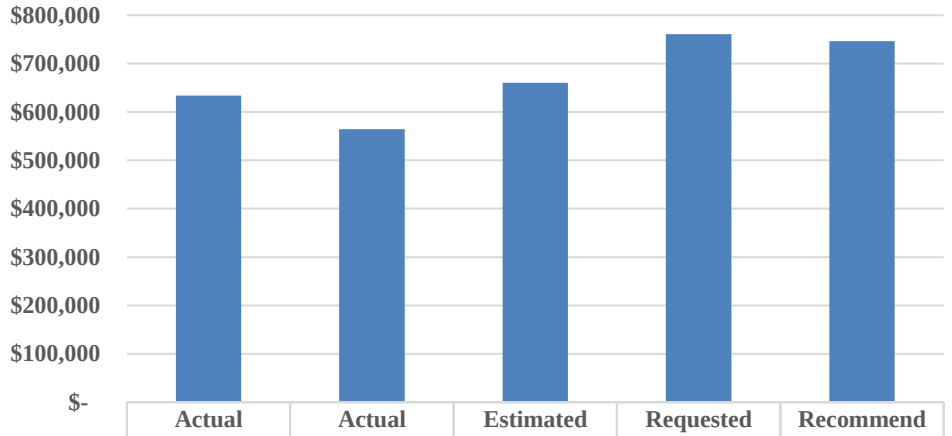
District Court



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	$ 73,107	$ 14,073	$ -	2,396	$ 1,060	$ 13,577	$ 71	$ 484	$ 31	$ 31,692	$ 104,799
			GEURTS, PATRICK	Bailiff	**E**	80	$103,064	$ 19,840	$ -	11,484	$ 1,494	$ 13,577	$ 71	$ 484	$ 31	$ 46,981	$ 150,045
			GLOVER, SARA	District Court Judicial Master	**R**	80	$162,605	$ 59,757	$ -	2,396	$ 2,358	$ 13,577	$ 71	$ 484	$ 31	$ 78,674	$ 241,279
			JONES, CAROL	Judicial Assistant	**R**	80	$ 63,155	$ 23,209	$ -	2,396	$ 916	$ 13,577	$ 71	$ 484	$ 31	$ 40,684	$ 103,839
			KOCI, PHILIP	Law Clerk	**R**	80	$ 69,565	$ 25,565	$ -	2,396	$ 1,009	$ 13,577	$ 71	$ 484	$ 31	$ 43,133	$ 112,698
			MCCABE, LINDSEY	Sr District Court Clerk	**E**	80	$ 69,820	$ 13,440	$ -	2,396	$ 1,012	$ 17,630	$ 71	$ 484	$ 31	$ 35,064	$ 104,884
			ZZ1 - VACANT	Law Clerk	**E**	80	$ 79,709	$ 15,344	$ -	2,396	$ 1,156	$ 24,079	$ 71	$ 484	$ 31	$ 43,561	$ 123,270
			ZZA - TEMPORARY	Temp Bailiffs	**S**	(blank)	$ 43,178	$ -	$2,677	12,409	$ 626	$ -			$ -	$ 15,712	$ 58,890
			ZZZA - OVERTIME	NA	**NA**	(blank)	$ 1,704	$ -	$ -		$ 25	$ -			$ -	$ 25	$ 1,729
		(blank) Total					$665,907	$ 171,228	$2,677	38,269	$ 9,656	$109,594	$ 497	$3,388	$ 217	$ 335,526	$1,001,433
	233 Total						**$665,907**	**$ 171,228**	**$2,677**	**38,269**	**$ 9,656**	**$109,594**	**$ 497**	**$3,388**	**$ 217**	**$ 335,526**	**$1,001,433**
100 Total							**$665,907**	**$ 171,228**	**$2,677**	**38,269**	**$ 9,656**	**$109,594**	**$ 497**	**$3,388**	**$ 217**	**$ 335,526**	**$1,001,433**
Grand Total							**$665,907**	**$ 171,228**	**$2,677**	**38,269**	**$ 9,656**	**$109,594**	**$ 497**	**$3,388**	**$ 217**	**$ 335,526**	**$1,001,433**

GENERAL FUND
WALKER RIVER JUSTICE COURT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$633,568	$564,118	$660,004	$761,152	$746,152
Change from Prior Year	1.3%	-11.0%	17.0%	15.3%	13.1%
Salaries & Wages	$397,091	$368,598	$432,610	$448,685	$448,685
Employee Benefits	$208,278	$169,184	$181,744	$246,367	$246,367
Services & Supplies	$28,199	$26,336	$45,650	$66,100	$51,100
Capital Outlay	$-	$-	$-	$-	$-
Employees (FTE)	6.00	6.00	6.00	6.00	6.00

BUDGET NOTES

Salaries & Wages:

This office has requested that a position that has been partially funded from their assessment fund be changed to be funded entirely by this budget. The recommended budget continues the partial funding from the assessment fund as there are not other stated needs for the assessment funds.

Services & Supplies

Account 100234-53530 - Software Support:

There is a request for the General Fund to fund $12,500 more in software licenses instead of using court assessment funding. As there is a significant amount of court assessment funds that are not being used, the recommended budget does not transfer the software cost to the General Fund.

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
234 Walker River JC												
4a - Salaries												
100234	40000		Salaries	374,914.25	348,875.98	402,197.00	285,279.60	406,500.00	421,359.00	421,359.00	0.00	0.00
100234	40005	11125	Stipend	9,900.00	14,040.00	9,000.00	12,960.00	19,110.00	17,100.00	17,100.00	0.00	0.00
100234	40500		Overtime	4,625.23	5,397.38	10,226.00	3,168.75	6,000.00	10,226.00	10,226.00	0.00	0.00
100234	40510		Overtime Holiday	353.80	284.36	0.00	500.81	1,000.00	0.00	0.00	0.00	0.00
100234	40520		Comp Payout	7,297.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**397,091.20**	**368,597.72**	**421,423.00**	**301,909.16**	**432,610.00**	**448,685.00**	**448,685.00**	**0.00**	**0.00**
4c - Benefits												
100234	41000		Retirement	89,065.35	63,009.12	116,129.00	45,366.40	66,500.00	125,444.00	125,444.00	0.00	0.00
100234	41001		Early Retirement Incentive	12,190.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100234	41010		Social Security	0.00	594.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100234	41100		Workers' Comp	23,838.02	27,121.23	25,391.00	15,614.08	25,391.00	23,464.00	23,464.00	0.00	0.00
100234	41200		Medicare	5,856.45	5,449.62	6,401.00	4,413.26	5,931.00	6,796.00	6,796.00	0.00	0.00
100234	41300		Health Insurance	73,870.68	69,968.15	84,168.00	59,305.04	80,405.00	87,022.00	87,022.00	0.00	0.00
100234	41302		Vision Insurance	410.72	358.68	426.00	302.87	407.00	426.00	426.00	0.00	0.00
100234	41303		Dental Insurance	2,744.48	2,461.96	2,904.00	2,078.88	2,805.00	2,904.00	2,904.00	0.00	0.00
100234	41310		Life Insurance	301.60	221.00	311.00	227.52	305.00	311.00	311.00	0.00	0.00
	Subtotal Benefits			**208,277.86**	**169,184.20**	**235,730.00**	**127,308.05**	**181,744.00**	**246,367.00**	**246,367.00**	**0.00**	**0.00**
4e - Services & Supplies												
100234	50000		Supplies	3,904.44	5,066.85	6,000.00	3,835.32	5,500.00	5,000.00	5,000.00	0.00	0.00
100234	50400		Uniforms	0.00	0.00	500.00	0.00	200.00	700.00	700.00	0.00	0.00
100234	51000		Fuel	1,015.94	1,306.60	4,000.00	984.41	2,500.00	3,000.00	3,000.00	0.00	0.00
100234	52000		Copier Maintenance	1,171.38	668.97	2,000.00	678.20	1,200.00	1,500.00	1,500.00	0.00	0.00
100234	52030		Printer Services	684.92	541.20	1,500.00	554.73	1,200.00	1,500.00	1,500.00	0.00	0.00
100234	52700		Witness Fees	825.00	175.00	2,000.00	25.00	1,000.00	2,000.00	2,000.00	0.00	0.00
100234	52720		Transcript	4,267.20	0.00	5,000.00	2,398.10	5,000.00	5,000.00	5,000.00	0.00	0.00
100234	52730		Interpreter	4,340.00	9,790.00	15,000.00	4,627.50	9,000.00	12,000.00	12,000.00	0.00	0.00
100234	52740		Jury Costs	0.00	650.00	6,000.00	0.00	2,600.00	4,000.00	4,000.00	0.00	0.00
100234	53530		Software Support	3,126.00	2,586.00	2,500.00	2,426.00	2,500.00	15,000.00	0.00	0.00	0.00
100234	53920		Professional Fees	2,413.55	2,242.43	5,000.00	1,300.00	4,000.00	4,500.00	4,500.00	0.00	0.00
100234	53925		Judge Pro Tem	4,472.30	1,671.30	8,000.00	3,917.42	7,500.00	7,200.00	7,200.00	0.00	0.00
100234	54020		Attorney	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
234 Walker River JC												
4e - Services & Supplies												
100234	56000		Training	225.00	340.00	700.00	225.00	700.00	700.00	700.00	0.00	0.00
100234	56100		Dues	0.00	0.00	500.00	0.00	500.00	500.00	500.00	0.00	0.00
100234	56200		Travel	60.00	265.44	750.00	362.00	750.00	2,000.00	2,000.00	0.00	0.00
100234	60700		Telephone	1,443.13	1,031.77	2,000.00	848.86	1,500.00	1,500.00	1,500.00	0.00	0.00
	Subtotal Services & Supplies			**28,198.86**	**26,335.56**	**61,450.00**	**22,182.54**	**45,650.00**	**66,100.00**	**51,100.00**	**0.00**	**0.00**
	TOTAL Walker River JC			**633,567.92**	**564,117.48**	**718,603.00**	**451,399.75**	**660,004.00**	**761,152.00**	**746,152.00**	**0.00**	**0.00**

WALKER RIVER JUSTICE COURT

ATTACHMENT A – POSITION PARITY COMPARISON SUMMARY

Purpose:

This comparison evaluates the scope of responsibility, compliance obligations, certifications, fiscal accountability, and institutional risk exposure between the Justice Court Clerk I/II, Legal Assistant (District Attorney), and District Court Clerk I/II/Senior classifications. The objective is to assess alignment between job duties and classification level.

Category	Legal Assistant (DA) – Grade A4	Justice Court Clerk I/II – Grade A3–A4	District Court Clerk I/II/Senior – Grade A3–A5
Primary Function	Provides specialized legal support to prosecutors; prepares legal documents and manages case files	Performs specialized duties directly supporting adjudication of criminal, civil, and traffic matters	Provides courtroom and case management support; maintains records and coordinates proceedings
Impact on Court Outcomes	Indirect; supports attorney case preparation	Direct; processes judgments, prepares and clears warrants, ensures court orders are executed	Direct support to court operations; issues warrants as directed; maintains official court records
Fiscal Accountability	Limited fiscal duties described	High; performs receipting,	Accepts payments, reconciles deposits;

		reconciliation, deposits, and accounts payable under Supreme Court MAS	fiscal duties present but MAS compliance not explicitly required
Compliance and Constitutional Risk	Moderate; legal document accuracy and confidentiality	High; processes warrants, custody status, court orders, and compliance deadlines affecting rights	Moderate; manages scheduling, warrants, and court records
Criminal Justice System Access	Accesses confidential legal databases	Required NCIC/NCJIS certification and compliance	Not required in classification
Required Certifications	Background investigation required	NCIC/NCJIS certification, background check, Nevada Driver's License required	Nevada Driver's License required

Summary of Findings:

The Justice Court Clerk I/II classification carries the most comprehensive compliance responsibilities, including Minimum Accounting Standards financial accountability, mandatory NCIC/NCJIS certification, and direct processing of warrants and judgments. These duties create higher levels of audit exposure, regulatory compliance responsibility, and institutional liability than the comparison classifications.

WALKER RIVER JUSTICE COURT
2027 BUDGET PROPOSAL REVISION

We hereby confirm our agreement with the currently proposed budget amounts. To address evolving operational needs and ensure the continued efficiency, compliance, and security of court operations, we respectfully submit the following proposed adjustments and clarifications. All budget line items not specifically addressed below will remain as proposed.

Travel:
Ongoing training and professional development are essential to maintaining effective and efficient court operations. During the 2027 budget cycle, the CourtView Case Management System will transition to CourtView 3. This upgrade will include multiple in-person training opportunities, and it is critical that staff attend these sessions to develop proficiency with the new system and ensure a smooth and accurate transition. Participation will also allow staff to collaborate with other courts and implement best practices, ensuring consistency and compliance with statewide standards.

Additionally, the Nevada Supreme Court has recognized court security as a critical function of the judicial branch and has established statewide initiatives, including the Commission to Study Judicial Branch Security, to strengthen courthouse safety, threat response, and preparedness. These efforts emphasize the importance of ongoing training for court security personnel to ensure the protection of judicial officers, staff, and the public.

To support compliance with system implementation and court security expectations, adequate travel funding is requested to allow Court staff and the Court Bailiff to attend required training sessions. This funding will cover transportation, lodging, and related expenses, ensuring staff can participate without incurring personal financial burden and that the Court remains prepared, compliant, and capable of maintaining safe and effective operations.

Personnel:
We respectfully propose that the full salary of the third Court Clerk position be funded through the County salary budget rather than the Court's limited 25% Administrative Fee revenues. Based on the Court's caseload statistics and operational demands, the third full-time clerk position is essential to maintaining efficient and timely court operations and ensuring continued compliance with statutory, financial, and administrative requirements.

Additionally, we propose reclassification of Justice Court Clerk positions to align with a structured progression model similar to District Court Clerk I, Clerk II, and Senior Clerk classifications. We further recommend aligning the salary ranges with the County's Legal Assistant classification to ensure internal equity, consistency, and competitiveness. A parity

comparison between the Legal Assistant classification and the Justice Court Clerk classification has been provided for review.

At a minimum, reclassification from Grade A3 to Grade A4 is requested. This adjustment would provide an increase of approximately $3.03 per hour per employee, resulting in an estimated annual salary budget increase of $25,209.60 for existing staff, plus approximately $20,000 associated with the third Clerk position. This adjustment ensures compensation is commensurate with the complexity, responsibility, and statutory duties performed by Justice Court staff, while supporting employee retention, recruitment, and operational stability.

Software Support:
The proposed increase in the Software Support budget reflects the annual Nevada Court System User Fee and other ongoing software support costs associated with maintaining the Court's case management system. These are mandatory, recurring expenses necessary for system access, functionality, maintenance, security, and technical support.

As these costs are part of the statewide court system infrastructure and are essential to daily court operations, they should be funded through the County's general budget rather than the Court's limited 25% Administrative Fee revenues. Reliance on administrative fees for these required system expenses places an undue burden on restricted funds intended to support other operational and statutory responsibilities. County funding of these essential system costs will ensure long-term operational stability and compliance with statewide court system requirements.

Judge Pro Tem:
The Court continues to carefully evaluate the use of Judge Pro Tem services and limits scheduling to dates when judicial coverage cannot otherwise be provided, including dark calendar dates when appropriate. However, due to the statutory requirement to conduct timely in-custody and noon bail hearings, the Court is obligated to ensure consistent judicial availability.

The Court works collaboratively with other Justice Courts within Lyon County to share judicial coverage whenever possible. However, when judicial officers are attending required conferences, training, or judicial education simultaneously, shared coverage is not always available. In these circumstances, Judge Pro Tem services are necessary to ensure the Court remains compliant with statutory requirements, protects defendants' constitutional rights, and maintains uninterrupted court operations. Through careful coordination and scheduling, the Court has reduced expenditures within this budget line item while continuing to meet its legal obligations.

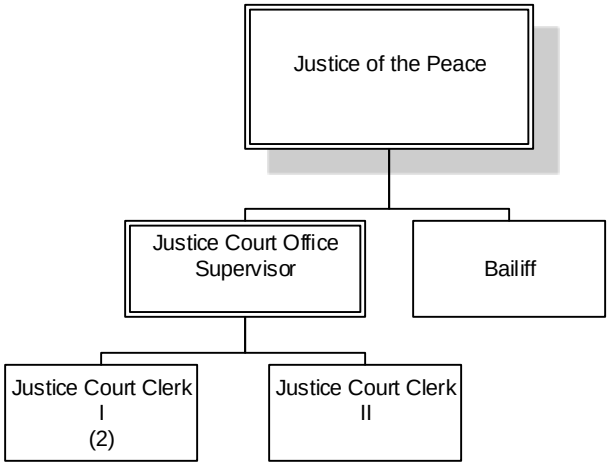
Transcripts:
While year-to-date transcript expenditures total $2,398.00, this amount does not fully reflect actual net cost to the Court. Transcript preparation costs are often recouped in civil and appellate case types where the requesting party is responsible for payment. These reimbursements offset Court expenditures but are not reflected in the year-to-date expense totals.

Transcript services remain essential to fulfilling appellate requirements, maintaining the official court record, and ensuring compliance with statutory and procedural obligations.

Conclusion:
These proposed revisions and clarifications are intended to address current and future operational needs while remaining aligned with the overall budget framework. The requested adjustments support statutory compliance, staff training, system implementation, court security, and operational continuity. These investments will ensure the Walker River Justice Court remains efficient, compliant, secure, and capable of providing timely and effective judicial services to the public.

The Court appreciates the County's continued support and remains committed to responsible fiscal management and the efficient administration of justice.

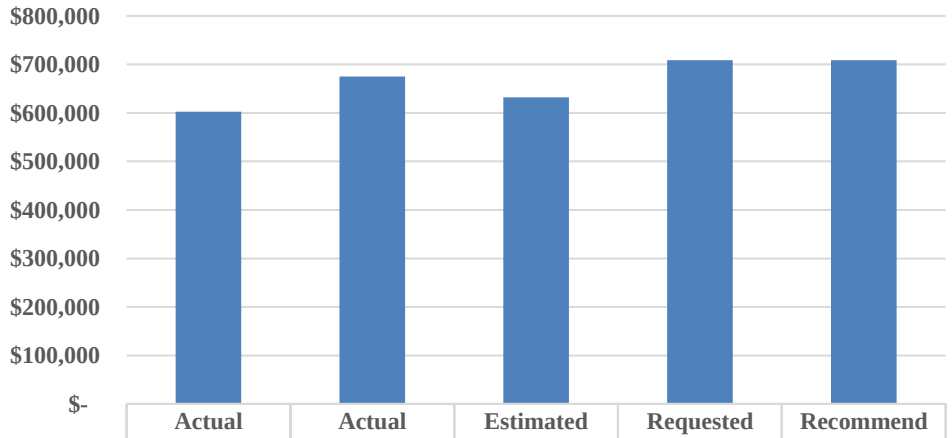
Walker River Justice Court



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	$ 50,958	$ 18,727	$ -	2,396	$ 739	$ 13,577	$ 71	$ 484	$ 31	$ 36,025	$ 86,983
			GARCIA HARO, EDITH	Justice Court Clerk I	**E**	80	$ 51,858	$ 9,983	$ -	2,396	$ 752	$ 13,577	$ 71	$ 484	$ 31	$ 27,294	$ 79,152
			HILES, SHERRI	JC Office Supervisor	**E**	80	$ 74,427	$ 14,327	$ -	2,396	$ 1,079	$ 19,137	$ 71	$ 484	$ 31	$ 37,525	$ 111,952
			OTTO, REBECCA	Justice Court Clerk II	**E**	80	$ 63,420	$ 12,208	$ -	2,396	$ 920	$ 13,577	$ 71	$ 484	$ 31	$ 29,687	$ 93,107
			SHAFFER, TIMOTHY	Bailiff	**P**	80	$ 88,209	$ 51,823	$ -	11,484	$ 1,279	$ 13,577	$ 71	$ 484	$ 156	$ 78,874	$ 167,083
			SPINUZZI, PETER	Justice of the Peace	**J**	80	$ 112,487	$ 12,092	$ -	2,396	$ 1,631	$ 13,577	$ 71	$ 484	$ 31	$ 30,282	$ 142,769
			ZZ2 - 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)	$ 17,100	$ 6,284	$ -		$ 248	$ -			$ -	$ 6,532	$ 23,632
		(blank) Total					$ 448,685	$ 125,444	$ -	23,464	$ 6,796	$ 87,022	$ 426	$ 2,904	$ 311	$ 246,367	$ 695,052
	234 Total						**$ 448,685**	**$ 125,444**	**$ -**	**23,464**	**$ 6,796**	**$ 87,022**	**$ 426**	**$ 2,904**	**$ 311**	**$ 246,367**	**$ 695,052**
100 Total							**$ 448,685**	**$ 125,444**	**$ -**	**23,464**	**$ 6,796**	**$ 87,022**	**$ 426**	**$ 2,904**	**$ 311**	**$ 246,367**	**$ 695,052**
Grand Total							**$ 448,685**	**$ 125,444**	**$ -**	**23,464**	**$ 6,796**	**$ 87,022**	**$ 426**	**$ 2,904**	**$ 311**	**$ 246,367**	**$ 695,052**

GENERAL FUND
FERNLEY JUSTICE COURT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$602,878	$675,183	$632,148	$708,503	$708,503
Change from Prior Year	15.1%	12.0%	-6.4%	12.1%	12.1%
Salaries & Wages	$376,981	$370,260	$362,100	$391,995	$391,995
Employee Benefits	$184,588	$184,540	$206,548	$229,958	$229,958
Services & Supplies	$41,309	$67,585	$63,500	$86,550	$86,550
Capital Outlay	$-	$52,798	$-	$-	$-
Employees (FTE)	5.00	5.00	5.00	5.00	5.00

BUDGET NOTES

Services & Supplies

Account 100236-53530 - Software Support:

This is increasing by $15,000 for software licenses includes support on the new courtrooom audio/visual system.

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
236 Fernley JC												
4a - Salaries												
100236	40000		Salaries	346,334.48	337,309.36	376,822.00	232,208.79	340,000.00	358,537.00	358,537.00	0.00	0.00
100236	40005	11125	Stipend	12,600.00	10,800.00	12,600.00	11,250.00	15,600.00	17,550.00	17,550.00	0.00	0.00
100236	40500		Overtime	15,151.32	22,150.29	15,908.00	3,438.65	6,500.00	15,908.00	15,908.00	0.00	0.00
100236	40520		Comp Payout	2,895.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**376,981.26**	**370,259.65**	**405,330.00**	**246,897.44**	**362,100.00**	**391,995.00**	**391,995.00**	**0.00**	**0.00**
4c - Benefits												
100236	41000		Retirement	73,719.07	84,166.01	109,133.00	66,982.48	104,000.00	114,547.00	114,547.00	0.00	0.00
100236	41010		Social Security	486.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100236	41100		Workers' Comp	30,810.76	21,464.00	22,736.00	8,178.18	22,736.00	21,068.00	21,068.00	0.00	0.00
100236	41200		Medicare	5,188.58	5,053.07	5,878.00	3,356.51	5,024.00	5,684.00	5,684.00	0.00	0.00
100236	41300		Health Insurance	71,317.80	71,009.02	88,179.00	52,800.35	72,000.00	85,604.00	85,604.00	0.00	0.00
100236	41302		Vision Insurance	362.40	328.12	355.00	227.05	321.00	355.00	355.00	0.00	0.00
100236	41303		Dental Insurance	2,421.60	2,252.18	2,420.00	1,558.38	2,204.00	2,420.00	2,420.00	0.00	0.00
100236	41310		Life Insurance	280.80	267.84	280.00	179.56	263.00	280.00	280.00	0.00	0.00
	Subtotal Benefits			**184,587.81**	**184,540.24**	**228,981.00**	**133,282.51**	**206,548.00**	**229,958.00**	**229,958.00**	**0.00**	**0.00**
4e - Services & Supplies												
100236	50000		Supplies	5,095.32	18,357.24	8,000.00	1,856.47	5,000.00	8,000.00	8,000.00	0.00	0.00
100236	51000		Fuel	1,225.27	1,507.15	2,500.00	899.20	1,800.00	2,500.00	2,500.00	0.00	0.00
100236	52000		Copier Maintenance	536.93	506.03	600.00	332.40	500.00	600.00	600.00	0.00	0.00
100236	52030		Printer Services	1,807.49	700.00	2,100.00	730.77	1,500.00	2,100.00	2,100.00	0.00	0.00
100236	52700		Witness Fees	3,669.23	893.12	3,000.00	628.23	1,500.00	3,000.00	3,000.00	0.00	0.00
100236	52720		Transcript	11,092.00	11,134.00	12,000.00	14,994.40	18,500.00	12,000.00	12,000.00	0.00	0.00
100236	52730		Interpreter	9,818.00	10,954.00	12,000.00	8,960.35	12,000.00	17,000.00	17,000.00	0.00	0.00
100236	52740		Jury Costs	108.28	0.00	2,000.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00
100236	53530		Software Support	0.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00	0.00	0.00
100236	53530	12105	Software Support	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100236	53900		Contract Services	0.00	375.00	0.00	7,506.00	10,000.00	10,000.00	10,000.00	0.00	0.00
100236	53900	12100	Contract Services	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100236	53920		Professional Fees	2,500.00	828.08	4,000.00	711.61	2,500.00	4,000.00	4,000.00	0.00	0.00
100236	53925		Judge Pro Tem	4,319.53	3,791.40	8,500.00	3,318.00	6,000.00	8,500.00	8,500.00	0.00	0.00
100236	56200		Travel	177.98	62.98	350.00	0.00	0.00	350.00	350.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
236 Fernley JC												
4e - Services & Supplies												
100236	60000		Utilities	0.00	2,250.00	3,000.00	2,250.00	3,000.00	0.00	0.00	0.00	0.00
100236	60700		Telephone	959.25	1,226.62	1,500.00	849.00	1,200.00	1,500.00	1,500.00	0.00	0.00
	Subtotal Services & Supplies			**41,309.28**	**67,585.62**	**59,550.00**	**43,036.43**	**63,500.00**	**86,550.00**	**86,550.00**	**0.00**	**0.00**
4g - Capital Outlay												
100236	70700		Capital Outlay - Vehicles	0.00	52,797.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			**0.00**	**52,797.69**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Fernley JC			**602,878.35**	**675,183.20**	**693,861.00**	**423,216.38**	**632,148.00**	**708,503.00**	**708,503.00**	**0.00**	**0.00**

Canal Justice Court
Lori Matheus
565 E. Main St., Ferley, NV 89408
595 Silver Lace Boulevard
Fernley, Nevada 89408
Phone-(775)575-3355

TO: Lyon County Board of Commissioners
Andrew Haskins, County Manager
Josh Foli, County Comptroller

FROM: Lori Matheus, Canal Township Justice Court

SUBJECT: Fiscal Year 26/27 Budget Request

DATE: February 11, 2026

The Canal Township Justice Court respectfully submits the following budget items for Fiscal Year 2026–2027 to support routine court operations and shared system requirements.

Summary of Requests

- Interpreter Services budget increase: **$12,000 → $17,000**
- JAVS recording system maintenance (Justice Court share): **$5,000.**
- Potential CourtView license expansion (if billed by the State): **up to $10,000.**
- Classification series promotions for two clerks in accordance with personnel policy

Decrease in Revenue

- Anticipated revenue reduction from eviction filing changes: **approximately ($27,250)**

Interpreter Services

The Court requests an increase in the interpreter services budget from **$12,000 to $17,000** to reflect increased hourly rates and higher demand for certified language interpretation.

Certified Spanish interpreter rates increased from **$65 to $85 per hour** this fiscal year. The Court has also experienced more frequent requests for other languages, including Punjabi, Marshallese, Mandarin, Russian, and Korean, where rates typically range from **$260–$600 per proceeding** depending on availability and travel.

Interpreter services are required to provide meaningful access to court proceedings and to support timely case processing. The requested adjustment reflects current costs and anticipated usage.

JAVS Digital Recording System

The annual maintenance and licensing cost for the JAVS courtroom recording system is approximately **$10,000**.

Following consolidation, both the Fernley Municipal Court and Canal Township Justice Court utilize the system. The cost will be shared equally:

- Fernley Municipal Court: $5,000
- Canal Township Justice Court: $5,000

The Court requests **$5,000** for its proportional share.

CourtView Case Management System
The Court maintains a CourtView annual subscription of **$10,000**, currently supporting four users. The fee is currently paid from Court Specialty Revenue funds.

Due to consolidation and cross-training needs, four additional staff members require system access. Although the State has not yet billed for additional licenses, expanded access may result in an additional **annual cost of up to $10,000** if fees are assessed.

This potential expense is identified to ensure the budget accurately reflects expected system requirements and to avoid mid-year adjustments.

Anticipated Revenue Impact – Eviction Filings
During FY 2025–2026, the Court processed 436 eviction filings.

After reviewing Nevada law, the Court discontinued the practice of accepting voluntary notice filings and serving eviction notices, as these services are not required by statute. As a result, eviction filings are expected to decrease by approximately **70%**.

Estimated annual revenue impact:
- County General Fund: approximately ($20,500)
- Court Special Revenue Fund: approximately ($6,750)

This change reflects alignment with statutory requirements and updated court processes.

Personnel
The Court anticipates two classification series promotions from Court Clerk I to Clerk II in accordance with Lyon County Personnel Policy. Associated compensation adjustments are reflected within the personnel budget and will occur on each employee's anniversary date.

Thank you for your continued partnership and support of court operations. Please let me know if any additional information would be helpful.

Fernley Justice Court
Lori Matheus
Justice of the Peace
565 E. Main Street
Fernley, Nevada 89408
Phone-(775)575-3355

TO: Lyon County Board of Commissioners
Andrew Haskins, County Manager
Josh Foli, County Comptroller

FROM: Lori Matheus, Canal Township Justice Court

SUBJECT: Supplemental Budget Submission for Fiscal Year 2026/2027
Justice Court Clerk Advancement Structure

DATE: March 8, 2026

****

In preparing materials for Tuesday's budget meeting and considering recent discussions regarding court clerk classifications, the Court reviewed the County's classification structure applicable to court clerk positions.

During this review, the Court compared the minimum education and experience requirements and classification descriptions contained in the Justice Court Clerk I and II and District Court Clerk I and II job descriptions. Both the classification series and pay grades are the same; however, the job descriptions reflect different minimum experience requirements and different descriptions of the level of proficiency expected at the Clerk II level.

The classifications are summarized as follows.

Justice Court Clerk Series

Justice Court Clerk I (A3) - Entry-Level Class - Moderate Supervision
Minimum qualifications: High School diploma/GED and **two (2) years of administrative support** experience in a position requiring extensive public service contact.

Justice Court Clerk II (A4) - Expert-Level Class - Minimal Supervision
Minimum qualifications: High School diploma/GED and five **(5) years of administrative experience in a court setting** equivalent to the position of Justice Court Clerk I.

District Court Clerk Series

District Court Clerk I (A3) - Entry Level Class - Moderate Supervision
Minimum qualifications***:*** High School diploma/GED and one **(1) year of court services or legal administrative support experience** or an equivalent combination of education, training, and experience.

District Court Clerk II (A4) - Proficient-Level Class - Minimal Supervision
Minimum qualifications: High School diploma/GED and two **(2) years of court services or legal administrative support experience** or an equivalent combination of education, training, and experience.

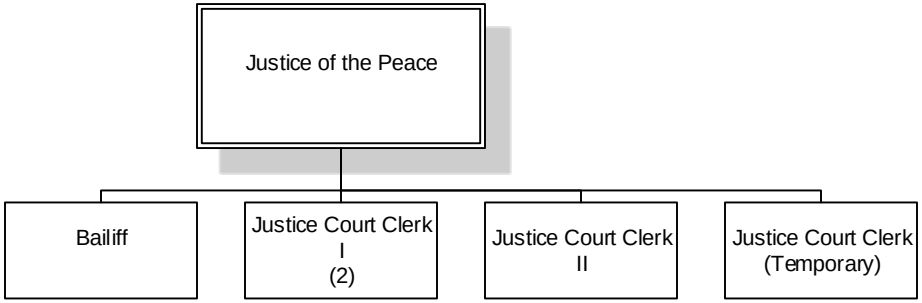
Justice Court clerks perform a broad range of procedural responsibilities across multiple case types and develop the operational competency necessary to independently perform the essential functions of the position early in their tenure. The current classification structure nevertheless delays advancement opportunities despite the positions being placed within the same pay series.

The Court respectfully requests that the County review and align the classification structure applicable to Justice Court clerks so that the minimum qualifications and classification framework are applied consistently across both the Justice Court and District Court Clerk classification series.

This supplemental memorandum is submitted as part of the Court's budget materials to place this comparison before the County for consideration.

I have attached a copy of the job descriptions for reference.

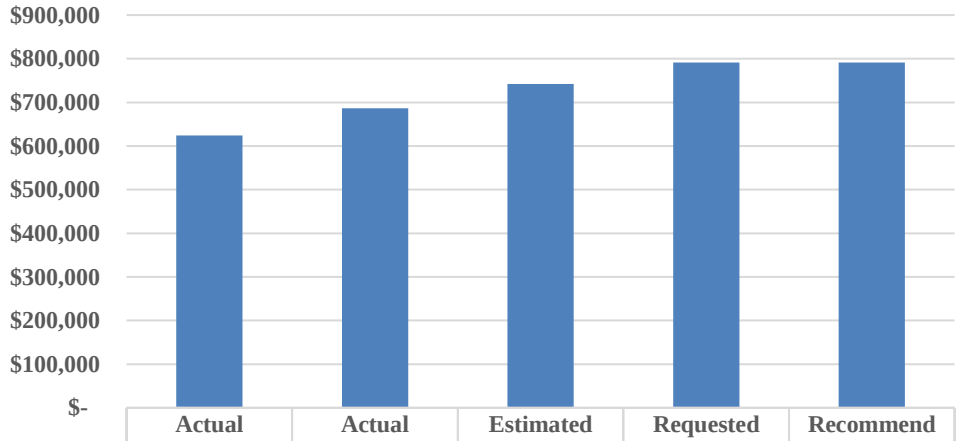
Fernley Justice Court



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)	CORNETT, CASEY	Bailiff	P	80	$ 72,701	$ 42,712	$ -	11,484	$ 1,054	$ 13,577	$ 71	$ 484	$ 156	$ 69,538	$142,239
			JAMMERMAN, STEPHANIE	Justice Court Clerk II	E	80	$ 59,506	$ 11,455	$ -	2,396	$ 863	$ 17,630	$ 71	$ 484	$ 31	$ 32,930	$ 92,436
			LAPP, KIMBERLY	Justice Court Clerk II	R	80	$ 56,132	$ 20,629	$ -	2,396	$ 814	$ 17,630	$ 71	$ 484	$ 31	$ 42,055	$ 98,187
			MATHEUS, LORI	Justice of the Peace	J	80	$112,487	$ 12,092	$ -	2,396	$ 1,631	$ 19,137	$ 71	$ 484	$ 31	$ 35,842	$148,329
			PITTMAN, BETH	Justice Court Clerk I	R	80	$ 57,711	$ 21,209	$ -	2,396	$ 837	$ 17,630	$ 71	$ 484	$ 31	$ 42,658	$100,369
			ZZZA - OVERTIME	NA	NA	(blank)	$ 15,908	$ -	$ -		$ 231	$ -			$ -	$ 231	$ 16,139
			ZZZB - STIPENDS	NA	R	(blank)	$ 17,550	$ 6,450	$ -		$ 254	$ -			$ -	$ 6,704	$ 24,254
		(blank) Total					$391,995	$ 114,547	$ -	21,068	$ 5,684	$ 85,604	$ 355	$2,420	$ 280	$ 229,958	$621,953
	236 Total						$391,995	$ 114,547	$ -	21,068	$ 5,684	$ 85,604	$ 355	$2,420	$ 280	$ 229,958	$621,953
100 Total							$391,995	$ 114,547	$ -	21,068	$ 5,684	$ 85,604	$ 355	$2,420	$ 280	$ 229,958	$621,953
Grand Total							$391,995	$ 114,547	$ -	21,068	$ 5,684	$ 85,604	$ 355	$2,420	$ 280	$ 229,958	$621,953

GENERAL FUND
DAYTON JUSTICE COURT
FISCAL YEAR 2026-2027



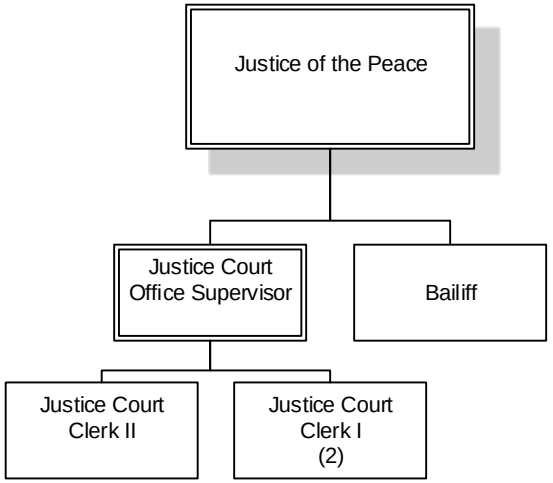
	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$624,449	$686,802	$742,273	$791,121	$791,121
Change from Prior Year	12.5%	10.0%	8.1%	6.6%	6.6%
Salaries & Wages	$361,597	$396,807	$422,480	$451,481	$451,481
Employee Benefits	$210,216	$236,009	$255,204	$272,790	$272,790
Services & Supplies	$52,636	$53,986	$64,589	$66,850	$66,850
Capital Outlay	$-	$-	$-	$-	$-
Employees (FTE)	6.00	6.00	6.00	6.00	6.00

BUDGET NOTES

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
237 Dayton JC												
4a - Salaries												
100237	40000		Salaries	343,359.13	381,556.42	401,689.00	285,401.00	402,500.00	426,350.00	426,350.00	0.00	0.00
100237	40005	11125	Stipend	12,600.00	11,340.00	12,600.00	12,510.00	17,310.00	17,550.00	17,550.00	0.00	0.00
100237	40010		Temporary Salaries	3,003.74	2,535.89	1,931.00	627.24	1,000.00	1,900.00	1,900.00	0.00	0.00
100237	40500		Overtime	2,126.29	1,259.87	5,681.00	871.97	1,300.00	5,681.00	5,681.00	0.00	0.00
100237	40510		Overtime Holiday	315.42	0.00	0.00	169.74	250.00	0.00	0.00	0.00	0.00
100237	40520		Comp Payout	192.40	114.77	0.00	56.66	120.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**361,596.98**	**396,806.95**	**421,901.00**	**299,636.61**	**422,480.00**	**451,481.00**	**451,481.00**	**0.00**	**0.00**
4c - Benefits												
100237	41000		Retirement	98,731.53	108,705.52	129,075.00	87,853.13	128,000.00	138,030.00	138,030.00	0.00	0.00
100237	41010		Social Security	186.24	157.21	120.00	38.90	620.00	118.00	118.00	0.00	0.00
100237	41100		Workers' Comp	25,739.11	27,163.08	25,507.00	13,849.72	25,507.00	23,578.00	23,578.00	0.00	0.00
100237	41200		Medicare	5,200.17	5,656.52	6,306.00	4,249.42	5,900.00	6,735.00	6,735.00	0.00	0.00
100237	41300		Health Insurance	77,049.07	90,685.92	95,220.00	68,651.82	91,536.00	100,688.00	100,688.00	0.00	0.00
100237	41302		Vision Insurance	392.60	423.36	426.00	317.52	423.00	426.00	426.00	0.00	0.00
100237	41303		Dental Insurance	2,623.40	2,905.92	2,904.00	2,179.44	2,906.00	2,904.00	2,904.00	0.00	0.00
100237	41310		Life Insurance	293.80	312.00	311.00	234.00	312.00	311.00	311.00	0.00	0.00
	Subtotal Benefits			**210,215.92**	**236,009.53**	**259,869.00**	**177,373.95**	**255,204.00**	**272,790.00**	**272,790.00**	**0.00**	**0.00**
4e - Services & Supplies												
100237	50000		Supplies	11,372.72	9,882.49	12,000.00	8,516.40	12,000.00	12,000.00	12,000.00	0.00	0.00
100237	51000		Fuel	1,457.93	1,224.90	1,700.00	763.52	1,700.00	1,700.00	1,700.00	0.00	0.00
100237	52000		Copier Maintenance	327.39	325.64	700.00	397.24	700.00	700.00	700.00	0.00	0.00
100237	52030		Printer Services	980.00	490.00	1,550.00	423.00	564.00	1,550.00	1,550.00	0.00	0.00
100237	52100		Postage	3,223.07	3,357.71	4,000.00	2,512.27	4,000.00	4,000.00	4,000.00	0.00	0.00
100237	52700		Witness Fees	588.08	743.37	1,500.00	32.25	1,500.00	1,500.00	1,500.00	0.00	0.00
100237	52720		Transcript	12,839.60	10,168.80	12,000.00	12,410.60	14,000.00	14,000.00	14,000.00	0.00	0.00
100237	52730		Interpreter	5,754.38	7,611.02	7,500.00	5,334.05	8,500.00	8,500.00	8,500.00	0.00	0.00
100237	52740		Jury Costs	650.00	650.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00	0.00
100237	53920		Professional Fees	500.00	5,437.59	4,000.00	3,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00
100237	53925		Judge Pro Tem	5,129.64	5,395.40	8,850.00	4,441.70	7,500.00	7,500.00	7,500.00	0.00	0.00
100237	54020		Attorney	0.00	549.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100237	60100		Electric Service	5,072.13	4,440.20	5,200.00	2,417.01	3,850.00	4,500.00	4,500.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
237 Dayton JC												
4e - Services & Supplies												
100237	60200		Gas Service	3,091.67	2,063.01	2,850.00	962.47	1,575.00	2,200.00	2,200.00	0.00	0.00
100237	60700		Telephone	1,649.41	1,646.33	1,700.00	887.64	1,700.00	1,700.00	1,700.00	0.00	0.00
	Subtotal Services & Supplies			**52,636.02**	**53,985.80**	**65,550.00**	**42,098.15**	**64,589.00**	**66,850.00**	**66,850.00**	**0.00**	**0.00**
	TOTAL Dayton JC			**624,448.92**	**686,802.28**	**747,320.00**	**519,108.71**	**742,273.00**	**791,121.00**	**791,121.00**	**0.00**	**0.00**

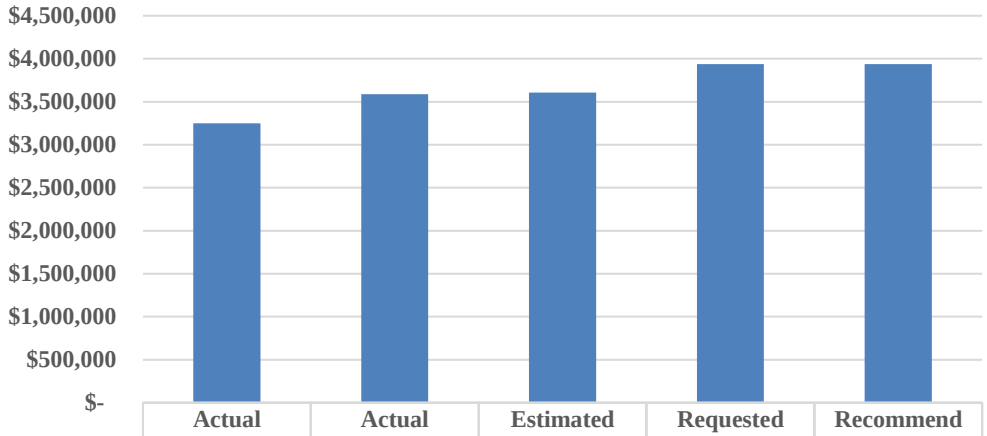
Dayton Township Justice Court



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 Salary + Benefits
100	**237**	(blank)	**BARWIG, CLEVELAND**	Bailiff	**P**	80	$ 82,275	$ 48,337	$ -	11,484	$ 1,193	$ 17,630	$ 71	$ 484	$ 156	$ 79,355	$ 161,630
			GETTIS, CYNTHIA	Justice Court Clerk II	**E**	80	$ 62,518	$ 12,035	$ -	2,396	$ 907	$ 19,137	$ 71	$ 484	$ 31	$ 35,061	$ 97,579
			INGHAM, DIANE	Justice Court Clerk II	**E**	80	$ 59,383	$ 11,431	$ -	2,396	$ 861	$ 13,577	$ 71	$ 484	$ 31	$ 28,851	$ 88,234
			MARTINA, ANGELICA	JC Office Supervisor	**R**	80	$ 66,823	$ 24,557	$ -	2,396	$ 969	$ 17,630	$ 71	$ 484	$ 31	$ 46,138	$ 112,961
			VECCHIARELLI, CAMILLE	Justice of the Peace	**J-ER**	80	$ 112,487	$ 24,466	$ -	2,396	$ 1,631	$ 19,137	$ 71	$ 484	$ 31	$ 48,216	$ 160,703
			WHITAKER, KRIS	Justice Court Clerk I	**E**	80	$ 55,864	$ 10,754	$ -	2,396	$ 810	$ 13,577	$ 71	$ 484	$ 31	$ 28,123	$ 83,987
			ZZ2 - DEDUCT	Paid by Court Fees	**E**	(blank)	$ (13,000)		$ -			$ -				$ -	$ (13,000)
			ZZA - TEMPORARY	NA	**S**	(blank)	$ 1,900	$ -	$ 118	114	$ 28	$ -			$ -	$ 260	$ 2,160
			ZZZA - OVERTIME	NA	**NA**	(blank)	$ 5,681	$ -	$ -		$ 82	$ -			$ -	$ 82	$ 5,763
			ZZZB - STIPENDS	NA	**R**	(blank)	$ 17,550	$ 6,450	$ -		$ 254	$ -			$ -	$ 6,704	$ 24,254
		(blank) Total					$ 451,481	$ 138,030	$ 118	23,578	$ 6,735	$ 100,688	$ 426	$ 2,904	$ 311	$ 272,790	$ 724,271
	237 Total						**$ 451,481**	**$ 138,030**	**$ 118**	**23,578**	**$ 6,735**	**$ 100,688**	**$ 426**	**$ 2,904**	**$ 311**	**$ 272,790**	**$ 724,271**
100 Total							**$ 451,481**	**$ 138,030**	**$ 118**	**23,578**	**$ 6,735**	**$ 100,688**	**$ 426**	**$ 2,904**	**$ 311**	**$ 272,790**	**$ 724,271**
Grand Total							**$ 451,481**	**$ 138,030**	**$ 118**	**23,578**	**$ 6,735**	**$ 100,688**	**$ 426**	**$ 2,904**	**$ 311**	**$ 272,790**	**$ 724,271**

GENERAL FUND
JUVENILE PROBATION
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$3,250,690	$3,588,646	$3,606,591	$3,938,720	$3,938,720
Change from Prior Year	7.7%	10.4%	0.5%	9.2%	9.2%
Salaries & Wages	$938,822	$1,008,933	$984,950	$1,118,446	$1,118,446
Employee Benefits	$629,680	$707,287	$739,977	$859,944	$859,944
Services & Supplies	$1,682,188	$1,757,261	$1,881,664	$1,893,330	$1,893,330
Capital Outlay	$-	$115,165	$-	$67,000	$67,000
Employees (FTE)	13.00	14.00	14.00	14.00	14.00

BUDGET NOTES

Salaries & Wages:

There was a request for multiple salary increases for the juvenile probation officers. The recommended budget does not include these requests as salary survey information does not support it.

Services & Supplies:

Account 100238-50010 - Office Supplies:

This includes a five-year lease agreement for tasers.

Account 100238-52825 - WNRYC 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.

Capital Outlay - Vehicles:

This department also requested a replacement vehicle for $67,000. There were also other vehicle replacments requested, but the fleet department doesn't recommend those replacements.

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
238 Juvenile Probation												
4a - Salaries												
100238	40000		Salaries	851,958.08	889,041.72	963,903.00	612,727.70	870,000.00	988,926.00	988,926.00	0.00	0.00
100238	40010		Temporary Salaries	19,644.56	34,108.10	23,604.00	25,262.22	37,500.00	36,951.00	36,951.00	0.00	0.00
100238	40320		Shift Differential	408.25	549.85	508.00	322.90	550.00	550.00	550.00	0.00	0.00
100238	40350		Standby	22,973.59	25,400.29	24,282.00	20,363.35	29,500.00	33,784.00	33,784.00	0.00	0.00
100238	40360		Standby Holiday	1,354.21	1,845.22	0.00	1,787.20	2,500.00	0.00	0.00	0.00	0.00
100238	40500		Overtime	22,078.16	32,175.93	31,815.00	21,587.37	28,500.00	34,312.00	34,312.00	0.00	0.00
100238	40510		Overtime Holiday	0.00	590.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100238	40520		Comp Payout	1,740.06	2,290.30	0.00	1,122.87	1,800.00	0.00	0.00	0.00	0.00
100238	40610		Callback	16,921.18	21,566.06	23,923.00	10,257.45	12,000.00	23,923.00	23,923.00	0.00	0.00
100238	40620		Callback Holiday	1,743.94	1,364.94	0.00	2,131.92	2,600.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**938,822.03**	**1,008,932.76**	**1,068,035.00**	**695,562.98**	**984,950.00**	**1,118,446.00**	**1,118,446.00**	**0.00**	**0.00**
4c - Benefits												
100238	41000		Retirement	340,714.38	361,436.60	463,582.00	291,103.67	420,000.00	489,156.00	489,156.00	0.00	0.00
100238	41001		Early Retirement Incentive	0.00	16,706.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100238	41010		Social Security	1,266.89	2,086.34	1,463.00	1,666.34	2,325.00	2,291.00	2,291.00	0.00	0.00
100238	41100		Workers' Comp	103,864.05	131,980.22	124,234.00	67,851.00	120,000.00	118,051.00	118,051.00	0.00	0.00
100238	41200		Medicare	13,114.29	14,121.51	15,487.00	9,674.51	14,500.00	16,219.00	16,219.00	0.00	0.00
100238	41300		Health Insurance	162,379.58	172,305.85	204,454.00	127,179.34	175,000.00	224,898.00	224,898.00	0.00	0.00
100238	41302		Vision Insurance	906.00	911.40	994.00	623.28	864.00	994.00	994.00	0.00	0.00
100238	41303		Dental Insurance	6,054.00	6,255.80	6,776.00	4,278.16	5,933.00	6,776.00	6,776.00	0.00	0.00
100238	41310		Life Insurance	1,380.60	1,482.00	1,559.00	1,029.60	1,355.00	1,559.00	1,559.00	0.00	0.00
	Subtotal Benefits			**629,679.79**	**707,286.63**	**818,549.00**	**503,405.90**	**739,977.00**	**859,944.00**	**859,944.00**	**0.00**	**0.00**
4e - Services & Supplies												
100238	50000		Supplies	1,447.74	2,484.91	2,500.00	14.05	2,500.00	2,500.00	2,500.00	0.00	0.00
10023850	50000		Supplies	0.00	0.00	11,981.00	0.00	0.00	11,981.00	11,981.00	0.00	0.00
100238	50010		Office Supplies	21,903.63	49,903.74	10,800.00	13,259.52	18,591.00	19,000.00	19,000.00	0.00	0.00
100238	50120		Range	15,217.29	8,000.00	9,375.00	1,707.78	9,375.00	9,375.00	9,375.00	0.00	0.00
100238	50400		Uniforms	0.00	6,172.38	9,600.00	3,157.49	8,800.00	9,600.00	9,600.00	0.00	0.00
100238	50510		Juvenile Recreation	1,861.44	2,395.00	2,662.00	2,160.74	2,662.00	2,700.00	2,700.00	0.00	0.00
100238	51000		Fuel	32,119.66	36,447.22	37,000.00	23,597.14	35,000.00	40,000.00	40,000.00	0.00	0.00
100238	52000		Copier Maintenance	678.17	531.17	1,000.00	222.12	550.00	1,000.00	1,000.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
238 Juvenile Probation												
4e - Services & Supplies												
100238	52030		Printer Services	0.00	420.00	500.00	423.00	564.00	600.00	600.00	0.00	0.00
100238	52410		Physicals	139.00	72.00	600.00	37.00	75.00	600.00	600.00	0.00	0.00
100238	52430		Drug Testing	14,017.93	12,888.88	15,000.00	2,802.84	10,000.00	15,000.00	15,000.00	0.00	0.00
100238	52800		Juvenile Transports	45.71	135.55	100.00	76.10	100.00	100.00	100.00	0.00	0.00
100238	52810		Youth Parole	64,456.12	63,011.05	88,561.00	86,617.00	86,617.00	88,934.00	88,934.00	0.00	0.00
100238	52820		Detention	557,318.20	589,745.02	600,000.00	466,847.40	622,463.00	650,000.00	650,000.00	0.00	0.00
100238	52825		WNRYC Assessment	669,801.00	678,585.00	722,151.00	530,949.00	707,932.00	730,457.00	730,457.00	0.00	0.00
100238	52830		China Spring	173,166.50	172,165.84	235,068.00	245,839.57	245,840.00	203,733.00	203,733.00	0.00	0.00
100238	53530		Software Support	20,467.82	21,644.85	22,250.00	18,625.53	20,378.00	22,250.00	22,250.00	0.00	0.00
100238	53820		Cognitive Behavioral	502.58	3,375.00	4,500.00	1,025.00	4,400.00	4,500.00	4,500.00	0.00	0.00
100238	53920		Professional Fees	16,527.45	10,262.54	17,500.00	8,972.60	17,500.00	17,500.00	17,500.00	0.00	0.00
100238	53920	12200	Professional Fees	52,884.62	45,852.44	23,271.00	39,004.33	39,004.00	0.00	0.00	0.00	0.00
100238	53940		Electronic Surveillance	10,240.25	16,224.00	17,000.00	7,009.00	12,000.00	17,000.00	17,000.00	0.00	0.00
100238	56000		Training	7,750.10	10,025.77	14,700.00	8,634.00	9,700.00	14,700.00	14,700.00	0.00	0.00
100238	56200		Travel	6,944.39	12,463.96	13,050.00	7,319.81	11,550.00	13,250.00	13,250.00	0.00	0.00
100238	60100		Electric Service	2,237.19	1,741.98	2,650.00	891.31	1,900.00	2,650.00	2,650.00	0.00	0.00
100238	60200		Gas Service	2,459.38	1,601.64	2,050.00	669.19	1,600.00	2,050.00	2,050.00	0.00	0.00
100238	60300		Water Service	774.40	768.00	800.00	512.00	768.00	850.00	850.00	0.00	0.00
100238	60400		Sewer Service	357.98	429.75	400.00	270.00	405.00	500.00	500.00	0.00	0.00
100238	60700		Telephone	8,869.47	9,913.87	12,000.00	7,458.81	11,390.00	12,500.00	12,500.00	0.00	0.00
	Subtotal Services & Supplies			**1,682,188.02**	**1,757,261.56**	**1,877,069.00**	**1,478,102.33**	**1,881,664.00**	**1,893,330.00**	**1,893,330.00**	**0.00**	**0.00**
4g - Capital Outlay												
100238	70700		Capital Outlay - Vehicles	0.00	52,797.69	0.00	0.00	0.00	67,000.00	67,000.00	0.00	0.00
100238	70700	13055	Capital Outlay - Vehicles	0.00	62,367.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			**0.00**	**115,165.44**	**0.00**	**0.00**	**0.00**	**67,000.00**	**67,000.00**	**0.00**	**0.00**
	TOTAL Juvenile Probation			**3,250,689.84**	**3,588,646.39**	**3,763,653.00**	**2,677,071.21**	**3,606,591.00**	**3,938,720.00**	**3,938,720.00**	**0.00**	**0.00**

LYON COUNTY
Juvenile Probation Department

JOHN P. SCHLEGELMILCH
District Judge
Department No. I

LEON A. ABERASTURI
District Judge
Department No. II

Juvenile Division of the
THIRD JUDICIAL DISTRICT COURT

BRIAN A. KIRKLEY
Chief Juvenile Probation Officer
31 South Main Street-Annex
Yerington, Nevada 89447
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February 3, 2026

The Lyon County Juvenile Probation Office, which includes nine sworn officers, five full-time administrative staff members, and five part-time employees, has reached a critical point. Effectively recruiting and retaining qualified employees must become a top priority to ensure our mission of helping at-risk youth and their families across Lyon County remains effective. Recent staff turnover, including the departure of one veteran JPO and the imminent departure of another veteran JPO with over 40 years of combined experience in juvenile justice, has significantly impaired our ability to provide meaningful training for new Officers and supervision for youth. The knowledge and experience of these veteran officers cannot be replaced, and the impact cannot be overstated. The loss itself, however, should be carefully considered.

Training, mentoring, and educating new officers is a time-consuming endeavor that requires significant experiential and technical knowledge of the juvenile justice field. The arena of juvenile justice is complex and constantly evolving, shaped by laws enacted through biennial legislation and forever reconfigured and enhanced by procedures and frameworks considered best practice. It is crucial for this department to find practical and meaningful ways to retain the remaining veteran officers who can not only effectively help train and mentor new staff but also serve as invaluable assets to the youth and families of Lyon County. It is essential that we begin exploring and implementing practical, realistic incentives to attract potential candidates for the Juvenile Probation Officer position, while also incentivizing and improving the retention of our current dedicated officers.

Although criminal referrals for youth continue to increase alongside Lyon County's rapidly growing population, the primary focus of this budget request is on efficiently managing employee recruitment and retention. Without line-level Juvenile Probation Officers providing meaningful and effective supervision to youth while simultaneously providing critical on-the-job training to new Officers, this department's mission is at serious risk.

Increase in Officer starting pay and wage increase for current Officers:

There is a competitive job market in this region for qualified candidates in the field of juvenile justice. It’s essential for Lyon County Juvenile Probation to offer a wage that attracts the most qualified applicants. The current starting wage for a Juvenile Probation Officer in Lyon County is $27.58 per hour. A comparative analysis of the starting wages for new officers from neighboring agencies, with whom we must continually compete for qualified job applicants, provides the following:

Agency	Starting Hourly Wage
Carson City Detention Youth Advisor	$32.54
Washoe County Juvenile Detention Specialist	$32.42
Carson City Juvenile Probation Officer	$32.36
State of NV Youth Parole Officer 1	$32.23
Douglas County Juvenile Probation Officer	$31.88
Washoe County Juvenile Probation Officer	$31.21
China Springs Youth Camp Case Manager	$31.13
Lyon County Sheriff's Deputy	$30.52
Churchill County Juvenile Probation Officer	$27.73
Lyon County Juvenile Probation Officer	$27.58
Douglas Youth Detention Counselor	$27.21
Churchill County Detention Specialist	$23.89

There are several potential benefits to offering more competitive wages for new and existing officers, including:

1. Reduction in turnover costs – Employees who feel fairly compensated are more likely to stay. The expenses associated with repeatedly hiring and training replacements far outweigh the investment in higher wages.
2. Reduction in training time – Higher wages allow hiring more experienced candidates who need less onboarding and can contribute more quickly than less qualified options.
3. Enhancing Lyon County's reputation – Word spreads quickly about which employers pay well. Offering competitive wages will strengthen this Department's and the County's reputations, making it easier to recruit and retain employees in the future.
4. Long-term cost efficiency — Although the initial investment is higher, it will save money over time through increased retention, higher productivity, and fewer hours spent training new officers.

To stay competitive and effective in our mission, we need to close the wage gap between Lyon County Juvenile Probation and the organizations listed above. The median pay among the top eight organizations listed above is $31.78 per hour, which is $4.19 higher than the current starting wage for juvenile probation officers in Lyon County at $27.58 per hour. We recommend increasing the Deputy Juvenile Probation Officer position from its current rate of $27.58 per hour to the rate of $31.78 per hour. Offering this enhanced pay rate would align new and current juvenile probation officers within the median pay range of these top organizations. This change would immediately help us retain experienced officers and make the department a more attractive option for high-quality candidates.

Incentivizing Officer retention:

The importance of retaining our current officers cannot be overstated. The financial and operational impacts of turnover build up quickly, making officer retention one of the highest returns on investment (ROI) this department could achieve. There are several reasons why employee retention should become our top priority, including the following:

1. **Cost savings -** Replacing juvenile probation officers is expensive, typically costing 50-200% of their annual salary when including recruiting, hiring, onboarding, training, and lost productivity during the transition.

2. **Institutional knowledge preservation -** Long-tenured officers, especially in juvenile justice, develop a deep understanding of the often nuanced and complex processes involved in effective case management, report writing, and providing detailed narratives to the Court. They also build rapport and relationships with at-risk youth and their families, along with industry context, including technical expertise, unwritten rules, and the historical perspective of the juvenile justice field. This knowledge can be very difficult to replace and may take years to rebuild.

3. **Productivity and efficiency –** Experienced officers work more effectively, make fewer mistakes, and need less supervision. It takes a significant amount of time, including the successful completion of Nevada POST and a Field Training Officer (FTO) program, before new officers can reach full productivity.

4. **Team stability and morale –** The turnover in this department has disrupted our team dynamics by significantly increasing the workload for remaining officers and administrative staff. This turnover has also heightened staff anxiety about job security, potentially leading to more departures.

5. Customer relationships – Officers who consistently serve in the same communities throughout Lyon County foster long-term trust and rapport with the youth and families they assist. Frequent turnover damages trust and rapport, weakening the relationships needed to guide these youth back onto a positive path and to effectively assist families in need.

6. **Competitive advantage -** Retaining our experienced and dedicated veteran officers prevents competitors from poaching them along with their knowledge and experience, while also maintaining our competitive edge with skilled teams.

7. **Company culture -** Long-term officers assist in training, coaching, mentoring, and onboarding new officers while offering meaningful insights into organizational values, which enhances continuity and fosters stronger workplace cohesion.

8. **Innovation and improvement -** Officers who stay longer develop deeper insights into each community's specific problems, as well as the resources and opportunities available to the families they serve. These insights make them more successful as officers who are more invested in and connected to helping the families they work with.

To retain our current officers, we recommend the following measures be adopted to incentivize their longevity with this department and with Lyon County:

1. **FIELD TRAINING OFFICER:** Officers assigned as Field Training Officers shall receive special assignment pay of 5% of base pay.

2. **INSTRUCTOR INCENTIVE:** Officers who become official instructors of one of the many disciplines they can become certified in, including defensive tactics, TASER, firearms (tactical rifle and handgun), ASP, OC, or any combination of the following, shall receive special assignment pay of 2.5% of base pay.

3. **PHYSICAL AGILITY INCENTIVE:** Any officer who passes the P.O.S.T. physical agility certification will be entitled to a cash bonus of two hundred and fifty dollars ($250).

4. **EDUCATION PAY**: Officers who have attained an Associate's degree shall receive $250 annually; those who have attained a Bachelor's degree shall receive $500 annually; and, officers who have received a Master's degree shall receive $750 annually. The degree(s) must be earned at a fully accredited college, community college, university, or other institution acceptable to the Judge, Chief, or designee. To be eligible for the education incentive pay, the employee must provide the Judge, Chief, or designee, a copy of the degree awarded from the institution. The employee will be eligible for the education incentive pay once he/she has completed probation.

5. **P.O.S.T. INCENTIVE PAY**: Officers who attain a Nevada Intermediate, Advanced or Management P.O.S.T. certificate shall receive the following proficiency pay annually on the first pay day of July each calendar year:

a. Intermediate P.O.S.T. Certificate $250.00;
b. Advanced P.O.S.T. Certificate $500.00;
c. Supervisory P.O.S.T. Certificate $600.00; or
d. Management P.O.S.T. Certificate $750.00.

Fleet Management:

Lyon County Juvenile Probation currently has 17 vehicles assigned to its fleet. A majority of these vehicles are used daily by JPOs to assist them in carrying out their assigned duties as well as participate in outdoor activities with probationary youth such as hiking, camping, fishing and skiing through our interdepartmental outdoor program. Others are used by our work crew supervisors, who ensure youth complete their court-ordered community service hours and further our mission to deliver restorative justice back to the community. Still others are used by our transportation officers to ensure that youth in a secure detention setting can appear for scheduled court appearances, doctors' appointments, and court-ordered treatment centers in a secure manner. Several of these vehicles are well over 10 years old and need to be replaced. Below is a list of vehicles that have surpassed their 10-year mark, three of which are in dire need of replacement to ensure our work crew coordinators can continue to carry out their duties. We recommend the vehicles listed on the top three rows be marked for immediate replacement. These vehicles include: a 2000 Ford E250 Van, a 2006 Dodge 1500 Ram, and a 2007 Dodge 1500 Ram, all of which are utilized by our work crew coordinators. The remaining vehicles in the four bottom rows we would like to bring to the County's attention as they have surpassed the 10-year mark and should be replaced as the budget allows.

Juvenile Probation Vehicles Over 10 Years Old

1	**002076**	**2000**	**Ford**	**E250**	**Fernley WC Van**	**1FBNE3112YHA72076**
2	**067107**	**2006**	**Dodge**	**1500 Ram**	**Dayton WC**	**1D7HA18K16J187107**
3	**079043**	**2007**	**Dodge**	**1500 Ram**	**Yerington WC**	**1D7HA18N17S149043**
4	**119530**	**2011**	**Ford**	**Crown Victoria**	**Silver Springs Transport**	**2FABP7BV8BX119530**
5	**143397**	**2014**	**Ford**	**Explorer**	**Yerington Transport**	**1FM5K8ARXEGA33397**
6	**143396**	**2014**	**Ford**	**Explorer**	**Fernley Transport**	**1FM5K8AR8EGA33396**
7	**143395**	**2014**	**Ford**	**Explorer**	**Yerington Transport**	**1FM5K8AR6EGA33395**

Preview Order 5555 - W1L - 4x4 XL SuperCrew: Order Summary Time of Preview: 01/29/2026 15:01:52 Receipt: 1/29/2026

Dealership Name: Capital Ford **Sales Code :** F72525

Dealer Rep.	ZACH WEBER	**Type**	Fleet	**Vehicle Line**	F-150	**Order Code**	5555
Customer Name	SAMPLE	**Priority Code**	F1	**Model Year**	2026	**Price Level**	625

DESCRIPTION	MSRP	DESCRIPTION	MSRP
F150 4X4 SUPERCREW XL - 145	$47820	6650# GVWR PACKAGE	$0
145 INCH WHEELBASE	$0	FORD FLEET SPECIAL ADJUSTMENT	$0
TOTAL BASE VEHICLE	$47820	FRONT LICENSE PLATE BRACKET	$0
OXFORD WHITE	$0	50 STATE EMISSIONS	$0
CLOTH 40/20/40 FRONT SEAT	$0	EXTENDED RANGE 36GAL FUEL TANK	$0
MEDIUM DARK SLATE	$0	CONN PKG: 1 YR INCL W/FORD APP	$0
EQUIPMENT GROUP 101A	$0	SPECIAL DEALER ACCOUNT ADJUSTM	$0
.XL SERIES	$0	SPECIAL FLEET ACCOUNT CREDIT	$0
.17" SILVER STEEL WHEELS	$0	FUEL CHARGE	$0
2.7L V6 ECOBOOST	$0	NET INVOICE FLEET OPTION (B4A)	$0
ELEC TEN-SPEED AUTO TRANS	$0	PRICED DORA	$0
265/70R 17 BSW ALL-TERRAIN	$0	ADVERTISING ASSESSMENT	$0
3.55 RATIO REGULAR AXLE	$0	DESTINATION & DELIVERY	$2595

	MSRP
TOTAL BASE AND OPTIONS	$50415
DISCOUNTS	NA
TOTAL	$50415

ORDERING FIN: QS062 **END USER FIN:** QS062

Customer Name:
Customer Address:

Customer Email:

Customer Phone:

Customer Signature Date

This order has not been submitted to the order bank.
This is not an invoice.

DEAL# 60220
TO CUST# 269409

CAPITAL FORD
3660 S. Carson St.
CARSON CITY, NV 89701
Phone (775) 882-5353

SALESMAN'S NAME

RETAIL ORDER FOR A MOTOR VEHICLE

DEALER

DATE: 01/29/2026

PURCHASER'S NAME: LYON COUNTY PUBLIC WORKS
STREET ADDRESS: 18 HIGHWAY 95A N
CITY: YERINGTON NV 89447-2317
STATE
RES. PHONE: (775) 463-6551
BUS. PHONE: (775) 302-1091

PLEASE ENTER MY ORDER FOR THE FOLLOWING [XX] NEW [XX] CAR [ ] USED [ ] TRUCK
YEAR 2026 MAKE FORD
MODEL OR SERIES F150 BODY TYPE COLOR SERIAL NO.
TO BE DELIVERED ON OR ABOUT 01/29 20 26 STOCK NO.

CASH DELIVERED PRICE OF UNIT	$ 46000.00
ACCESSORIES	$
REMARKS:	
CASH SALE PRICE OF DESCRIBED MOTOR VEHICLE	$ 46000.00
STATE AND LOCAL TAXES	N/A
LICENSE, LICENSE TRANSFER, TITLE, REGISTRATION FEE	28.25
1. TOTAL PRICE OF UNIT	$ 46028.25
2. DOWN PAYMENT: consisting of $ N/A in cash and/or $ N/A net trade-in allowance on trade-in; see statement in right hand column for details.	$ N/A
3. UNPAID CASH BALANCE DUE ON DELIVERY (difference between Items 1 and 2)	$ 46028.25

Purchaser agrees that this Order includes all of the terms and conditions on both the face and reverse side hereof, that this Order cancels and supersedes any prior agreement and as of the date hereof comprises the complete and exclusive statement of the terms of the agreement relating to the subject matters covered hereby, and that THIS ORDER SHALL NOT BECOME BINDING UNTIL ACCEPTED BY DEALER OR HIS AUTHORIZED REPRESENTATIVE. Purchaser by his execution of this Order acknowledges that he has read its terms and conditions and has received a true copy of this Order.

PURCHASER'S SIGNATURE DATE 01/29/26

ACCEPTED BY: DEALER OR HIS AUTHORIZED REPRESENTATIVE

USED CAR TRADE-IN AND/OR OTHER CREDITS

MAKE OF TRADE-IN		
YEAR MODEL BODY		
SERIAL NO.		
BALANCE OWED TO		
ADDRESS		
USED TRADE-IN ALLOWANCE	$	N/A
BALANCE OWED ON TRADE-IN		N/A
NET ALLOWANCE ON USED TRADE-IN	$	N/A
DEPOSIT OR CREDIT BALANCE		N/A
DOWN PAYMENT (Trans. to Left Col.)	$	N/A

DATE	INVOICE NO.	STOCK NO.	KEY
01/29/2026			I

	COST	KEY	ACCT. NO.	SALE	KEY
		C	3		−
NEVADA TITLE FEE		C	2424		−
		C			−
		C			−
DUE BILL		C	2310		−
COST		C	4		+
		C			−
RECON		C	4		+
COST		C	4		−
		C			−
EX. WAR. N		C	5		−
EX. WAR. U		C	5		−
WAR. PBL		C	2315		−
		C			−
INS. N		C	5		−
INS. U		C	5		−
INS. PBL		C	2315		−
DOC. FEE		C			−
FIN. N		C	5		−
FIN. U		C	5		−
FIN. REC.		C	12__		+
→ CAR DEAL NO.					I
SALES TAX			2150		−
LIEN PAYOFFS			2311		−
DEPOSITS			2300		+
CONTRACTS IN TRANSIT			10		+
CASH & VEHICLE ACCTS. REC.			1110		+
			2000		+
			1111		−
					−
VALUE OF TRADE — STOCK NO.		I			+
VALUE OF TRADE — STOCK NO.		I			+

The Reynolds and Reynolds Company GM801818_e Q (09/17)

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Preview Order 5555 - X9C 350 Med Roof Pass AWD: Order Summary Time of Preview: 02/02/2026 08:14:28 Receipt: 2/2/2026

Sales Code : F72525

Dealership Name: Capital Ford

Dealer Rep.	ZACH WEBER	**Type**	Fleet	**Vehicle Line**	Transit	**Order Code**	5555
Customer Name	Lyon	**Priority Code**	C4	**Model Year**	2026	**Price Level**	635

DESCRIPTION	MSRP	DESCRIPTION	MSRP
X9C0 T350 MR PASS XL AWD	$64180	9550# GVWR PACKAGE	$0
148" WHEELBASE	$0	2WAY DRV/PASS PALAZZO VINYL	$0
TOTAL BASE VEHICLE	$64180	50 STATE EMISSIONS	$0
OXFORD WHITE	$0	BACK UP ALARM	$190
VINYL	$0	CONN PKG: 1 YR INCL W/FORD APP	$0
DARK PALAZZO GRAY	$0	DUAL BATTERIES (70 AMP-HR)	$0
PREFERRED EQUIPMENT PKG.301A	$0	2 ADDITIONAL KEYS	$75
.XL TRIM	$0	15-PASSENGER SEATS	$1495
3.5L PFDI V6 (GAS)	$0	SPECIAL DEALER ACCOUNT ADJUSTM	$0
.10-SPEED TRANSMISSION	$0	SPECIAL FLEET ACCOUNT CREDIT	$0
.235/65R16C BSW ALL-SEASON	$0	FUEL CHARGE	$0
4.10 LIMITED SLIP AXLE	$0	NET INVOICE FLEET OPTION (B4A)	$0
JOB #1 ORDER	$0	PRICED DORA	$0
FORD FLEET SPECIAL ADJUSTMENT	$0	ADVERTISING ASSESSMENT	$0
FRONT LICENSE PLATE BRACKET	$0	DESTINATION & DELIVERY	$2095

	MSRP
TOTAL BASE AND OPTIONS	$68035
DISCOUNTS	NA
TOTAL	$68035

ORDERING FIN: QG994 **END USER FIN:** QG994

Customer Name:
Customer Address:

Customer Email:

Customer Phone:

Customer Signature Date

This order has not been submitted to the order bank.
This is not an invoice.

DEAL# 60237
TO CUST# 269409

RETAIL ORDER FOR A MOTOR VEHICLE

DEALER

02/02/2026
DATE

CAPITAL FORD
3660 S. Carson St.
CARSON CITY, NV 89701
Phone (775) 882-5353

LYON COUNTY PUBLIC WORKS
PURCHASER'S NAME
18 HIGHWAY 95A N
STREET ADDRESS
YERINGTON NV 89447-2317
CITY STATE
(775) 463-6551 RES. PHONE
(775) 302-1091 BUS. PHONE

SALESMAN'S NAME

PLEASE ENTER MY ORDER FOR THE FOLLOWING ☒ NEW ☒ CAR ☐ USED ☐ TRUCK YEAR MAKE 2026

MODEL OR SERIES FORD BODY TYPE TRANSIT 3 COLOR SERIAL NO.

TO BE DELIVERED ON OR ABOUT 02/02 20 26 STOCK NO. 5555

CASH DELIVERED PRICE OF UNIT	$ 65500.00
ACCESSORIES	$
REMARKS:	
CASH SALE PRICE OF DESCRIBED MOTOR VEHICLE	$ 65500.00
STATE AND LOCAL TAXES	N/A
LICENSE, LICENSE TRANSFER, TITLE, REGISTRATION FEE	28.25
1. TOTAL PRICE OF UNIT	$ 65528.25
2. DOWN PAYMENT: consisting of $ N/A in cash and/or $ N/A net trade-in allowance on trade-in; see statement in right hand column for details.	$ N/A
3. UNPAID CASH BALANCE DUE ON DELIVERY (difference between Items 1 and 2)	$ 65528.25

Purchaser agrees that this Order includes all of the terms and conditions on both the face and reverse side hereof, that this Order cancels and supersedes any prior agreement and as of the date hereof comprises the complete and exclusive statement of the terms of the agreement relating to the subject matters covered hereby, and that THIS ORDER SHALL NOT BECOME BINDING UNTIL ACCEPTED BY DEALER OR HIS AUTHORIZED REPRESENTATIVE. Purchaser by his execution of this Order acknowledges that he has read its terms and conditions and has received a true copy of this Order.

PURCHASER'S SIGNATURE DATE 02/02/26

ACCEPTED BY: DEALER OR HIS AUTHORIZED REPRESENTATIVE

USED CAR TRADE-IN AND/OR OTHER CREDITS

MAKE OF TRADE-IN		
YEAR MODEL BODY		
SERIAL NO.		
BALANCE OWED TO		
ADDRESS		
USED TRADE-IN ALLOWANCE	$	N/A
BALANCE OWED ON TRADE-IN		N/A
NET ALLOWANCE ON USED TRADE-IN	$	N/A
DEPOSIT OR CREDIT BALANCE		N/A
DOWN PAYMENT (Trans. to Left Col.)	$	N/A

DATE	INVOICE NO.	STOCK NO.	KEY
02/02/2026		5555	I

	COST	KEY	ACCT. NO.	SALE	KEY
		C	3		–
NEVADA TITLE FEE		C	2424		–
		C			–
		C			–
DUE BILL		C	2310		–
COST		C	4		+
		C			–
RECON		C	4		+
COST		C	4		–
		C			–
EX. WAR. N		C	5		–
EX. WAR. U		C	5		–
WAR. PBL		C	2315		–
		C			–
INS. N		C	5		–
INS. U		C	5		–
INS. PBL		C	2315		–
DOC. FEE		C			–
FIN. N		C	5		–
FIN. U		C	5		–
FIN. REC.		C	12__		+
→ CAR DEAL NO.					I
SALES TAX			2150		–
LIEN PAYOFFS			2311		–
DEPOSITS			2300		+
CONTRACTS IN TRANSIT			10		+
CASH & VEHICLE ACCTS. REC.			1110		+
			2000		+
			1111		–
					–
VALUE OF TRADE STOCK NO.		I			+
VALUE OF TRADE STOCK NO.		I			+

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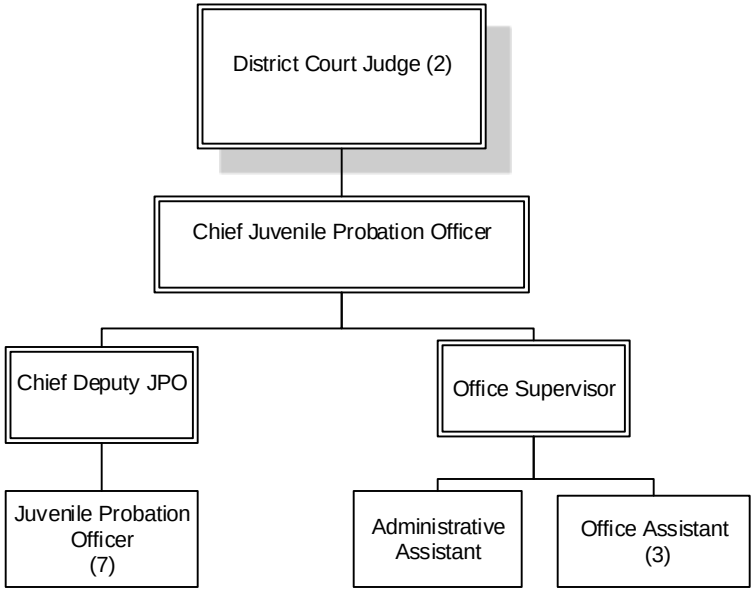
CAPITAL OUTLAY REQUEST FORM
FISCAL YEAR 2026-2027

DEPARTMENT	Juvenile Probation

DESCRIPTION	EXPLANATION	QUANTITY	UNIT PRICE	COST
Purchase 12 passenger van	Replace 2000 Ford E250 van (JPO)	1.00	$ 67,000	$ 67,000
TOTAL				**$ 67,000**

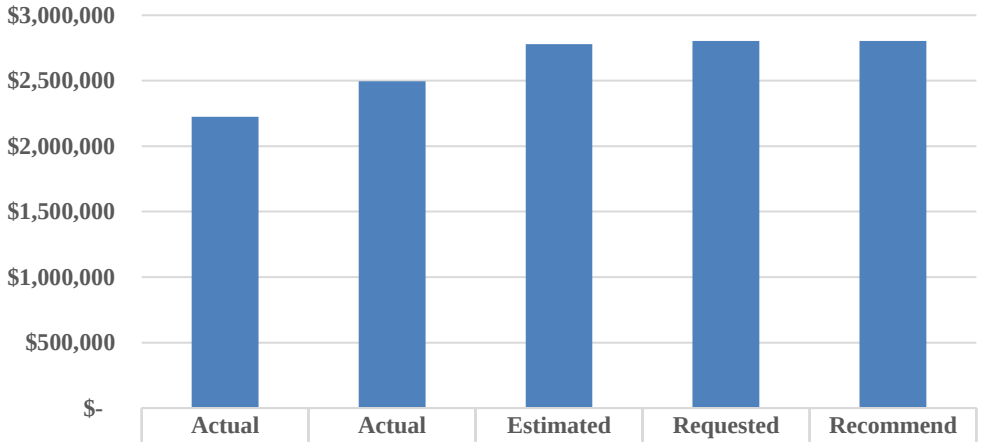
Juvenile Probation



Fund	100
Dept Title	Juvenile Probation

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	238	(blank)	**ALCALA-HANKS, CHRISTINE**	Office Assistant	**E**	80	$ 71,767	$ 13,815	$ -	2,396	$ 1,041	$ 13,577	$ 71	$ 484	$ 31	$ 31,415	$ 103,182
			BLAKE, LEANDRA	Deputy JPO	**P**	80	$ 59,828	$ 35,149	$ -	11,484	$ 868	$ 13,577	$ 71	$ 484	$ 156	$ 61,789	$ 121,617
			BROWN, KATLIN	Deputy JPO	**P**	80	$ 71,117	$ 41,781	$ -	11,484	$ 1,031	$ 13,577	$ 71	$ 484	$ 156	$ 68,584	$ 139,701
			GENTINE, CHRISTOPHER	Chief Deputy JPO	**P**	80	$ 84,823	$ 49,834	$ -	11,484	$ 1,230	$ 13,577	$ 71	$ 484	$ 156	$ 76,836	$ 161,659
			KIRKLEY, BRIAN	Chief JPO	**P**	80	$ 110,885	$ 65,145	$ -	11,484	$ 1,608	$ 17,630	$ 71	$ 484	$ 156	$ 96,578	$ 207,463
			MINNITTE, ABRAM	Deputy JPO	**P**	80	$ 70,981	$ 41,701	$ -	11,484	$ 1,029	$ 17,630	$ 71	$ 484	$ 156	$ 72,555	$ 143,536
			MONTGOMERY, KEVIN	Deputy JPO	**P**	80	$ 62,081	$ 36,473	$ -	11,484	$ 900	$ 17,630	$ 71	$ 484	$ 156	$ 67,198	$ 129,279
			SMIHULA, NATASHA	Office Supervisor	**E**	80	$ 83,691	$ 16,111	$ -	2,396	$ 1,214	$ 13,577	$ 71	$ 484	$ 31	$ 33,884	$ 117,575
			SMITH, RHEANNA	Deputy JPO	**P**	80	$ 60,693	$ 35,657	$ -	11,484	$ 880	$ 17,630	$ 71	$ 484	$ 156	$ 66,362	$ 127,055
			STRICKLER, HAYLEA	Office Assistant	**E**	80	$ 49,022	$ 9,437	$ -	2,396	$ 711	$ 13,577	$ 71	$ 484	$ 31	$ 26,707	$ 75,729
			TALBOT, LETITIA	Deputy JPO	**P**	80	$ 90,494	$ 53,165	$ -	11,484	$ 1,312	$ 17,630	$ 71	$ 484	$ 156	$ 84,302	$ 174,796
			UGALDE, SAMANTHA	Administrative Assistant	**E**	80	$ 59,997	$ 11,549	$ -	2,396	$ 870	$ 17,630	$ 71	$ 484	$ 31	$ 33,031	$ 93,028
			WALKER, RONA	Office Assistant	**R**	80	$ 39,468	$ 14,504	$ -	2,396	$ 572	$ 13,577	$ 71	$ 484	$ 31	$ 31,635	$ 71,103
			ZZ2 - VACANT	Deputy JPO	**P**	80	$ 74,079	$ 43,521	$ -	11,484	$ 1,074	$ 24,079	$ 71	$ 484	$ 156	$ 80,869	$ 154,948
			ZZA - TEMPORARY	Juvenile Transports	**S**	(blank)	$ 36,951	$ -	$ 2,291	2,215	$ 536	$ -			$ -	$ 5,042	$ 41,993
			ZZZ7 - STANDBY	NA	**R**	(blank)	$ 33,784	$ 12,416	$ -		$ 490	$ -			$ -	$ 12,906	$ 46,690
			ZZZ8 - SHIFT	NA	**E**	(blank)	$ 550	$ 106	$ -		$ 8	$ -			$ -	$ 114	$ 664
			ZZZA - OVERTIME	NA	**NA**	(blank)	$ 34,312	$ -	$ -		$ 498	$ -			$ -	$ 498	$ 34,810
			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					$1,118,446	$ 489,156	$2,291	118,051	$ 16,219	$224,898	$ 994	$6,776	$1,559	$ 859,944	$1,978,390
	238 Total						**$1,118,446**	**$ 489,156**	**$2,291**	**118,051**	**$ 16,219**	**$224,898**	**$ 994**	**$6,776**	**$1,559**	**$ 859,944**	**$1,978,390**
100 Total							**$1,118,446**	**$ 489,156**	**$2,291**	**118,051**	**$ 16,219**	**$224,898**	**$ 994**	**$6,776**	**$1,559**	**$ 859,944**	**$1,978,390**
Grand Total							**$1,118,446**	**$ 489,156**	**$2,291**	**118,051**	**$ 16,219**	**$224,898**	**$ 994**	**$6,776**	**$1,559**	**$ 859,944**	**$1,978,390**

GENERAL FUND
PUBLIC DEFENDER
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$2,225,116	$2,497,197	$2,779,725	$2,803,400	$2,803,400
Change from Prior Year	37.3%	12.2%	11.3%	0.9%	0.9%
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$-	$-	$-	$-	$-
Services & Supplies	$2,225,116	$2,497,197	$2,779,725	$2,803,400	$2,803,400
Capital Outlay	$-	$-	$-	$-	$-
Employees (FTE)	-	-	-	-	-

BUDGET NOTES

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

Services & Supplies:

Account 100239-54000 - Public Defender:

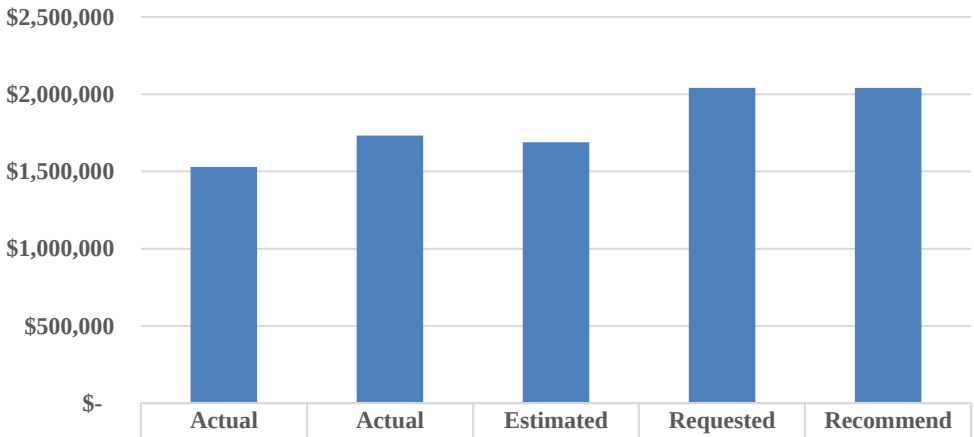
This is the cost for the primary public defender contracts.

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.

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
239 Public Defender												
4e - Services & Supplies												
100239	52710		Court Reporting	1,036.00	1,554.40	2,000.00	928.00	1,500.00	2,000.00	2,000.00	0.00	0.00
100239	52750		Expert Witness	47,713.02	17,936.52	60,000.00	15,837.50	28,200.00	30,000.00	30,000.00	0.00	0.00
100239	52751		Expert Witness - Death Penalty	5,157.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100239	53020		Special Investigations	132,299.73	114,230.58	130,000.00	83,324.74	140,000.00	145,000.00	145,000.00	0.00	0.00
100239	53021		Special Investigations - Death	8,344.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100239	53900		Contract Services	0.00	0.00	0.00	822.35	1,000.00	1,000.00	1,000.00	0.00	0.00
100239	54000		Public Defender	1,141,356.00	1,646,799.96	1,731,000.00	1,563,274.97	2,088,825.00	2,102,200.00	2,102,200.00	0.00	0.00
100239	54000	11125	Public Defender	46,800.00	43,200.00	46,800.00	28,800.00	43,200.00	43,200.00	43,200.00	0.00	0.00
100239	54020		Attorney	674,715.84	529,475.87	375,000.00	198,451.63	330,000.00	330,000.00	330,000.00	0.00	0.00
100239	54021		Attorney - Death Penalty	23,693.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100239	54025		Public Defender - Fernley	120,000.00	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	24,000.00	24,000.00	24,000.00	19,500.00	27,000.00	30,000.00	30,000.00	0.00	0.00
	Subtotal Services & Supplies			**2,225,116.50**	**2,497,197.33**	**2,488,800.00**	**2,000,939.19**	**2,779,725.00**	**2,803,400.00**	**2,803,400.00**	**0.00**	**0.00**
	TOTAL Public Defender			**2,225,116.50**	**2,497,197.33**	**2,488,800.00**	**2,000,939.19**	**2,779,725.00**	**2,803,400.00**	**2,803,400.00**	**0.00**	**0.00**

GENERAL FUND
DISPATCH
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$1,528,857	$1,733,384	$1,689,904	$2,042,326	$2,042,326
Change from Prior Year	17.5%	13.4%	-2.5%	20.9%	20.9%
Salaries & Wages	$1,048,929	$1,177,116	$1,153,300	$1,323,668	$1,323,668
Employee Benefits	$409,776	$463,878	$452,857	$575,503	$575,503
Services & Supplies	$70,152	$92,390	$83,747	$99,310	$99,310
Capital Outlay	$-	$-	$-	$43,845	$43,845
Employees (FTE)	17.00	17.00	16.00	16.00	16.00

BUDGET NOTES

Salaries & Wages:

A Lieutenant position was moved to Dispatch in FY2024, in a managerial role, from the Sheriff's budget. The position was moved back the Sheriff's budget in January 2026.

Capital Outlay:

Account 100324-70000 - Capital Outlay:

This is to replace a UPS unit in Dispatch that is at the end of the useful life for $43,845.

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
324 Dispatch												
4a - Salaries												
100324	40000		Salaries	698,080.63	809,627.63	1,088,533.00	571,686.31	800,000.00	1,066,417.00	1,066,417.00	0.00	0.00
100324	40120		Special Training	16,353.13	16,064.40	0.00	9,935.02	16,000.00	0.00	0.00	0.00	0.00
100324	40320		Shift Differential	21,962.75	23,199.45	30,000.00	16,124.30	25,000.00	30,000.00	30,000.00	0.00	0.00
100324	40500		Overtime	280,158.94	280,562.15	215,888.00	199,712.67	250,000.00	215,888.00	215,888.00	0.00	0.00
100324	40510		Overtime Holiday	24,018.94	28,030.13	0.00	24,676.81	40,000.00	0.00	0.00	0.00	0.00
100324	40520		Comp Payout	362.03	3,765.36	0.00	8,486.82	9,500.00	0.00	0.00	0.00	0.00
100324	40610		Callback	7,992.81	15,866.44	11,363.00	5,717.97	12,000.00	11,363.00	11,363.00	0.00	0.00
100324	40620		Callback Holiday	0.00	0.00	0.00	700.22	800.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**1,048,929.23**	**1,177,115.56**	**1,345,784.00**	**837,040.12**	**1,153,300.00**	**1,323,668.00**	**1,323,668.00**	**0.00**	**0.00**
4c - Benefits												
100324	41000		Retirement	207,734.77	218,276.56	287,955.00	151,762.78	210,000.00	225,190.00	225,190.00	0.00	0.00
100324	41010		Social Security	290.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100324	41100		Workers' Comp	40,259.92	45,926.78	51,941.00	27,517.72	46,000.00	38,336.00	38,336.00	0.00	0.00
100324	41200		Medicare	14,612.99	16,369.84	19,514.00	11,713.46	17,500.00	19,193.00	19,193.00	0.00	0.00
100324	41300		Health Insurance	140,859.13	176,147.61	272,387.00	131,264.99	172,524.00	283,408.00	283,408.00	0.00	0.00
100324	41302		Vision Insurance	736.77	846.67	1,136.00	613.23	805.00	1,136.00	1,136.00	0.00	0.00
100324	41303		Dental Insurance	4,923.16	5,811.52	7,744.00	4,209.16	5,527.00	7,744.00	7,744.00	0.00	0.00
100324	41310		Life Insurance	358.56	499.11	621.00	354.76	501.00	496.00	496.00	0.00	0.00
	Subtotal Benefits			**409,775.56**	**463,878.09**	**641,298.00**	**327,436.10**	**452,857.00**	**575,503.00**	**575,503.00**	**0.00**	**0.00**
4e - Services & Supplies												
100324	50000		Supplies	19,551.95	10,403.90	6,000.00	3,982.37	5,444.00	6,000.00	6,000.00	0.00	0.00
100324	50240		Communications Equipment	5,328.75	6,186.95	3,500.00	823.88	2,701.00	3,500.00	3,500.00	0.00	0.00
100324	52000		Copier Maintenance	625.20	350.58	800.00	331.29	800.00	800.00	800.00	0.00	0.00
100324	52020		Equipment Maintenance	29,850.00	35,713.99	29,850.00	25,466.32	30,442.00	31,950.00	31,950.00	0.00	0.00
100324	52030		Printer Services	50.00	0.00	70.00	79.82	300.00	360.00	360.00	0.00	0.00
100324	52400		Background Checks	6,650.00	0.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00
100324	53530		Software Support	0.00	28,816.29	30,300.00	30,883.43	30,883.00	33,100.00	33,100.00	0.00	0.00
100324	56000		Training	2,991.10	3,779.54	3,500.00	3,197.34	3,500.00	6,000.00	6,000.00	0.00	0.00
100324	56200		Travel	0.00	1,886.34	2,500.00	2,603.18	3,677.00	5,000.00	5,000.00	0.00	0.00
100324	57040		Bald Mountain Rent	5,104.80	5,253.00	12,000.00	0.00	6,000.00	12,600.00	12,600.00	0.00	0.00
	Subtotal Services & Supplies			**70,151.80**	**92,390.59**	**89,720.00**	**67,367.63**	**83,747.00**	**99,310.00**	**99,310.00**	**0.00**	**0.00**

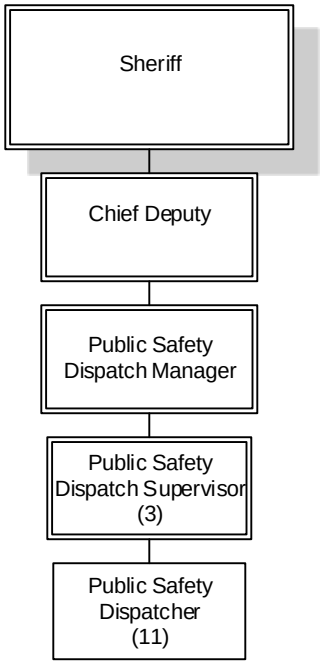
Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
324 Dispatch												
4g - Capital Outlay												
100324	70000		Capital Outlay	0.00	0.00	0.00	0.00	0.00	43,845.00	43,845.00	0.00	0.00
	Subtotal Capital Outlay			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**43,845.00**	**43,845.00**	**0.00**	**0.00**
	TOTAL Dispatch			**1,528,856.59**	**1,733,384.24**	**2,076,802.00**	**1,231,843.85**	**1,689,904.00**	**2,042,326.00**	**2,042,326.00**	**0.00**	**0.00**

CAPITAL OUTLAY REQUEST FORM
FISCAL YEAR 2026-2027

DEPARTMENT	Dispatch

DESCRIPTION	EXPLANATION	QUANTITY	UNIT PRICE	COST
Replacement UPS for Backup Power	The existing UPS has reached the end of its useful life	1.00	$ 43,845	$ 43,845
TOTAL				**$ 43,845**

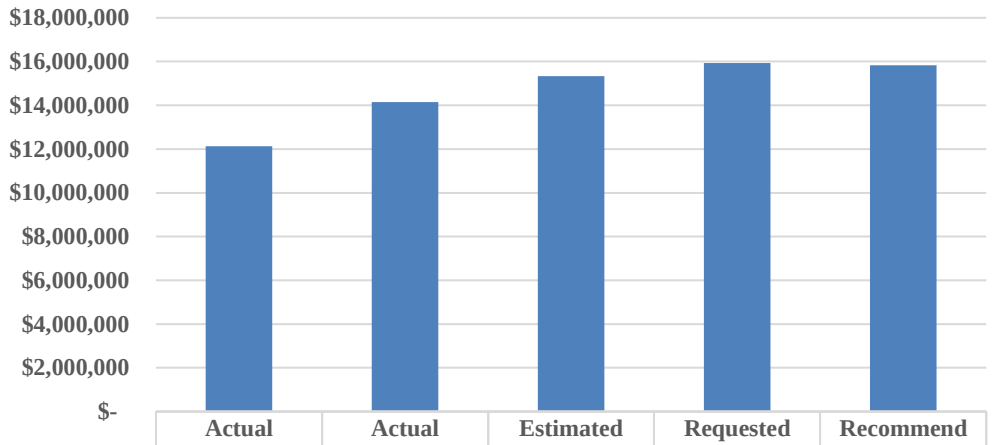
Dispatch


Sheriff
Chief Deputy
Public Safety Dispatch Manager
Public Safety Dispatch Supervisor (3)
Public Safety Dispatcher (11)

Fund	100
Dept Title	Dispatch

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	324	(blank)	CELEDON, SARA	Dispatcher	E	80	$ 72,832	$ 14,020	$ -	2,396	$ 1,056	$ 13,577	$ 71	$ 484	$ 31	$ 31,635	$ 104,467
			DAVIS, KYARA	Dispatcher	E	80	$ 60,868	$ 11,717	$ -	2,396	$ 883	$ 13,577	$ 71	$ 484	$ 31	$ 29,159	$ 90,027
			ENGELMAN, ERIC	Dispatch Manager	E	80	$ 89,498	$ 17,228	$ -	2,396	$ 1,298	$ 24,079	$ 71	$ 484	$ 31	$ 45,587	$ 135,085
			HOUSE, BREANNA	Dispatcher	E	80	$ 59,751	$ 11,502	$ -	2,396	$ 866	$ 17,630	$ 71	$ 484	$ 31	$ 32,980	$ 92,731
			MILLER, JACQUELYN	Dispatch Supervisor	E	80	$ 74,121	$ 14,268	$ -	2,396	$ 1,075	$ 13,577	$ 71	$ 484	$ 31	$ 31,902	$ 106,023
			PARSONS, REBECCA	Dispatcher	R	80	$ 50,748	$ 18,650	$ -	2,396	$ 736	$ 13,577	$ 71	$ 484	$ 31	$ 35,945	$ 86,693
			SMITH, SHELBY	Dispatcher	E	80	$ 62,647	$ 12,060	$ -	2,396	$ 908	$ 17,630	$ 71	$ 484	$ 31	$ 33,580	$ 96,227
			SUMMERS, CHRISTINE	Dispatcher	E	80	$ 59,383	$ 11,431	$ -	2,396	$ 861	$ 13,577	$ 71	$ 484	$ 31	$ 28,851	$ 88,234
			TRIPLETT, CANDICE	Dispatcher	E	80	$ 59,997	$ 11,549	$ -	2,396	$ 870	$ 13,577	$ 71	$ 484	$ 31	$ 28,978	$ 88,975
			WAID, ELIZABETH	Dispatcher	E	80	$ 63,163	$ 12,159	$ -	2,396	$ 916	$ 13,577	$ 71	$ 484	$ 31	$ 29,634	$ 92,797
			WALKER, SARAH	Dispatcher	E	80	$ 60,993	$ 11,741	$ -	2,396	$ 884	$ 19,137	$ 71	$ 484	$ 31	$ 34,744	$ 95,737
			WILBY, MINETTE	Dispatcher	E	80	$ 60,616	$ 11,669	$ -	2,396	$ 879	$ 13,577	$ 71	$ 484	$ 31	$ 29,107	$ 89,723
			ZZ1 - VACANT	Dispatch Supervisor	E	80	$ 94,941	$ 18,276	$ -	2,396	$ 1,377	$ 24,079	$ 71	$ 484	$ 31	$ 46,714	$ 141,655
			ZZ2 - VACANT	Dispatch Supervisor	E	80	$ 76,129	$ 14,655	$ -	2,396	$ 1,104	$ 24,079	$ 71	$ 484	$ 31	$ 42,820	$ 118,949
			ZZ3 - VACANT	Dispatcher	E	80	$ 60,365	$ 11,620	$ -	2,396	$ 875	$ 24,079	$ 71	$ 484	$ 31	$ 39,556	$ 99,921
			ZZ4 - VACANT	Dispatcher	E	80	$ 60,365	$ 11,620	$ -	2,396	$ 875	$ 24,079	$ 71	$ 484	$ 31	$ 39,556	$ 99,921
			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					$ 1,323,668	$ 225,190	$ -	38,336	$ 19,193	$ 283,408	$ 1,136	$ 7,744	$ 496	$ 575,503	$ 1,899,171
	324 Total						**$ 1,323,668**	**$ 225,190**	**$ -**	**38,336**	**$ 19,193**	**$ 283,408**	**$ 1,136**	**$ 7,744**	**$ 496**	**$ 575,503**	**$ 1,899,171**
100 Total							**$ 1,323,668**	**$ 225,190**	**$ -**	**38,336**	**$ 19,193**	**$ 283,408**	**$ 1,136**	**$ 7,744**	**$ 496**	**$ 575,503**	**$ 1,899,171**
Grand Total							**$ 1,323,668**	**$ 225,190**	**$ -**	**38,336**	**$ 19,193**	**$ 283,408**	**$ 1,136**	**$ 7,744**	**$ 496**	**$ 575,503**	**$ 1,899,171**

GENERAL FUND
SHERIFF'S DEPARTMENT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$12,128,766	$14,156,502	$15,340,916	$15,936,568	$15,826,924
Change from Prior Year	18.1%	16.7%	8.4%	3.9%	3.2%
Salaries & Wages	$5,841,742	$6,880,065	$7,276,614	$7,810,200	$7,810,200
Employee Benefits	$4,131,989	$4,663,579	$5,426,258	$5,873,771	$5,873,771
Services & Supplies	$1,840,091	$1,730,928	$1,909,044	$2,067,597	$1,957,953
Capital Outlay	$314,944	$881,930	$729,000	$185,000	$185,000
Employees (FTE)	79.00	78.00	77.00	84.00	77.00

BUDGET NOTES

Salaries and Wages:

The Sheriff has requested one new Office Assistant position (which was eliminated in the 2026 budget).
The Sheriff has requested six new Deputy positions.
No new positions were included in the recommended budget.

Services and Supplies:

Account 100326-52440 - Fingerprinting:

FY 2026 includes the purchase of a number of machines; FY 2027 is just ongoing licensing.

Account 100326-53530 - Software Support:

A request for a new Spillman mobile module for $22,680 was not included in the recommended budget.

Capital Outlay:

Account 100326-70700 - Capital Outlay Vehicles:

The FY2027 budget includes the cost for 3 replacement vehicles. The Vehicle Acquisition Fund

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
326 Sheriff												
4a - Salaries												
100326	40000		Salaries	4,239,485.59	4,631,862.50	5,478,389.00	3,738,190.41	5,350,000.00	5,906,503.00	5,906,503.00	0.00	0.00
100326	40000	13240	Salaries	180,414.79	199,914.65	260,163.00	210,750.32	330,000.00	234,603.00	234,603.00	0.00	0.00
100326	40000	80004	Salaries	0.00	405,768.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	40010		Temporary Salaries	36,415.23	23,320.27	20,785.00	19,586.14	31,500.00	20,453.00	20,453.00	0.00	0.00
100326	40030		Military Leave	12,748.66	8,643.76	0.00	5,006.99	6,000.00	0.00	0.00	0.00	0.00
100326	40030	13240	Military Leave	726.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	40040		Canine Handler	26,300.30	33,983.49	42,230.00	19,007.40	35,000.00	42,230.00	42,230.00	0.00	0.00
100326	40110		Field Training	24,398.25	39,036.54	0.00	15,049.71	24,816.00	30,000.00	30,000.00	0.00	0.00
100326	40125		Bilingual	175.50	355.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	40125	13240	Bilingual	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	40130		Range	1,479.00	1,651.71	0.00	1,180.29	2,300.00	0.00	0.00	0.00	0.00
100326	40135		POST Cert Training	243.00	2,988.75	0.00	1,753.50	2,600.00	0.00	0.00	0.00	0.00
100326	40210		Post Incentives	17,250.00	18,150.00	22,500.00	19,050.00	19,050.00	22,500.00	22,500.00	0.00	0.00
100326	40220		Physical Incentives	2,500.00	3,250.00	3,500.00	5,750.00	5,750.00	6,000.00	6,000.00	0.00	0.00
100326	40320		Shift Differential	76,472.50	73,951.46	92,000.00	58,151.58	80,000.00	92,000.00	92,000.00	0.00	0.00
100326	40350		Standby	27,079.12	30,362.60	0.00	21,037.04	30,500.00	33,784.00	33,784.00	0.00	0.00
100326	40360		Standby Holiday	1,123.08	1,315.72	0.00	1,232.83	1,500.00	0.00	0.00	0.00	0.00
100326	40410		Uniform Allowance	96,900.00	119,400.00	132,000.00	83,900.00	112,500.00	132,000.00	132,000.00	0.00	0.00
100326	40410	13240	Uniform Allowance	5,500.00	6,500.00	0.00	4,500.00	7,000.00	0.00	0.00	0.00	0.00
100326	40500		Overtime	948,599.16	1,021,376.36	893,557.00	934,404.78	1,100,000.00	1,266,900.00	1,266,900.00	0.00	0.00
100326	40500	13100	Overtime	4,900.72	5,754.32	0.00	3,799.05	3,799.00	0.00	0.00	0.00	0.00
100326	40500	13110	Overtime	12,473.70	6,295.88	1,274.00	7,364.19	7,364.00	0.00	0.00	0.00	0.00
100326	40500	13120	Overtime	16,906.94	14,052.18	3,887.00	6,327.01	6,327.00	0.00	0.00	0.00	0.00
100326	40500	13121	Overtime	0.00	0.00	608.00	608.16	608.00	0.00	0.00	0.00	0.00
100326	40500	80004	Overtime	0.00	123,760.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	40510		Overtime Holiday	77,367.00	57,489.27	0.00	59,488.01	75,000.00	0.00	0.00	0.00	0.00
100326	40520		Comp Payout	16,309.71	30,624.38	0.00	14,742.30	25,000.00	0.00	0.00	0.00	0.00
100326	40610		Callback	15,118.00	19,373.82	29,785.00	11,370.04	20,000.00	23,227.00	23,227.00	0.00	0.00
100326	40620		Callback Holiday	843.33	882.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**5,841,741.75**	**6,880,065.11**	**6,980,678.00**	**5,242,249.75**	**7,276,614.00**	**7,810,200.00**	**7,810,200.00**	**0.00**	**0.00**
4c - Benefits												
100326	41000		Retirement	2,213,537.27	2,381,287.50	3,105,531.00	2,169,906.65	3,070,000.00	3,338,772.00	3,338,772.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
326 Sheriff												
4c - Benefits												
100326	41000	13240	Retirement - PERS	91,740.82	107,191.42	130,292.00	120,450.90	187,000.00	137,829.00	137,829.00	0.00	0.00
100326	41000	80004	Retirement - PERS	0.00	151,736.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	41001		Early Retirement Incentive	0.00	10,813.78	0.00	0.00	0.00	40,161.00	40,161.00	0.00	0.00
100326	41010		Social Security	2,266.09	1,514.12	1,289.00	1,266.91	2,000.00	1,268.00	1,268.00	0.00	0.00
100326	41100		Workers' Comp	739,797.35	785,076.73	800,972.00	482,985.79	800,972.00	748,022.00	748,022.00	0.00	0.00
100326	41100	13240	Workers' Comp	25,626.44	32,855.66	29,135.00	27,112.53	29,135.00	37,504.00	37,504.00	0.00	0.00
100326	41200		Medicare	80,055.85	93,985.03	97,320.00	70,207.93	97,000.00	109,844.00	109,844.00	0.00	0.00
100326	41200	13240	Medicare	2,677.21	3,145.38	3,812.00	3,052.51	3,812.00	3,403.00	3,403.00	0.00	0.00
100326	41300		Health Insurance	903,008.25	1,019,249.30	1,177,797.00	849,787.11	1,140,000.00	1,359,812.00	1,359,812.00	0.00	0.00
100326	41300	13240	Health Insurance	26,968.39	28,206.02	34,641.00	27,198.39	44,918.00	44,339.00	44,339.00	0.00	0.00
100326	41302		Vision Insurance	4,521.97	4,651.24	5,202.00	3,609.99	4,800.00	5,164.00	5,164.00	0.00	0.00
100326	41302	13240	Vision Insurance	170.86	157.74	194.00	140.17	230.00	232.00	232.00	0.00	0.00
100326	41303		Dental Insurance	31,023.85	32,611.89	35,450.00	25,384.10	34,500.00	35,203.00	35,203.00	0.00	0.00
100326	41303	13240	Dental Insurance	1,141.51	1,082.74	1,334.00	962.19	1,582.00	1,581.00	1,581.00	0.00	0.00
100326	41310		Life Insurance	9,085.41	9,664.52	10,208.00	7,373.60	9,800.00	10,128.00	10,128.00	0.00	0.00
100326	41310	13240	Life Insurance	367.70	348.75	429.00	309.94	509.00	509.00	509.00	0.00	0.00
	Subtotal Benefits			**4,131,988.97**	**4,663,578.22**	**5,433,606.00**	**3,789,748.71**	**5,426,258.00**	**5,873,771.00**	**5,873,771.00**	**0.00**	**0.00**
4e - Services & Supplies												
100326	50000		Supplies	54,992.80	74,333.76	60,500.00	32,899.07	60,500.00	60,000.00	60,000.00	0.00	0.00
100326	50000	13006	Supplies	29,950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	50000	13100	Supplies	8,748.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	50000	13125	Supplies	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	50000	13170	Supplies	846.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	50000	13175	Supplies	17,258.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	50000	13176	Supplies	0.00	0.00	0.00	20,327.64	20,328.00	0.00	0.00	0.00	0.00
100326	50000	13255	Supplies	0.00	9,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10032625	50000		Supplies	4,864.26	1,700.00	16,838.00	1,300.00	2,500.00	24,035.00	24,035.00	0.00	0.00
10032626	50000		Supplies	0.00	2,188.96	17,716.00	0.00	527.00	15,000.00	15,000.00	0.00	0.00
10032640	50000		Supplies	5,165.52	5,350.45	4,257.00	3,994.61	3,995.00	4,292.00	4,292.00	0.00	0.00
10032641	50000		Supplies	29,444.19	16,632.42	0.00	7,811.22	9,000.00	4,073.00	4,073.00	0.00	0.00
10032642	50000		Supplies	5.00	1,220.00	0.00	0.00	280.00	0.00	0.00	0.00	0.00
10032646	50000		Supplies	4,547.08	0.00	0.00	164.48	270.00	0.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
326 Sheriff												
4e - Services & Supplies												
10032647	50000		Supplies	28,504.81	27,042.67	5,957.00	22,872.76	25,000.00	16,195.00	16,195.00	0.00	0.00
10032695	50000		Supplies	6,882.43	12,316.40	22,178.00	10,703.36	12,500.00	28,083.00	28,083.00	0.00	0.00
100326	50120		Range	43,424.48	55,975.76	45,000.00	16,818.76	45,000.00	60,000.00	60,000.00	0.00	0.00
100326	50150		K-9 Supplies	18,584.31	13,780.66	20,000.00	21,363.40	21,363.00	20,000.00	20,000.00	0.00	0.00
10032641	50150		K-9 Supplies	0.00	0.00	6,803.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	50170		Drone Expense	4,407.76	6,122.15	15,000.00	10,093.05	15,000.00	20,000.00	20,000.00	0.00	0.00
100326	50240		Communications Equipment	265.86	11,335.90	10,000.00	3,551.25	10,000.00	10,000.00	10,000.00	0.00	0.00
100326	50400		Uniforms	28,916.93	41,350.27	21,800.00	5,514.63	21,800.00	30,550.00	30,550.00	0.00	0.00
100326	50400	13080	Uniforms	9,707.44	17,574.19	613.00	1,297.32	1,297.00	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	391,629.94	374,916.75	390,000.00	263,462.56	355,000.00	390,000.00	390,000.00	0.00	0.00
100326	52000		Copier Maintenance	2,919.38	1,093.37	2,000.00	1,248.00	1,900.00	2,000.00	2,000.00	0.00	0.00
100326	52020		Equipment Maintenance	12,854.00	14,687.65	5,400.00	1,667.50	3,900.00	8,480.00	8,480.00	0.00	0.00
100326	52030		Printer Services	4,559.33	4,080.30	5,000.00	6,713.99	8,950.00	10,000.00	10,000.00	0.00	0.00
100326	52400		Background Checks	14,402.00	20,528.80	21,400.00	3,316.00	10,000.00	11,150.00	11,150.00	0.00	0.00
100326	52410		Physicals	36,669.00	51,416.53	54,600.00	23,962.00	54,600.00	50,638.00	50,638.00	0.00	0.00
100326	52440		Fingerprinting	52,727.50	48,936.25	137,480.00	126,324.00	139,480.00	66,850.00	66,850.00	0.00	0.00
100326	52620		Emergency Towing	1,285.75	7,148.49	15,000.00	2,097.00	5,000.00	15,000.00	15,000.00	0.00	0.00
100326	52660		Seized Vehicle Towing	8,492.23	4,751.75	5,000.00	4,527.77	5,000.00	5,000.00	5,000.00	0.00	0.00
100326	53020		Special Investigations	26,906.78	24,567.58	26,550.00	5,470.99	26,550.00	26,550.00	26,550.00	0.00	0.00
100326	53030		DUI Processing	23,437.87	27,939.57	25,000.00	19,361.91	25,000.00	25,000.00	25,000.00	0.00	0.00
100326	53040		Forensic Lab	131,264.00	157,107.00	157,107.00	157,107.00	157,107.00	157,107.00	157,107.00	0.00	0.00
100326	53050		Coroner Fees	245,438.38	198,905.74	275,000.00	101,733.33	190,000.00	275,000.00	200,000.00	0.00	0.00
100326	53530		Software Support	171,069.72	124,986.94	163,398.00	152,539.22	160,600.00	182,671.00	159,991.00	0.00	0.00
100326	53900		Contract Services	146,559.52	74,078.07	83,000.00	63,442.81	88,279.00	97,870.00	97,870.00	0.00	0.00
100326	53900	13008	Contract Services	0.00	0.00	0.00	1,050.00	1,050.00	0.00	0.00	0.00	0.00
100326	56000		Training	51,597.31	48,249.94	68,178.00	30,267.18	68,178.00	85,000.00	80,000.00	0.00	0.00
100326	56000	13240	Training	575.00	1,100.00	0.00	3,900.00	3,900.00	0.00	0.00	0.00	0.00
100326	56200		Travel	41,463.94	65,114.07	60,875.00	34,713.41	60,875.00	86,964.00	80,000.00	0.00	0.00
100326	56200	13110	Travel	2,017.68	0.00	1,818.00	1,817.94	1,818.00	0.00	0.00	0.00	0.00
100326	56200	13240	Travel	2,254.86	4,497.64	0.00	14,446.36	14,446.00	0.00	0.00	0.00	0.00
10032641	56200		Travel	0.00	0.00	0.00	9,203.30	9,203.00	0.00	0.00	0.00	0.00
100326	56460		Vehicle Repairs & Maint	15,000.67	595.36	500.00	145.20	500.00	500.00	500.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
326 Sheriff												
4e - Services & Supplies												
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	86,216.28	100,560.03	198,030.00	191,390.99	192,150.00	202,986.00	202,986.00	0.00	0.00
100326	60100		Electric Service	6,963.71	7,774.42	7,500.00	4,265.48	7,500.00	7,500.00	7,500.00	0.00	0.00
100326	60200		Gas Service	5,752.22	3,830.91	5,300.00	1,755.45	5,000.00	5,000.00	5,000.00	0.00	0.00
100326	60300		Water Service	626.40	621.24	600.00	926.16	1,390.00	1,450.00	1,450.00	0.00	0.00
100326	60400		Sewer Service	537.01	644.63	620.00	405.04	608.00	620.00	620.00	0.00	0.00
100326	60600		Garbage Service	28,238.33	27,587.04	28,968.00	18,637.78	27,600.00	27,600.00	27,600.00	0.00	0.00
100326	60700		Telephone	31,517.75	33,084.25	33,500.00	23,069.83	33,500.00	33,500.00	33,500.00	0.00	0.00
	Subtotal Services & Supplies			**1,840,091.49**	**1,730,927.91**	**2,019,419.00**	**1,428,179.75**	**1,909,044.00**	**2,067,597.00**	**1,957,953.00**	**0.00**	**0.00**
4g - Capital Outlay												
100326	70600	13170	Capital Outlay - Equipment	58,657.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100326	70700		Capital Outlay - Vehicles	256,286.23	881,930.31	297,177.00	698,354.87	729,000.00	185,000.00	185,000.00	0.00	0.00
	Subtotal Capital Outlay			**314,944.17**	**881,930.31**	**297,177.00**	**698,354.87**	**729,000.00**	**185,000.00**	**185,000.00**	**0.00**	**0.00**
	TOTAL Sheriff			**12,128,766.38**	**14,156,501.55**	**14,730,880.00**	**11,158,533.08**	**15,340,916.00**	**15,936,568.00**	**15,826,924.00**	**0.00**	**0.00**

LYON COUNTY SHERIFF

Brad Pope
Sheriff

"To Protect and Serve"

01/12/2026

Dear Comptroller Foli,

I am respectfully submitting this proposal for your consideration regarding the addition of six (6) sworn deputy positions within the Lyon County Sheriff's Office. This request is based on demonstrated service demand, staffing impacts on public safety, and the long-term fiscal responsibility of maintaining adequate law enforcement coverage for Lyon County residents.

Over the past several years, Lyon County has experienced an increase in calls for service, population growth, and expanded responsibilities placed upon patrol deputies. Despite these increases, sworn staffing levels have not kept pace. As a result, deputies often operate with minimal staffing, increased overtime, and reduced proactive enforcement capacity. While overtime has allowed us to meet immediate needs, it is neither a sustainable nor a cost-effective long-term solution.

The addition of six deputies would allow the Sheriff's Office to:

Improve patrol staffing levels in Mason Valley, Smith Valley, Silver Springs, and our Investigations Division

Reduce excessive overtime expenditures and associated burnout

Increase proactive enforcement, traffic safety, and crime prevention

Enhance deputy safety by reducing single-officer responses

Maintain consistent service levels during leave, training, and special assignments

From a fiscal standpoint, investing in full-time positions provides greater budget predictability and reduces reliance on overtime costs, which fluctuate and strain the budget. Proper staffing also lowers long-term risks associated with fatigue-related incidents, workers' compensation claims, and employee turnover.

Public safety is a core function of county government, and adequate staffing is essential to fulfilling that responsibility. The requested six positions represent a measured and reasonable step toward aligning staffing with current service demands while remaining mindful of the county's overall financial health.

I appreciate your consideration of this proposal and welcome the opportunity to discuss it further or provide any additional data needed to assist in your review. I look forward to continuing our collaborative efforts to ensure Lyon County remains a safe and well-served community.

Respectfully,

Brad Pope

Brad Pope
Sheriff
Lyon County Sheriff's Office

LYON COUNTY SHERIFF'S OFFICE • 911 HARVEY WAY #1 • YERINGTON, NV 89447
SHERIFF ADMINISTRATION • (775) 463-6600 • (775) 577-5021 • FAX (775) 463-6610

LYON COUNTY SHERIFF

Brad Pope
Sheriff

"To Protect and Serve"

01/12/2026

Dear Comptroller Foli,

I respectfully submit this proposal requesting the restoration of a previously lost position within our department: one Administrative Assistant position. The elimination of this position has had a measurable operational impact, placing additional strain on all personnel and existing staff while reducing overall efficiency and service delivery.

The Administrative Assistant position plays a crucial role in the department's daily operations. Since the loss of this position, essential administrative duties have been absorbed by supervisory staff. Restoring this position would allow personnel to refocus on core public safety responsibilities, increase productivity, and improve accountability and compliance with county and state reporting requirements.

The restoration of this position is a practical and fiscally responsible investment in operational efficiency, employee wellness, and public safety. This role directly support frontline services while reducing long-term costs associated with overtime, turnover, and inefficiencies.

I appreciate your consideration of this proposal and welcome the opportunity to discuss it further or provide any additional information you may need.

Respectfully,

Brad Pope

Sheriff Brad Pope

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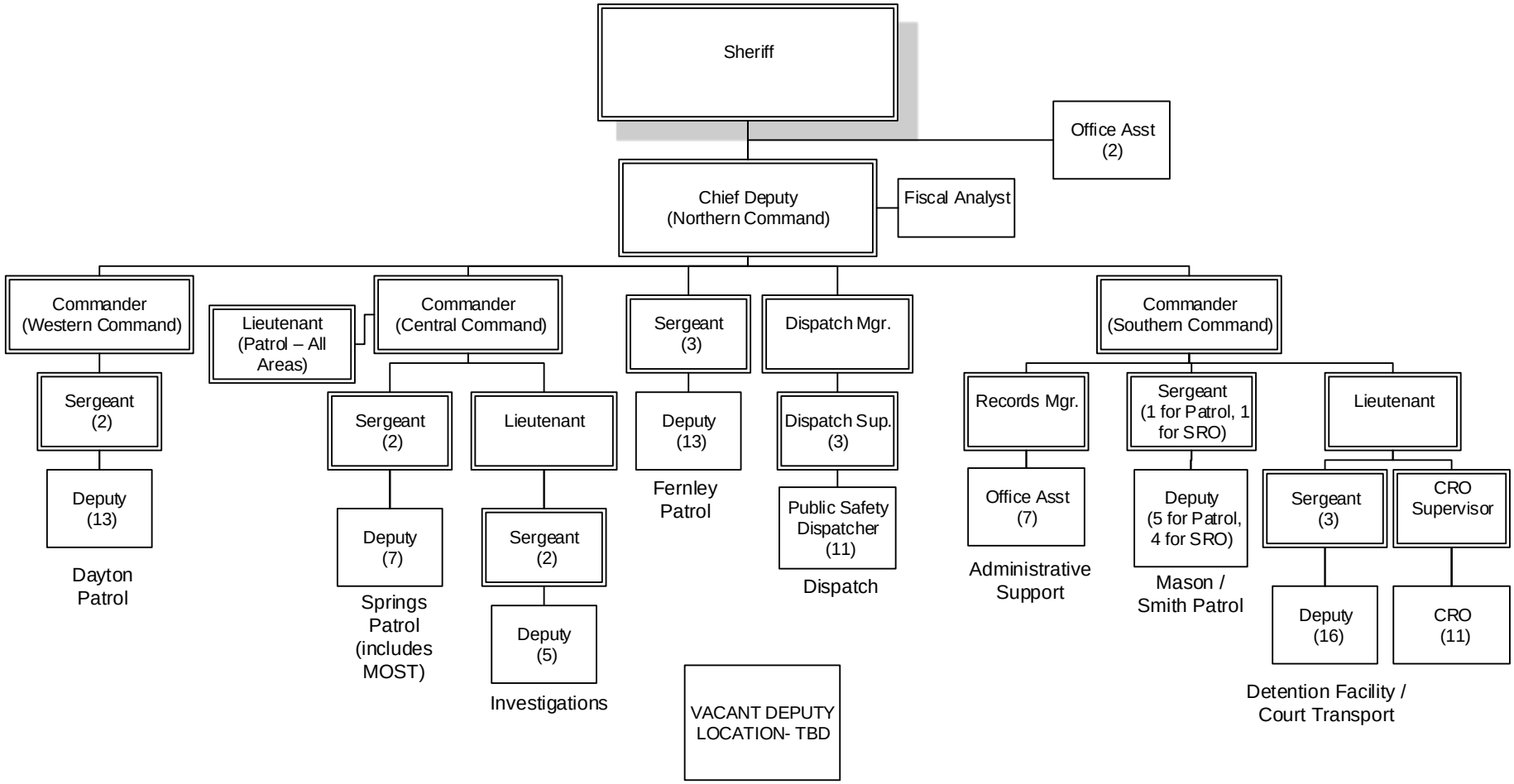
CAPITAL OUTLAY REQUEST FORM
FISCAL YEAR 2026-2027

DEPARTMENT	Sheriff's Office

DESCRIPTION	EXPLANATION	QUANTITY	UNIT PRICE	COST
General Fund				
Purchase AWD SUV	Replace Minivan (Detectives & Narcotics)	1.00	$ 55,000	$ 55,000
Purchase 1500 Crewcab Trucks	Replace 2 vehicles (Detectives & Narcotics)	2.00	$ 65,000	$ 130,000
Subtotal General Fund				**$ 185,000**
Vehicle Acquisition Fund				
Purchase Ford Explorers	Replacements (Patrol)	2.00	$ 70,000	$ 140,000
Purchase Ford Expeditions	Replacement (Patrol)	2.00	$ 77,000	$ 154,000
Subtotal Vehicle Acquisition Fund				**$ 294,000**
TOTAL				**$ 479,000**

SHERIFF'S OFFICE



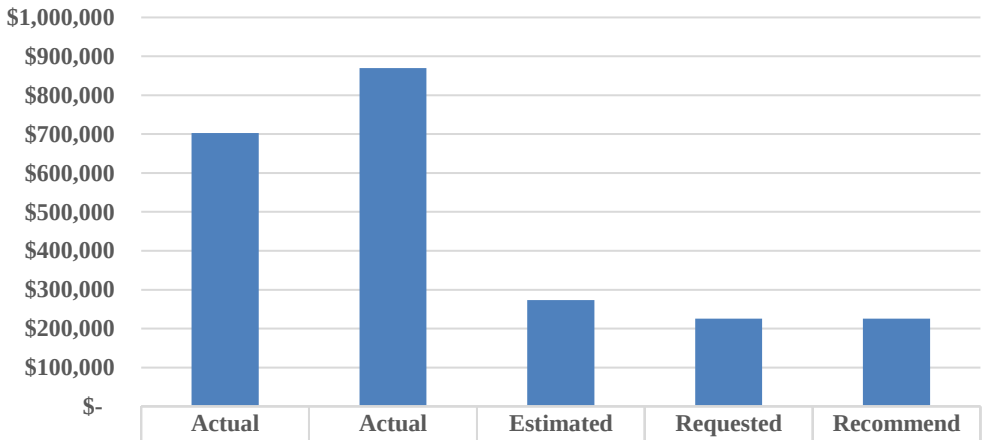
Fund	100
Dept Title	(Multiple Items)

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)	BAUGH, NICOLAS	Sergeant	P	80	$ 91,522	$ 53,769	$ -	11,484	$ 1,327	$ 13,577	$ 71	$ 484	$ 156	$ 80,868	$ 172,390
			BECK, BENJAMIN	Deputy	P	80	$ 71,257	$ 41,863	$ -	11,484	$ 1,033	$ 24,079	$ 71	$ 484	$ 156	$ 79,170	$ 150,427
			BELL, LEVI	Deputy	P	80	$ 74,399	$ 43,709	$ -	11,484	$ 1,079	$ 13,577	$ 71	$ 484	$ 156	$ 70,560	$ 144,959
			BONDS, TREVOR	Deputy	P	80	$ 71,545	$ 42,033	$ -	11,484	$ 1,037	$ 24,079	$ 71	$ 484	$ 156	$ 79,344	$ 150,889
			BRANTINGHAM, MITCH	Chief Deputy Sheriff	P	80	$ 142,122	$ 83,497	$ -	11,484	$ 2,061	$ 13,577	$ 71	$ 484	$ 156	$ 111,330	$ 253,452
			BRISTOW, SEAN	Deputy	P	80	$ 79,955	$ 46,974	$ -	11,484	$ 1,159	$ 13,577	$ 71	$ 484	$ 156	$ 73,905	$ 153,860
			CLANTON, KATHLEEN	Office Assistant	R	80	$ 62,101	$ 22,822	$ -	2,396	$ 900	$ 17,630	$ 71	$ 484	$ 31	$ 44,334	$ 106,435
			COLLINS, HARRISON	Deputy	P	80	$ 69,799	$ 41,007	$ -	11,484	$ 1,012	$ 24,079	$ 71	$ 484	$ 156	$ 78,293	$ 148,092
			COLOSI, SEAN	Deputy	P	80	$ 69,799	$ 41,007	$ -	11,484	$ 1,012	$ 24,079	$ 71	$ 484	$ 156	$ 78,293	$ 148,092
			COOPER, NATHANIEL	Deputy	P	80	$ 84,176	$ 49,453	$ -	11,484	$ 1,221	$ 17,630	$ 71	$ 484	$ 156	$ 80,499	$ 164,675
			CORNETT, JESSIE	Deputy	P	80	$ 74,706	$ 43,890	$ -	11,484	$ 1,083	$ 24,079	$ 71	$ 484	$ 156	$ 81,247	$ 155,953
			EVANS, JESSICA	Office Assistant	E	80	$ 50,039	$ 9,633	$ -	2,396	$ 726	$ 17,630	$ 71	$ 484	$ 31	$ 30,971	$ 81,010
			FETTIC, DAWSON	Deputy	P	80	$ 69,515	$ 40,840	$ -	11,484	$ 1,008	$ 24,079	$ 71	$ 484	$ 156	$ 78,122	$ 147,637
			FOSTER, IAN	Deputy	P	80	$ 74,706	$ 43,890	$ -	11,484	$ 1,083	$ 17,630	$ 71	$ 484	$ 156	$ 74,798	$ 149,504
			FRONTUTO, JESSICA	Deputy	P	80	$ 75,320	$ 44,251	$ -	11,484	$ 1,092	$ 17,630	$ 71	$ 484	$ 156	$ 75,168	$ 150,488
			GALVIN, MATTHEW	Sergeant	P	80	$ 92,466	$ 54,324	$ -	11,484	$ 1,341	$ 24,079	$ 71	$ 484	$ 156	$ 91,939	$ 184,405
			GARCIA, PATRICK	Deputy	P	80	$ 68,945	$ 40,505	$ -	11,484	$ 1,000	$ 24,079	$ 71	$ 484	$ 156	$ 77,779	$ 146,724
			GRAY, HANNAH	Deputy	P	80	$ 68,945	$ 40,505	$ -	11,484	$ 1,000	$ 13,577	$ 71	$ 484	$ 156	$ 67,277	$ 136,222
			HARLOW, DANNY	Deputy	P	80	$ 78,327	$ 46,017	$ -	11,484	$ 1,136	$ 17,630	$ 71	$ 484	$ 156	$ 76,978	$ 155,305
			HAWLEY, WAYNE	Sergeant	P	80	$ 98,560	$ 57,904	$ -	11,484	$ 1,429	$ 19,137	$ 71	$ 484	$ 156	$ 90,665	$ 189,225
			HERNANDEZ-AGUIRRE, ALEXANDER	Deputy	P	80	$ 76,100	$ 44,709	$ -	11,484	$ 1,103	$ 19,137	$ 71	$ 484	$ 156	$ 77,144	$ 153,244
			HERRON, DYLAN	Deputy	P	80	$ 69,515	$ 40,840	$ -	11,484	$ 1,008	$ 24,079	$ 71	$ 484	$ 156	$ 78,122	$ 147,637
			HOLLAND, MELODY	Deputy	P	80	$ 72,734	$ 42,731	$ -	11,484	$ 1,055	$ 17,630	$ 71	$ 484	$ 156	$ 73,611	$ 146,345
			JOYNER, SHANE	Sergeant	P	80	$ 92,655	$ 54,435	$ -	11,484	$ 1,343	$ 17,630	$ 71	$ 484	$ 156	$ 85,603	$ 178,258
			JOYNER, TYRELL	Lieutenant	P	80	$ 109,714	$ 64,457	$ -	11,484	$ 1,591	$ 24,079	$ 71	$ 484	$ 156	$ 102,322	$ 212,036
			KHARLL, BRIAN	Deputy	P	80	$ 79,955	$ 46,974	$ -	11,484	$ 1,159	$ 17,630	$ 71	$ 484	$ 156	$ 77,958	$ 157,913
			KOSAK, MARK	Sergeant	P	80	$ 86,039	$ 50,548	$ -	11,484	$ 1,248	$ 13,577	$ 71	$ 484	$ 156	$ 77,568	$ 163,607
			KUSMERZ, ERIK	Sergeant	P	80	$ 99,982	$ 58,739	$ -	11,484	$ 1,450	$ 17,630	$ 71	$ 484	$ 156	$ 90,014	$ 189,996
			LAMBROS, CINNAMIN	Office Assistant	R	80	$ 57,367	$ 21,082	$ -	2,396	$ 832	$ 13,577	$ 71	$ 484	$ 31	$ 38,473	$ 95,840
			LEE, SHAUN	Sergeant	P	80	$ 99,982	$ 58,739	$ -	11,484	$ 1,450	$ 13,577	$ 71	$ 484	$ 156	$ 85,961	$ 185,943
			LOVING, HALEY	Office Assistant	E	80	$ 51,291	$ 9,874	$ -	2,396	$ 744	$ 13,577	$ 71	$ 484	$ 31	$ 27,177	$ 78,468
			LYNCH, JOSHUA	Deputy	P	80	$ 72,585	$ 42,644	$ -	11,484	$ 1,052	$ 13,577	$ 71	$ 484	$ 156	$ 69,468	$ 142,053
			MARTINEZ, REBECCA	Fiscal Analyst	R	80	$ 69,444	$ 25,521	$ -	2,396	$ 1,007	$ 13,577	$ 71	$ 484	$ 31	$ 43,087	$ 112,531
			MASTERSON, TRAVIS	Deputy	P	80	$ 75,013	$ 44,070	$ -	11,484	$ 1,088	$ 24,079	$ 71	$ 484	$ 156	$ 81,432	$ 156,445
			MAY, STEVEN	Deputy	P	80	$ 75,329	$ 44,256	$ -	11,484	$ 1,092	$ 24,079	$ 71	$ 484	$ 156	$ 81,622	$ 156,951
			MCCULLOUGH, MICHAEL	Deputy	P	80	$ 85,044	$ 49,963	$ -	11,484	$ 1,233	$ 13,577	$ 71	$ 484	$ 156	$ 76,968	$ 162,012
			MCDANIEL, WILLIAM	Sergeant	P	80	$ 98,560	$ 57,904	$ -	11,484	$ 1,429	$ 13,577	$ 71	$ 484	$ 156	$ 85,105	$ 183,665
			MENDOZA, ARIANA	Deputy	P	80	$ 76,100	$ 44,709	$ -	11,484	$ 1,103	$ 13,577	$ 71	$ 484	$ 156	$ 71,584	$ 147,684
			MILLER, JEFFREY	Commander	P	80	$ 132,236	$ 77,689	$ -	11,484	$ 1,917	$ 17,630	$ 71	$ 484	$ 156	$ 109,431	$ 241,667
			MONAHAN, KAYLA	Office Assistant	E	80	$ 49,429	$ 9,515	$ -	2,396	$ 717	$ 24,079	$ 71	$ 484	$ 31	$ 37,293	$ 86,722
			MOORE, KIMBERLY	Office Assistant	R	80	$ 42,067	$ 15,460	$ -	2,396	$ 610	$ -	$ -	$ -	$ 31	$ 18,497	$ 60,564
			NORMAN, CORI	Deputy	P	80	$ 76,257	$ 44,801	$ -	11,484	$ 1,106	$ 17,630	$ 71	$ 484	$ 156	$ 75,732	$ 151,989
			ORTIZ, ABEL	Commander	P	80	$ 132,236	$ 77,689	$ -	11,484	$ 1,917	$ 13,577	$ 71	$ 484	$ 156	$ 105,378	$ 237,614
			OTTO, JEFFREY	Deputy	P	80	$ 83,139	$ 48,844	$ -	11,484	$ 1,206	$ 17,630	$ 71	$ 484	$ 156	$ 79,875	$ 163,014
			PARADA-APARICIO, HERB	Deputy	P	80	$ 85,391	$ 50,167	$ -	11,484	$ 1,238	$ 17,630	$ 71	$ 484	$ 156	$ 81,230	$ 166,621
			PATCHEN, JEREMY	Deputy	P	80	$ 73,333	$ 43,083	$ -	11,484	$ 1,063	$ 13,577	$ 71	$ 484	$ 156	$ 69,918	$ 143,251
			PERRY, JOSHUA	Deputy	P	80	$ 72,585	$ 42,644	$ -	11,484	$ 1,052	$ 13,577	$ 71	$ 484	$ 156	$ 69,468	$ 142,053
			POPE, BRAD	Sheriff	P	80	$ 138,453	$ 81,341	$ -	11,484	$ 2,008	$ 24,079	$ 71	$ 484	$ 156	$ 119,623	$ 258,076
			POWELL, JAMES	Commander	P	80	$ 132,236	$ 77,689	$ -	11,484	$ 1,917	$ 24,079	$ 71	$ 484	$ 156	$ 115,880	$ 248,116
			RANDALL, TYLER	Deputy	P	80	$ 75,945	$ 44,618	$ -	11,484	$ 1,101	$ 17,630	$ 71	$ 484	$ 156	$ 75,544	$ 151,489
			REDMOND, JULIE	Sergeant	P	80	$ 99,982	$ 58,739	$ -	11,484	$ 1,450	$ 19,137	$ 71	$ 484	$ 156	$ 91,521	$ 191,503
			REYES, ARSENIO	Deputy	P	80	$ 75,945	$ 44,618	$ -	11,484	$ 1,101	$ 17,630	$ 71	$ 484	$ 156	$ 75,544	$ 151,489
			RICH, JOHN	Deputy	P	80	$ 72,734	$ 42,731	$ -	11,484	$ 1,055	$ 24,079	$ 71	$ 484	$ 156	$ 80,060	$ 152,794
			ROSSNAGEL, MATTHEW	Deputy	P	80	$ 69,799	$ 41,007	$ -	11,484	$ 1,012	$ 24,079	$ 71	$ 484	$ 156	$ 78,293	$ 148,092
			RYAN, JUSTIN	Deputy	P	80	$ 81,111	$ 47,653	$ -	11,484	$ 1,176	$ 24,079	$ 71	$ 484	$ 156	$ 85,103	$ 166,214
			SANTOS, GABRIEL	Sergeant	P	80	$ 98,356	$ 57,784	$ -	11,484	$ 1,426	$ 17,630	$ 71	$ 484	$ 156	$ 89,035	$ 187,391
			SHANNON, SEAN	Deputy	P	80	$ 84,002	$ 49,351	$ -	11,484	$ 1,218	$ 13,577	$ 71	$ 484	$ 156	$ 76,341	$ 160,343
			SILVA, KODIE	Deputy	P	80	$ 72,884	$ 42,819	$ -	11,484	$ 1,057	$ 24,079	$ 71	$ 484	$ 156	$ 80,150	$ 153,034
			SOUSA, STILES	Deputy	P	80	$ 77,360	$ 45,449	$ -	11,484	$ 1,122	$ 13,577	$ 71	$ 484	$ 156	$ 72,343	$ 149,703
			SOUZA, SAVANNAH	Office Assistant	E	80	$ 50,352	$ 9,693	$ -	2,396	$ 730	$ 13,577	$ 71	$ 484	$ 31	$ 26,982	$ 77,334
			STRAUB, COLLEEN	Sheriff's Records Manager	E	80	$ 75,665	$ 14,566	$ -	2,396	$ 1,097	$ 13,577	$ 71	$ 484	$ 31	$ 32,222	$ 107,887
			TAFELMEYER, JEREMY	Deputy	P	80	$ 76,888	$ 45,172	$ -	11,484	$ 1,115	$ 17,630	$ 71	$ 484	$ 156	$ 76,112	$ 153,000
			TAYLOR, BRYAN	Deputy	P	80	$ 70,960	$ 41,689	$ -	11,484	$ 1,029	$ 13,577	$ 71	$ 484	$ 156	$ 68,490	$ 139,450
			VAWTER, STEVEN	Deputy	P	80	$ 72,585	$ 42,644	$ -	11,484	$ 1,052	$ 17,630	$ 71	$ 484	$ 156	$ 73,521	$ 146,106

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)	VAZQUEZ, JOSE	Deputy	P	80	$ 73,786	$ 43,349	$ -	11,484	$ 1,070	$ 13,577	$ 71	$ 484	$ 156	$ 70,191	$ 143,977
			WAID, SYLER	Deputy	P	80	$ 75,787	$ 44,525	$ -	11,484	$ 1,099	$ 13,577	$ 71	$ 484	$ 156	$ 71,396	$ 147,183
			WALKER, NICHOLAS	Deputy	P	80	$ 80,616	$ 47,362	$ -	11,484	$ 1,169	$ 24,079	$ 71	$ 484	$ 156	$ 84,805	$ 165,421
			WATSON, TAYTON	Deputy	P	80	$ 72,435	$ 42,556	$ -	11,484	$ 1,050	$ 13,577	$ 71	$ 484	$ 156	$ 69,378	$ 141,813
			WHITCHER, JOSHUA	Deputy	P	80	$ 71,398	$ 41,946	$ -	11,484	$ 1,035	$ 19,137	$ 71	$ 484	$ 156	$ 74,313	$ 145,711
			WHITTEMORE, NATHAN	Deputy	P	80	$ 77,521	$ 45,544	$ -	11,484	$ 1,124	$ 24,079	$ 71	$ 484	$ 156	$ 82,942	$ 160,463
			WHITTEN, PETER	Sergeant	P	80	$ 96,354	$ 56,608	$ -	11,484	$ 1,397	$ 24,079	$ 71	$ 484	$ 156	$ 94,279	$ 190,633
			WILLEY, BRET	Lieutenant	P	80	$ 121,103	$ 71,148	$ -	11,484	$ 1,756	$ 24,079	$ 71	$ 484	$ 156	$ 109,178	$ 230,281
			ZIEGENFUSS, TED	Deputy	P	80	$ 46,218	$ 27,153	$ -	11,484	$ 670	$ 13,577	$ 71	$ 484	$ 156	$ 53,595	$ 99,813
			ZMAK, KRISTOPHER	Deputy	P	80	$ 71,252	$ 41,861	$ -	11,484	$ 1,033	$ 13,577	$ 71	$ 484	$ 156	$ 68,666	$ 139,918
			ZZ1 - VACANT	Office Assistant	E	80	$ 47,628	$ 9,168	$ -	2,396	$ 691	$ 24,079	$ 71	$ 484	$ 31	$ 36,920	$ 84,548
			ZZ2 - VACANT	Office Assistant	E	80	$ 47,628	$ 9,168	$ -	2,396	$ 691	$ 24,079	$ 71	$ 484	$ 31	$ 36,920	$ 84,548
			ZZ3 - VACANT	Deputy	P	80	$ 71,837	$ 42,204	$ -	11,484	$ 1,042	$ 24,079	$ 71	$ 484	$ 156	$ 79,520	$ 151,357
			ZZA - TEMPORARY	NA	S	(blank)	$ 20,453	$ -	$1,268	1,226	$ 297	$ -			$ -	$ 2,791	$ 23,244
			ZZZ1 - CANINE HANDLER	(blank)	NA	(blank)	$ 42,230	$ -	$ -		$ 612	$ -			$ -	$ 612	$ 42,842
			ZZZ4 - FIELD TRAINING	(blank)	NA	(blank)	$ 30,000	$ -	$ -		$ 435	$ -			$ -	$ 435	$ 30,435
			ZZZ5 - POST INCENTIVES	(blank)	NA	(blank)	$ 22,500	$ -	$ -		$ 326	$ -			$ -	$ 326	$ 22,826
			ZZZ6 - PHYSICAL INCENTIVES	(blank)	NA	(blank)	$ 6,000	$ -	$ -		$ 87	$ -			$ -	$ 87	$ 6,087
			ZZZ7 - STANDBY	NA	R	(blank)	$ 33,784	$ 12,416	$ -		$ 490	$ -			$ -	$ 12,906	$ 46,690
			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)	$1,266,900	$ -	$ -		$ 18,370	$ -			$ -	$ 18,370	$ 1,285,270
			ZZZC - CALLBACK	NA	NA	(blank)	$ 23,227	$ -	$ -		$ 337	$ -			$ -	$ 337	$ 23,564
			ZZZR - EARLY RETIREMENT	Abel Ortiz	(blan	(blank)		$ 20,080								$ 20,080	$ 20,080
			ZZZR1 - EARLY RETIREMENT	Ryan Powell	(blan	(blank)		$ 20,081								$ 20,081	$ 20,081
		(blank) Total					$7,810,200	$3,516,762	$1,268	785,526	$113,247	$1,404,151	$5,396	$36,784	$10,637	$ 5,873,771	$13,683,971
	326 Total						$7,810,200	$3,516,762	$1,268	785,526	$113,247	$1,404,151	$5,396	$36,784	$10,637	$ 5,873,771	$13,683,971
100 Total							$7,810,200	$3,516,762	$1,268	785,526	$113,247	$1,404,151	$5,396	$36,784	$10,637	$ 5,873,771	$13,683,971
Grand Total							$7,810,200	$3,516,762	$1,268	785,526	$113,247	$1,404,151	$5,396	$36,784	$10,637	$ 5,873,771	$13,683,971

GENERAL FUND
EMERGENCY MANAGEMENT DEPARTMENT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$702,932	$869,907	$273,298	$225,609	$225,609
Change from Prior Year	-2.4%	23.8%	-68.6%	-17.4%	-17.4%
Salaries & Wages	$102,978	$105,553	$127,757	$135,024	$135,024
Employee Benefits	$33,579	$38,471	$62,006	$68,785	$68,785
Services & Supplies	$566,375	$666,930	$83,535	$21,800	$21,800
Capital Outlay	$-	$58,953	$-	$-	$-
Employees (FTE)	1.00	1.50	1.50	1.50	1.50

BUDGET NOTES

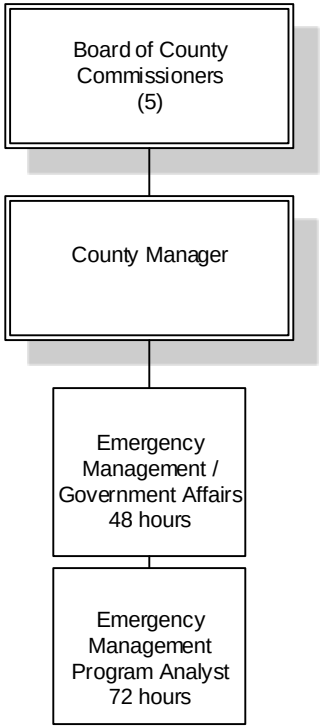
Salaries & Wages:

There is anticipated of partial federal funding for this department.

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
327 Emergency Management												
4a - Salaries												
100327	40000		Salaries	102,977.53	70,738.03	83,562.00	54,265.94	77,257.00	135,024.00	135,024.00	0.00	0.00
100327	40000	13915	Salaries	0.00	22,265.97	54,323.00	35,289.10	50,500.00	0.00	0.00	0.00	0.00
100327	40000	13916	Salaries	0.00	12,549.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**102,977.53**	**105,553.46**	**137,885.00**	**89,555.04**	**127,757.00**	**135,024.00**	**135,024.00**	**0.00**	**0.00**
4c - Benefits												
100327	41000		Retirement	17,906.35	12,379.16	26,543.00	10,376.57	14,802.00	35,365.00	35,365.00	0.00	0.00
100327	41000	13915	Retirement - PERS	0.00	7,459.06	0.00	12,894.30	18,484.00	0.00	0.00	0.00	0.00
100327	41000	13916	Retirement - PERS	0.00	2,196.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	41100		Workers' Comp	2,397.58	1,517.06	5,044.00	1,155.96	5,044.00	4,552.00	4,552.00	0.00	0.00
100327	41100	13915	Workers' Comp	0.00	1,563.79	0.00	1,472.82	2,437.00	0.00	0.00	0.00	0.00
100327	41200		Medicare	1,492.87	1,025.55	2,000.00	786.75	1,120.00	1,958.00	1,958.00	0.00	0.00
100327	41200	13915	Medicare	0.00	320.84	0.00	506.84	725.00	0.00	0.00	0.00	0.00
100327	41200	13916	Medicare	0.00	181.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	41300		Health Insurance	11,194.92	7,150.97	23,452.00	5,554.26	7,406.00	25,796.00	25,796.00	0.00	0.00
100327	41300	13915	Health Insurance	0.00	2,644.89	0.00	8,331.39	11,109.00	0.00	0.00	0.00	0.00
100327	41300	13916	Health Insurance	0.00	1,469.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	41302		Vision Insurance	72.48	42.94	135.00	31.77	42.00	135.00	135.00	0.00	0.00
100327	41302	13915	Vision Insurance	0.00	15.87	0.00	47.61	63.00	0.00	0.00	0.00	0.00
100327	41302	13916	Vision Insurance	0.00	8.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	41303		Dental Insurance	484.32	294.66	920.00	217.98	291.00	920.00	920.00	0.00	0.00
100327	41303	13915	Dental Insurance	0.00	108.96	0.00	326.88	436.00	0.00	0.00	0.00	0.00
100327	41303	13916	Dental Insurance	0.00	60.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	41310		Life Insurance	31.20	18.98	59.00	14.04	19.00	59.00	59.00	0.00	0.00
100327	41310	13915	Life Insurance	0.00	7.02	0.00	21.06	28.00	0.00	0.00	0.00	0.00
100327	41310	13916	Life Insurance	0.00	3.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Benefits			**33,579.72**	**38,470.49**	**58,153.00**	**41,738.23**	**62,006.00**	**68,785.00**	**68,785.00**	**0.00**	**0.00**
4e - Services & Supplies												
100327	50000		Supplies	2,334.50	8,649.07	6,000.00	3,943.10	6,000.00	5,000.00	5,000.00	0.00	0.00
100327	50000	13700	Supplies	27,140.14	32,000.00	31,950.00	31,950.25	31,950.00	0.00	0.00	0.00	0.00
100327	50000	13701	Supplies	0.00	29,612.20	28,017.00	28,114.34	31,294.00	0.00	0.00	0.00	0.00
100327	50230	13910	Equipment	0.00	20,925.33	0.00	2,087.67	2,088.00	0.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
327 Emergency Management												
4e - Services & Supplies												
100327	50975	80007	Sand and Sandbags	72.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	51000		Fuel	2,897.34	2,373.87	6,000.00	2,203.98	2,900.00	6,000.00	6,000.00	0.00	0.00
100327	51000	13916	Fuel	0.00	426.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	53530		Software Support	12,196.26	0.00	12,000.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00
100327	53900		Contract Services	250.00	1,370.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	56000		Training	439.00	1,186.50	2,100.00	1,979.00	2,000.00	2,000.00	2,000.00	0.00	0.00
100327	56000	13916	Training	0.00	337.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	56200		Travel	896.86	684.91	7,000.00	4,438.09	6,403.00	4,800.00	4,800.00	0.00	0.00
100327	56200	13916	Travel	0.00	646.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	60700		Telephone	567.83	744.50	2,000.00	708.40	800.00	800.00	800.00	0.00	0.00
100327	60810		Data Charges	0.00	0.00	0.00	76.96	100.00	200.00	200.00	0.00	0.00
100327	61060	80004	Smith Valley Fire Protection	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	61075	80004	MV Boys & Girls Club	19,581.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	61080	80004	Central Lyon County Fire	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	61090	80004	North Lyon County Fire	0.00	67,972.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	61095	80004	Mason Valley Fire District	0.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100327	61220	80004	Fernley	0.00	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Services & Supplies			**566,375.05**	**666,929.42**	**95,067.00**	**75,501.79**	**83,535.00**	**21,800.00**	**21,800.00**	**0.00**	**0.00**
4g - Capital Outlay												
100327	70700		Capital Outlay - Vehicles	0.00	58,953.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			**0.00**	**58,953.14**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Emergency Management			**702,932.30**	**869,906.51**	**291,105.00**	**206,795.06**	**273,298.00**	**225,609.00**	**225,609.00**	**0.00**	**0.00**

Emergency Management

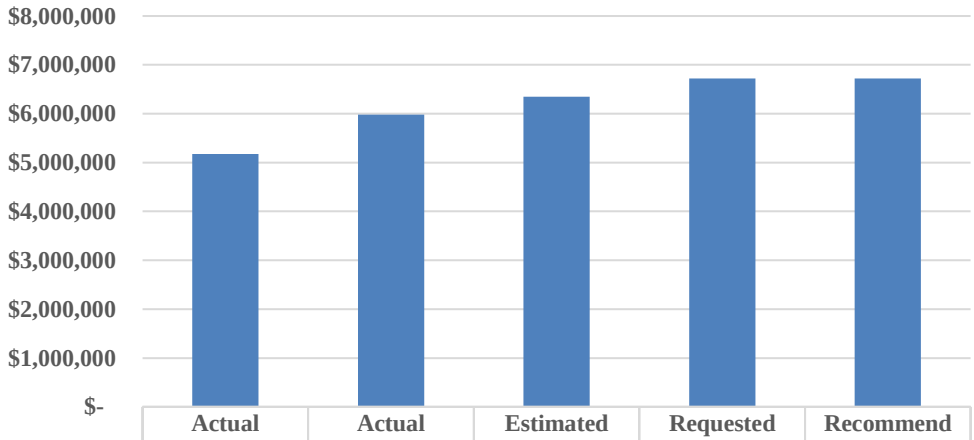


Hours are bi-weekly

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	$ 81,461	$ 15,681	$ -	2,396	$ 1,181	$ 13,577	$ 71	$ 484	$ 31	$ 33,421	$ 114,882
		(blank) Total					$ 81,461	$ 15,681	$ -	2,396	$ 1,181	$ 13,577	$ 71	$ 484	$ 31	$ 33,421	$ 114,882
		13915	**MACFARLANE, CELESTE**	Emerg Mgmt Program Analyst	**R**	72	$ 53,563	$ 19,684	$ -	2,156	$ 777	$ 12,219	$ 64	$ 436	$ 28	$ 35,364	$ 88,927
		13915 Total					$ 53,563	$ 19,684	$ -	2,156	$ 777	$ 12,219	$ 64	$ 436	$ 28	$ 35,364	$ 88,927
	327 Total						**$ 135,024**	**$ 35,365**	**$ -**	**4,552**	**$ 1,958**	**$ 25,796**	**$ 135**	**$ 920**	**$ 59**	**$ 68,785**	**$ 203,809**
100 Total							**$ 135,024**	**$ 35,365**	**$ -**	**4,552**	**$ 1,958**	**$ 25,796**	**$ 135**	**$ 920**	**$ 59**	**$ 68,785**	**$ 203,809**
Grand Total							**$ 135,024**	**$ 35,365**	**$ -**	**4,552**	**$ 1,958**	**$ 25,796**	**$ 135**	**$ 920**	**$ 59**	**$ 68,785**	**$ 203,809**

GENERAL FUND
JAIL DEPARTMENT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$5,176,137	$5,982,911	$6,347,094	$6,719,289	$6,719,289
Change from Prior Year	0.5%	15.6%	6.1%	5.9%	5.9%
Salaries & Wages	$2,268,606	$2,671,319	$2,864,222	$2,931,811	$2,931,811
Employee Benefits	$1,499,516	$1,742,095	$1,867,464	$1,951,270	$1,951,270
Services & Supplies	$1,408,015	$1,569,497	$1,615,408	$1,836,208	$1,836,208
Capital Outlay	$-	$-	$-	$-	$-
Employees (FTE)	32.00	31.00	32.00	32.00	32.00

BUDGET NOTES

Services & Supplies:

Account 10032830-50000 - Jail Phones:

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

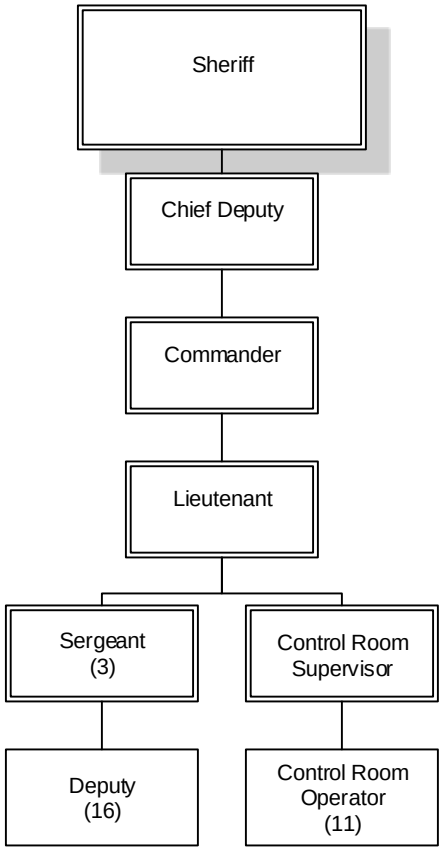
Account 10032835-50000 - Commissary:

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

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
328 Jail												
4a - Salaries												
100328	40000		Salaries	1,730,557.39	1,836,404.43	2,064,305.00	1,467,636.34	2,075,000.00	2,238,459.00	2,238,459.00	0.00	0.00
100328	40000	80004	Salaries	0.00	134,560.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100328	40030		Military Leave	254.31	3,628.78	0.00	447.13	800.00	0.00	0.00	0.00	0.00
100328	40040		Canine Handler	2,227.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100328	40110		Field Training	10,574.25	8,435.46	0.00	9,774.54	13,152.00	13,000.00	13,000.00	0.00	0.00
100328	40120		Special Training	8,703.75	2,233.75	0.00	687.50	1,200.00	0.00	0.00	0.00	0.00
100328	40125		Bilingual	100.50	2,112.43	0.00	149.57	150.00	0.00	0.00	0.00	0.00
100328	40130		Range	0.00	264.00	0.00	228.00	370.00	0.00	0.00	0.00	0.00
100328	40135		POST Cert Training	0.00	1,134.00	0.00	1,478.25	1,800.00	0.00	0.00	0.00	0.00
100328	40150		Acting Pay	840.14	956.01	0.00	138.04	300.00	0.00	0.00	0.00	0.00
100328	40210		Post Incentives	6,550.00	4,350.00	5,500.00	4,350.00	4,350.00	5,500.00	5,500.00	0.00	0.00
100328	40220		Physical Incentives	1,500.00	1,000.00	2,000.00	1,000.00	1,000.00	2,000.00	2,000.00	0.00	0.00
100328	40310		Swing Shift	0.00	7,391.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100328	40320		Shift Differential	42,703.00	46,395.43	65,000.00	30,981.07	45,000.00	65,000.00	65,000.00	0.00	0.00
100328	40350		Standby	5.69	12.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100328	40410		Uniform Allowance	46,800.00	40,000.00	52,000.00	32,100.00	41,800.00	52,000.00	52,000.00	0.00	0.00
100328	40500		Overtime	346,709.56	508,383.87	353,010.00	387,511.57	615,000.00	548,990.00	548,990.00	0.00	0.00
100328	40500	80004	Overtime	0.00	14,144.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100328	40510		Overtime Holiday	53,454.29	41,050.37	0.00	31,992.33	43,000.00	0.00	0.00	0.00	0.00
100328	40520		Comp Payout	13,311.44	14,478.07	0.00	10,000.04	15,000.00	0.00	0.00	0.00	0.00
100328	40610		Callback	4,314.88	4,382.86	0.00	3,189.39	5,000.00	6,862.00	6,862.00	0.00	0.00
100328	40620		Callback Holiday	0.00	0.00	0.00	721.61	1,300.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**2,268,606.46**	**2,671,318.79**	**2,541,815.00**	**1,982,385.38**	**2,864,222.00**	**2,931,811.00**	**2,931,811.00**	**0.00**	**0.00**
4c - Benefits												
100328	41000		Retirement	798,685.18	886,256.31	1,002,193.00	739,781.40	1,070,000.00	1,090,565.00	1,090,565.00	0.00	0.00
100328	41000	80004	Retirement - PERS	0.00	57,215.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100328	41100		Workers' Comp	260,920.52	281,874.06	262,064.00	183,984.94	262,064.00	258,432.00	258,432.00	0.00	0.00
100328	41120		Workers' Comp - Work Crew	6,463.44	11,166.06	9,500.00	7,225.57	9,500.00	9,500.00	9,500.00	0.00	0.00
100328	41200		Medicare	32,025.41	37,711.89	36,856.00	28,269.38	44,000.00	42,510.00	42,510.00	0.00	0.00
100328	41300		Health Insurance	382,231.02	447,548.77	478,132.00	339,926.46	460,000.00	529,011.00	529,011.00	0.00	0.00
100328	41302		Vision Insurance	2,041.88	2,088.31	2,201.00	1,622.45	2,300.00	2,272.00	2,272.00	0.00	0.00
100328	41303		Dental Insurance	13,684.36	14,818.41	15,004.00	11,136.43	16,000.00	15,488.00	15,488.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
328 Jail												
4c - Benefits												
100328	41310		Life Insurance	3,463.93	3,415.82	3,336.00	2,699.70	3,600.00	3,492.00	3,492.00	0.00	0.00
	Subtotal Benefits			**1,499,515.74**	**1,742,095.16**	**1,809,286.00**	**1,314,646.33**	**1,867,464.00**	**1,951,270.00**	**1,951,270.00**	**0.00**	**0.00**
4e - Services & Supplies												
100328	50000		Supplies	3,588.50	6,039.17	6,000.00	3,224.20	6,000.00	5,000.00	5,000.00	0.00	0.00
10032830	50000		Supplies	20,785.29	45,779.60	118,165.00	3,245.64	27,550.00	156,500.00	156,500.00	0.00	0.00
10032835	50000		Supplies	9,879.07	35,082.78	78,246.00	13,722.34	24,000.00	72,211.00	72,211.00	0.00	0.00
100328	50120		Range	10,000.00	10,000.00	10,000.00	3,729.20	10,000.00	11,500.00	11,500.00	0.00	0.00
100328	50240		Communications Equipment	1,654.54	3,192.52	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00	0.00
100328	50400		Uniforms	-1,633.41	15,350.64	29,725.00	13,727.69	29,725.00	18,100.00	18,100.00	0.00	0.00
100328	50400	13080	Uniforms	4,939.97	2,484.50	0.00	4,244.00	4,244.00	0.00	0.00	0.00	0.00
100328	50700		Jail Supplies	20,094.30	20,849.53	27,000.00	16,631.79	27,000.00	25,000.00	25,000.00	0.00	0.00
100328	50710		Board of Prisoners	412,377.40	427,502.67	420,000.00	309,011.89	430,000.00	440,000.00	440,000.00	0.00	0.00
100328	51000		Fuel	13,161.71	13,337.56	20,000.00	9,344.16	15,000.00	16,000.00	16,000.00	0.00	0.00
100328	52000		Copier Maintenance	723.43	817.98	900.00	771.21	1,100.00	1,200.00	1,200.00	0.00	0.00
100328	52020		Equipment Maintenance	2,600.50	8,995.00	5,000.00	2,640.00	8,995.00	10,000.00	10,000.00	0.00	0.00
100328	52030		Printer Services	0.00	180.00	225.00	317.25	423.00	500.00	500.00	0.00	0.00
100328	52400		Background Checks	12,480.50	16,103.70	12,175.00	4,306.50	7,000.00	9,740.00	9,740.00	0.00	0.00
100328	52410		Physicals	13,400.00	14,755.00	18,225.00	9,625.00	18,225.00	20,157.00	20,157.00	0.00	0.00
100328	53010		Medical Care	826,896.66	888,059.61	910,000.00	668,072.27	910,000.00	960,000.00	960,000.00	0.00	0.00
100328	53060		Extradition	500.00	0.00	6,000.00	2,025.00	6,782.00	3,000.00	3,000.00	0.00	0.00
100328	53530		Software Support	19,480.00	26,849.92	32,000.00	26,507.96	30,000.00	34,000.00	34,000.00	0.00	0.00
10032830	53530		Software Support	0.00	0.00	0.00	6,064.00	6,064.00	0.00	0.00	0.00	0.00
100328	56000		Training	29,839.54	17,640.04	31,500.00	26,504.72	31,500.00	31,500.00	31,500.00	0.00	0.00
100328	56200		Travel	7,246.84	16,476.94	19,800.00	4,825.90	19,800.00	19,800.00	19,800.00	0.00	0.00
	Subtotal Services & Supplies			**1,408,014.84**	**1,569,497.16**	**1,746,961.00**	**1,128,540.72**	**1,615,408.00**	**1,836,208.00**	**1,836,208.00**	**0.00**	**0.00**
	TOTAL Jail			**5,176,137.04**	**5,982,911.11**	**6,098,062.00**	**4,425,572.43**	**6,347,094.00**	**6,719,289.00**	**6,719,289.00**	**0.00**	**0.00**

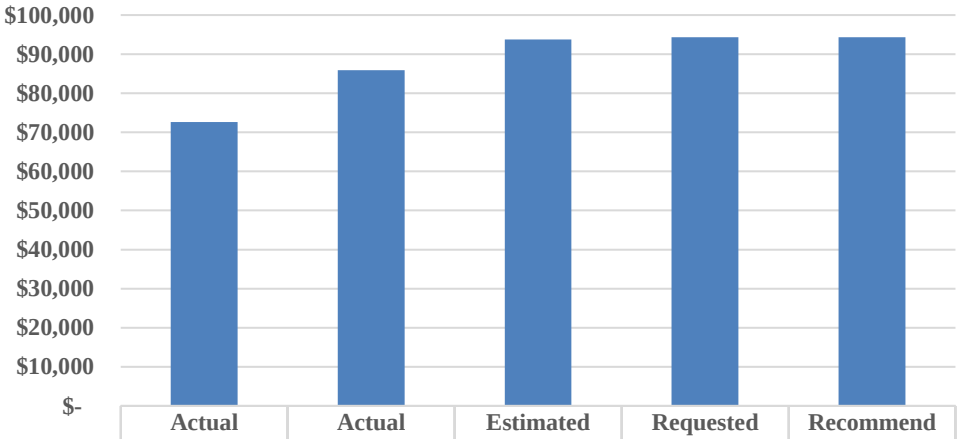
Detention


Sheriff
Chief Deputy
Commander
Lieutenant
Sergeant (3)
Control Room Supervisor
Deputy (16)
Control Room Operator (11)

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)	BECK, MAX	Deputy	P	80	$ 67,958	$ 39,925	$ -	11,484	$ 985	$ 13,577	$ 71	$ 484	$ 156	$ 66,682	$ 134,640
			BENNETT, TRAVIS	Deputy	P	80	$ 77,682	$ 45,638	$ -	11,484	$ 1,126	$ 17,630	$ 71	$ 484	$ 156	$ 76,589	$ 154,271
			BULL, AMANDA	Jail Control Room Operator	E	80	$ 54,148	$ 10,423	$ -	2,396	$ 785	$ 13,577	$ 71	$ 484	$ 31	$ 27,767	$ 81,915
			CASTANEDA, ESMERALDA	Deputy	P	80	$ 72,734	$ 42,731	$ -	11,484	$ 1,055	$ 13,577	$ 71	$ 484	$ 156	$ 69,558	$ 142,292
			CHAVEZ, CYNTHIA	Deputy	P	80	$ 68,097	$ 40,007	$ -	11,484	$ 987	$ 13,577	$ 71	$ 484	$ 156	$ 66,766	$ 134,863
			CISNEROS, NICOLE	Jail Room Control Supervisor	R	80	$ 73,460	$ 26,997	$ -	2,396	$ 1,065	$ 13,577	$ 71	$ 484	$ 31	$ 44,621	$ 118,081
			CUPP, ANTHONY	Deputy	P	80	$ 74,246	$ 43,620	$ -	11,484	$ 1,077	$ 13,577	$ 71	$ 484	$ 156	$ 70,469	$ 144,715
			CURIEL, GABRIEL	Deputy	P	80	$ 74,706	$ 43,890	$ -	11,484	$ 1,083	$ 13,577	$ 71	$ 484	$ 156	$ 70,745	$ 145,451
			GARCIA, ERIK	Deputy	P	80	$ 72,435	$ 42,556	$ -	11,484	$ 1,050	$ 17,630	$ 71	$ 484	$ 156	$ 73,431	$ 145,866
			JOYNER, JENNA	Jail Room Control Operator	E	80	$ 56,190	$ 10,817	$ -	2,396	$ 815	$ 13,577	$ 71	$ 484	$ 31	$ 28,191	$ 84,381
			LEDESMA AGUILAR, MARCO	Deputy	P	80	$ 70,668	$ 41,517	$ -	11,484	$ 1,025	$ 24,079	$ 71	$ 484	$ 156	$ 78,816	$ 149,484
			LITTRELL, BRENNA	Jail Room Control Operator	E	80	$ 54,708	$ 10,531	$ -	2,396	$ 793	$ 13,577	$ 71	$ 484	$ 31	$ 27,883	$ 82,591
			MADERA, TRINIDAD	Deputy	P	80	$ 71,106	$ 41,775	$ -	11,484	$ 1,031	$ 13,577	$ 71	$ 484	$ 156	$ 68,578	$ 139,684
			MALDONADO, JAZMIN	Jail Room Control Operator	E	80	$ 54,148	$ 10,423	$ -	2,396	$ 785	$ 17,630	$ 71	$ 484	$ 31	$ 31,820	$ 85,968
			MERRILL, SANDRA	Jail Control Room Operator	E	80	$ 59,401	$ 11,435	$ -	2,396	$ 861	$ 13,577	$ 71	$ 484	$ 31	$ 28,855	$ 88,256
			MONAHAN, MICHAEL	Deputy	P	80	$ 67,538	$ 39,679	$ -	11,484	$ 979	$ 24,079	$ 71	$ 484	$ 156	$ 76,932	$ 144,470
			MONIZ, TYLOR	Deputy	P	80	$ 71,398	$ 41,946	$ -	11,484	$ 1,035	$ 24,079	$ 71	$ 484	$ 156	$ 79,255	$ 150,653
			MORGAN, WILLIAM	Jail Control Room Operator	E	80	$ 64,425	$ 12,402	$ -	2,396	$ 934	$ 13,577	$ 71	$ 484	$ 31	$ 29,895	$ 94,320
			NIEMEYER, MONICA	Jail Room Control Operator	E	80	$ 62,151	$ 11,964	$ -	2,396	$ 901	$ 13,577	$ 71	$ 484	$ 31	$ 29,424	$ 91,575
			PAYNE, SHELBIE	Jail Room Control Operator	E	80	$ 54,036	$ 10,402	$ -	2,396	$ 784	$ 17,630	$ 71	$ 484	$ 31	$ 31,798	$ 85,834
			PEREZ, ANTHONY	Deputy	P	80	$ 69,230	$ 40,673	$ -	11,484	$ 1,004	$ 13,577	$ 71	$ 484	$ 156	$ 67,449	$ 136,679
			PETERSON, DILLON	Deputy	P	80	$ 67,680	$ 39,762	$ -	11,484	$ 981	$ 13,577	$ 71	$ 484	$ 156	$ 66,515	$ 134,195
			REY, MICHAEL	Deputy	P	80	$ 75,166	$ 44,160	$ -	11,484	$ 1,090	$ 19,137	$ 71	$ 484	$ 156	$ 76,582	$ 151,748
			SCHLEGELMILCH, HARRY	Deputy	P	80	$ 68,945	$ 40,505	$ -	11,484	$ 1,000	$ 13,577	$ 71	$ 484	$ 156	$ 67,277	$ 136,222
			SCHUNKE, NICHOLAS	Jail Room Control Operator	E	80	$ 63,184	$ 12,163	$ -	2,396	$ 916	$ 17,630	$ 71	$ 484	$ 31	$ 33,691	$ 96,875
			SHAW, JAYDEN	Jail Room Control Operator	E	80	$ 69,763	$ 13,429	$ -	2,396	$ 1,012	$ 13,577	$ 71	$ 484	$ 31	$ 31,000	$ 100,763
			STOUT, ROBERT	Sergeant	P	80	$ 96,354	$ 56,608	$ -	11,484	$ 1,397	$ 17,630	$ 71	$ 484	$ 156	$ 87,830	$ 184,184
			TRUE, BRIANNE	Sergeant	P	80	$ 87,292	$ 51,284	$ -	11,484	$ 1,266	$ 17,630	$ 71	$ 484	$ 156	$ 82,375	$ 169,667
			VANDIVER, JOHN	Lieutenant	P	80	$ 109,940	$ 64,590	$ -	11,484	$ 1,594	$ 17,630	$ 71	$ 484	$ 156	$ 96,009	$ 205,949
			WESTBROOK, ZACHARY	Sergeant	P	80	$ 83,770	$ 49,215	$ -	11,484	$ 1,215	$ 17,630	$ 71	$ 484	$ 156	$ 80,255	$ 164,025
			ZZ3 - VACANT	Deputy	P	80	$ 68,375	$ 40,170	$ -	11,484	$ 991	$ 24,079	$ 71	$ 484	$ 156	$ 77,435	$ 145,810
			ZZ4 - VACANT	Jail Room Control Operator	R	80	$ 57,525	$ 21,140	$ -	2,396	$ 834	$ 24,079	$ 71	$ 484	$ 31	$ 49,035	$ 106,560
			ZZZ4 - FIELD TRAINING	(blank)	NA	(blank)	$ 13,000	$ -	$ -		$ 189	$ -			$ -	$ 189	$ 13,189
			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)	$ 548,990	$ -	$ -		$ 7,960	$ -			$ -	$ 7,960	$ 556,950
			ZZZC - CALLBACK	NA	NA	(blank)	$ 6,862	$ -	$ -		$ 99	$ -			$ -	$ 99	$ 6,961
			ZZZZ - PACT FOR PRISONERS	NA	NA	(blank)	$ -	$ -	$ -	9,500	$ -	$ -			$ -	$ 9,500	$ 9,500
		(blank) Total					$ 2,931,811	$ 1,090,565	$ -	267,932	$ 42,510	$ 529,011	$ 2,272	$ 15,488	$ 3,492	$ 1,951,270	$ 4,883,081
	328 Total						**$ 2,931,811**	**$ 1,090,565**	**$ -**	**267,932**	**$ 42,510**	**$ 529,011**	**$ 2,272**	**$ 15,488**	**$ 3,492**	**$ 1,951,270**	**$ 4,883,081**
100 Total							**$ 2,931,811**	**$ 1,090,565**	**$ -**	**267,932**	**$ 42,510**	**$ 529,011**	**$ 2,272**	**$ 15,488**	**$ 3,492**	**$ 1,951,270**	**$ 4,883,081**
Grand Total							**$ 2,931,811**	**$ 1,090,565**	**$ -**	**267,932**	**$ 42,510**	**$ 529,011**	**$ 2,272**	**$ 15,488**	**$ 3,492**	**$ 1,951,270**	**$ 4,883,081**

GENERAL FUND
SEARCH & RESCUE DEPARTMENT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$72,628	$85,926	$93,749	$94,320	$94,320
Change from Prior Year	2.4%	18.3%	9.1%	0.6%	0.6%
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$23,614	$29,224	$27,000	$27,000	$27,000
Services & Supplies	$49,014	$56,702	$66,749	$67,320	$67,320
Capital Outlay	$-	$-	$-	$-	$-
Employees (FTE)	-	-	-	-	-

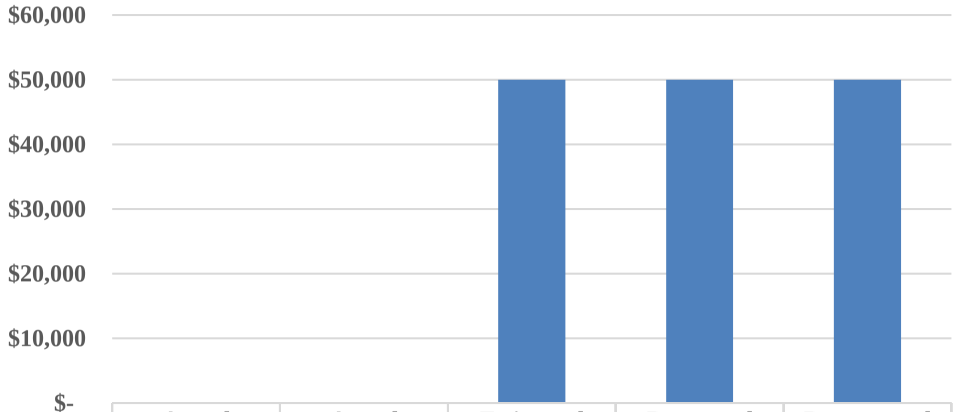
BUDGET NOTES

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
329 Search & Rescue												
4c - Benefits												
100329	41100		Workers' Comp	23,614.41	29,224.43	27,000.00	15,857.65	27,000.00	27,000.00	27,000.00	0.00	0.00
	Subtotal Benefits			**23,614.41**	**29,224.43**	**27,000.00**	**15,857.65**	**27,000.00**	**27,000.00**	**27,000.00**	**0.00**	**0.00**
4e - Services & Supplies												
100329	50000		Supplies	19,596.13	19,725.35	16,000.00	15,653.61	16,000.00	18,000.00	18,000.00	0.00	0.00
100329	50170		Drone Expense	6,014.92	6,102.72	10,960.00	12,620.00	12,620.00	10,200.00	10,200.00	0.00	0.00
100329	50240		Communications Equipment	3,137.96	2,891.00	5,200.00	2,979.53	3,540.00	3,000.00	3,000.00	0.00	0.00
100329	51000		Fuel	10,158.65	12,593.40	17,000.00	6,115.47	17,000.00	17,000.00	17,000.00	0.00	0.00
100329	52020		Equipment Maintenance	7,000.00	10,960.25	10,000.00	7,625.36	10,000.00	12,000.00	12,000.00	0.00	0.00
100329	56000		Training	1,499.23	2,469.07	4,000.00	838.00	4,000.00	4,000.00	4,000.00	0.00	0.00
100329	60700		Telephone	1,606.46	1,959.77	3,589.00	1,252.27	3,589.00	3,120.00	3,120.00	0.00	0.00
	Subtotal Services & Supplies			**49,013.35**	**56,701.56**	**66,749.00**	**47,084.24**	**66,749.00**	**67,320.00**	**67,320.00**	**0.00**	**0.00**
	TOTAL Search & Rescue			**72,627.76**	**85,925.99**	**93,749.00**	**62,941.89**	**93,749.00**	**94,320.00**	**94,320.00**	**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)	$ -	$ -	$ -	27,000	$ -	$ -			$ -	$ 27,000	$ 27,000
		(blank) Total					$ -	$ -	$ -	27,000	$ -	$ -			$ -	$ 27,000	$ 27,000
	329 Total						$ -	$ -	$ -	27,000	$ -	$ -			$ -	$ 27,000	$ 27,000
100 Total							$ -	$ -	$ -	27,000	$ -	$ -			$ -	$ 27,000	$ 27,000
Grand Total							$ -	$ -	$ -	27,000	$ -	$ -			$ -	$ 27,000	$ 27,000

GENERAL FUND
ECONOMIC DEVELOPMENT DEPARTMENT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$-	$-	$50,000	$50,000	$50,000
Change from Prior Year	0.0%	0.0%	0.0%	0.0%	0.0%
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$-	$-	$-	$-	$-
Services & Supplies	$-	$-	$50,000	$50,000	$50,000
Capital Outlay	$-	$-	$-	$-	$-
Employees (FTE)	-	-	-	-	-

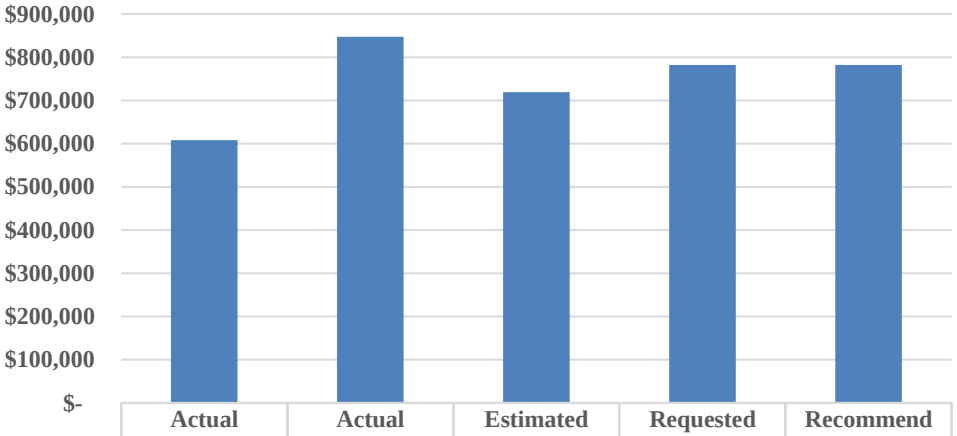
BUDGET NOTES

Lyon County contracts with Northern Nevada Development District for economic development work.

This is a new department in Fiscal Year 2025/2026. It was previously reported in the General Support Department.

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
510 Economic Development												
4e - Services & Supplies												
100510	61020		Economic Dev Authority	0.00	0.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.00
	Subtotal Services & Supplies			**0.00**	**0.00**	**50,000.00**	**50,000.00**	**50,000.00**	**50,000.00**	**50,000.00**	**0.00**	**0.00**
	TOTAL Economic Development			**0.00**	**0.00**	**50,000.00**	**50,000.00**	**50,000.00**	**50,000.00**	**50,000.00**	**0.00**	**0.00**

GENERAL FUND
ANIMAL SERVICES DEPARTMENT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$608,046	$847,302	$719,206	$782,444	$782,444
Change from Prior Year	35.6%	39.3%	-15.1%	8.8%	8.8%
Salaries & Wages	$340,946	$390,876	$435,533	$462,281	$462,281
Employee Benefits	$142,795	$162,147	$183,838	$201,513	$201,513
Services & Supplies	$124,305	$128,743	$99,835	$118,650	$118,650
Capital Outlay	$-	$165,536	$-	$-	$-
Employees (FTE)	6.00	6.00	6.00	6.00	6.00

BUDGET NOTES

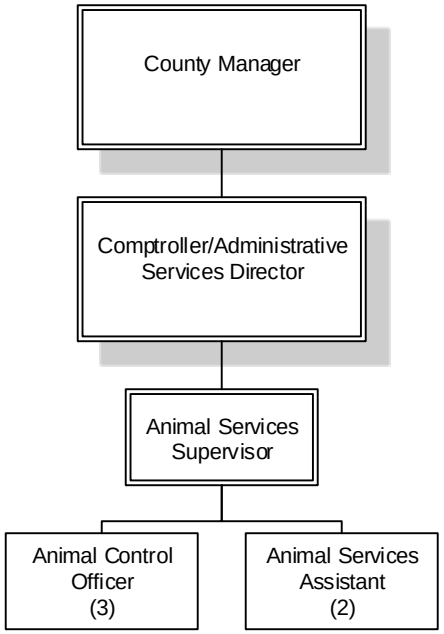
Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
325 Animal Services												
4a - Salaries												
100325	40000		Salaries	325,309.29	374,260.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	40150		Acting Pay	0.00	231.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	40320		Shift Differential	63.00	61.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	40350		Standby	0.00	1,494.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	40360		Standby Holiday	0.00	90.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	40500		Overtime	10,438.77	10,359.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	40510		Overtime Holiday	1,231.78	1,215.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	40610		Callback	3,551.48	3,163.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	40620		Callback Holiday	351.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**340,945.94**	**390,875.65**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
4c - Benefits												
100325	41000		Retirement	56,794.52	64,132.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	41100		Workers' Comp	16,492.39	17,717.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	41110		Workers' Comp - Advisory Board	418.61	381.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	41200		Medicare	4,936.88	5,444.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	41300		Health Insurance	61,065.69	71,100.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	41302		Vision Insurance	380.52	405.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	41303		Dental Insurance	2,542.68	2,784.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	41310		Life Insurance	163.80	179.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Benefits			**142,795.09**	**162,146.70**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
4e - Services & Supplies												
100325	50000		Supplies	22,972.38	33,036.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	50400		Uniforms	1,743.51	199.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	51000		Fuel	9,834.17	8,482.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	52000		Copier Maintenance	339.86	357.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	52030		Printer Services	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	53530		Software Support	0.00	1,175.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	53800		Vet Services	19,678.42	18,265.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	53810		Spay and Neuter	28,467.88	36,646.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	60100		Electric Service	10,768.97	10,020.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	60200		Gas Service	22,762.65	12,610.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
325 Animal Services												
4e - Services & Supplies												
100325	60300		Water Service	4,617.78	4,600.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	60400		Sewer Service	715.95	859.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100325	60700		Telephone	2,353.54	2,488.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Services & Supplies			**124,305.11**	**128,743.29**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
4g - Capital Outlay												
100325	70700		Capital Outlay - Vehicles	0.00	165,536.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			**0.00**	**165,536.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Animal Services			**608,046.14**	**847,301.64**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
625 Animal Services												
4a - Salaries												
100625	40000		Salaries	0.00	0.00	390,868.00	273,456.22	390,868.00	412,660.00	412,660.00	0.00	0.00
100625	40320		Shift Differential	0.00	0.00	0.00	35.00	65.00	0.00	0.00	0.00	0.00
100625	40350		Standby	0.00	0.00	0.00	17,951.27	25,000.00	29,561.00	29,561.00	0.00	0.00
100625	40360		Standby Holiday	0.00	0.00	0.00	1,622.57	2,400.00	0.00	0.00	0.00	0.00
100625	40500		Overtime	0.00	0.00	20,453.00	8,471.93	10,200.00	14,781.00	14,781.00	0.00	0.00
100625	40510		Overtime Holiday	0.00	0.00	0.00	1,327.59	2,500.00	0.00	0.00	0.00	0.00
100625	40610		Callback	0.00	0.00	0.00	3,053.10	4,000.00	5,279.00	5,279.00	0.00	0.00
100625	40620		Callback Holiday	0.00	0.00	0.00	401.87	500.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**0.00**	**0.00**	**411,321.00**	**306,319.55**	**435,533.00**	**462,281.00**	**462,281.00**	**0.00**	**0.00**
4c - Benefits												
100625	41000		Retirement - PERS	0.00	0.00	75,242.00	56,423.77	80,000.00	90,302.00	90,302.00	0.00	0.00
100625	41100		Workers' Comp	0.00	0.00	15,930.00	9,363.28	15,930.00	14,376.00	14,376.00	0.00	0.00
100625	41110		Workers' Comp - Advisory Board	0.00	0.00	1,100.00	229.03	400.00	1,100.00	1,100.00	0.00	0.00
100625	41200		Medicare	0.00	0.00	5,964.00	4,410.13	6,250.00	6,704.00	6,704.00	0.00	0.00
100625	41300		Health Insurance	0.00	0.00	77,742.00	58,306.14	77,742.00	85,515.00	85,515.00	0.00	0.00
100625	41302		Vision Insurance	0.00	0.00	426.00	317.52	423.00	426.00	426.00	0.00	0.00
100625	41303		Dental Insurance	0.00	0.00	2,904.00	2,179.44	2,906.00	2,904.00	2,904.00	0.00	0.00
100625	41310		Life Insurance	0.00	0.00	186.00	140.40	187.00	186.00	186.00	0.00	0.00
	Subtotal Benefits			**0.00**	**0.00**	**179,494.00**	**131,369.71**	**183,838.00**	**201,513.00**	**201,513.00**	**0.00**	**0.00**
4e - Services & Supplies												
100625	50000		Supplies	0.00	0.00	21,000.00	11,735.69	25,000.00	25,000.00	25,000.00	0.00	0.00
100625	50400		Uniforms	0.00	0.00	3,000.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00
100625	51000		Fuel	0.00	0.00	9,500.00	5,954.33	8,800.00	9,500.00	9,500.00	0.00	0.00
100625	52000		Copier Maintenance	0.00	0.00	500.00	198.51	400.00	400.00	400.00	0.00	0.00
100625	52030		Printer Services	0.00	0.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00
100625	53530		Software Support	0.00	0.00	1,300.00	1,234.03	1,234.00	1,300.00	1,300.00	0.00	0.00
100625	53800		Vet Services	0.00	0.00	20,000.00	17,156.98	20,000.00	20,000.00	20,000.00	0.00	0.00
100625	53810		Spay and Neuter	0.00	0.00	28,000.00	13,913.13	17,000.00	28,000.00	28,000.00	0.00	0.00
100625	60100		Electric Service	0.00	0.00	11,000.00	5,549.20	8,300.00	11,000.00	11,000.00	0.00	0.00
100625	60200		Gas Service	0.00	0.00	23,000.00	5,071.22	11,000.00	12,000.00	12,000.00	0.00	0.00
100625	60300		Water Service	0.00	0.00	5,000.00	3,181.32	4,800.00	5,000.00	5,000.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
625 Animal Services												
4e - Services & Supplies												
100625	60400		Sewer Service	0.00	0.00	850.00	540.00	810.00	850.00	850.00	0.00	0.00
100625	60700		Telephone	0.00	0.00	2,600.00	1,820.17	2,491.00	2,600.00	2,600.00	0.00	0.00
	Subtotal Services & Supplies			**0.00**	**0.00**	**125,810.00**	**66,354.58**	**99,835.00**	**118,650.00**	**118,650.00**	**0.00**	**0.00**
	TOTAL Animal Services			**0.00**	**0.00**	**716,625.00**	**504,043.84**	**719,206.00**	**782,444.00**	**782,444.00**	**0.00**	**0.00**

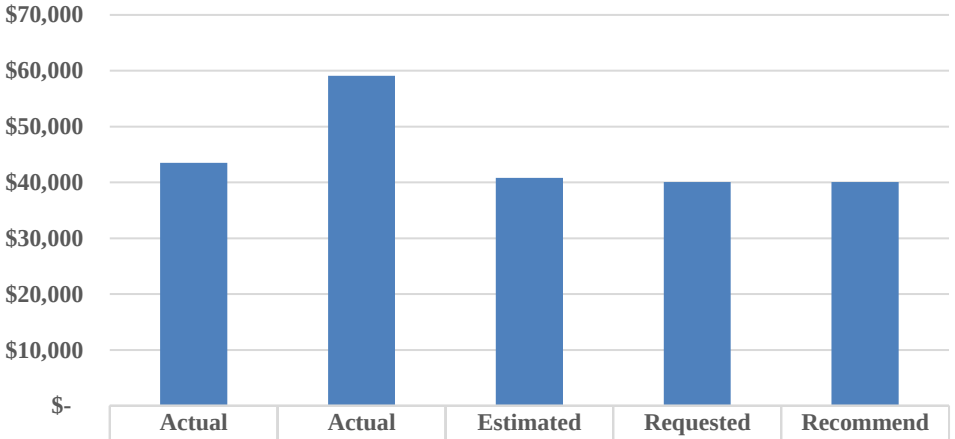
Animal Services



Fund	100
Dept Title	Animal 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	625	(blank)	**CATES, NICOLE**	Animal Services Supervisor	**E**	80	$103,438	$ 19,912	$ -	2,396	$ 1,500	$ 13,577	$ 71	$ 484	$ 31	$ 37,971	$141,409
			CRUMP, KAYLI	Animal Services Assistant	**E**	80	$ 53,010	$ 10,204	$ -	2,396	$ 769	$ 13,577	$ 71	$ 484	$ 31	$ 27,532	$ 80,542
			DENOYER, BRITTANY	Animal Control Officer	**E**	80	$ 69,979	$ 13,471	$ -	2,396	$ 1,015	$ 13,577	$ 71	$ 484	$ 31	$ 31,045	$101,024
			DUTTON, SUSANNE	Animal Control Officer	**E**	80	$ 74,429	$ 14,328	$ -	2,396	$ 1,079	$ 17,630	$ 71	$ 484	$ 31	$ 36,019	$110,448
			JACKSON, RHIANNA	Animal Services Assistant	**E**	80	$ 48,819	$ 9,398	$ -	2,396	$ 708	$ 13,577	$ 71	$ 484	$ 31	$ 26,665	$ 75,484
			WILLIAMS, MEGAN	Animal Control Officer	**E**	80	$ 62,985	$ 12,125	$ -	2,396	$ 913	$ 13,577	$ 71	$ 484	$ 31	$ 29,597	$ 92,582
			ZZZ7 - STANDBY	NA	**R**	(blank)	$ 29,561	$ 10,864	$ -		$ 429	$ -			$ -	$ 11,293	$ 40,854
			ZZZA - OVERTIME	NA	**NA**	(blank)	$ 14,781	$ -	$ -		$ 214	$ -			$ -	$ 214	$ 14,995
			ZZZC - CALLBACK	NA	**NA**	(blank)	$ 5,279	$ -	$ -		$ 77	$ -			$ -	$ 77	$ 5,356
			ZZZZ - PACT FOR ANIMAL SERVICES	NA	**NA**	(blank)	$ -	$ -	$ -	1,100	$ -	$ -			$ -	$ 1,100	$ 1,100
		(blank) Total					$462,281	$ 90,302	$ -	15,476	$ 6,704	$ 85,515	$ 426	$2,904	$ 186	$ 201,513	$663,794
	625 Total						**$462,281**	**$ 90,302**	**$ -**	**15,476**	**$ 6,704**	**$ 85,515**	**$ 426**	**$2,904**	**$ 186**	**$ 201,513**	**$663,794**
100 Total							**$462,281**	**$ 90,302**	**$ -**	**15,476**	**$ 6,704**	**$ 85,515**	**$ 426**	**$2,904**	**$ 186**	**$ 201,513**	**$663,794**
Grand Total							**$462,281**	**$ 90,302**	**$ -**	**15,476**	**$ 6,704**	**$ 85,515**	**$ 426**	**$2,904**	**$ 186**	**$ 201,513**	**$663,794**

GENERAL FUND
LYON COUNTY CEMETERIES DEPARTMENT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$43,504	$59,108	$40,831	$40,100	$40,100
Change from Prior Year	4.6%	35.9%	-30.9%	-1.8%	-1.8%
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$563	$594	$625	$650	$650
Services & Supplies	$42,941	$58,514	$40,206	$39,450	$39,450
Capital Outlay	$-	$-	$-	$-	$-
Employees (FTE)	-	-	-	-	-

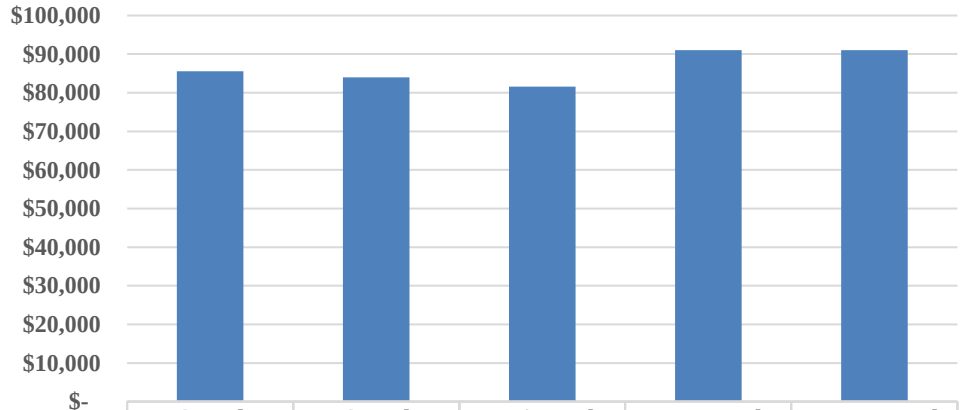
BUDGET NOTES

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
660 Cemeteries												
4c - Benefits												
100660	41100		Workers' Comp	563.08	593.82	650.00	308.18	625.00	650.00	650.00	0.00	0.00
	Subtotal Benefits			**563.08**	**593.82**	**650.00**	**308.18**	**625.00**	**650.00**	**650.00**	**0.00**	**0.00**
4e - Services & Supplies												
100660	50980		Cemetery	6,815.08	2,926.15	2,500.00	39.58	2,500.00	2,500.00	2,500.00	0.00	0.00
10066150	50980		Cemetery	7,907.50	4,288.54	7,000.00	1,209.27	7,000.00	7,000.00	7,000.00	0.00	0.00
10066151	50980		Cemetery	5,295.00	4,900.00	5,200.00	2,685.09	5,200.00	5,200.00	5,200.00	0.00	0.00
10066250	50980		Cemetery	3,704.28	6,112.93	4,000.00	2,775.00	4,000.00	4,000.00	4,000.00	0.00	0.00
10066350	50980		Cemetery	5,000.00	8,166.71	6,000.00	1,922.26	6,000.00	6,000.00	6,000.00	0.00	0.00
10066550	50980		Cemetery	5,926.58	23,394.24	6,000.00	4,152.15	6,000.00	5,000.00	5,000.00	0.00	0.00
10066550	50980	18470	Cemetery	0.00	197.95	0.00	91.17	91.00	0.00	0.00	0.00	0.00
10066850	50980		Cemetery	2,150.00	3,000.00	4,000.00	750.00	4,000.00	4,000.00	4,000.00	0.00	0.00
100660	60100		Electric Service	5,232.63	4,741.52	6,200.00	2,795.54	4,700.00	4,950.00	4,950.00	0.00	0.00
100660	60300		Water Service	910.04	786.23	1,000.00	452.20	715.00	800.00	800.00	0.00	0.00
	Subtotal Services & Supplies			**42,941.11**	**58,514.27**	**41,900.00**	**16,872.26**	**40,206.00**	**39,450.00**	**39,450.00**	**0.00**	**0.00**
	TOTAL Cemeteries			**43,504.19**	**59,108.09**	**42,550.00**	**17,180.44**	**40,831.00**	**40,100.00**	**40,100.00**	**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 2026-2027



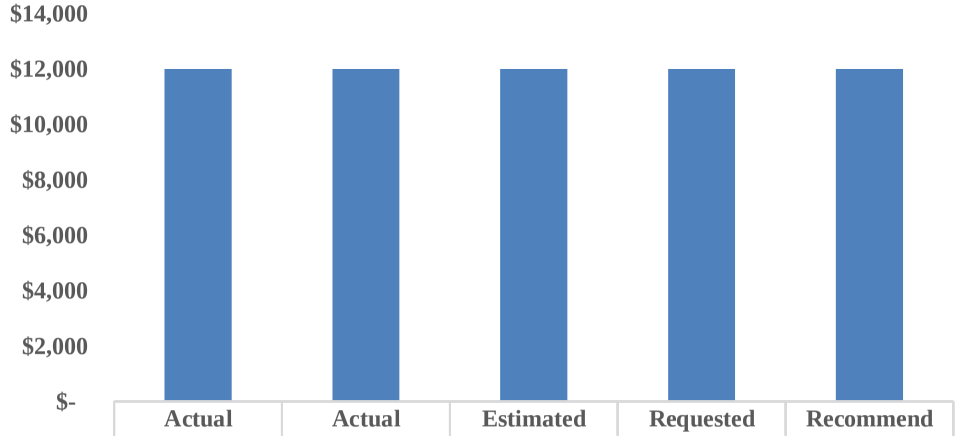
	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$85,575	$83,983	$81,594	$91,069	$91,069
Change from Prior Year	4.4%	-1.9%	-2.8%	11.6%	11.6%
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$-	$-	$-	$-	$-
Services & Supplies	$85,575	$83,983	$81,594	$91,069	$91,069
Capital Outlay	$-	$-	$-	$-	$-
Employees (FTE)	-	-	-	-	-

BUDGET NOTES

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

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
673 Consumer Health												
4e - Services & Supplies												
100673	53900		Contract Services	85,574.68	83,982.52	91,069.00	81,593.96	81,594.00	91,069.00	91,069.00	0.00	0.00
	Subtotal Services & Supplies			**85,574.68**	**83,982.52**	**91,069.00**	**81,593.96**	**81,594.00**	**91,069.00**	**91,069.00**	**0.00**	**0.00**
	TOTAL Consumer Health			**85,574.68**	**83,982.52**	**91,069.00**	**81,593.96**	**81,594.00**	**91,069.00**	**91,069.00**	**0.00**	**0.00**

GENERAL FUND
PUBLIC HEALTH
FISCAL YEAR 2026-2027



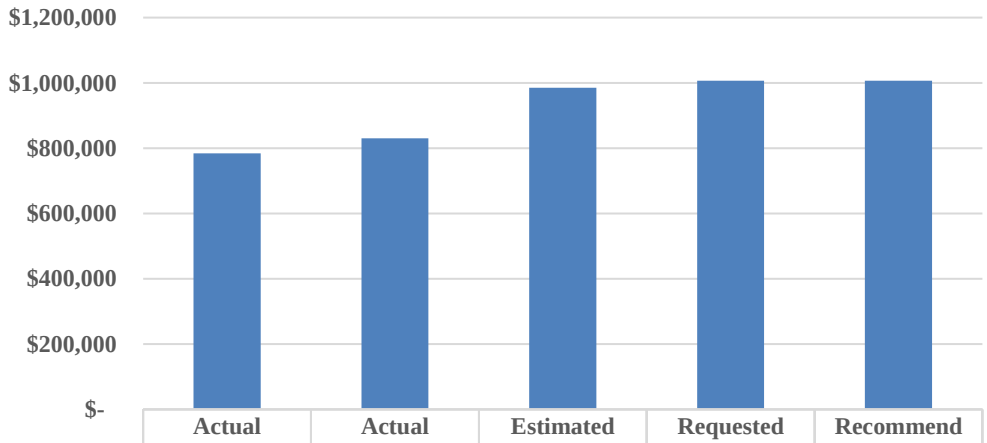
	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$12,000	$12,000	$12,000	$12,000	$12,000
Change from Prior Year	66.7%	0.0%	0.0%	0.0%	0.0%
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$-	$-	$-	$-	$-
Services & Supplies	$12,000	$12,000	$12,000	$12,000	$12,000
Capital Outlay	$-	$-	$-	$-	$-
Employees (FTE)	-	-	-	-	-

BUDGET NOTES

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

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
674 Public Health												
4e - Services & Supplies												
100674	53900		Contract Services	12,000.00	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			**12,000.00**	**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			**12,000.00**	**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 2026-2027



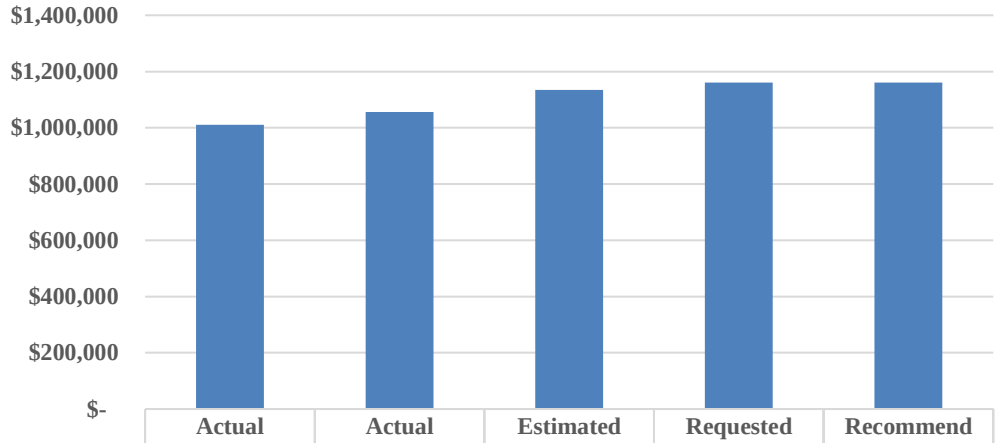
	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$783,858	$829,959	$985,376	$1,006,775	$1,006,775
Change from Prior Year	-2.6%	5.9%	18.7%	2.2%	2.2%
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$-	$-	$-	$-	$-
Services & Supplies	$783,858	$829,959	$985,376	$1,006,775	$1,006,775
Capital Outlay	$-	$-	$-	$-	$-
Employees (FTE)	-	-	-	-	-

BUDGET NOTES

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

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
719 Child Protective Services												
4e - Services & Supplies												
100719	53900		Contract Services	783,857.80	829,959.00	975,138.00	243,784.50	985,376.00	1,006,775.00	1,006,775.00	0.00	0.00
	Subtotal Services & Supplies			**783,857.80**	**829,959.00**	**975,138.00**	**243,784.50**	**985,376.00**	**1,006,775.00**	**1,006,775.00**	**0.00**	**0.00**
	TOTAL Child Protective Services			**783,857.80**	**829,959.00**	**975,138.00**	**243,784.50**	**985,376.00**	**1,006,775.00**	**1,006,775.00**	**0.00**	**0.00**

GENERAL FUND
LIBRARY DEPARTMENT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$1,010,099	$1,056,460	$1,134,873	$1,160,516	$1,160,516
Change from Prior Year	0.6%	4.6%	7.4%	2.3%	2.3%
Salaries & Wages	$524,092	$567,627	$604,951	$632,770	$632,770
Employee Benefits	$233,247	$242,010	$270,853	$297,095	$297,095
Services & Supplies	$252,760	$246,823	$233,369	$230,651	$230,651
Capital Outlay	$-	$-	$25,700	$-	$-
Employees (FTE)	9.55	9.55	9.55	9.55	9.55

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.

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
818 Library												
4a - Salaries												
100818	40000		Salaries	516,767.93	561,663.10	614,364.00	418,847.31	597,000.00	627,372.00	627,372.00	0.00	0.00
100818	40010		Temporary Salaries	1,340.00	2,060.00	2,310.00	1,400.00	2,100.00	2,273.00	2,273.00	0.00	0.00
100818	40010	18020	Temporary Salaries	3,120.00	2,676.00	1,644.00	1,824.00	2,851.00	0.00	0.00	0.00	0.00
100818	40150		Acting Pay	285.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100818	40500		Overtime	1,963.70	1,227.64	3,125.00	842.08	1,000.00	3,125.00	3,125.00	0.00	0.00
100818	40510		Overtime Holiday	615.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100818	40520		Comp Payout	0.00	0.00	0.00	1,566.35	2,000.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**524,092.49**	**567,626.74**	**621,443.00**	**424,479.74**	**604,951.00**	**632,770.00**	**632,770.00**	**0.00**	**0.00**
4c - Benefits												
100818	41000		Retirement	102,364.26	107,755.64	122,159.00	88,932.36	129,500.00	138,462.00	138,462.00	0.00	0.00
100818	41001		Early Retirement Incentive	11,101.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100818	41010		Social Security	996.18	1,136.12	910.00	691.30	1,000.00	951.00	951.00	0.00	0.00
100818	41010	18020	Social Security	193.44	165.91	102.00	113.09	174.00	0.00	0.00	0.00	0.00
100818	41100		Workers' Comp	25,194.56	27,581.23	27,331.00	16,630.58	27,331.00	24,850.00	24,850.00	0.00	0.00
100818	41100	18020	Workers' Comp	200.08	180.22	113.00	124.42	187.00	0.00	0.00	0.00	0.00
100818	41110		Workers' Comp - Advisory Board	599.64	724.98	740.00	392.62	920.00	740.00	740.00	0.00	0.00
100818	41200		Medicare	7,450.73	8,082.42	8,986.00	6,046.73	8,600.00	9,175.00	9,175.00	0.00	0.00
100818	41200	18020	Medicare	45.24	38.80	24.00	26.45	41.00	0.00	0.00	0.00	0.00
100818	41300		Health Insurance	81,083.34	91,997.67	113,347.00	73,319.43	98,655.00	118,229.00	118,229.00	0.00	0.00
100818	41302		Vision Insurance	495.28	523.32	568.00	393.96	535.00	568.00	568.00	0.00	0.00
100818	41303		Dental Insurance	3,309.52	3,592.04	3,872.00	2,704.12	3,673.00	3,872.00	3,872.00	0.00	0.00
100818	41310		Life Insurance	213.20	231.40	248.00	174.20	237.00	248.00	248.00	0.00	0.00
	Subtotal Benefits			**233,247.05**	**242,009.75**	**278,400.00**	**189,549.26**	**270,853.00**	**297,095.00**	**297,095.00**	**0.00**	**0.00**
4e - Services & Supplies												
100818	50000		Supplies	17,591.01	17,566.79	18,000.00	5,645.30	18,000.00	18,000.00	18,000.00	0.00	0.00
100818	50000	18002	Supplies	0.00	8,763.90	24.00	24.10	24.00	0.00	0.00	0.00	0.00
100818	50000	18003	Supplies	0.00	0.00	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00
100818	50000	18010	Supplies	9,680.13	13,534.00	978.00	978.01	978.00	0.00	0.00	0.00	0.00
100818	50000	18021	Supplies	0.00	1,216.73	0.00	849.37	1,283.00	0.00	0.00	0.00	0.00
100818	50200		Computers	23,111.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100818	50480		Books & Publications	73,150.19	89,595.07	80,000.00	44,352.48	80,000.00	85,000.00	85,000.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
818 Library												
4e - Services & Supplies												
100818	50490		Periodicals	81.08	62.13	100.00	151.62	175.00	100.00	100.00	0.00	0.00
100818	51000		Fuel	2,784.04	2,631.59	3,000.00	1,617.69	3,000.00	3,000.00	3,000.00	0.00	0.00
100818	52000		Copier Maintenance	5,103.86	4,921.46	5,000.00	3,198.66	4,000.00	5,000.00	5,000.00	0.00	0.00
100818	52030		Printer Services	235.33	120.00	200.00	188.00	275.00	250.00	250.00	0.00	0.00
100818	52100		Postage	3,829.90	3,093.99	4,000.00	2,390.78	4,000.00	4,000.00	4,000.00	0.00	0.00
100818	53530		Software Support	49,413.92	48,565.25	48,000.00	43,158.29	48,000.00	48,000.00	48,000.00	0.00	0.00
100818	56000		Training	774.00	299.00	1,000.00	1,340.95	1,341.00	1,000.00	1,000.00	0.00	0.00
100818	56100		Dues	536.00	0.00	500.00	100.00	500.00	500.00	500.00	0.00	0.00
100818	56200		Travel	2,357.71	2,614.60	3,000.00	2,171.16	3,000.00	3,000.00	3,000.00	0.00	0.00
100818	56200	18005	Travel	0.00	0.00	3,277.00	3,277.00	8,735.00	0.00	0.00	0.00	0.00
100818	56220		Travel - Trustee	692.38	1,944.54	1,500.00	1,502.28	3,000.00	3,000.00	3,000.00	0.00	0.00
10081851	60000		Utilities	5,094.09	4,997.87	6,000.00	0.00	6,000.00	6,000.00	6,000.00	0.00	0.00
10081811	60100		Electric Service	9,129.42	6,989.11	8,500.00	3,839.25	5,800.00	7,500.00	7,500.00	0.00	0.00
10081821	60100		Electric Service	4,187.41	3,934.35	4,200.00	2,178.16	3,300.00	4,200.00	4,200.00	0.00	0.00
10081831	60100		Electric Service	1,956.07	1,967.66	2,000.00	965.31	1,725.00	2,000.00	2,000.00	0.00	0.00
10081841	60100		Electric Service	3,900.35	3,716.91	3,800.00	1,721.07	3,225.00	3,800.00	3,800.00	0.00	0.00
10081811	60200		Gas Service	11,634.83	4,267.59	12,000.00	1,933.36	3,425.00	5,000.00	5,000.00	0.00	0.00
10081821	60200		Gas Service	2,882.87	1,830.61	2,800.00	917.89	1,575.00	2,000.00	2,000.00	0.00	0.00
10081841	60200		Gas Service	2,172.71	1,295.76	2,200.00	821.79	950.00	1,400.00	1,400.00	0.00	0.00
10081811	60250		Water & Sewer Service	5,414.93	8,137.62	7,200.00	7,047.91	11,225.00	11,775.00	11,775.00	0.00	0.00
10081821	60250		Water & Sewer Service	1,812.26	1,592.36	1,900.00	1,128.25	1,705.00	1,900.00	1,900.00	0.00	0.00
10081841	60250		Water & Sewer Service	6,806.21	4,763.82	5,500.00	3,055.53	4,725.00	5,000.00	5,000.00	0.00	0.00
10081831	60300		Water Service	1,977.54	1,787.52	2,450.00	881.68	1,325.00	1,900.00	1,900.00	0.00	0.00
10081831	60400		Sewer Service	238.65	286.50	270.00	180.00	270.00	276.00	276.00	0.00	0.00
10081841	60600		Garbage Service	3,328.12	3,383.04	3,450.00	2,537.28	3,383.00	3,450.00	3,450.00	0.00	0.00
100818	60700		Telephone	2,883.19	2,943.64	3,000.00	2,414.37	3,425.00	3,600.00	3,600.00	0.00	0.00
	Subtotal Services & Supplies			**252,759.24**	**246,823.41**	**238,849.00**	**145,567.54**	**233,369.00**	**230,651.00**	**230,651.00**	**0.00**	**0.00**
4g - Capital Outlay												
100818	70000	18022	Capital Outlay	0.00	0.00	0.00	0.00	25,700.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			**0.00**	**0.00**	**0.00**	**0.00**	**25,700.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Library			**1,010,098.78**	**1,056,459.90**	**1,138,692.00**	**759,596.54**	**1,134,873.00**	**1,160,516.00**	**1,160,516.00**	**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

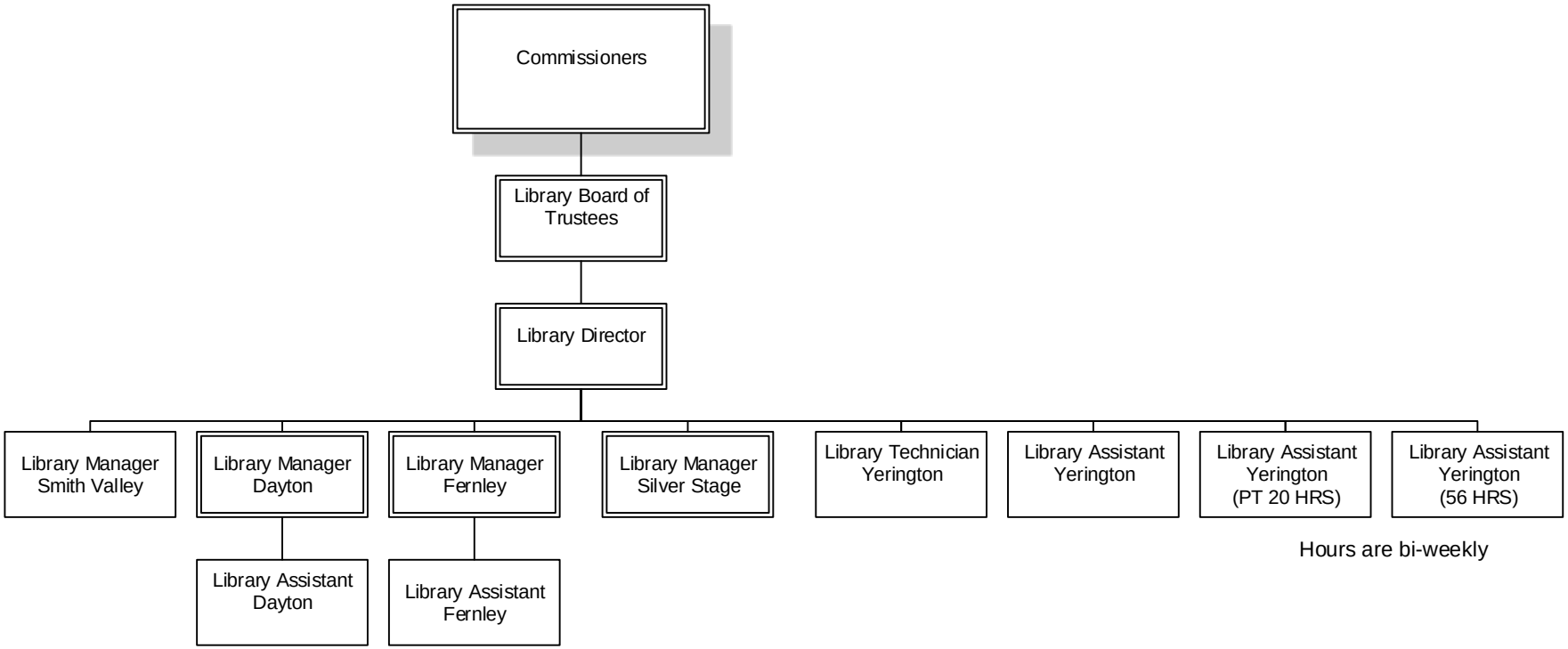
From: Wynne Prindle, Lyon County Library Director

Date: 2/5/2026

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 (M1), and the elimination of the Library Technician position (A4).

Library

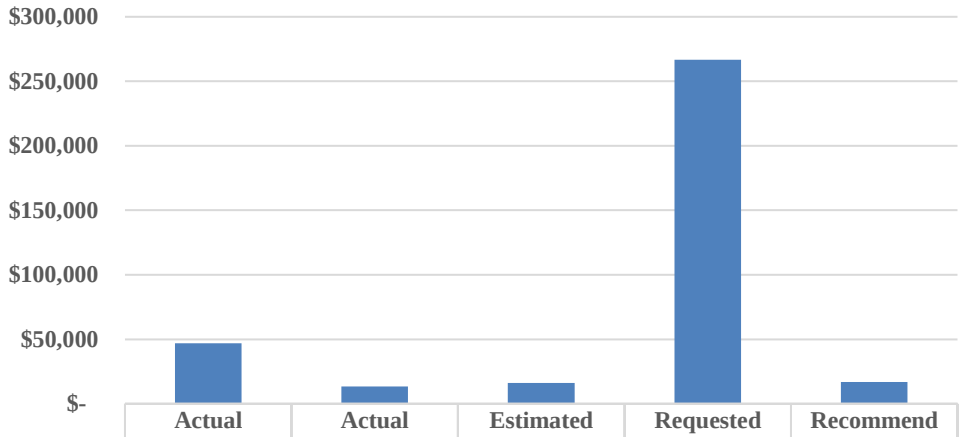


Hours are bi-weekly

Fund	100
Dept Title	Library

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	818	(blank)	**CAMPBELL, RAMONA A.**	Library Branch Manager	**E**	80	$ 75,665	$ 14,566	$ -	2,396	$ 1,097	$ 13,577	$ 71	$ 484	$ 31	$ 32,222	$107,887
			CASTANEDA, APRIL	Library Branch Manager	**E**	80	$ 73,215	$ 14,094	$ -	2,396	$ 1,062	$ 13,577	$ 71	$ 484	$ 31	$ 31,715	$104,930
			FRYE, JAKE	Library Branch Manager	**E**	80	$ 75,200	$ 14,476	$ -	2,396	$ 1,090	$ 13,577	$ 71	$ 484	$ 31	$ 32,125	$107,325
			HERRERA, DESTINEE	Library Assistant	**R**	80	$ 39,387	$ 14,475	$ -	2,396	$ 571	$ 17,630	$ 71	$ 484	$ 31	$ 35,658	$ 75,045
			KENNER, KRYSTAL	Library Assistant	**E**	56	$ 34,316	$ 6,606	$ -	2,284	$ 498	$ -	$ -	$ -	$ -	$ 9,388	$ 43,704
			LOVE, CHARLES	Library Assistant	**E**	80	$ 50,665	$ 9,753	$ -	2,396	$ 735	$ 13,577	$ 71	$ 484	$ 31	$ 27,047	$ 77,712
			PRINDLE, WYNNE	Library Director	**E**	80	$120,633	$ 23,222	$ -	2,396	$ 1,749	$ 13,577	$ 71	$ 484	$ 31	$ 41,530	$162,163
			REYES CASTANEDA, MARCELA	Library Branch Manager	**R**	48	$ 35,954	$ 13,213	$ -	2,393	$ 521	$ -	$ -	$ -	$ -	$ 16,127	$ 52,081
			RICHARDS, JIMMIE	Library Assistant	**S**	20	$ 13,063	$ -	$ 810	869	$ 189	$ -	$ -	$ -	$ -	$ 1,868	$ 14,931
			ROWLEY, JOANNA	Library Assistant	**R**	80	$ 40,123	$ 14,745	$ -	2,396	$ 582	$ 13,577	$ 71	$ 484	$ 31	$ 31,886	$ 72,009
			STOCKWELL-SCHARDT, JENNIFER	Library Technician	**E**	80	$ 69,151	$ 13,312	$ -	2,396	$ 1,003	$ 19,137	$ 71	$ 484	$ 31	$ 36,434	$105,585
			ZZA - TEMPORARY	NA	**S**	(blank)	$ 2,273	$ -	$ 141	136	$ 33	$ -			$ -	$ 310	$ 2,583
			ZZZA - OVERTIME	NA	**NA**	(blank)	$ 3,125	$ -	$ -		$ 45	$ -			$ -	$ 45	$ 3,170
			ZZZZ - PACT FOR LIBRARY BOARD	NA	**NA**	(blank)	$ -	$ -	$ -	740	$ -	$ -			$ -	$ 740	$ 740
		(blank) Total					$632,770	$ 138,462	$ 951	25,590	$ 9,175	$118,229	$ 568	$3,872	$ 248	$ 297,095	$929,865
	818 Total						**$632,770**	**$ 138,462**	**$ 951**	**25,590**	**$ 9,175**	**$118,229**	**$ 568**	**$3,872**	**$ 248**	**$ 297,095**	**$929,865**
100 Total							**$632,770**	**$ 138,462**	**$ 951**	**25,590**	**$ 9,175**	**$118,229**	**$ 568**	**$3,872**	**$ 248**	**$ 297,095**	**$929,865**
Grand Total							**$632,770**	**$ 138,462**	**$ 951**	**25,590**	**$ 9,175**	**$118,229**	**$ 568**	**$3,872**	**$ 248**	**$ 297,095**	**$929,865**

GENERAL FUND
FAIRGROUNDS DEPARTMENT
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$46,940	$13,422	$16,112	$266,800	$16,800
Change from Prior Year	-86.0%	-71.4%	20.0%	1555.9%	4.3%
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$1,243	$1,409	$1,112	$1,800	$1,800
Services & Supplies	$32,305	$12,013	$15,000	$15,000	$15,000
Capital Outlay	$13,392	$-	$-	$250,000	$-
Employees (FTE)	-	-	-	-	-

BUDGET NOTES

Capital Outlay:

Account 100849-70000 - Capital Outlay:

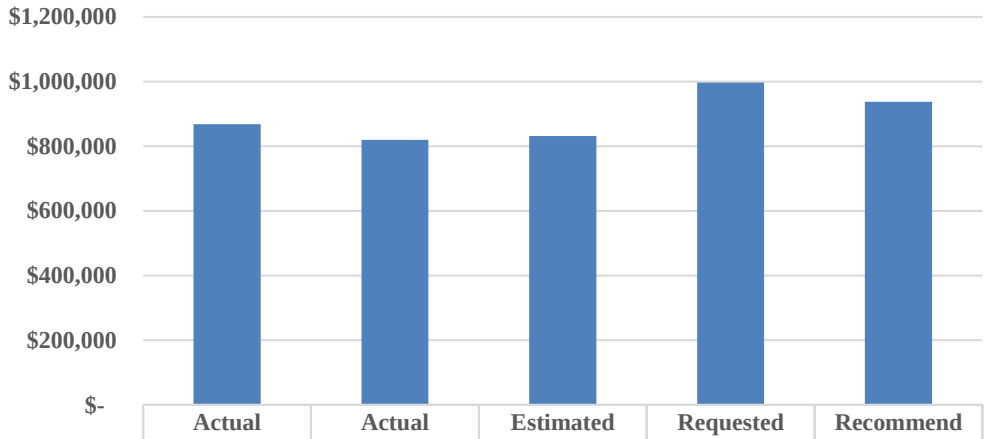
There is a request for improvements and expansion to the Voshall Building at the Fairgrounds totaling $250,000, which was not included in the recommended budget.

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
842 Fairgrounds												
4c - Benefits												
100842	41100		Workers' Comp	1,242.94	1,409.27	1,800.00	621.64	1,112.00	1,800.00	1,800.00	0.00	0.00
	Subtotal Benefits			**1,242.94**	**1,409.27**	**1,800.00**	**621.64**	**1,112.00**	**1,800.00**	**1,800.00**	**0.00**	**0.00**
4e - Services & Supplies												
100842	50000		Supplies	21,687.51	6,898.03	10,000.00	3,399.87	7,000.00	10,000.00	10,000.00	0.00	0.00
100842	56400		Repairs and Maintenance	10,617.31	5,115.02	5,000.00	7,688.19	8,000.00	5,000.00	5,000.00	0.00	0.00
	Subtotal Services & Supplies			**32,304.82**	**12,013.05**	**15,000.00**	**11,088.06**	**15,000.00**	**15,000.00**	**15,000.00**	**0.00**	**0.00**
4g - Capital Outlay												
100842	70000		Capital Outlay	0.00	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00
100842	70000	80004	Capital Outlay	13,391.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			**13,391.96**	**0.00**	**0.00**	**0.00**	**0.00**	**250,000.00**	**0.00**	**0.00**	**0.00**
	TOTAL Fairgrounds			**46,939.72**	**13,422.32**	**16,800.00**	**11,709.70**	**16,112.00**	**266,800.00**	**16,800.00**	**0.00**	**0.00**

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 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Expenditures	$868,515	$819,636	$831,794	$997,007	$937,007
Change from Prior Year	-2.0%	-5.6%	1.5%	19.9%	12.6%
Salaries & Wages	$336,360	$315,020	$316,437	$295,454	$295,454
Employee Benefits	$145,638	$142,754	$140,981	$159,753	$159,753
Services & Supplies	$308,327	$361,862	$374,376	$401,800	$341,800
Capital Outlay	$78,190	$-	$-	$140,000	$140,000
Employees (FTE)	5.48	5.48	4.48	5.48	4.48

BUDGET NOTES

Salaries & Wages:

Parks has requested a new Sr Parks Maintenance Worker position and seasonal staffing. These have not been included in the recommended budget.

Capital Outlay:

Account 100849-70600 - Capital Outlay - Equipment:

This includes $95,000 for a skid steer to use on the Dayton open space and parks.
This includes $45,000 for a forest mulcher attachment to the skid steer to use on the Dayton open space and parks.

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
849 Parks												
4a - Salaries												
100849	40000		Salaries	335,782.70	313,226.78	315,371.00	231,282.64	314,836.00	291,477.00	291,477.00	0.00	0.00
100849	40320		Shift Differential	0.00	0.00	0.00	0.88	1.00	0.00	0.00	0.00	0.00
100849	40500		Overtime	89.55	981.04	3,977.00	1,294.62	1,300.00	3,977.00	3,977.00	0.00	0.00
100849	40520		Comp Payout	487.70	812.49	0.00	173.72	300.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**336,359.95**	**315,020.31**	**319,348.00**	**232,751.86**	**316,437.00**	**295,454.00**	**295,454.00**	**0.00**	**0.00**
4c - Benefits												
100849	41000		Retirement	65,755.59	65,448.44	72,879.00	49,002.96	68,800.00	68,958.00	68,958.00	0.00	0.00
100849	41100		Workers' Comp	17,308.27	16,995.67	14,631.00	7,908.69	14,631.00	13,528.00	13,528.00	0.00	0.00
100849	41200		Medicare	4,758.11	4,434.57	4,631.00	3,288.55	4,500.00	4,284.00	4,284.00	0.00	0.00
100849	41300		Health Insurance	55,243.62	54,062.76	54,737.00	38,995.62	51,497.00	70,712.00	70,712.00	0.00	0.00
100849	41302		Vision Insurance	317.15	214.52	275.00	140.41	196.00	275.00	275.00	0.00	0.00
100849	41303		Dental Insurance	2,118.95	1,472.31	1,876.00	963.62	1,244.00	1,876.00	1,876.00	0.00	0.00
100849	41310		Life Insurance	136.55	126.07	120.00	85.50	113.00	120.00	120.00	0.00	0.00
	Subtotal Benefits			**145,638.24**	**142,754.34**	**149,149.00**	**100,385.35**	**140,981.00**	**159,753.00**	**159,753.00**	**0.00**	**0.00**
4e - Services & Supplies												
100849	50000		Supplies	884.15	3,027.93	3,000.00	508.79	3,000.00	5,000.00	5,000.00	0.00	0.00
10084954	50000		Supplies	14,485.76	12,932.63	15,000.00	21,011.87	21,012.00	15,000.00	15,000.00	0.00	0.00
100849	50230		Equipment	29,454.75	54,631.38	10,000.00	2,630.77	36,000.00	25,000.00	0.00	0.00	0.00
100849	50400		Uniforms	2,650.57	2,036.10	0.00	419.10	419.00	0.00	0.00	0.00	0.00
100849	50440		Safety Supplies	0.00	109.18	3,500.00	432.85	500.00	3,500.00	3,500.00	0.00	0.00
100849	51000		Fuel	13,509.00	14,589.69	14,000.00	10,044.60	14,000.00	14,000.00	14,000.00	0.00	0.00
100849	52030		Printer Services	0.00	20.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00
100849	52300		Advertising	0.00	0.00	0.00	0.00	0.00	150.00	150.00	0.00	0.00
100849	52410		Physicals	130.00	338.00	600.00	0.00	600.00	600.00	600.00	0.00	0.00
100849	53600		Master Plan	0.00	11,581.80	0.00	16,618.20	29,600.00	15,000.00	15,000.00	0.00	0.00
100849	53900		Contract Services	15,395.00	23,080.00	26,000.00	30,037.50	45,000.00	45,000.00	45,000.00	0.00	0.00
100849	56000		Training	1,565.70	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00	0.00
100849	56200		Travel	0.00	0.00	500.00	0.00	500.00	500.00	500.00	0.00	0.00
100849	56410		Equipment Repairs & Maint	1,431.75	860.39	5,000.00	4,597.97	5,000.00	8,000.00	8,000.00	0.00	0.00
100849	56810		Park Maintenance	36,363.40	34,247.94	35,000.00	19,308.15	25,000.00	25,000.00	25,000.00	0.00	0.00
10084954	56810		Park Maintenance	0.00	0.00	0.00	0.00	0.00	35,000.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
849 Parks												
4e - Services & Supplies												
100849	56820		Open Space Maintenance	31,291.62	30,106.49	30,000.00	4,364.96	20,000.00	30,000.00	30,000.00	0.00	0.00
100849	60100		Electric Service	12,870.64	15,350.98	15,000.00	6,968.84	13,000.00	15,000.00	15,000.00	0.00	0.00
100849	60300		Water Service	44,451.49	55,597.84	62,000.00	34,466.48	55,750.00	60,000.00	60,000.00	0.00	0.00
100849	60400		Sewer Service	998.42	627.19	700.00	501.86	715.00	750.00	750.00	0.00	0.00
100849	60600		Garbage Service	80.10	0.00	200.00	0.00	200.00	200.00	200.00	0.00	0.00
100849	60700		Telephone	2,764.31	2,723.83	4,500.00	1,565.26	2,080.00	2,100.00	2,100.00	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			**308,326.66**	**361,861.37**	**327,150.00**	**253,477.20**	**374,376.00**	**401,800.00**	**341,800.00**	**0.00**	**0.00**
4g - Capital Outlay												
100849	70000		Capital Outlay	45,198.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100849	70600		Capital Outlay - Equipment	32,991.85	0.00	0.00	0.00	0.00	140,000.00	140,000.00	0.00	0.00
	Subtotal Capital Outlay			**78,189.86**	**0.00**	**0.00**	**0.00**	**0.00**	**140,000.00**	**140,000.00**	**0.00**	**0.00**
	TOTAL Parks			**868,514.71**	**819,636.02**	**795,647.00**	**586,614.41**	**831,794.00**	**997,007.00**	**937,007.00**	**0.00**	**0.00**

LYON COUNTY
FACILITIES DEPARTMENT

Buildings & Grounds

Services & Maintenance

18 Highway 95A North
Yerington, Nevada 89447
Phone: (775)463-6551 **Fax**: (775)463-6555

Douglas Homestead
Director

Nathan Bake
Building & Grounds
Supervisor-South

Judge Smith
Parks, Building & Grounds
Supervisor-North

Steffanie Robinson
Custodial Supervisor

January 20, 2026

Andrew Haskin, County Manager
Josh Foli, Comptroller

Ref: Park's position and summer hires

Andrew and Josh,

I am requesting to add the Park's position that was eliminated last budget period. We currently have 3 Senior Parks Maintenance Workers on staff. Judge Smith was hired as a supervisor for the Dayton area and is currently spending most of his time working alongside his parks' workers so the parks can stay well maintained. Having this fourth position back will allow him to get back into the supervisor role. With the recent retirement of Frank Lescher and Scott Fleckenstein and them being at a much higher salary than a new hire, there should be enough money in the budget to cover filling this position.

I would like to try the following for one year to see how it works out. I would like to be able to hire 2 summer hires (1 for Park's and 1 for Facilities). I would like to work with the schools and recruit 2 young adults to work during their summer break for us. These individuals would not be driving any of our fleet vehicles, but would be allowed to drive our gators and UTVs. The Facilities summer hire would work mainly at the fairgrounds helping get it ready for the annual fair and rodeo and the Park's summer hire would assist in the parks in the Central Lyon County area. The cost would be minimal and this would provide the students with some work experience and funds to use to further their education.

Sincerely,

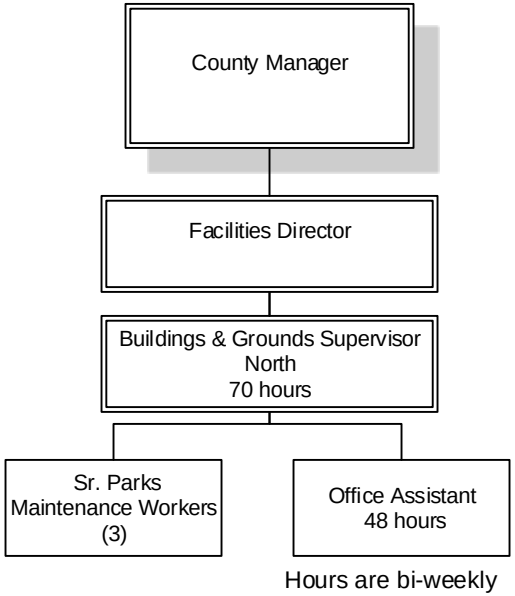
Doug Homestead, Facilities Director

CAPITAL OUTLAY REQUEST FORM
FISCAL YEAR 2026-2027

DEPARTMENT	Parks

DESCRIPTION	EXPLANATION	QUANTITY	UNIT PRICE	COST
Skid Steer w/ Forest Mulcher	Open Space Work	1.00	$ 140,000	$ 140,000
TOTAL				**$ 140,000**

Parks

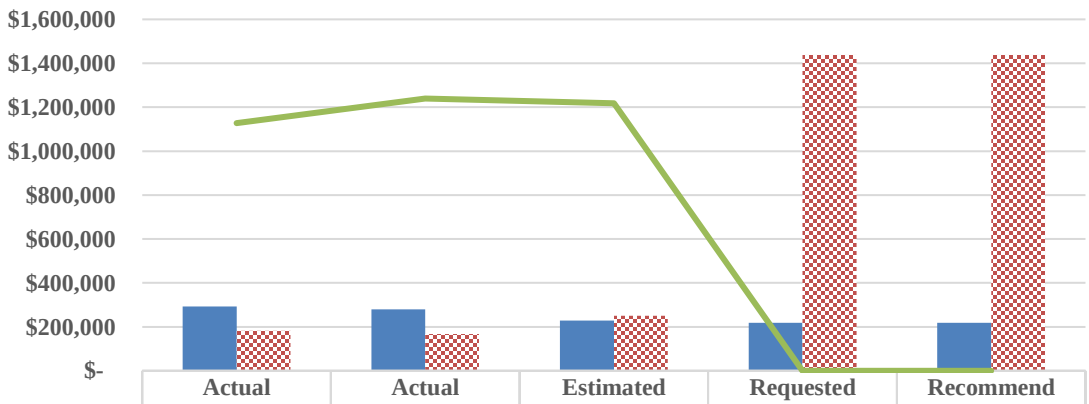

County Manager
Facilities Director
Buildings & Grounds Supervisor
North
70 hours
Sr. Parks
Maintenance Workers
(3)
Office Assistant
48 hours
Hours are bi-weekly

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	$ 29,963	$ 5,768	$ -	1,994	$ 434	$ -	$ -	$ -	$ -	$ 8,196	$ 38,159
			HINKEY, LESTER	Sr Parks Maintenance Worker	**E**	80	$ 65,548	$ 12,618	$ -	2,396	$ 950	$ 17,630	$ 71	$ 484	$ 31	$ 34,180	$ 99,728
			SMART, CAMERON	Sr Parks Maintenance Worker	**E**	80	$ 63,042	$ 12,136	$ -	2,396	$ 914	$ 13,577	$ 71	$ 484	$ 31	$ 29,609	$ 92,651
			SMITH, JUDGE	Bldg and Grounds Supervisor	**R**	70	$ 73,418	$ 26,981	$ -	2,096	$ 1,065	$ 15,426	$ 62	$ 424	$ 27	$ 46,081	$119,499
			WOOD, CLAYTON	Sr Parks Maintenance Worker	**E**	80	$ 59,506	$ 11,455	$ -	2,396	$ 863	$ 24,079	$ 71	$ 484	$ 31	$ 39,379	$ 98,885
			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					$295,454	$ 68,958	$ -	13,528	$ 4,284	$ 70,712	$ 275	$1,876	$ 120	$ 159,753	$455,207
	849 Total						**$295,454**	**$ 68,958**	**$ -**	**13,528**	**$ 4,284**	**$ 70,712**	**$ 275**	**$1,876**	**$ 120**	**$ 159,753**	**$455,207**
100 Total							**$295,454**	**$ 68,958**	**$ -**	**13,528**	**$ 4,284**	**$ 70,712**	**$ 275**	**$1,876**	**$ 120**	**$ 159,753**	**$455,207**
Grand Total							**$295,454**	**$ 68,958**	**$ -**	**13,528**	**$ 4,284**	**$ 70,712**	**$ 275**	**$1,876**	**$ 120**	**$ 159,753**	**$455,207**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
100 General Fund												
999 Transfers and Fund Balance												
4q - Contingency												
100999	89000		Contingency	0.00	0.00	1,680,403.00	0.00	0.00	1,807,007.00	1,792,467.00	0.00	0.00
	Subtotal Contingency			**0.00**	**0.00**	**1,680,403.00**	**0.00**	**0.00**	**1,807,007.00**	**1,792,467.00**	**0.00**	**0.00**
4s - Transfers Out												
100999	98118		Transfer To JPO SpecAssess	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100999	98500		Transfer to Capital Impr	4,500,000.00	0.00	0.00	0.00	0.00	1,700,000.00	1,700,000.00	0.00	0.00
	Subtotal Transfers Out			**4,700,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,700,000.00**	**1,700,000.00**	**0.00**	**0.00**
4z - Ending Fund Balance												
10099200	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	196,592.00	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	7,345.00	0.00	0.00	0.00	0.00
10099225	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	9,035.00	0.00	0.00	0.00	0.00
10099230	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	96,500.00	0.00	0.00	0.00	0.00
10099235	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	45,211.00	0.00	0.00	0.00	0.00
10099240	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	4,292.00	0.00	0.00	0.00	0.00
10099241	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	4,073.00	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	16,195.00	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	17,483.00	0.00	0.00	0.00	0.00
100999	99999		Ending Fund Balance	0.00	0.00	6,214,176.00	0.00	10,640,152.00	4,482,815.00	4,981,999.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**6,214,176.00**	**0.00**	**11,052,929.00**	**4,482,815.00**	**4,981,999.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**4,700,000.00**	**0.00**	**7,894,579.00**	**0.00**	**11,052,929.00**	**7,989,822.00**	**8,474,466.00**	**0.00**	**0.00**
	TOTAL General Fund			**103,026,850.27**	**106,717,614.42**	**128,455,204.00**	**81,333,076.45**	**134,530,570.00**	**136,446,752.00**	**136,446,752.00**	**0.00**	**0.00**
			TOTAL REVENUES	**50,765,000.25**	**53,468,921.78**	**64,227,602.00**	**41,487,853.35**	**67,265,285.00**	**68,223,376.00**	**68,223,376.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**52,261,850.02**	**53,248,692.64**	**64,227,602.00**	**39,845,223.10**	**67,265,285.00**	**68,223,376.00**	**68,223,376.00**	**0.00**	**0.00**
			DIFFERENCE	**-1,496,849.77**	**220,229.14**	**0.00**	**1,642,630.25**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**50,765,000.25**	**53,468,921.78**	**64,227,602.00**	**41,487,853.35**	**67,265,285.00**	**68,223,376.00**	**68,223,376.00**	**0.00**	**0.00**

PARK CONSTRUCTION TAX FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$293,263	$280,251	$229,400	$218,800	$218,800
Total Expenditures	$182,474	$167,984	$250,505	$1,437,281	$1,437,281
Ending Fund Balance	$1,127,319	$1,239,586	$1,218,481	$-	$-
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$-	$-	$-	$-	$-
Services & Supplies	$117,609	$29,476	$505	$-	$-
Capital Outlay	$64,865	$138,508	$250,000	$1,437,281	$1,437,281
FTE	-	-	-	-	-

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: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
102 Park Construction Tax Fund												
000 General												
3a - Taxes												
10200010	30500		Park Constr Tax - Central Lyon	204,067.15	199,121.23	225,000.00	126,570.00	155,000.00	155,000.00	155,000.00	0.00	0.00
10200030	30530		Park Constr Tax - Mason Valley	15,631.88	11,249.38	14,000.00	9,686.40	12,000.00	12,000.00	12,000.00	0.00	0.00
10200040	30540		Park Constr Tax - Smith Valley	18,000.00	11,750.00	15,000.00	3,552.92	8,000.00	8,000.00	8,000.00	0.00	0.00
	Subtotal Taxes			**237,699.03**	**222,120.61**	**254,000.00**	**139,809.32**	**175,000.00**	**175,000.00**	**175,000.00**	**0.00**	**0.00**
3k - Other Revenues												
10200010	38000		Investment Income	49,415.35	52,805.09	45,000.00	29,383.93	50,000.00	40,000.00	40,000.00	0.00	0.00
10200030	38000		Investment Income	3,152.57	3,726.42	3,000.00	2,134.35	3,500.00	3,000.00	3,000.00	0.00	0.00
10200040	38000		Investment Income	2,995.91	1,599.25	1,300.00	576.67	900.00	800.00	800.00	0.00	0.00
	Subtotal Other Revenues			**55,563.83**	**58,130.76**	**49,300.00**	**32,094.95**	**54,400.00**	**43,800.00**	**43,800.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
10200010	39999		Opening Fund Balance	0.00	0.00	1,149,790.00	0.00	1,135,229.00	1,090,229.00	1,090,229.00	0.00	0.00
10200030	39999		Opening Fund Balance	0.00	0.00	85,578.00	0.00	82,954.00	98,454.00	98,454.00	0.00	0.00
10200040	39999		Opening Fund Balance	0.00	0.00	36,661.00	0.00	21,403.00	29,798.00	29,798.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**1,272,029.00**	**0.00**	**1,239,586.00**	**1,218,481.00**	**1,218,481.00**	**0.00**	**0.00**
	TOTAL General			**293,262.86**	**280,251.37**	**1,575,329.00**	**171,904.27**	**1,468,986.00**	**1,437,281.00**	**1,437,281.00**	**0.00**	**0.00**

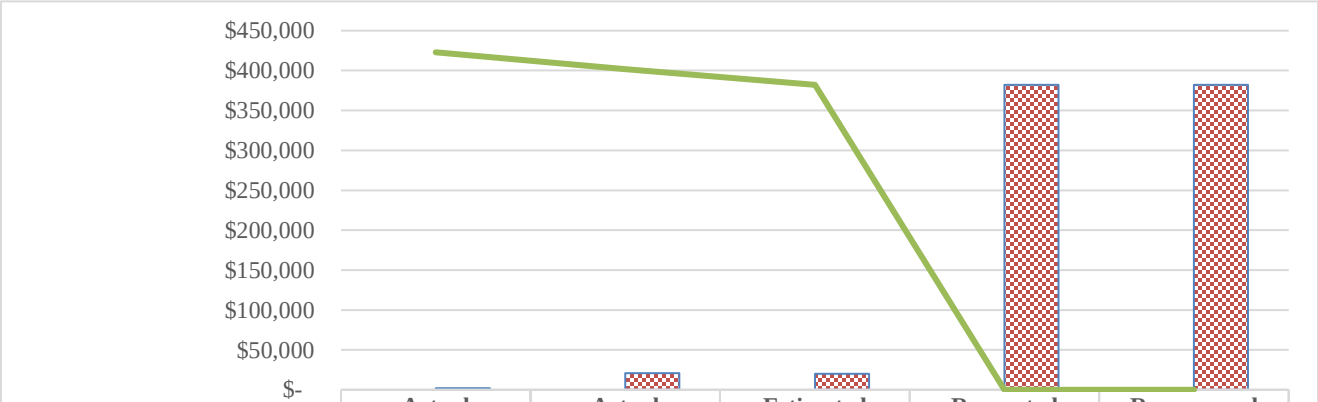
Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
102 Park Construction Tax Fund												
849 Parks												
4e - Services & Supplies												
10284910	50000		Supplies	107,084.11	29,476.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10284940	50000		Supplies	10,524.71	0.00	0.00	504.50	505.00	0.00	0.00	0.00	0.00
	Subtotal Services & Supplies			**117,608.82**	**29,476.00**	**0.00**	**504.50**	**505.00**	**0.00**	**0.00**	**0.00**	**0.00**
4g - Capital Outlay												
10284910	70000		Capital Outlay	64,865.21	75,101.00	1,419,790.00	194,865.70	250,000.00	1,285,229.00	1,285,229.00	0.00	0.00
10284930	70000		Capital Outlay	0.00	0.00	102,578.00	0.00	0.00	113,454.00	113,454.00	0.00	0.00
10284940	70000		Capital Outlay	0.00	63,407.10	52,961.00	0.00	0.00	38,598.00	38,598.00	0.00	0.00
	Subtotal Capital Outlay			**64,865.21**	**138,508.10**	**1,575,329.00**	**194,865.70**	**250,000.00**	**1,437,281.00**	**1,437,281.00**	**0.00**	**0.00**
	TOTAL Parks			**182,474.03**	**167,984.10**	**1,575,329.00**	**195,370.20**	**250,505.00**	**1,437,281.00**	**1,437,281.00**	**0.00**	**0.00**

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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	1,090,229.00	0.00	0.00	0.00	0.00
10299030	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	98,454.00	0.00	0.00	0.00	0.00
10299040	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	29,798.00	0.00	0.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**1,218,481.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**1,218,481.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Park Construction Tax Fund			**475,736.89**	**448,235.47**	**3,150,658.00**	**367,274.47**	**2,937,972.00**	**2,874,562.00**	**2,874,562.00**	**0.00**	**0.00**
			TOTAL REVENUES	**293,262.86**	**280,251.37**	**1,575,329.00**	**171,904.27**	**1,468,986.00**	**1,437,281.00**	**1,437,281.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**182,474.03**	**167,984.10**	**1,575,329.00**	**195,370.20**	**1,468,986.00**	**1,437,281.00**	**1,437,281.00**	**0.00**	**0.00**
			DIFFERENCE	**110,788.83**	**112,267.27**	**0.00**	**-23,465.93**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**293,262.86**	**280,251.37**	**1,575,329.00**	**171,904.27**	**1,468,986.00**	**1,437,281.00**	**1,437,281.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**182,474.03**	**167,984.10**	**1,575,329.00**	**195,370.20**	**1,468,986.00**	**1,437,281.00**	**1,437,281.00**	**0.00**	**0.00**
			DIFFERENCE	**110,788.83**	**112,267.27**	**0.00**	**-23,465.93**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

UNEMPLOYMENT COMPENSATION FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$-	$-	$-	$-	$-
Total Expenditures	$2,190	$20,943	$20,000	$381,974	$381,974
Ending Fund Balance	$422,917	$401,974	$381,974	$-	$-
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$2,190	$20,943	$20,000	$381,974	$381,974
Services & Supplies	$-	$-	$-	$-	$-
Capital Outlay	$-	$-	$-	$-	$-
FTE	-	-	-	-	-

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: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
108 Unemployment Fund												
000 General												
3z - Beginning Fund Bal												
108	39999		Opening Fund Balance	0.00	0.00	390,917.00	0.00	401,974.00	381,974.00	381,974.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**390,917.00**	**0.00**	**401,974.00**	**381,974.00**	**381,974.00**	**0.00**	**0.00**
	TOTAL General			**0.00**	**0.00**	**390,917.00**	**0.00**	**401,974.00**	**381,974.00**	**381,974.00**	**0.00**	**0.00**

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

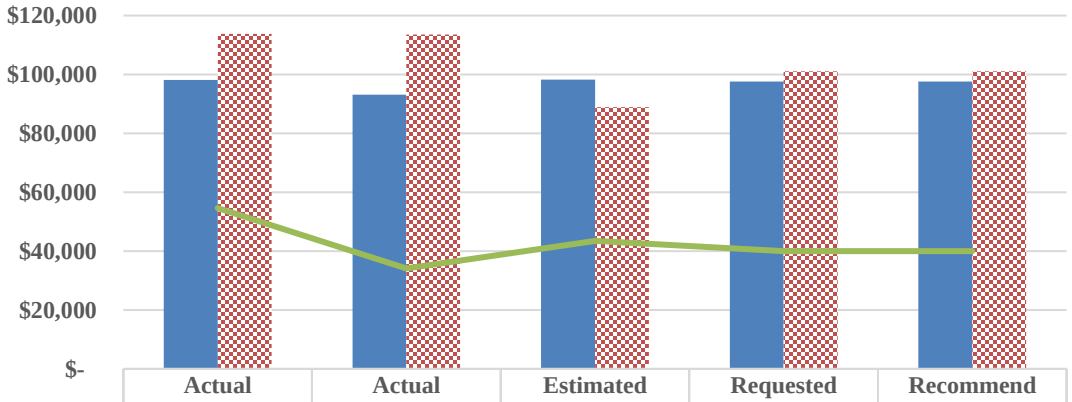
Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
108 Unemployment Fund												
110 General Support												
4c - Benefits												
108110	41500		Unemployment	2,189.82	20,943.72	390,917.00	9,683.90	20,000.00	381,974.00	381,974.00	0.00	0.00
	Subtotal Benefits			**2,189.82**	**20,943.72**	**390,917.00**	**9,683.90**	**20,000.00**	**381,974.00**	**381,974.00**	**0.00**	**0.00**
	TOTAL General Support			**2,189.82**	**20,943.72**	**390,917.00**	**9,683.90**	**20,000.00**	**381,974.00**	**381,974.00**	**0.00**	**0.00**

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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	381,974.00	0.00	0.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**381,974.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**381,974.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Unemployment Fund			**2,189.82**	**20,943.72**	**781,834.00**	**9,683.90**	**803,948.00**	**763,948.00**	**763,948.00**	**0.00**	**0.00**
			TOTAL REVENUES	**0.00**	**0.00**	**390,917.00**	**0.00**	**401,974.00**	**381,974.00**	**381,974.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**2,189.82**	**20,943.72**	**390,917.00**	**9,683.90**	**401,974.00**	**381,974.00**	**381,974.00**	**0.00**	**0.00**
			DIFFERENCE	**-2,189.82**	**-20,943.72**	**0.00**	**-9,683.90**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**0.00**	**0.00**	**390,917.00**	**0.00**	**401,974.00**	**381,974.00**	**381,974.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**2,189.82**	**20,943.72**	**390,917.00**	**9,683.90**	**401,974.00**	**381,974.00**	**381,974.00**	**0.00**	**0.00**
			DIFFERENCE	**-2,189.82**	**-20,943.72**	**0.00**	**-9,683.90**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

ROOM TAX FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$98,187	$93,088	$98,277	$97,550	$97,550
Total Expenditures	$113,760	$113,578	$88,903	$101,050	$101,050
Ending Fund Balance	$54,616	$34,126	$43,500	$40,000	$40,000
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$119	$126	$150	$200	$200
Services & Supplies	$113,641	$113,452	$88,753	$100,850	$100,850
Capital Outlay	$-	$-	$-	$-	$-
FTE	-	-	-	-	-

BUDGET NOTES

Operational costs of $33,350 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: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
109 Room Tax Fund												
000 General												
3a - Taxes												
109	30810		3/8 Cent Room Tax	2,956.19	2,542.46	3,000.00	1,350.36	2,500.00	2,500.00	2,500.00	0.00	0.00
109	30820		5/8 Cent Room Tax	4,927.02	4,237.44	8,000.00	2,250.57	4,167.00	4,200.00	4,200.00	0.00	0.00
109	30830		5 Cent Room Tax	39,415.76	33,899.35	40,000.00	18,004.57	33,335.00	33,350.00	33,350.00	0.00	0.00
	Subtotal Taxes			**47,298.97**	**40,679.25**	**51,000.00**	**21,605.50**	**40,002.00**	**40,050.00**	**40,050.00**	**0.00**	**0.00**
3e - Intergovernmental												
109	34000		Room Tax Grant - Fernley	35,120.39	33,971.70	32,000.00	29,164.16	39,000.00	39,000.00	39,000.00	0.00	0.00
109	34010		Room Tax Grant - Yerington	11,334.51	15,343.05	12,000.00	10,935.26	17,500.00	17,500.00	17,500.00	0.00	0.00
	Subtotal Intergovernmental			**46,454.90**	**49,314.75**	**44,000.00**	**40,099.42**	**56,500.00**	**56,500.00**	**56,500.00**	**0.00**	**0.00**
3k - Other Revenues												
109	38000		Investment Income	4,365.28	3,022.21	2,500.00	981.93	1,700.00	1,000.00	1,000.00	0.00	0.00
109	38030		Penalties	67.80	72.55	0.00	74.79	75.00	0.00	0.00	0.00	0.00
	Subtotal Other Revenues			**4,433.08**	**3,094.76**	**2,500.00**	**1,056.72**	**1,775.00**	**1,000.00**	**1,000.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
109	39999		Opening Fund Balance	0.00	0.00	17,955.00	0.00	34,126.00	43,500.00	43,500.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**17,955.00**	**0.00**	**34,126.00**	**43,500.00**	**43,500.00**	**0.00**	**0.00**
	TOTAL General			**98,186.95**	**93,088.76**	**115,455.00**	**62,761.64**	**132,403.00**	**141,050.00**	**141,050.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
109 Room Tax Fund												
840 Room Tax												
4c - Benefits												
109840	41100		Workers' Comp	119.47	126.09	200.00	130.88	150.00	200.00	200.00	0.00	0.00
	Subtotal Benefits			**119.47**	**126.09**	**200.00**	**130.88**	**150.00**	**200.00**	**200.00**	**0.00**	**0.00**
4e - Services & Supplies												
109840	54600		Room Tax Grants	70,179.73	75,991.04	52,000.00	24,182.12	50,182.00	65,000.00	65,000.00	0.00	0.00
109840	61500		Room Tax - State Share	2,956.28	2,542.46	3,000.00	1,347.69	2,500.00	2,500.00	2,500.00	0.00	0.00
	Subtotal Services & Supplies			**73,136.01**	**78,533.50**	**55,000.00**	**25,529.81**	**52,682.00**	**67,500.00**	**67,500.00**	**0.00**	**0.00**
	TOTAL Room Tax			**73,255.48**	**78,659.59**	**55,200.00**	**25,660.69**	**52,832.00**	**67,700.00**	**67,700.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
109 Room Tax Fund												
842 Fairgrounds												
4e - Services & Supplies												
109842	50000		Supplies	0.00	0.00	0.00	4,676.88	4,677.00	0.00	0.00	0.00	0.00
10984224	50000		Supplies	4,759.49	3,448.65	5,000.00	1,479.84	5,000.00	3,350.00	3,350.00	0.00	0.00
109842	56400		Repairs and Maintenance	25,674.95	23,241.24	20,000.00	5,343.99	16,394.00	20,000.00	20,000.00	0.00	0.00
109842	60100		Electric Service	9,638.32	8,228.98	10,000.00	6,381.12	10,000.00	10,000.00	10,000.00	0.00	0.00
109842	60200		Gas Service	188.40	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00
109842	60600		Garbage Service	244.09	0.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Services & Supplies			**40,505.25**	**34,918.87**	**35,900.00**	**17,881.83**	**36,071.00**	**33,350.00**	**33,350.00**	**0.00**	**0.00**
	TOTAL Fairgrounds			**40,505.25**	**34,918.87**	**35,900.00**	**17,881.83**	**36,071.00**	**33,350.00**	**33,350.00**	**0.00**	**0.00**

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
109 Room Tax Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
109999	99999		Ending Fund Balance	0.00	0.00	24,355.00	0.00	43,500.00	40,000.00	40,000.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**24,355.00**	**0.00**	**43,500.00**	**40,000.00**	**40,000.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**24,355.00**	**0.00**	**43,500.00**	**40,000.00**	**40,000.00**	**0.00**	**0.00**
	TOTAL Room Tax Fund			**211,947.68**	**206,667.22**	**230,910.00**	**106,304.16**	**264,806.00**	**282,100.00**	**282,100.00**	**0.00**	**0.00**
			TOTAL REVENUES	**98,186.95**	**93,088.76**	**115,455.00**	**62,761.64**	**132,403.00**	**141,050.00**	**141,050.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**113,760.73**	**113,578.46**	**115,455.00**	**43,542.52**	**132,403.00**	**141,050.00**	**141,050.00**	**0.00**	**0.00**
			DIFFERENCE	**-15,573.78**	**-20,489.70**	**0.00**	**19,219.12**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**98,186.95**	**93,088.76**	**115,455.00**	**62,761.64**	**132,403.00**	**141,050.00**	**141,050.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**113,760.73**	**113,578.46**	**115,455.00**	**43,542.52**	**132,403.00**	**141,050.00**	**141,050.00**	**0.00**	**0.00**
			DIFFERENCE	**-15,573.78**	**-20,489.70**	**0.00**	**19,219.12**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

COUNTY STABILIZATION FUND
SUMMARY
FISCAL YEAR 2026-2027

	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$-	$-	$-	$-	$-
Total Expenditures	$-	$-	$-	$3,450,000	$3,450,000
Ending Fund Balance	$3,450,000	$3,450,000	$3,450,000	$-	$-
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$-	$-	$-	$-	$-
Services & Supplies	$-	$-	$-	$3,450,000	$3,450,000
Capital Outlay	$-	$-	$-	$-	$-
FTE	-	-	-	-	-

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 60% of the allowed balance in this fund.

Lyon County, NV
Budget Report

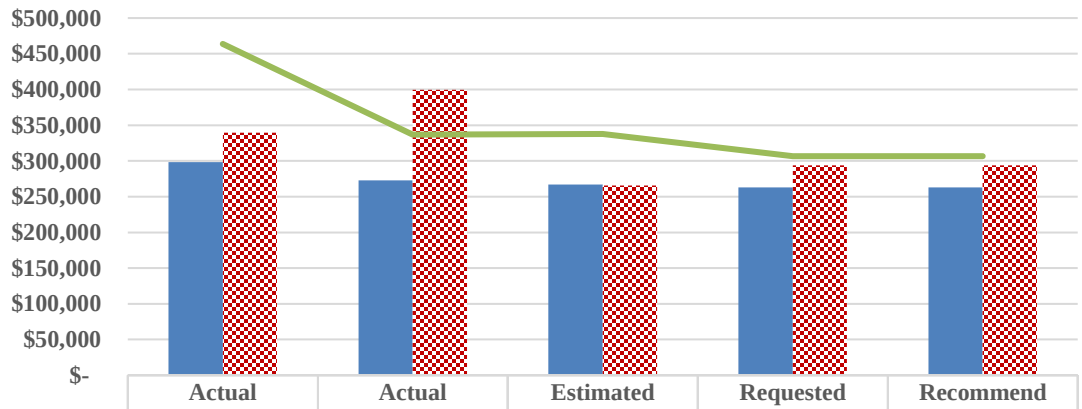
Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$298,190	$272,670	$266,800	$262,800	$262,800
Total Expenditures	$339,386	$399,624	$265,800	$294,000	$294,000
Ending Fund Balance	$463,801	$336,847	$337,847	$306,647	$306,647
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$-	$-	$-	$-	$-
Services & Supplies	$-	$-	$-	$-	$-
Capital Outlay	$339,386	$399,624	$265,800	$294,000	$294,000
FTE	-	-	-	-	-

BUDGET NOTES

This fund receives revenue from brothel business licenses.

This budget includes the purchase of 4 replacement vehicles for the Sheriff's Office.

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
114 Vehicle Acquisition Fund												
000 General												
3c - Licenses												
114	31300		Prostitution Licenses	270,600.00	250,828.50	250,800.00	188,100.00	250,800.00	250,800.00	250,800.00	0.00	0.00
	Subtotal Licenses			**270,600.00**	**250,828.50**	**250,800.00**	**188,100.00**	**250,800.00**	**250,800.00**	**250,800.00**	**0.00**	**0.00**
3k - Other Revenues												
114	38000		Investment Income	27,589.50	21,842.28	12,000.00	9,496.92	16,000.00	12,000.00	12,000.00	0.00	0.00
	Subtotal Other Revenues			**27,589.50**	**21,842.28**	**12,000.00**	**9,496.92**	**16,000.00**	**12,000.00**	**12,000.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
114	39999		Opening Fund Balance	0.00	0.00	287,601.00	0.00	336,847.00	337,847.00	337,847.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**287,601.00**	**0.00**	**336,847.00**	**337,847.00**	**337,847.00**	**0.00**	**0.00**
	TOTAL General			**298,189.50**	**272,670.78**	**550,401.00**	**197,596.92**	**603,647.00**	**600,647.00**	**600,647.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
114 Vehicle Acquisition Fund												
326 Sheriff												
4g - Capital Outlay												
114326	70700		Capital Outlay - Vehicles	313,887.55	399,624.25	280,000.00	209,158.88	265,800.00	294,000.00	294,000.00	0.00	0.00
	Subtotal Capital Outlay			**313,887.55**	**399,624.25**	**280,000.00**	**209,158.88**	**265,800.00**	**294,000.00**	**294,000.00**	**0.00**	**0.00**
	TOTAL Sheriff			**313,887.55**	**399,624.25**	**280,000.00**	**209,158.88**	**265,800.00**	**294,000.00**	**294,000.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
114 Vehicle Acquisition Fund												
700 Indigent and Senior												
4g - Capital Outlay												
114700	70700		Capital Outlay - Vehicles	25,498.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			**25,498.25**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Indigent and Senior			**25,498.25**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

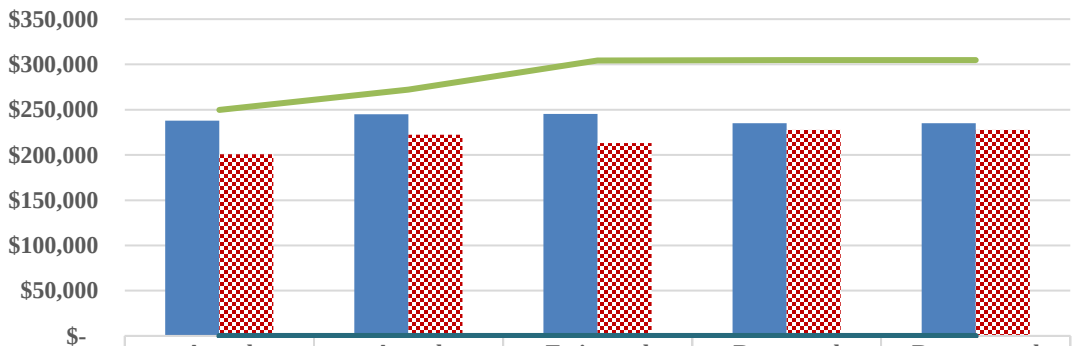
Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
114 Vehicle Acquisition Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
114999	99999		Ending Fund Balance	0.00	0.00	270,401.00	0.00	337,847.00	306,647.00	306,647.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**270,401.00**	**0.00**	**337,847.00**	**306,647.00**	**306,647.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**270,401.00**	**0.00**	**337,847.00**	**306,647.00**	**306,647.00**	**0.00**	**0.00**
	TOTAL Vehicle Acquisition Fund			**637,575.30**	**672,295.03**	**1,100,802.00**	**406,755.80**	**1,207,294.00**	**1,201,294.00**	**1,201,294.00**	**0.00**	**0.00**
			TOTAL REVENUES	**298,189.50**	**272,670.78**	**550,401.00**	**197,596.92**	**603,647.00**	**600,647.00**	**600,647.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**339,385.80**	**399,624.25**	**550,401.00**	**209,158.88**	**603,647.00**	**600,647.00**	**600,647.00**	**0.00**	**0.00**
			DIFFERENCE	**-41,196.30**	**-126,953.47**	**0.00**	**-11,561.96**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**298,189.50**	**272,670.78**	**550,401.00**	**197,596.92**	**603,647.00**	**600,647.00**	**600,647.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**339,385.80**	**399,624.25**	**550,401.00**	**209,158.88**	**603,647.00**	**600,647.00**	**600,647.00**	**0.00**	**0.00**
			DIFFERENCE	**-41,196.30**	**-126,953.47**	**0.00**	**-11,561.96**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

CAPITAL OUTLAY REQUEST FORM
FISCAL YEAR 2026-2027

DEPARTMENT	Sheriff's Office

DESCRIPTION	EXPLANATION	QUANTITY	UNIT PRICE	COST
General Fund				
Purchase AWD SUV	Replace Minivan (Detectives & Narcotics)	1.00	$ 55,000	$ 55,000
Purchase 1500 Crewcab Trucks	Replace 2 vehicles (Detectives & Narcotics)	2.00	$ 65,000	$ 130,000
Subtotal General Fund				**$ 185,000**
Vehicle Acquisition Fund				
Purchase Ford Explorers	Replacements (Patrol)	2.00	$ 70,000	$ 140,000
Purchase Ford Expeditions	Replacement (Patrol)	2.00	$ 77,000	$ 154,000
Subtotal Vehicle Acquisition Fund				**$ 294,000**
TOTAL				**$ 479,000**

FAIR AND RODEO FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$237,781	$244,863	$245,405	$234,898	$234,898
Total Expenditures	$200,609	$222,390	$213,270	$227,641	$227,641
Ending Fund Balance	$249,728	$272,201	$304,336	$304,764	$304,764
Salaries & Wages	$-	$-	$624	$1,000	$1,000
Employee Benefits	$-	$-	$73	$25	$25
Services & Supplies	$200,609	$222,390	$212,573	$226,616	$226,616
Capital Outlay	$-	$-	$-	$-	$-
Contingency	$-	$-	$-	$6,829	$6,829
FTE	-	-	-	-	-

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: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
115 Fair & Rodeo Fund												
000 General												
3e - Intergovernmental												
115	34020	18500	Room Tax Grant	9,757.28	6,723.12	1,507.00	1,507.12	1,507.00	0.00	0.00	0.00	0.00
115	34020	18505	Room Tax Grant	7,935.00	13,000.00	6,500.00	6,500.00	6,500.00	0.00	0.00	0.00	0.00
	Subtotal Intergovernmental			**17,692.28**	**19,723.12**	**8,007.00**	**8,007.12**	**8,007.00**	**0.00**	**0.00**	**0.00**	**0.00**
3g - Charges for Service												
115	36200		Fairground Revenue	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115	36600	81030	Entry Fees	6,090.00	4,844.00	4,844.00	5,765.00	5,765.00	5,765.00	5,765.00	0.00	0.00
115	36600	81035	Entry Fees	560.00	550.00	550.00	680.00	680.00	680.00	680.00	0.00	0.00
115	36600	81045	Entry Fees	1,050.00	940.00	940.00	1,061.00	1,061.00	1,061.00	1,061.00	0.00	0.00
115	36600	81050	Entry Fees	90.00	290.00	290.00	220.00	220.00	220.00	220.00	0.00	0.00
115	36600	81060	Entry Fees	220.00	412.00	412.00	356.00	356.00	356.00	356.00	0.00	0.00
115	36600	81075	Entry Fees	80.00	300.00	300.00	375.00	375.00	375.00	375.00	0.00	0.00
115	36610	81010	Box Seats	4,440.00	4,460.00	4,460.00	4,420.00	4,420.00	4,420.00	4,420.00	0.00	0.00
115	36610	81015	Box Seats	4,360.00	4,280.00	4,280.00	4,300.00	4,300.00	4,300.00	4,300.00	0.00	0.00
115	36610	81020	Box Seats	4,820.00	4,940.00	4,940.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00
115	36620	81010	Gen. Admission Adult	9,427.00	10,769.00	10,769.00	9,086.00	9,086.00	9,086.00	9,086.00	0.00	0.00
115	36620	81015	Gen. Admission Adult	5,808.00	6,952.00	6,952.00	6,160.00	6,160.00	6,160.00	6,160.00	0.00	0.00
115	36620	81020	Gen. Admission Adult	23,535.00	22,725.00	22,725.00	21,765.00	21,765.00	21,765.00	21,765.00	0.00	0.00
115	36630	81010	Gen. Admission Child	776.00	736.00	736.00	504.00	504.00	504.00	504.00	0.00	0.00
115	36630	81015	Gen. Admission Child	528.00	536.00	536.00	496.00	496.00	496.00	496.00	0.00	0.00
115	36630	81020	Gen. Admission Child	3,900.00	3,290.00	3,290.00	3,350.00	3,350.00	3,350.00	3,350.00	0.00	0.00
115	36640	81030	Sponsors	13,475.00	14,725.00	14,725.00	18,210.00	18,210.00	18,210.00	18,210.00	0.00	0.00
115	36640	81055	Sponsors	47,375.00	48,175.00	48,175.00	58,325.00	58,325.00	58,325.00	58,325.00	0.00	0.00
115	36650	81065	Ice Sales	1,242.00	1,715.00	1,715.00	1,949.00	1,949.00	1,949.00	1,949.00	0.00	0.00
115	36655	81030	Shavings Income	0.00	256.50	257.00	426.50	427.00	427.00	427.00	0.00	0.00
115	36660	81005	Vendor Revenue	14,364.00	18,440.00	18,440.00	18,135.00	18,135.00	18,135.00	18,135.00	0.00	0.00
115	36670	81070	Thursday Wristband	6,325.00	7,345.00	7,345.00	7,318.00	7,318.00	7,318.00	7,318.00	0.00	0.00
115	36680	81070	Friday Wristbands	10,961.00	11,125.00	11,125.00	9,915.00	9,915.00	9,915.00	9,915.00	0.00	0.00
115	36690	81070	Saturday Wristbands	19,686.00	21,177.00	21,177.00	21,549.79	21,550.00	21,550.00	21,550.00	0.00	0.00
115	36705	81070	Weekend Wristbands	720.00	645.00	645.00	555.00	555.00	555.00	555.00	0.00	0.00
115	36710	81005	Carnival	6,219.00	5,598.00	5,598.00	6,806.60	6,807.00	6,807.00	6,807.00	0.00	0.00
115	36715	81005	Parade	550.00	820.00	820.00	500.00	500.00	500.00	500.00	0.00	0.00
115	36720	81005	Beer Sales	7,554.50	7,938.25	7,938.00	8,369.25	8,369.00	8,369.00	8,369.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
115 Fair & Rodeo Fund												
000 General												
	Subtotal Charges for Service			**194,235.50**	**203,983.75**	**203,984.00**	**215,597.14**	**215,598.00**	**215,598.00**	**215,598.00**	**0.00**	**0.00**
3k - Other Revenues												
115	38000		Investment Income	12,875.17	14,146.57	8,000.00	7,771.44	11,500.00	9,000.00	9,000.00	0.00	0.00
115	38100		Sales & Rental	12,580.00	6,800.00	10,000.00	7,010.00	10,000.00	10,000.00	10,000.00	0.00	0.00
115	38300		Donations	399.00	210.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115	38300	81075	Donations	0.00	0.00	0.00	300.00	300.00	300.00	300.00	0.00	0.00
	Subtotal Other Revenues			**25,854.17**	**21,156.57**	**18,000.00**	**15,081.44**	**21,800.00**	**19,300.00**	**19,300.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
115	39999		Opening Fund Balance	0.00	0.00	263,412.00	0.00	272,201.00	304,336.00	304,336.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**263,412.00**	**0.00**	**272,201.00**	**304,336.00**	**304,336.00**	**0.00**	**0.00**
	TOTAL General			**237,781.95**	**244,863.44**	**493,403.00**	**238,685.70**	**517,606.00**	**539,234.00**	**539,234.00**	**0.00**	**0.00**

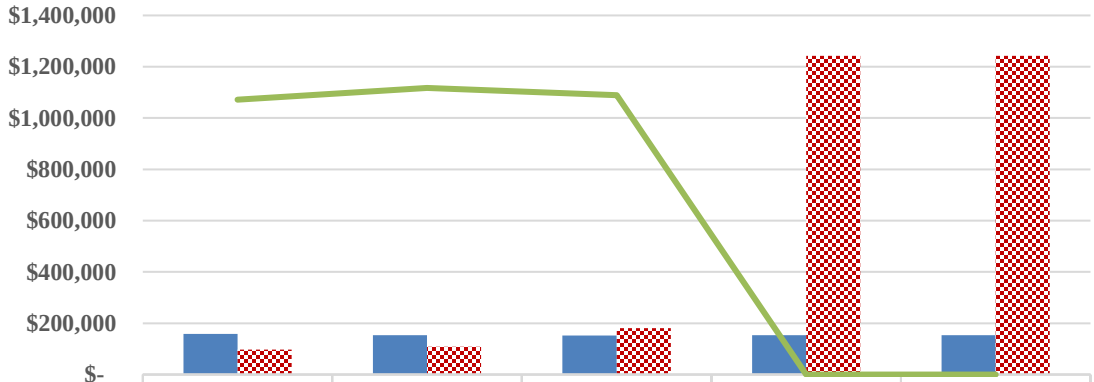
Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
115 Fair & Rodeo Fund												
842 Fairgrounds												
4a - Salaries												
115842	40000		Salaries	0.00	0.00	0.00	108.42	108.00	0.00	0.00	0.00	0.00
115842	40320		Shift Differential	0.00	31.00	0.00	33.50	34.00	0.00	0.00	0.00	0.00
115842	40500		Overtime	0.00	340.43	1,000.00	350.71	351.00	1,000.00	1,000.00	0.00	0.00
115842	40610		Callback	0.00	0.00	0.00	131.07	131.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**0.00**	**371.43**	**1,000.00**	**623.70**	**624.00**	**1,000.00**	**1,000.00**	**0.00**	**0.00**
4c - Benefits												
115842	41000		Retirement	0.00	0.00	0.00	69.04	69.00	0.00	0.00	0.00	0.00
115842	41100		Workers' Comp	0.00	0.00	20.00	0.14	0.00	20.00	20.00	0.00	0.00
115842	41200		Medicare	0.00	4.61	5.00	3.74	4.00	5.00	5.00	0.00	0.00
	Subtotal Benefits			**0.00**	**4.61**	**25.00**	**72.92**	**73.00**	**25.00**	**25.00**	**0.00**	**0.00**
4e - Services & Supplies												
115842	50000		Supplies	2,187.93	1,862.94	2,000.00	2,001.74	2,002.00	2,000.00	2,000.00	0.00	0.00
115842	50000	81005	Supplies	3,837.57	4,755.60	6,350.00	3,645.29	6,350.00	6,320.00	6,320.00	0.00	0.00
115842	50000	81030	Supplies	7,044.39	5,257.34	3,017.00	3,699.12	3,699.00	4,017.00	4,017.00	0.00	0.00
115842	50000	81035	Supplies	600.00	538.99	600.00	600.00	600.00	600.00	600.00	0.00	0.00
115842	50000	81045	Supplies	3,750.00	3,525.00	3,700.00	4,185.00	4,185.00	4,200.00	4,200.00	0.00	0.00
115842	50000	81055	Supplies	0.00	99.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115842	50000	81060	Supplies	154.47	122.14	200.00	2,513.20	2,513.00	200.00	200.00	0.00	0.00
115842	50000	81065	Supplies	359.30	0.00	150.00	258.00	258.00	250.00	250.00	0.00	0.00
115842	50000	81070	Supplies	619.70	1,074.52	700.00	0.00	0.00	400.00	400.00	0.00	0.00
115842	50800	81005	Food	463.68	1,345.13	250.00	1,082.64	1,083.00	1,200.00	1,200.00	0.00	0.00
115842	51000	81005	Fuel	0.00	594.73	600.00	478.68	479.00	500.00	500.00	0.00	0.00
115842	52300	18500	Advertising	9,757.28	6,723.12	1,507.00	1,507.12	1,507.00	0.00	0.00	0.00	0.00
115842	52300	18505	Advertising	7,935.00	13,000.00	6,500.00	6,500.00	6,500.00	0.00	0.00	0.00	0.00
115842	52300	81005	Advertising	0.00	62.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115842	53900	81005	Contract Services	0.00	721.00	800.00	1,221.59	1,222.00	1,200.00	1,200.00	0.00	0.00
115842	53900	81070	Contract Services	1,477.50	1,477.50	1,500.00	1,377.50	1,378.00	1,378.00	1,378.00	0.00	0.00
115842	53901	81005	Entertainment Contract Service	33,975.00	34,275.00	34,725.00	32,275.00	32,275.00	33,175.00	33,175.00	0.00	0.00
115842	54700		Fair & Rodeo Costs	350.00	17,101.35	30,000.00	950.00	20,000.00	30,000.00	30,000.00	0.00	0.00
115842	60100		Electric Service	920.76	935.26	1,300.00	659.32	985.00	1,200.00	1,200.00	0.00	0.00
115842	60600	81005	Garbage Service	5,136.10	3,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
115 Fair & Rodeo Fund												
842 Fairgrounds												
4e - Services & Supplies												
115842	62000	81010	Event Contract	15,600.00	15,800.00	16,800.00	16,800.00	16,800.00	16,800.00	16,800.00	0.00	0.00
115842	62000	81015	Event Contract	27,000.00	27,000.00	29,000.00	29,000.00	29,000.00	29,000.00	29,000.00	0.00	0.00
115842	62020	81010	Ticket Sales Contract	566.67	566.67	567.00	600.00	600.00	600.00	600.00	0.00	0.00
115842	62020	81015	Ticket Sales Contract	566.67	566.67	567.00	600.00	600.00	600.00	600.00	0.00	0.00
115842	62020	81020	Ticket Sales Contract	566.66	566.66	567.00	600.00	600.00	600.00	600.00	0.00	0.00
115842	62030	81010	Security Contract	756.67	1,040.66	1,064.00	983.34	983.00	1,667.00	1,667.00	0.00	0.00
115842	62030	81015	Security Contract	756.66	1,040.66	1,064.00	983.32	983.00	1,667.00	1,667.00	0.00	0.00
115842	62030	81020	Security Contract	756.67	1,040.68	1,064.00	983.34	983.00	1,667.00	1,667.00	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	0.00	350.00	400.00	350.00	350.00	400.00	400.00	0.00	0.00
115842	62050	81015	Ambulance Standby	0.00	350.00	400.00	350.00	350.00	400.00	400.00	0.00	0.00
115842	62050	81025	Ambulance Standby	0.00	350.00	0.00	500.00	500.00	500.00	500.00	0.00	0.00
115842	62060	81005	Sanihuts	7,333.50	7,315.00	7,315.00	7,315.00	7,315.00	7,315.00	7,315.00	0.00	0.00
115842	62070	81005	Lodging	2,968.00	3,569.70	3,700.00	4,339.60	4,340.00	5,000.00	5,000.00	0.00	0.00
115842	62070	81015	Lodging	419.76	359.70	400.00	466.40	466.00	500.00	500.00	0.00	0.00
115842	62070	81030	Lodging	891.46	820.60	900.00	1,085.70	1,086.00	1,000.00	1,000.00	0.00	0.00
115842	62080	81020	YFD Profit	18,889.33	17,853.83	18,000.00	16,973.83	16,974.00	18,000.00	18,000.00	0.00	0.00
115842	62090	81005	Awards	0.00	0.00	700.00	0.00	0.00	700.00	700.00	0.00	0.00
115842	62090	81025	Awards	1,200.00	640.00	1,200.00	0.00	0.00	1,200.00	1,200.00	0.00	0.00
115842	62090	81030	Awards	7,100.25	6,686.72	7,000.00	3,448.60	3,449.00	7,000.00	7,000.00	0.00	0.00
115842	62090	81035	Awards	218.00	275.00	300.00	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	372.00	400.00	400.00	400.00	400.00	400.00	400.00	0.00	0.00
115842	62090	81075	Awards	279.00	300.00	300.00	675.00	675.00	675.00	675.00	0.00	0.00
115842	62100	81020	Event Winners	5,500.00	5,500.00	5,500.00	6,000.00	6,000.00	6,000.00	6,000.00	0.00	0.00
115842	62110	81030	Equip & Awning Rental	13,255.00	14,590.50	16,985.00	14,530.50	16,921.00	15,985.00	15,985.00	0.00	0.00
115842	62120	81030	Show Premiums	2,592.00	2,219.14	2,600.00	2,422.05	2,422.00	2,600.00	2,600.00	0.00	0.00
115842	62130	81030	Judges/Other Costs	3,114.80	3,464.80	3,500.00	2,726.40	2,726.00	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	1,074.41	1,241.91	1,500.00	933.34	933.00	1,500.00	1,500.00	0.00	0.00
115842	62170	81030	Sponsor Signs	1,463.00	1,974.98	2,000.00	1,006.00	1,006.00	2,000.00	2,000.00	0.00	0.00
115842	62170	81055	Sponsor Signs	8,400.00	8,760.00	6,000.00	4,900.00	4,900.00	6,000.00	6,000.00	0.00	0.00
	Subtotal Services & Supplies			**200,609.19**	**222,014.60**	**230,092.00**	**188,101.62**	**212,573.00**	**226,616.00**	**226,616.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
115 Fair & Rodeo Fund												
842 Fairgrounds												
4q - Contingency												
115842	89000		Contingency	0.00	0.00	6,693.00	0.00	0.00	6,829.00	6,829.00	0.00	0.00
	Subtotal Contingency			**0.00**	**0.00**	**6,693.00**	**0.00**	**0.00**	**6,829.00**	**6,829.00**	**0.00**	**0.00**
	TOTAL Fairgrounds			**200,609.19**	**222,390.64**	**237,810.00**	**188,798.24**	**213,270.00**	**234,470.00**	**234,470.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
115 Fair & Rodeo Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
115999	99999		Ending Fund Balance	0.00	0.00	255,593.00	0.00	304,336.00	304,764.00	304,764.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**255,593.00**	**0.00**	**304,336.00**	**304,764.00**	**304,764.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**255,593.00**	**0.00**	**304,336.00**	**304,764.00**	**304,764.00**	**0.00**	**0.00**
	TOTAL Fair & Rodeo Fund			**438,391.14**	**467,254.08**	**986,806.00**	**427,483.94**	**1,035,212.00**	**1,078,468.00**	**1,078,468.00**	**0.00**	**0.00**
			TOTAL REVENUES	**237,781.95**	**244,863.44**	**493,403.00**	**238,685.70**	**517,606.00**	**539,234.00**	**539,234.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**200,609.19**	**222,390.64**	**493,403.00**	**188,798.24**	**517,606.00**	**539,234.00**	**539,234.00**	**0.00**	**0.00**
			DIFFERENCE	**37,172.76**	**22,472.80**	**0.00**	**49,887.46**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**237,781.95**	**244,863.44**	**493,403.00**	**238,685.70**	**517,606.00**	**539,234.00**	**539,234.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**200,609.19**	**222,390.64**	**493,403.00**	**188,798.24**	**517,606.00**	**539,234.00**	**539,234.00**	**0.00**	**0.00**
			DIFFERENCE	**37,172.76**	**22,472.80**	**0.00**	**49,887.46**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

JUSTICE COURT SPECIAL ADMINISTRATIVE ASSESSMENT FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$158,116	$153,625	$151,650	$153,975	$153,975
Total Expenditures	$97,590	$108,086	$180,509	$1,242,477	$1,242,477
Ending Fund Balance	$1,071,822	$1,117,361	$1,088,502	$-	$-
Salaries & Wages	$31,333	$33,000	$38,043	$42,425	$42,425
Employee Benefits	$-	$-	$754	$1,321	$1,321
Services & Supplies	$66,257	$75,086	$85,712	$406,568	$406,568
Capital Outlay	$-	$-	$56,000	$792,163	$792,163
FTE	-	-	-	-	-

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: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
116 Justice Court Assessment Fund												
000 General												
3i - Fines and Forfeits												
11600300	37410		Dayton JC 25% Fees	14,589.12	14,299.37	18,000.00	10,254.82	14,975.00	16,000.00	16,000.00	0.00	0.00
11600330	37420		Fernley JC 25% Fees	23,177.41	24,432.61	24,000.00	13,183.38	20,250.00	20,250.00	20,250.00	0.00	0.00
11600360	37430		Walker River JC 25% Fees	43,341.38	38,198.50	45,000.00	22,435.97	31,000.00	32,000.00	32,000.00	0.00	0.00
11600310	37440		Dayton JC Admin Assess	12,782.00	14,082.00	13,700.00	12,012.00	18,750.00	19,000.00	19,000.00	0.00	0.00
11600340	37450		Fernley JC Admin Assess	7,691.00	5,698.00	6,000.00	3,024.00	4,225.00	4,225.00	4,225.00	0.00	0.00
11600370	37460		WR JC Admin Assess	11,385.00	10,126.00	11,700.00	6,927.00	10,300.00	10,300.00	10,300.00	0.00	0.00
11600320	37470		Dayton JC Facility Assess	18,070.00	20,150.00	20,000.00	17,000.00	26,500.00	26,500.00	26,500.00	0.00	0.00
11600350	37480		Fernley JC Facility Assess	10,815.00	8,115.00	16,000.00	4,234.76	5,950.00	6,000.00	6,000.00	0.00	0.00
11600380	37490		WR JC Facility Assess	16,190.00	14,200.00	16,200.00	9,865.00	14,700.00	14,700.00	14,700.00	0.00	0.00
11600312	37860		Demerit Reduction	75.00	4,323.75	5,400.00	3,641.25	5,000.00	5,000.00	5,000.00	0.00	0.00
	Subtotal Fines and Forfeits			**158,115.91**	**153,625.23**	**176,000.00**	**102,578.18**	**151,650.00**	**153,975.00**	**153,975.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
11600300	39999		Opening Fund Balance	0.00	0.00	20,481.00	0.00	20,030.00	17,705.00	17,705.00	0.00	0.00
11600310	39999		Opening Fund Balance	0.00	0.00	7,689.00	0.00	8,659.00	15,409.00	15,409.00	0.00	0.00
11600312	39999		Opening Fund Balance	0.00	0.00	5,475.00	0.00	4,399.00	9,399.00	9,399.00	0.00	0.00
11600320	39999		Opening Fund Balance	0.00	0.00	427,776.00	0.00	427,926.00	454,426.00	454,426.00	0.00	0.00
11600330	39999		Opening Fund Balance	0.00	0.00	77,911.00	0.00	80,334.00	81,930.00	81,930.00	0.00	0.00
11600340	39999		Opening Fund Balance	0.00	0.00	5,418.00	0.00	5,116.00	9,341.00	9,341.00	0.00	0.00
11600350	39999		Opening Fund Balance	0.00	0.00	190,243.00	0.00	182,358.00	89,593.00	89,593.00	0.00	0.00
11600360	39999		Opening Fund Balance	0.00	0.00	199,196.00	0.00	193,895.00	192,555.00	192,555.00	0.00	0.00
11600370	39999		Opening Fund Balance	0.00	0.00	14,978.00	0.00	8,400.00	17,200.00	17,200.00	0.00	0.00
11600380	39999		Opening Fund Balance	0.00	0.00	188,244.00	0.00	186,244.00	200,944.00	200,944.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**1,137,411.00**	**0.00**	**1,117,361.00**	**1,088,502.00**	**1,088,502.00**	**0.00**	**0.00**
	TOTAL General			**158,115.91**	**153,625.23**	**1,313,411.00**	**102,578.18**	**1,269,011.00**	**1,242,477.00**	**1,242,477.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
116 Justice Court Assessment Fund												
234 Walker River JC												
4a - Salaries												
11634360	40000		Salaries	18,333.33	20,000.00	20,000.00	9,642.86	19,643.00	20,000.00	20,000.00	0.00	0.00
	Subtotal Salaries			**18,333.33**	**20,000.00**	**20,000.00**	**9,642.86**	**19,643.00**	**20,000.00**	**20,000.00**	**0.00**	**0.00**
4e - Services & Supplies												
11634360	50000		Supplies	0.00	2,880.75	224,196.00	12,697.11	12,697.00	204,555.00	204,555.00	0.00	0.00
11634370	50000		Supplies	12,500.00	18,617.99	26,678.00	869.62	1,500.00	27,500.00	27,500.00	0.00	0.00
	Subtotal Services & Supplies			**12,500.00**	**21,498.74**	**250,874.00**	**13,566.73**	**14,197.00**	**232,055.00**	**232,055.00**	**0.00**	**0.00**
4g - Capital Outlay												
11634380	70000		Capital Outlay	0.00	0.00	204,444.00	0.00	0.00	215,644.00	215,644.00	0.00	0.00
	Subtotal Capital Outlay			**0.00**	**0.00**	**204,444.00**	**0.00**	**0.00**	**215,644.00**	**215,644.00**	**0.00**	**0.00**
	TOTAL Walker River JC			**30,833.33**	**41,498.74**	**475,318.00**	**23,209.59**	**33,840.00**	**467,699.00**	**467,699.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
116 Justice Court Assessment Fund												
236 Fernley JC												
4a - Salaries												
11636330	40010		Temporary Salaries	0.00	0.00	0.00	2,375.00	5,400.00	9,425.00	9,425.00	0.00	0.00
	Subtotal Salaries			**0.00**	**0.00**	**0.00**	**2,375.00**	**5,400.00**	**9,425.00**	**9,425.00**	**0.00**	**0.00**
4c - Benefits												
11636330	41010		Social Security	0.00	0.00	0.00	147.25	335.00	584.00	584.00	0.00	0.00
11636330	41100		Workers' Comp	0.00	0.00	0.00	153.44	341.00	600.00	600.00	0.00	0.00
11636330	41200		Medicare	0.00	0.00	0.00	34.44	78.00	137.00	137.00	0.00	0.00
	Subtotal Benefits			**0.00**	**0.00**	**0.00**	**335.13**	**754.00**	**1,321.00**	**1,321.00**	**0.00**	**0.00**
4e - Services & Supplies												
11636330	50000		Supplies	27,733.98	23,009.33	101,911.00	12,243.00	12,500.00	91,434.00	91,434.00	0.00	0.00
11636340	50000		Supplies	6,450.10	3,227.80	11,418.00	0.00	0.00	13,566.00	13,566.00	0.00	0.00
11636350	50000		Supplies	4,513.76	5,280.66	0.00	35,924.66	42,715.00	0.00	0.00	0.00	0.00
	Subtotal Services & Supplies			**38,697.84**	**31,517.79**	**113,329.00**	**48,167.66**	**55,215.00**	**105,000.00**	**105,000.00**	**0.00**	**0.00**
4g - Capital Outlay												
11636350	70000		Capital Outlay	0.00	0.00	206,243.00	28,996.95	56,000.00	95,593.00	95,593.00	0.00	0.00
	Subtotal Capital Outlay			**0.00**	**0.00**	**206,243.00**	**28,996.95**	**56,000.00**	**95,593.00**	**95,593.00**	**0.00**	**0.00**
	TOTAL Fernley JC			**38,697.84**	**31,517.79**	**319,572.00**	**79,874.74**	**117,369.00**	**211,339.00**	**211,339.00**	**0.00**	**0.00**

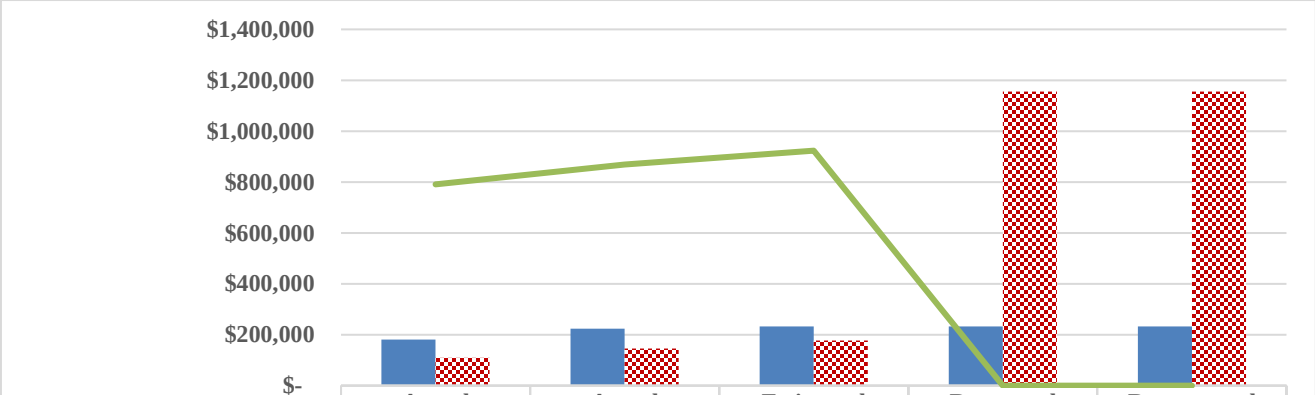
Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
116 Justice Court Assessment Fund												
237 Dayton JC												
4a - Salaries												
11637300	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	13,312.50	2,611.00	25,481.00	4,300.00	4,300.00	20,705.00	20,705.00	0.00	0.00
11637310	50000		Supplies	1,746.37	19,458.39	21,389.00	11,194.01	12,000.00	34,409.00	34,409.00	0.00	0.00
11637312	50000		Supplies	0.00	0.00	10,875.00	0.00	0.00	14,399.00	14,399.00	0.00	0.00
	Subtotal Services & Supplies			**15,058.87**	**22,069.39**	**57,745.00**	**15,494.01**	**16,300.00**	**69,513.00**	**69,513.00**	**0.00**	**0.00**
4g - Capital Outlay												
11637320	70000		Capital Outlay	0.00	0.00	447,776.00	0.00	0.00	480,926.00	480,926.00	0.00	0.00
	Subtotal Capital Outlay			**0.00**	**0.00**	**447,776.00**	**0.00**	**0.00**	**480,926.00**	**480,926.00**	**0.00**	**0.00**
	TOTAL Dayton JC			**28,058.87**	**35,069.39**	**518,521.00**	**21,994.01**	**29,300.00**	**563,439.00**	**563,439.00**	**0.00**	**0.00**

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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	17,705.00	0.00	0.00	0.00	0.00
11699310	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	15,409.00	0.00	0.00	0.00	0.00
11699312	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	9,399.00	0.00	0.00	0.00	0.00
11699320	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	454,426.00	0.00	0.00	0.00	0.00
11699330	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	81,930.00	0.00	0.00	0.00	0.00
11699340	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	9,341.00	0.00	0.00	0.00	0.00
11699350	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	89,593.00	0.00	0.00	0.00	0.00
11699360	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	192,555.00	0.00	0.00	0.00	0.00
11699370	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	17,200.00	0.00	0.00	0.00	0.00
11699380	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	200,944.00	0.00	0.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**1,088,502.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**1,088,502.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Justice Court Assessment Fund			**255,705.95**	**261,711.15**	**2,626,822.00**	**227,656.52**	**2,538,022.00**	**2,484,954.00**	**2,484,954.00**	**0.00**	**0.00**
			TOTAL REVENUES	**158,115.91**	**153,625.23**	**1,313,411.00**	**102,578.18**	**1,269,011.00**	**1,242,477.00**	**1,242,477.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**97,590.04**	**108,085.92**	**1,313,411.00**	**125,078.34**	**1,269,011.00**	**1,242,477.00**	**1,242,477.00**	**0.00**	**0.00**
			DIFFERENCE	**60,525.87**	**45,539.31**	**0.00**	**-22,500.16**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**158,115.91**	**153,625.23**	**1,313,411.00**	**102,578.18**	**1,269,011.00**	**1,242,477.00**	**1,242,477.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**97,590.04**	**108,085.92**	**1,313,411.00**	**125,078.34**	**1,269,011.00**	**1,242,477.00**	**1,242,477.00**	**0.00**	**0.00**
			DIFFERENCE	**60,525.87**	**45,539.31**	**0.00**	**-22,500.16**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

DISTRICT COURT RESTRICTED FEES FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$180,707	$224,173	$232,600	$232,600	$232,600
Total Expenditures	$109,952	$146,382	$177,700	$1,156,059	$1,156,059
Ending Fund Balance	$790,768	$868,559	$923,459	$-	$-
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$-	$-	$-	$-	$-
Services & Supplies	$109,952	$146,382	$177,700	$1,156,059	$1,156,059
Capital Outlay	$-	$-	$-	$-	$-
FTE	-	-	-	-	-

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: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
117 District Ct Restricted Fees Fd												
000 General												
3g - Charges for Service												
11700265	35125		Dis Crt Mediation Fees	0.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11700285	35220		Recorder Children Legal Fees	32,807.00	72,061.00	70,000.00	51,990.00	75,000.00	75,000.00	75,000.00	0.00	0.00
11700286	35220		Recorder Legal Fees	10,935.00	12,040.00	11,650.00	8,665.00	12,500.00	12,500.00	12,500.00	0.00	0.00
11700287	35220		Recorder Legal Fees	54,671.00	60,204.00	58,000.00	43,325.00	62,500.00	62,500.00	62,500.00	0.00	0.00
	Subtotal Charges for Service			**98,413.00**	**144,905.00**	**139,650.00**	**103,980.00**	**150,000.00**	**150,000.00**	**150,000.00**	**0.00**	**0.00**
3i - Fines and Forfeits												
11700260	37110		District Court Filing Fees	67,695.00	65,584.00	70,000.00	46,790.00	67,500.00	67,500.00	67,500.00	0.00	0.00
11700261	37110		District Court Filing Fees	1,131.00	1,332.00	1,700.00	573.00	1,250.00	1,250.00	1,250.00	0.00	0.00
11700270	37120		District Court Tech Fees	288.00	312.00	300.00	208.00	350.00	350.00	350.00	0.00	0.00
11700280	37130		District Court Security Fees	13,180.00	12,040.00	12,500.00	9,300.00	13,500.00	13,500.00	13,500.00	0.00	0.00
	Subtotal Fines and Forfeits			**82,294.00**	**79,268.00**	**84,500.00**	**56,871.00**	**82,600.00**	**82,600.00**	**82,600.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
11700260	39999		Opening Fund Balance	0.00	0.00	355,659.00	0.00	351,111.00	395,611.00	395,611.00	0.00	0.00
11700261	39999		Opening Fund Balance	0.00	0.00	10,282.00	0.00	10,114.00	10,164.00	10,164.00	0.00	0.00
11700265	39999		Opening Fund Balance	0.00	0.00	1,700.00	0.00	1,500.00	1,500.00	1,500.00	0.00	0.00
11700270	39999		Opening Fund Balance	0.00	0.00	1,307.00	0.00	1,319.00	1,669.00	1,669.00	0.00	0.00
11700280	39999		Opening Fund Balance	0.00	0.00	68,500.00	0.00	68,040.00	63,540.00	63,540.00	0.00	0.00
11700285	39999		Opening Fund Balance	0.00	0.00	20,224.00	0.00	1,785.00	6,285.00	6,285.00	0.00	0.00
11700286	39999		Opening Fund Balance	0.00	0.00	88,712.00	0.00	98,502.00	96,002.00	96,002.00	0.00	0.00
11700287	39999		Opening Fund Balance	0.00	0.00	333,984.00	0.00	336,188.00	348,688.00	348,688.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**880,368.00**	**0.00**	**868,559.00**	**923,459.00**	**923,459.00**	**0.00**	**0.00**
	TOTAL General			**180,707.00**	**224,173.00**	**1,104,518.00**	**160,851.00**	**1,101,159.00**	**1,156,059.00**	**1,156,059.00**	**0.00**	**0.00**

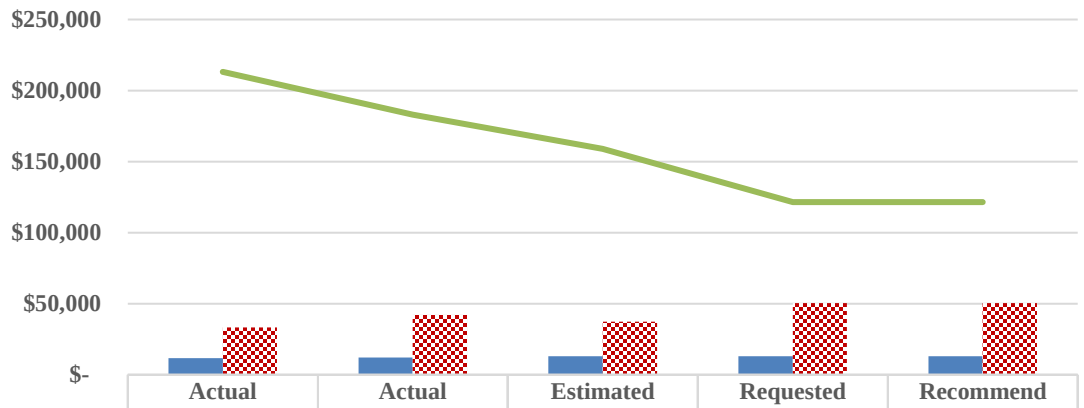
Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
117 District Ct Restricted Fees Fd												
233 District Court												
4e - Services & Supplies												
11723325	50000		Supplies	0.00	1,100.00	0.00	1,078.19	1,200.00	0.00	0.00	0.00	0.00
11723326	50000		Supplies	25,764.09	22,132.41	425,659.00	21,062.19	23,000.00	463,111.00	463,111.00	0.00	0.00
11723327	50000		Supplies	0.00	0.00	1,607.00	0.00	0.00	2,019.00	2,019.00	0.00	0.00
11723328	50000		Supplies	242.28	0.00	81,000.00	16,308.65	18,000.00	77,040.00	77,040.00	0.00	0.00
11723329	50000		Supplies	35,500.00	70,500.00	90,224.00	34,000.00	70,500.00	81,285.00	81,285.00	0.00	0.00
11723365	50000		Supplies	0.00	400.00	1,700.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00
11723325	53920		Professional Fees	0.00	0.00	11,982.00	0.00	0.00	11,414.00	11,414.00	0.00	0.00
11723330	54040		Attorney Guardianship	10,945.00	2,250.00	100,362.00	7,500.00	15,000.00	108,502.00	108,502.00	0.00	0.00
11723331	54040		Attorney Guardianship	37,500.00	50,000.00	391,984.00	25,000.00	50,000.00	411,188.00	411,188.00	0.00	0.00
	Subtotal Services & Supplies			**109,951.37**	**146,382.41**	**1,104,518.00**	**104,949.03**	**177,700.00**	**1,156,059.00**	**1,156,059.00**	**0.00**	**0.00**
	TOTAL District Court			**109,951.37**	**146,382.41**	**1,104,518.00**	**104,949.03**	**177,700.00**	**1,156,059.00**	**1,156,059.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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	395,611.00	0.00	0.00	0.00	0.00
11799261	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	10,164.00	0.00	0.00	0.00	0.00
11799265	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00
11799270	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	1,669.00	0.00	0.00	0.00	0.00
11799280	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	63,540.00	0.00	0.00	0.00	0.00
11799285	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	6,285.00	0.00	0.00	0.00	0.00
11799286	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	96,002.00	0.00	0.00	0.00	0.00
11799287	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	348,688.00	0.00	0.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**923,459.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**923,459.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL District Ct Restricted Fees Fd			**290,658.37**	**370,555.41**	**2,209,036.00**	**265,800.03**	**2,202,318.00**	**2,312,118.00**	**2,312,118.00**	**0.00**	**0.00**
			TOTAL REVENUES	**180,707.00**	**224,173.00**	**1,104,518.00**	**160,851.00**	**1,101,159.00**	**1,156,059.00**	**1,156,059.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**109,951.37**	**146,382.41**	**1,104,518.00**	**104,949.03**	**1,101,159.00**	**1,156,059.00**	**1,156,059.00**	**0.00**	**0.00**
			DIFFERENCE	**70,755.63**	**77,790.59**	**0.00**	**55,901.97**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**180,707.00**	**224,173.00**	**1,104,518.00**	**160,851.00**	**1,101,159.00**	**1,156,059.00**	**1,156,059.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**109,951.37**	**146,382.41**	**1,104,518.00**	**104,949.03**	**1,101,159.00**	**1,156,059.00**	**1,156,059.00**	**0.00**	**0.00**
			DIFFERENCE	**70,755.63**	**77,790.59**	**0.00**	**55,901.97**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

JUVENILE PROBATION ADMINISTRATIVE ASSESSMENT FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$11,735	$12,066	$13,125	$13,125	$13,125
Total Expenditures	$33,256	$42,091	$37,384	$50,492	$50,492
Ending Fund Balance	$213,174	$183,149	$158,890	$121,523	$121,523
Salaries & Wages	$27,344	$36,419	$31,750	$42,230	$42,230
Employee Benefits	$3,850	$5,264	$4,634	$5,762	$5,762
Services & Supplies	$2,062	$408	$1,000	$2,500	$2,500
Capital Outlay	$-	$-	$-	$-	$-
FTE	2.00	0.75	0.75	0.75	0.75

BUDGET NOTES

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

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
118 JPO Assessment Fund												
000 General												
3i - Fines and Forfeits												
118	37230		Juvenile Admin Assess	9,098.00	8,542.00	8,900.00	6,278.00	9,050.00	9,050.00	9,050.00	0.00	0.00
118	37240		City Juvenile Admin Assess	2,637.44	3,524.00	3,900.00	2,852.00	4,075.00	4,075.00	4,075.00	0.00	0.00
	Subtotal Fines and Forfeits			**11,735.44**	**12,066.00**	**12,800.00**	**9,130.00**	**13,125.00**	**13,125.00**	**13,125.00**	**0.00**	**0.00**
3o - Transfers In												
118	39600		Transfer from General	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Transfers In			**200,000.00**	**0.00**	**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	189,752.00	0.00	183,149.00	158,890.00	158,890.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**189,752.00**	**0.00**	**183,149.00**	**158,890.00**	**158,890.00**	**0.00**	**0.00**
	TOTAL General			**211,735.44**	**12,066.00**	**202,552.00**	**9,130.00**	**196,274.00**	**172,015.00**	**172,015.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
118 JPO Assessment Fund												
238 Juvenile Probation												
4a - Salaries												
118238	40000		Salaries	6,966.06	2,665.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
118238	40010		Temporary Salaries	20,377.85	33,753.12	42,916.00	21,919.96	31,750.00	42,230.00	42,230.00	0.00	0.00
	Subtotal Salaries			**27,343.91**	**36,419.09**	**42,916.00**	**21,919.96**	**31,750.00**	**42,230.00**	**42,230.00**	**0.00**	**0.00**
4c - Benefits												
118238	41010		Social Security	1,695.33	2,257.98	2,661.00	1,359.03	1,969.00	2,618.00	2,618.00	0.00	0.00
118238	41100		Workers' Comp	1,757.94	2,478.25	2,573.00	1,495.93	2,205.00	2,532.00	2,532.00	0.00	0.00
118238	41200		Medicare	396.49	528.08	622.00	317.85	460.00	612.00	612.00	0.00	0.00
	Subtotal Benefits			**3,849.76**	**5,264.31**	**5,856.00**	**3,172.81**	**4,634.00**	**5,762.00**	**5,762.00**	**0.00**	**0.00**
4e - Services & Supplies												
118238	50000		Supplies	2,062.45	408.22	2,500.00	468.22	1,000.00	2,500.00	2,500.00	0.00	0.00
	Subtotal Services & Supplies			**2,062.45**	**408.22**	**2,500.00**	**468.22**	**1,000.00**	**2,500.00**	**2,500.00**	**0.00**	**0.00**
	TOTAL Juvenile Probation			**33,256.12**	**42,091.62**	**51,272.00**	**25,560.99**	**37,384.00**	**50,492.00**	**50,492.00**	**0.00**	**0.00**

Lyon County, NV
Budget Report

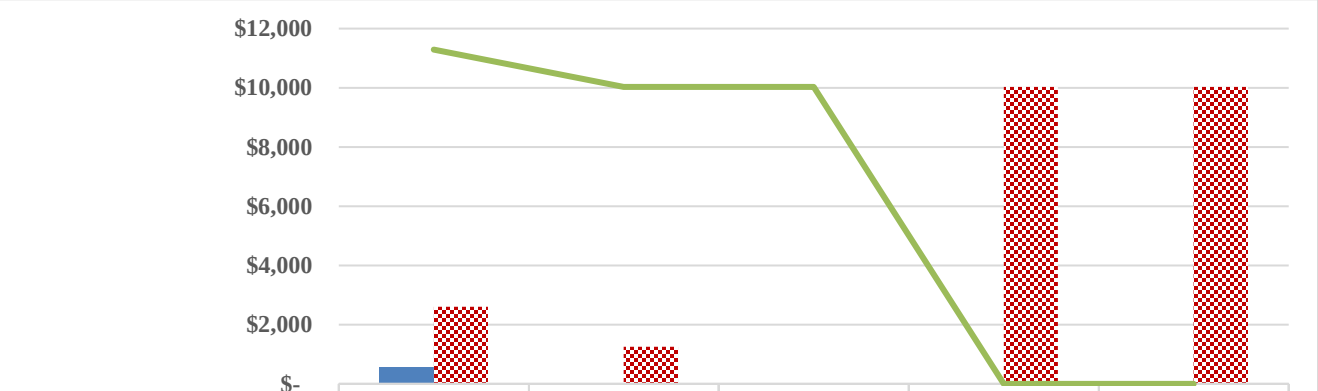
Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
118 JPO Assessment Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
118999	99999		Ending Fund Balance	0.00	0.00	151,280.00	0.00	158,890.00	121,523.00	121,523.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**151,280.00**	**0.00**	**158,890.00**	**121,523.00**	**121,523.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**151,280.00**	**0.00**	**158,890.00**	**121,523.00**	**121,523.00**	**0.00**	**0.00**
	TOTAL JPO Assessment Fund			**244,991.56**	**54,157.62**	**405,104.00**	**34,690.99**	**392,548.00**	**344,030.00**	**344,030.00**	**0.00**	**0.00**
			TOTAL REVENUES	**211,735.44**	**12,066.00**	**202,552.00**	**9,130.00**	**196,274.00**	**172,015.00**	**172,015.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**33,256.12**	**42,091.62**	**202,552.00**	**25,560.99**	**196,274.00**	**172,015.00**	**172,015.00**	**0.00**	**0.00**
			DIFFERENCE	**178,479.32**	**-30,025.62**	**0.00**	**-16,430.99**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**211,735.44**	**12,066.00**	**202,552.00**	**9,130.00**	**196,274.00**	**172,015.00**	**172,015.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**33,256.12**	**42,091.62**	**202,552.00**	**25,560.99**	**196,274.00**	**172,015.00**	**172,015.00**	**0.00**	**0.00**
			DIFFERENCE	**178,479.32**	**-30,025.62**	**0.00**	**-16,430.99**	**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)	$ 42,230	$ -	$ 2,618	2,532	$ 612	$ -			$ -	$ 5,762	$ 47,992
		(blank) Total					$ 42,230	$ -	$ 2,618	2,532	$ 612	$ -			$ -	$ 5,762	$ 47,992
	0 Total						**$ 42,230**	**$ -**	**$ 2,618**	**2,532**	**$ 612**	**$ -**			**$ -**	**$ 5,762**	**$ 47,992**
118 Total							**$ 42,230**	**$ -**	**$ 2,618**	**2,532**	**$ 612**	**$ -**			**$ -**	**$ 5,762**	**$ 47,992**
Grand Total							**$ 42,230**	**$ -**	**$ 2,618**	**2,532**	**$ 612**	**$ -**			**$ -**	**$ 5,762**	**$ 47,992**

LIBRARY GIFT FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$544	$-	$-	$-	$-
Total Expenditures	$2,600	$1,257	$-	$10,034	$10,034
Ending Fund Balance	$11,291	$10,034	$10,034	$-	$-
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$-	$-	$-	$-	$-
Services & Supplies	$2,600	$1,257	$-	$10,034	$10,034
Capital Outlay	$-	$-	$-	$-	$-
FTE	-	-	-	-	-

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: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
120 Library Gift Fund												
000 General												
3k - Other Revenues												
120	38320		Library Donations	543.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Other Revenues			**543.80**	**0.00**	**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	10,034.00	0.00	10,034.00	10,034.00	0.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**10,034.00**	**0.00**	**10,034.00**	**10,034.00**	**0.00**	**0.00**	**0.00**
	TOTAL General			**543.80**	**0.00**	**10,034.00**	**0.00**	**10,034.00**	**10,034.00**	**0.00**	**0.00**	**0.00**

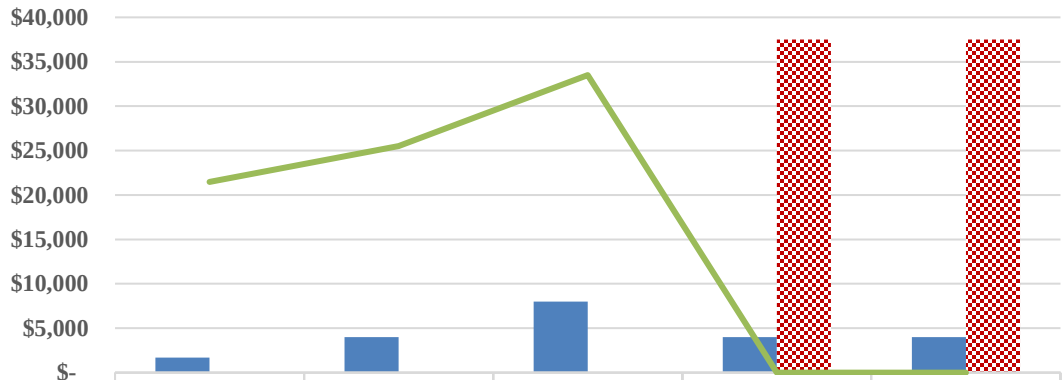
Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
120 Library Gift Fund												
818 Library												
4e - Services & Supplies												
120818	50000		Supplies	2,600.00	1,257.00	10,034.00	0.00	0.00	10,034.00	0.00	0.00	0.00
	Subtotal Services & Supplies			**2,600.00**	**1,257.00**	**10,034.00**	**0.00**	**0.00**	**10,034.00**	**0.00**	**0.00**	**0.00**
	TOTAL Library			**2,600.00**	**1,257.00**	**10,034.00**	**0.00**	**0.00**	**10,034.00**	**0.00**	**0.00**	**0.00**

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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			**3,143.80**	**1,257.00**	**20,068.00**	**0.00**	**20,068.00**	**20,068.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**543.80**	**0.00**	**10,034.00**	**0.00**	**10,034.00**	**10,034.00**	**0.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**2,600.00**	**1,257.00**	**10,034.00**	**0.00**	**10,034.00**	**10,034.00**	**0.00**	**0.00**	**0.00**
			DIFFERENCE	**-2,056.20**	**-1,257.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**543.80**	**0.00**	**10,034.00**	**0.00**	**10,034.00**	**10,034.00**	**0.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**2,600.00**	**1,257.00**	**10,034.00**	**0.00**	**10,034.00**	**10,034.00**	**0.00**	**0.00**	**0.00**
			DIFFERENCE	**-2,056.20**	**-1,257.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

MINING CLAIM MAP FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$1,710	$4,010	$8,000	$4,000	$4,000
Total Expenditures	$-	$-	$-	$37,499	$37,499
Ending Fund Balance	$21,489	$25,499	$33,499	$-	$-
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$-	$-	$-	$-	$-
Services & Supplies	$-	$-	$-	$37,499	$37,499
Capital Outlay	$-	$-	$-	$-	$-
FTE	-	-	-	-	-

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

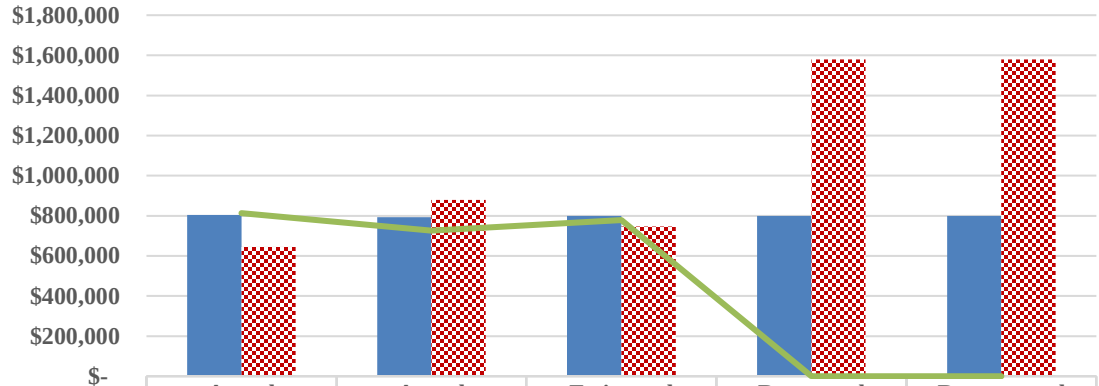
Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
129 Mining Claim Map Fund												
000 General												
3g - Charges for Service												
129	35200		Map Fees	1,710.00	4,010.00	2,000.00	6,380.00	8,000.00	4,000.00	4,000.00	0.00	0.00
	Subtotal Charges for Service			**1,710.00**	**4,010.00**	**2,000.00**	**6,380.00**	**8,000.00**	**4,000.00**	**4,000.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
129	39999		Opening Fund Balance	0.00	0.00	24,989.00	0.00	25,499.00	33,499.00	33,499.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**24,989.00**	**0.00**	**25,499.00**	**33,499.00**	**33,499.00**	**0.00**	**0.00**
	TOTAL General			**1,710.00**	**4,010.00**	**26,989.00**	**6,380.00**	**33,499.00**	**37,499.00**	**37,499.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
129 Mining Claim Map Fund												
113 Recorder												
4e - Services & Supplies												
129113	53920		Professional Fees	0.00	0.00	26,989.00	0.00	0.00	37,499.00	37,499.00	0.00	0.00
	Subtotal Services & Supplies			**0.00**	**0.00**	**26,989.00**	**0.00**	**0.00**	**37,499.00**	**37,499.00**	**0.00**	**0.00**
	TOTAL Recorder			**0.00**	**0.00**	**26,989.00**	**0.00**	**0.00**	**37,499.00**	**37,499.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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	33,499.00	0.00	0.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**33,499.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**33,499.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Mining Claim Map Fund			**1,710.00**	**4,010.00**	**53,978.00**	**6,380.00**	**66,998.00**	**74,998.00**	**74,998.00**	**0.00**	**0.00**
			TOTAL REVENUES	**1,710.00**	**4,010.00**	**26,989.00**	**6,380.00**	**33,499.00**	**37,499.00**	**37,499.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**0.00**	**0.00**	**26,989.00**	**0.00**	**33,499.00**	**37,499.00**	**37,499.00**	**0.00**	**0.00**
			DIFFERENCE	**1,710.00**	**4,010.00**	**0.00**	**6,380.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**1,710.00**	**4,010.00**	**26,989.00**	**6,380.00**	**33,499.00**	**37,499.00**	**37,499.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**0.00**	**0.00**	**26,989.00**	**0.00**	**33,499.00**	**37,499.00**	**37,499.00**	**0.00**	**0.00**
			DIFFERENCE	**1,710.00**	**4,010.00**	**0.00**	**6,380.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

911 SURCHARGE FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$804,046	$793,152	$800,000	$800,000	$800,000
Total Expenditures	$644,324	$879,821	$747,358	$1,579,143	$1,579,143
Ending Fund Balance	$813,170	$726,501	$779,143	$-	$-
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$-	$-	$-	$-	$-
Services & Supplies	$644,324	$879,821	$747,358	$1,579,143	$1,579,143
Capital Outlay	$-	$-	$-	$-	$-
FTE	-	-	-	-	-

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: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
130 911 Surcharge Fund												
000 General												
3g - Charges for Service												
130	35560		911 Surcharge	804,045.72	793,151.32	780,000.00	457,748.65	800,000.00	800,000.00	800,000.00	0.00	0.00
	Subtotal Charges for Service			**804,045.72**	**793,151.32**	**780,000.00**	**457,748.65**	**800,000.00**	**800,000.00**	**800,000.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
130	39999		Opening Fund Balance	0.00	0.00	545,296.00	0.00	726,501.00	779,143.00	779,143.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**545,296.00**	**0.00**	**726,501.00**	**779,143.00**	**779,143.00**	**0.00**	**0.00**
	TOTAL General			**804,045.72**	**793,151.32**	**1,325,296.00**	**457,748.65**	**1,526,501.00**	**1,579,143.00**	**1,579,143.00**	**0.00**	**0.00**

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

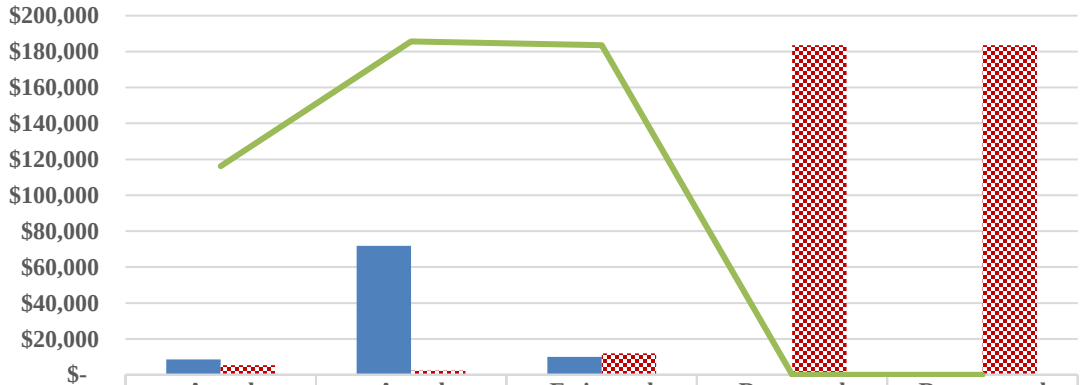
Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
130 911 Surcharge Fund												
324 Dispatch												
4e - Services & Supplies												
130234	50240		Communications Equipment	350,138.73	624,879.98	983,296.00	247,418.41	450,000.00	1,219,143.00	1,219,143.00	0.00	0.00
130234	53530		Software Support	50,239.00	30,174.00	32,000.00	47,858.00	47,858.00	50,000.00	50,000.00	0.00	0.00
130234	60700		Telephone	59,538.79	47,000.48	75,000.00	37,788.14	67,000.00	75,000.00	75,000.00	0.00	0.00
130234	60710		Telephone - 911	184,406.81	177,766.54	235,000.00	123,814.94	182,500.00	235,000.00	235,000.00	0.00	0.00
	Subtotal Services & Supplies			**644,323.33**	**879,821.00**	**1,325,296.00**	**456,879.49**	**747,358.00**	**1,579,143.00**	**1,579,143.00**	**0.00**	**0.00**
	TOTAL Dispatch			**644,323.33**	**879,821.00**	**1,325,296.00**	**456,879.49**	**747,358.00**	**1,579,143.00**	**1,579,143.00**	**0.00**	**0.00**

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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	779,143.00	0.00	0.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**779,143.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**779,143.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL 911 Surcharge Fund			**1,448,369.05**	**1,672,972.32**	**2,650,592.00**	**914,628.14**	**3,053,002.00**	**3,158,286.00**	**3,158,286.00**	**0.00**	**0.00**
			TOTAL REVENUES	**804,045.72**	**793,151.32**	**1,325,296.00**	**457,748.65**	**1,526,501.00**	**1,579,143.00**	**1,579,143.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**644,323.33**	**879,821.00**	**1,325,296.00**	**456,879.49**	**1,526,501.00**	**1,579,143.00**	**1,579,143.00**	**0.00**	**0.00**
			DIFFERENCE	**159,722.39**	**-86,669.68**	**0.00**	**869.16**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**804,045.72**	**793,151.32**	**1,325,296.00**	**457,748.65**	**1,526,501.00**	**1,579,143.00**	**1,579,143.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**644,323.33**	**879,821.00**	**1,325,296.00**	**456,879.49**	**1,526,501.00**	**1,579,143.00**	**1,579,143.00**	**0.00**	**0.00**
			DIFFERENCE	**159,722.39**	**-86,669.68**	**0.00**	**869.16**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

ANIMAL CONTROL DONATION FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$8,503	$71,912	$10,000	$-	$-
Total Expenditures	$5,412	$2,385	$12,000	$183,655	$183,655
Ending Fund Balance	$116,128	$185,655	$183,655	$-	$-
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$-	$-	$-	$-	$-
Services & Supplies	$5,412	$2,385	$12,000	$183,655	$183,655
Capital Outlay	$-	$-	$-	$-	$-
FTE	-	-	-	-	-

BUDGET NOTES

This fund accounts for donations for animal control.

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

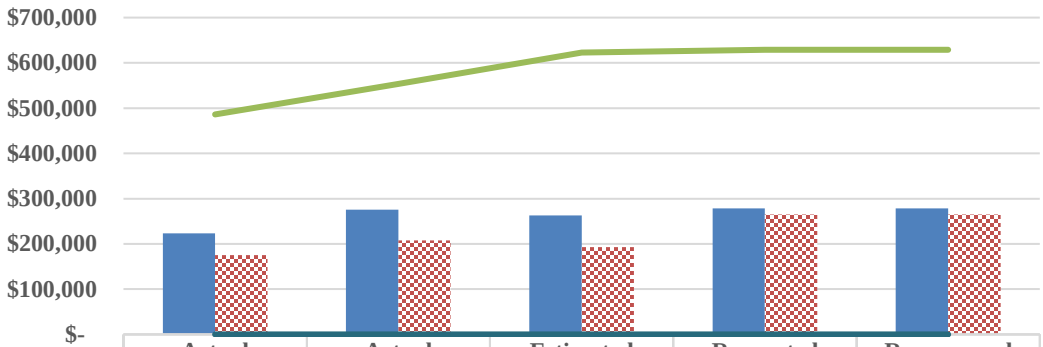
Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
131 Animal Control Donation Fund												
000 General												
3k - Other Revenues												
131	38310		Animal Control Donations	8,503.00	71,912.25	0.00	8,837.51	10,000.00	0.00	0.00	0.00	0.00
	Subtotal Other Revenues			**8,503.00**	**71,912.25**	**0.00**	**8,837.51**	**10,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
131	39999		Opening Fund Balance	0.00	0.00	116,943.00	0.00	185,655.00	183,655.00	183,655.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**116,943.00**	**0.00**	**185,655.00**	**183,655.00**	**183,655.00**	**0.00**	**0.00**
	TOTAL General			**8,503.00**	**71,912.25**	**116,943.00**	**8,837.51**	**195,655.00**	**183,655.00**	**183,655.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
131 Animal Control Donation Fund												
325 Animal Services												
4e - Services & Supplies												
131325	56000		Training	1,539.70	561.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131325	56200		Travel	3,872.40	1,823.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Services & Supplies			**5,412.10**	**2,384.98**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Animal Services			**5,412.10**	**2,384.98**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
131 Animal Control Donation Fund												
625 Animal Services												
4e - Services & Supplies												
131625	50000		Supplies	0.00	0.00	0.00	1,423.00	2,000.00	0.00	0.00	0.00	0.00
131625	53800		Vet Services	0.00	0.00	35,000.00	3,396.46	5,000.00	35,000.00	35,000.00	0.00	0.00
131625	53810		Spay and Neuter	0.00	0.00	81,943.00	0.00	2,000.00	148,655.00	148,655.00	0.00	0.00
131625	56000		Training	0.00	0.00	0.00	306.00	1,000.00	0.00	0.00	0.00	0.00
131625	56200		Travel	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00
	Subtotal Services & Supplies			**0.00**	**0.00**	**116,943.00**	**5,125.46**	**12,000.00**	**183,655.00**	**183,655.00**	**0.00**	**0.00**
	TOTAL Animal Services			**0.00**	**0.00**	**116,943.00**	**5,125.46**	**12,000.00**	**183,655.00**	**183,655.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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	183,655.00	0.00	0.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**183,655.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**183,655.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Animal Control Donation Fund			**13,915.10**	**74,297.23**	**233,886.00**	**13,962.97**	**391,310.00**	**367,310.00**	**367,310.00**	**0.00**	**0.00**
			TOTAL REVENUES	**8,503.00**	**71,912.25**	**116,943.00**	**8,837.51**	**195,655.00**	**183,655.00**	**183,655.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**5,412.10**	**2,384.98**	**116,943.00**	**5,125.46**	**195,655.00**	**183,655.00**	**183,655.00**	**0.00**	**0.00**
			DIFFERENCE	**3,090.90**	**69,527.27**	**0.00**	**3,712.05**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**8,503.00**	**71,912.25**	**116,943.00**	**8,837.51**	**195,655.00**	**183,655.00**	**183,655.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**5,412.10**	**2,384.98**	**116,943.00**	**5,125.46**	**195,655.00**	**183,655.00**	**183,655.00**	**0.00**	**0.00**
			DIFFERENCE	**3,090.90**	**69,527.27**	**0.00**	**3,712.05**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

COOPERATIVE EXTENSION FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$223,535	$275,270	$262,828	$278,713	$278,713
Total Expenditures	$175,230	$207,933	$193,100	$264,959	$264,959
Ending Fund Balance	$486,067	$553,404	$623,132	$628,937	$628,937
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$-	$-	$-	$-	$-
Services & Supplies	$175,230	$207,933	$193,100	$264,959	$264,959
Capital Outlay	$-	$-	$-	$-	$-
Contingency	$-	$-	$-	$7,949	$7,949
FTE	-	-	-	-	-

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: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
107 Cooperative Extension Fund												
000 General												
3a - Taxes												
107	30000		Real Property Taxes	170,325.39	192,974.21	242,328.00	201,859.14	242,328.00	258,213.00	258,213.00	0.00	0.00
107	30030		Deferred Ag Taxes	291.22	25.36	0.00	27.03	0.00	0.00	0.00	0.00	0.00
107	30040		Trust Reconveyances	357.86	449.31	0.00	100.38	0.00	0.00	0.00	0.00	0.00
107	30110		Geothermal Proceeds	126.93	157.04	0.00	68.70	0.00	0.00	0.00	0.00	0.00
107	30200		Unsecured Property Taxes	13,986.55	20,234.17	0.00	18,924.97	0.00	0.00	0.00	0.00	0.00
107	30210		Prior Year Unsecured Taxes	29.90	3,007.73	0.00	10.06	0.00	0.00	0.00	0.00	0.00
107	30220		Other Years Unsecured Taxes	-1.11	-0.58	0.00	1.16	0.00	0.00	0.00	0.00	0.00
107	30230		Private Car Lines	18.73	17.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107	30300		Centrally Assessed Taxes	11,452.21	10,540.76	0.00	6,192.64	0.00	0.00	0.00	0.00	0.00
	Subtotal Taxes			**196,587.68**	**227,405.54**	**242,328.00**	**227,184.08**	**242,328.00**	**258,213.00**	**258,213.00**	**0.00**	**0.00**
3e - Intergovernmental												
107	32440	80004	ARPA Grant	0.00	20,515.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Intergovernmental			**0.00**	**20,515.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
3k - Other Revenues												
107	38000		Investment Income	26,947.34	27,348.77	20,500.00	15,648.26	20,500.00	20,500.00	20,500.00	0.00	0.00
	Subtotal Other Revenues			**26,947.34**	**27,348.77**	**20,500.00**	**15,648.26**	**20,500.00**	**20,500.00**	**20,500.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
107	39999		Opening Fund Balance	0.00	0.00	516,733.00	0.00	553,404.00	623,132.00	623,132.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**516,733.00**	**0.00**	**553,404.00**	**623,132.00**	**623,132.00**	**0.00**	**0.00**
	TOTAL General			**223,535.02**	**275,269.31**	**779,561.00**	**242,832.34**	**816,232.00**	**901,845.00**	**901,845.00**	**0.00**	**0.00**

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
107 Cooperative Extension Fund												
811 Cooperative Extension												
4e - Services & Supplies												
107811	50000		Supplies	2,235.87	1,387.52	2,500.00	1,107.03	1,200.00	2,500.00	2,500.00	0.00	0.00
107811	51000		Fuel	1,242.17	1,403.43	3,500.00	983.73	1,500.00	3,500.00	3,500.00	0.00	0.00
107811	53900		Contract Services	161,785.57	172,674.98	228,925.00	81,388.61	176,000.00	244,019.00	244,019.00	0.00	0.00
107811	56500		Building Maintenance	0.00	1,436.37	2,000.00	3,025.51	3,500.00	3,500.00	3,500.00	0.00	0.00
107811	56500	80004	Building Maintenance	0.00	20,515.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107811	60100		Electric Service	998.57	1,184.61	1,500.00	844.18	1,025.00	1,500.00	1,500.00	0.00	0.00
107811	60200		Gas Service	1,680.54	1,391.97	1,700.00	691.21	700.00	1,400.00	1,400.00	0.00	0.00
107811	60250		Water & Sewer Service	1,089.61	1,177.04	1,250.00	923.81	1,165.00	1,440.00	1,440.00	0.00	0.00
107811	60300		Water Service	429.63	623.40	500.00	549.09	700.00	600.00	600.00	0.00	0.00
107811	60600		Garbage Service	310.55	407.28	500.00	305.46	410.00	500.00	500.00	0.00	0.00
107811	60700		Telephone	5,457.73	5,731.09	3,795.00	5,053.31	6,900.00	6,000.00	6,000.00	0.00	0.00
	Subtotal Services & Supplies			**175,230.24**	**207,932.69**	**246,170.00**	**94,871.94**	**193,100.00**	**264,959.00**	**264,959.00**	**0.00**	**0.00**
4q - Contingency												
107811	89000		Contingency	0.00	0.00	7,385.00	0.00	0.00	7,949.00	7,949.00	0.00	0.00
	Subtotal Contingency			**0.00**	**0.00**	**7,385.00**	**0.00**	**0.00**	**7,949.00**	**7,949.00**	**0.00**	**0.00**
	TOTAL Cooperative Extension			**175,230.24**	**207,932.69**	**253,555.00**	**94,871.94**	**193,100.00**	**272,908.00**	**272,908.00**	**0.00**	**0.00**

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
107 Cooperative Extension Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
107999	99999		Ending Fund Balance	0.00	0.00	526,006.00	0.00	623,132.00	628,937.00	628,937.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**526,006.00**	**0.00**	**623,132.00**	**628,937.00**	**628,937.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**526,006.00**	**0.00**	**623,132.00**	**628,937.00**	**628,937.00**	**0.00**	**0.00**
	TOTAL Cooperative Extension Fund			**398,765.26**	**483,202.00**	**1,559,122.00**	**337,704.28**	**1,632,464.00**	**1,803,690.00**	**1,803,690.00**	**0.00**	**0.00**
			TOTAL REVENUES	**223,535.02**	**275,269.31**	**779,561.00**	**242,832.34**	**816,232.00**	**901,845.00**	**901,845.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**175,230.24**	**207,932.69**	**779,561.00**	**94,871.94**	**816,232.00**	**901,845.00**	**901,845.00**	**0.00**	**0.00**
			DIFFERENCE	**48,304.78**	**67,336.62**	**0.00**	**147,960.40**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**223,535.02**	**275,269.31**	**779,561.00**	**242,832.34**	**816,232.00**	**901,845.00**	**901,845.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**175,230.24**	**207,932.69**	**779,561.00**	**94,871.94**	**816,232.00**	**901,845.00**	**901,845.00**	**0.00**	**0.00**
			DIFFERENCE	**48,304.78**	**67,336.62**	**0.00**	**147,960.40**	**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
February 6, 2026

Lyon County Comptroller
Attn: Josh Foli

Re: UNR Extension 2026-27 Budget Proposal

Enclosed is the budget information for Lyon County Extension for the fiscal year 2026-27.
We have based our budget on an estimated tax income of $252,701 with an estimated investment income of $20,500. All expenses are processed through UNR as contract services, except those processed through Lyon County. We do request any tax income collected for 2026-27 above the projected revenue in the budget be made available to Extension in this 2026-27 budget year.

To continue forward with the plan for growing programming needs in Lyon County, there continues to be a partial contribution towards an additional Community Based Instructor in the Dayton area. There is also an allocation set aside to bring in Master Gardener expertise to support the growth of the Master Gardener program in Lyon County, as well as an allocation for an AmeriCorps member. This staffing will help meet Lyon County's growing needs by ensuring a strong local presence and strengthening connections to statewide programs. 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 County Extension office was also included in a grant that will bring fiber internet and phone service to our location. The fiber has been installed so we are working on changing phone services. Our hope is that this will offer significant savings on the cost of telephone services for the 2026-27 fiscal year so that we can reallocate those funds towards increased programming opportunities.

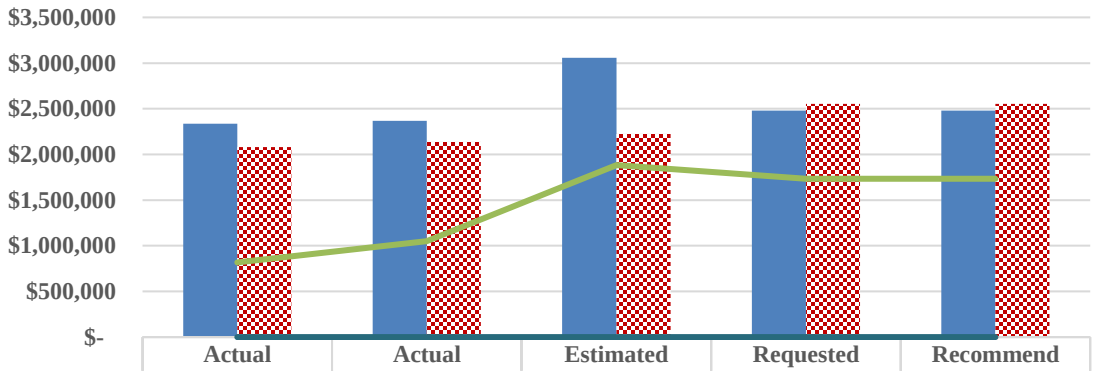
If you have any questions or need more information, please contact me.

Respectfully,

MHuntley

Melissa Huntley, Extension County Coordinator
University of Nevada Cooperative Extension

ROAD FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$2,335,463	$2,368,918	$3,059,042	$2,478,812	$2,478,812
Total Expenditures	$2,081,361	$2,137,151	$2,225,436	$2,553,330	$2,553,330
Ending Fund Balance	$817,733	$1,049,500	$1,883,106	$1,731,988	$1,731,988
Salaries & Wages	$1,036,991	$1,133,723	$1,176,260	$1,277,521	$1,277,521
Employee Benefits	$491,119	$550,768	$584,568	$646,839	$646,839
Services & Supplies	$553,067	$445,272	$464,608	$596,470	$596,470
Capital Outlay	$184	$7,388	$-	$32,500	$32,500
Contingency	$-	$-	$-	$76,600	$76,600
FTE	16.06	16.06	16.06	16.06	16.06

BUDGET NOTES

The Road Fund is primarily funded through gas taxes.

Capital Outlay:

Account 202411-70000 - Capital Outlay:

This includes $32,500 towards a fueling station at the Dayton South Plant. The total cost of $65,000 is being split with Dayton Utilities.

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
202 Road Fund												
000 General												
3c - Licenses												
202	31260		Utility License Fees	1,000,000.00	1,100,000.00	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	26,785.14	19,537.10	20,000.00	341,604.37	350,000.00	20,000.00	20,000.00	0.00	0.00
	Subtotal Licenses			**1,026,785.14**	**1,119,537.10**	**1,120,000.00**	**891,604.37**	**1,450,000.00**	**1,120,000.00**	**1,120,000.00**	**0.00**	**0.00**
3e - Intergovernmental												
202	32020		Forest Service In Lieu	109,840.49	11,356.52	0.00	0.00	200,000.00	100,000.00	100,000.00	0.00	0.00
202	32440	80004	ARPA Grant	183.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202	33210		Gas Tax - 1.75 Cent	288,335.05	299,923.96	301,168.00	161,711.38	315,300.00	314,409.00	314,409.00	0.00	0.00
202	33220		Gas Tax - 1.25 Cent	286,943.69	292,055.16	303,882.00	147,771.67	356,100.00	301,365.00	301,365.00	0.00	0.00
202	33230		Gas Tax - 2.35 Cent	422,977.36	428,821.57	444,648.00	216,631.31	505,250.00	431,948.00	431,948.00	0.00	0.00
202	33240		Gas Tax - 1 Cent Opt	169,305.40	173,105.91	174,296.00	93,503.15	182,300.00	183,590.00	183,590.00	0.00	0.00
	Subtotal Intergovernmental			**1,277,585.88**	**1,205,263.12**	**1,223,994.00**	**619,617.51**	**1,558,950.00**	**1,331,312.00**	**1,331,312.00**	**0.00**	**0.00**
3k - Other Revenues												
202	38000		Investment Income	28,698.07	30,691.36	17,000.00	21,784.78	29,500.00	27,500.00	27,500.00	0.00	0.00
202	38100		Sales & Rental	2,393.80	4,243.00	0.00	11,825.90	11,826.00	0.00	0.00	0.00	0.00
202	38230		Miscellaneous Revenue	0.00	9,184.01	0.00	8,766.00	8,766.00	0.00	0.00	0.00	0.00
	Subtotal Other Revenues			**31,091.87**	**44,118.37**	**17,000.00**	**42,376.68**	**50,092.00**	**27,500.00**	**27,500.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
202	39999		Opening Fund Balance	0.00	0.00	901,503.00	0.00	1,049,500.00	1,883,106.00	1,883,106.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**901,503.00**	**0.00**	**1,049,500.00**	**1,883,106.00**	**1,883,106.00**	**0.00**	**0.00**
	TOTAL General			**2,335,462.89**	**2,368,918.59**	**3,262,497.00**	**1,553,598.56**	**4,108,542.00**	**4,361,918.00**	**4,361,918.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
202 Road Fund												
411 Road												
4a - Salaries												
202411	40000		Salaries	901,592.31	977,689.28	1,044,698.00	698,919.68	1,010,000.00	1,080,167.00	1,080,167.00	0.00	0.00
202411	40010		Temporary Salaries	0.00	0.00	14,964.00	0.00	0.00	14,725.00	14,725.00	0.00	0.00
202411	40320		Shift Differential	120.50	46.40	0.00	175.10	250.00	0.00	0.00	0.00	0.00
202411	40500		Overtime	3,515.75	6,390.61	28,406.00	9,071.82	12,000.00	28,406.00	28,406.00	0.00	0.00
202411	40520		Comp Payout	774.72	101.90	0.00	507.71	650.00	0.00	0.00	0.00	0.00
202411	40610		Callback	2,633.39	1,008.44	0.00	321.19	500.00	0.00	0.00	0.00	0.00
202411	40620		Callback Holiday	1,874.31	0.00	0.00	923.34	1,100.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**910,510.98**	**985,236.63**	**1,088,068.00**	**709,918.84**	**1,024,500.00**	**1,123,298.00**	**1,123,298.00**	**0.00**	**0.00**
4c - Benefits												
202411	41000		Retirement	205,353.12	229,340.00	270,371.00	181,815.97	261,000.00	281,058.00	281,058.00	0.00	0.00
202411	41010		Social Security	0.00	0.00	928.00	0.00	0.00	913.00	913.00	0.00	0.00
202411	41100		Workers' Comp	34,746.75	36,438.66	38,067.00	18,892.85	38,067.00	34,427.00	34,427.00	0.00	0.00
202411	41200		Medicare	12,828.98	13,864.29	15,778.00	10,001.82	14,855.00	16,289.00	16,289.00	0.00	0.00
202411	41300		Health Insurance	171,179.86	192,056.04	201,659.00	137,259.56	180,689.00	213,717.00	213,717.00	0.00	0.00
202411	41302		Vision Insurance	960.36	987.84	994.00	688.90	906.00	994.00	994.00	0.00	0.00
202411	41303		Dental Insurance	5,932.92	6,296.16	6,776.00	4,365.33	5,738.00	6,776.00	6,776.00	0.00	0.00
202411	41310		Life Insurance	413.40	436.80	434.00	304.61	401.00	434.00	434.00	0.00	0.00
	Subtotal Benefits			**431,415.39**	**479,419.79**	**535,007.00**	**353,329.04**	**501,656.00**	**554,608.00**	**554,608.00**	**0.00**	**0.00**
4e - Services & Supplies												
202411	50000		Supplies	3,865.59	2,695.60	5,500.00	2,003.86	4,500.00	5,500.00	5,500.00	0.00	0.00
202411	50230		Equipment	0.00	0.00	0.00	0.00	0.00	12,500.00	12,500.00	0.00	0.00
202411	50430		Tools	3,852.39	3,092.74	4,500.00	1,701.62	4,000.00	4,500.00	4,500.00	0.00	0.00
202411	50440		Safety Supplies	5,325.32	5,540.44	6,000.00	4,005.01	5,800.00	6,000.00	6,000.00	0.00	0.00
202411	50960		Traffic Supplies	36,363.65	27,184.79	35,000.00	6,494.51	30,000.00	35,000.00	35,000.00	0.00	0.00
202411	50970		Road and Bridge Costs	899.85	0.00	0.00	278.20	278.00	0.00	0.00	0.00	0.00
202411	51000		Fuel	126,010.70	99,388.06	130,000.00	62,789.57	90,000.00	130,000.00	130,000.00	0.00	0.00
202411	52000		Copier Maintenance	1.86	0.00	50.00	0.00	50.00	50.00	50.00	0.00	0.00
202411	52030		Printer Services	118.85	410.00	500.00	634.50	800.00	900.00	900.00	0.00	0.00
202411	52410		Physicals	773.00	994.75	950.00	201.50	750.00	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	31,113.00	2,598.23	15,000.00	0.00	6,000.00	15,000.00	15,000.00	0.00	0.00

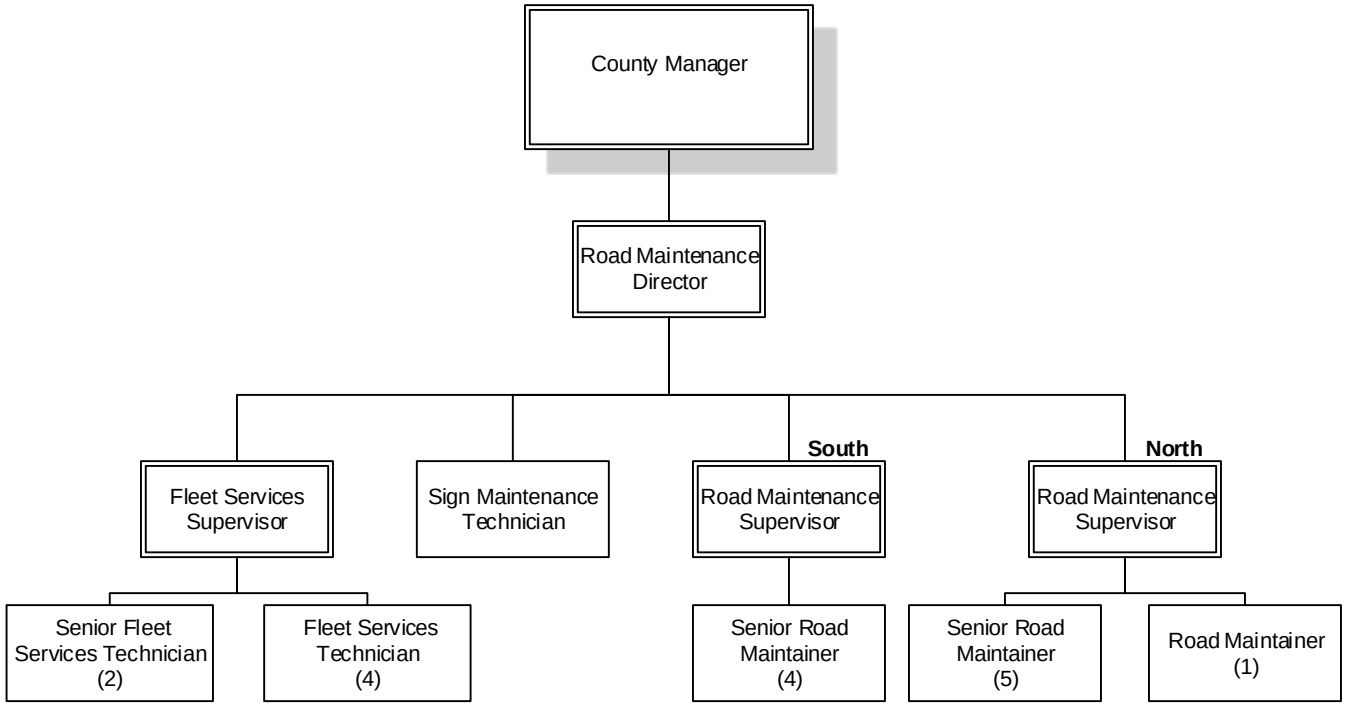
Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
202 Road Fund												
411 Road												
4e - Services & Supplies												
202411	56000		Training	1,560.00	985.00	2,000.00	1,450.00	1,700.00	2,000.00	2,000.00	0.00	0.00
202411	56200		Travel	68.00	541.20	250.00	0.00	0.00	250.00	250.00	0.00	0.00
202411	56430		Traffic Signal Maintenance	10,269.09	9,949.75	11,000.00	3,104.10	9,500.00	13,000.00	13,000.00	0.00	0.00
202411	56500		Building Maintenance	2,542.47	2,256.36	5,000.00	5,625.41	5,700.00	5,000.00	5,000.00	0.00	0.00
202411	57000		Rental	27,362.00	2,325.00	11,000.00	395.90	6,000.00	11,000.00	11,000.00	0.00	0.00
202411	60100		Electric Service	12,911.64	11,832.17	13,000.00	6,709.04	9,500.00	13,000.00	13,000.00	0.00	0.00
202411	60200		Gas Service	9,583.11	7,286.75	10,000.00	4,474.71	6,000.00	10,000.00	10,000.00	0.00	0.00
202411	60300		Water Service	1,982.84	2,302.89	1,900.00	1,578.06	2,000.00	2,000.00	2,000.00	0.00	0.00
202411	60400		Sewer Service	387.00	396.00	450.00	303.75	420.00	450.00	450.00	0.00	0.00
202411	60600		Garbage Service	408.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202411	60700		Telephone	6,636.60	6,809.12	8,500.00	4,785.21	7,800.00	8,500.00	8,500.00	0.00	0.00
	Subtotal Services & Supplies			**282,035.16**	**186,588.85**	**270,600.00**	**106,534.95**	**190,798.00**	**285,600.00**	**285,600.00**	**0.00**	**0.00**
4g - Capital Outlay												
202411	70000		Capital Outlay	0.00	7,387.56	0.00	0.00	0.00	32,500.00	32,500.00	0.00	0.00
202411	70400	80004	Capital Outlay - Roads	183.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			**183.75**	**7,387.56**	**0.00**	**0.00**	**0.00**	**32,500.00**	**32,500.00**	**0.00**	**0.00**
	TOTAL Road			**1,624,145.28**	**1,658,632.83**	**1,893,675.00**	**1,169,782.83**	**1,716,954.00**	**1,996,006.00**	**1,996,006.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
202 Road Fund												
414 Heavy Equipment												
4a - Salaries												
202414	40000		Salaries	126,176.95	146,824.92	155,880.00	107,564.10	150,500.00	151,950.00	151,950.00	0.00	0.00
202414	40320		Shift Differential	0.00	60.02	0.00	40.26	60.00	0.00	0.00	0.00	0.00
202414	40500		Overtime	0.00	1,602.17	2,273.00	535.49	1,200.00	2,273.00	2,273.00	0.00	0.00
202414	40620		Callback Holiday	303.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**126,480.09**	**148,487.11**	**158,153.00**	**108,139.85**	**151,760.00**	**154,223.00**	**154,223.00**	**0.00**	**0.00**
4c - Benefits												
202414	41000		Retirement	32,232.49	38,334.80	44,570.00	32,817.44	48,575.00	55,842.00	55,842.00	0.00	0.00
202414	41100		Workers' Comp	5,270.07	5,419.55	5,475.00	2,439.58	5,475.00	4,942.00	4,942.00	0.00	0.00
202414	41200		Medicare	1,827.09	2,140.14	2,293.00	1,558.65	2,201.00	2,236.00	2,236.00	0.00	0.00
202414	41300		Health Insurance	19,357.85	24,244.98	25,457.00	19,087.70	25,452.00	28,003.00	28,003.00	0.00	0.00
202414	41302		Vision Insurance	125.36	145.56	145.00	109.14	146.00	145.00	145.00	0.00	0.00
202414	41303		Dental Insurance	837.44	998.88	999.00	748.96	999.00	999.00	999.00	0.00	0.00
202414	41310		Life Insurance	53.92	64.32	64.00	48.23	64.00	64.00	64.00	0.00	0.00
	Subtotal Benefits			**59,704.22**	**71,348.23**	**79,003.00**	**56,809.70**	**82,912.00**	**92,231.00**	**92,231.00**	**0.00**	**0.00**
4e - Services & Supplies												
202414	50000		Supplies	6,120.54	4,307.69	3,500.00	1,174.15	3,800.00	3,500.00	3,500.00	0.00	0.00
202414	50420		Laundry	5,357.23	1,445.30	2,500.00	1,356.98	2,000.00	2,500.00	2,500.00	0.00	0.00
202414	50430		Tools	8,685.83	13,391.36	13,000.00	6,728.38	12,500.00	13,000.00	13,000.00	0.00	0.00
202414	50440		Safety Supplies	1,870.53	392.52	4,500.00	1,260.54	3,800.00	4,500.00	4,500.00	0.00	0.00
202414	51000		Fuel	3,528.34	2,885.51	6,000.00	2,736.45	5,000.00	6,000.00	6,000.00	0.00	0.00
202414	51010		Oil & Grease	14,457.69	9,577.11	10,000.00	4,502.19	10,000.00	11,000.00	11,000.00	0.00	0.00
202414	52030		Printer Services	17.04	270.00	720.00	317.25	500.00	720.00	720.00	0.00	0.00
202414	52410		Physicals	241.50	90.00	350.00	90.00	250.00	350.00	350.00	0.00	0.00
202414	53530		Software Support	0.00	3,114.52	3,300.00	3,207.96	3,300.00	3,500.00	3,500.00	0.00	0.00
202414	56000		Training	3,784.00	696.00	2,000.00	726.00	1,500.00	2,000.00	2,000.00	0.00	0.00
202414	56200		Travel	0.00	191.00	250.00	198.00	260.00	300.00	300.00	0.00	0.00
202414	56400		Repairs and Maintenance	215,129.89	213,354.73	250,000.00	104,875.95	220,000.00	250,000.00	250,000.00	0.00	0.00
202414	56500		Building Maintenance	5,953.93	3,429.86	6,000.00	2,832.84	5,500.00	6,000.00	6,000.00	0.00	0.00
202414	60200		Gas Service	4,363.55	3,546.94	5,000.00	783.90	3,000.00	5,000.00	5,000.00	0.00	0.00
202414	60700		Telephone	1,521.91	1,989.98	2,500.00	1,390.46	2,400.00	2,500.00	2,500.00	0.00	0.00
	Subtotal Services & Supplies			**271,031.98**	**258,682.52**	**309,620.00**	**132,181.05**	**273,810.00**	**310,870.00**	**310,870.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
202 Road Fund												
414 Heavy Equipment												
	TOTAL Heavy Equipment			457,216.29	478,517.86	546,776.00	297,130.60	508,482.00	557,324.00	557,324.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
202 Road Fund												
999 Transfers and Fund Balance												
4q - Contingency												
202999	89000		Contingency	0.00	0.00	73,214.00	0.00	0.00	76,600.00	76,600.00	0.00	0.00
	Subtotal Contingency			**0.00**	**0.00**	**73,214.00**	**0.00**	**0.00**	**76,600.00**	**76,600.00**	**0.00**	**0.00**
4z - Ending Fund Balance												
202999	99999		Ending Fund Balance	0.00	0.00	748,832.00	0.00	1,883,106.00	1,731,988.00	1,731,988.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**748,832.00**	**0.00**	**1,883,106.00**	**1,731,988.00**	**1,731,988.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**822,046.00**	**0.00**	**1,883,106.00**	**1,808,588.00**	**1,808,588.00**	**0.00**	**0.00**
	TOTAL Road Fund			**4,416,824.46**	**4,506,069.28**	**6,524,994.00**	**3,020,511.99**	**8,217,084.00**	**8,723,836.00**	**8,723,836.00**	**0.00**	**0.00**
			TOTAL REVENUES	**2,335,462.89**	**2,368,918.59**	**3,262,497.00**	**1,553,598.56**	**4,108,542.00**	**4,361,918.00**	**4,361,918.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**2,081,361.57**	**2,137,150.69**	**3,262,497.00**	**1,466,913.43**	**4,108,542.00**	**4,361,918.00**	**4,361,918.00**	**0.00**	**0.00**
			DIFFERENCE	**254,101.32**	**231,767.90**	**0.00**	**86,685.13**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**2,335,462.89**	**2,368,918.59**	**3,262,497.00**	**1,553,598.56**	**4,108,542.00**	**4,361,918.00**	**4,361,918.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**2,081,361.57**	**2,137,150.69**	**3,262,497.00**	**1,466,913.43**	**4,108,542.00**	**4,361,918.00**	**4,361,918.00**	**0.00**	**0.00**
			DIFFERENCE	**254,101.32**	**231,767.90**	**0.00**	**86,685.13**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

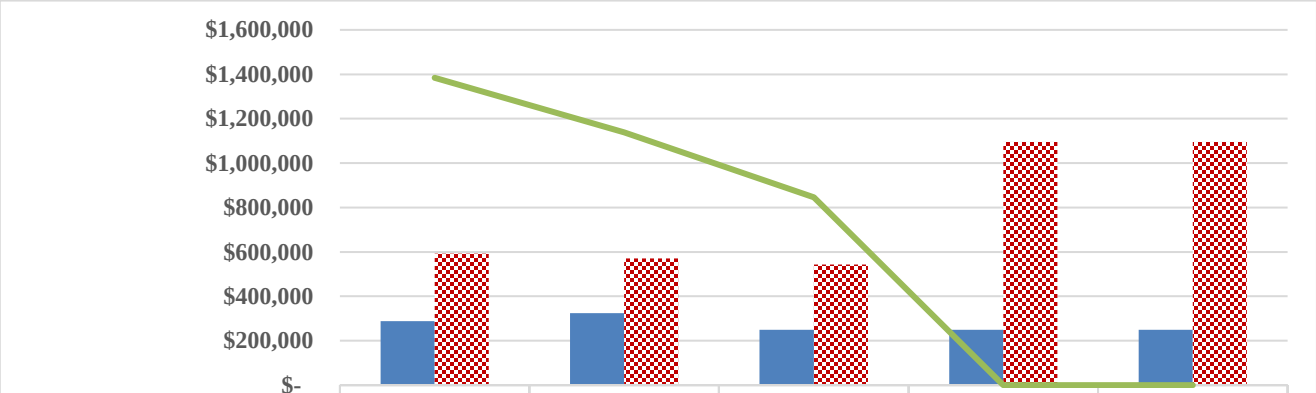
Roads


County Manager
Road Maintenance Director
Fleet Services Supervisor
Sign Maintenance Technician
South
Road Maintenance Supervisor
North
Road Maintenance Supervisor
Senior Fleet Services Technician (2)
Fleet Services Technician (4)
Senior Road Maintainer (4)
Senior Road Maintainer (5)
Road Maintainer (1)

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	$ 59,103	$ 21,720	$ -	2,396	$ 857	$ 13,577	$ 71	$ 484	$ 31	$ 39,136	$ 98,239
			AVEIRO, JONATHAN	Sr Road Maintainer	E	80	$ 80,516	$ 15,499	$ -	2,396	$ 1,167	$ 24,079	$ 71	$ 484	$ 31	$ 43,727	$ 124,243
			BOOTH, JASON	Sr Road Maintainer	E	80	$ 82,539	$ 15,889	$ -	2,396	$ 1,197	$ 17,630	$ 71	$ 484	$ 31	$ 37,698	$ 120,237
			BRITSCHGI, CATHRENE	Sign Maint Tech	E	80	$ 96,604	$ 18,596	$ -	2,396	$ 1,401	$ 13,577	$ 71	$ 484	$ 31	$ 36,556	$ 133,160
			BUTTS, JAMES	Sr Road Maintainer	E	80	$ 67,610	$ 13,015	$ -	2,396	$ 980	$ 17,630	$ 71	$ 484	$ 31	$ 34,607	$ 102,217
			CISCO, SHAWN	Sr Road Maintainer	E	80	$ 68,592	$ 13,204	$ -	2,396	$ 995	$ 13,577	$ 71	$ 484	$ 31	$ 30,758	$ 99,350
			EMHOFF, ROBERT	Sr Road Maintainer	E	80	$ 78,545	$ 15,120	$ -	2,396	$ 1,139	$ 13,577	$ 71	$ 484	$ 31	$ 32,818	$ 111,363
			GALAZ, EUGENIO	Road Maintainer	E	80	$ 60,119	$ 11,573	$ -	2,396	$ 872	$ 13,577	$ 71	$ 484	$ 31	$ 29,004	$ 89,123
			GRAHMANN, JASON	Road Maint. Supervisor	R	80	$ 93,953	$ 34,528	$ -	2,396	$ 1,362	$ 17,630	$ 71	$ 484	$ 31	$ 56,502	$ 150,455
			GRAVES, RYAN	Sr Road Maintainer	E	80	$ 68,025	$ 13,095	$ -	2,396	$ 986	$ -	$ 71	$ 484	$ 31	$ 17,063	$ 85,088
			HOMAN, DUSTIN	Road Maintenance Director	R	80	$ 117,908	$ 43,331	$ -	2,396	$ 1,710	$ 24,079	$ 71	$ 484	$ 31	$ 72,102	$ 190,010
			PIPKIN, TREVOR	Road Maintainer	E	80	$ 59,751	$ 11,502	$ -	2,396	$ 866	$ 13,577	$ 71	$ 484	$ 31	$ 28,927	$ 88,678
			SANNEBECK, AUSTIN	Road Maintainer	R	80	$ 59,345	$ 21,809	$ -	2,396	$ 861	$ 17,630	$ 71	$ 484	$ 31	$ 43,282	$ 102,627
			THOMAS, PHILLIP	Road Maint Supervisor	R	80	$ 87,557	$ 32,177	$ -	2,396	$ 1,270	$ 13,577	$ 71	$ 484	$ 31	$ 50,006	$ 137,563
			ZZA - TEMPORARY	NA	S	(blank)	$ 14,725	$ -	$ 913	883	$ 214	$ -			$ -	$ 2,010	$ 16,735
			ZZZA - OVERTIME	NA	NA	(blank)	$ 28,406	$ -	$ -		$ 412	$ -			$ -	$ 412	$ 28,818
		(blank) Total					$ 1,123,298	$ 281,058	$ 913	34,427	$ 16,289	$ 213,717	$ 994	$ 6,776	$ 434	$ 554,608	$ 1,677,906
	411 Total						$ 1,123,298	$ 281,058	$ 913	34,427	$ 16,289	$ 213,717	$ 994	$ 6,776	$ 434	$ 554,608	$ 1,677,906
	414	(blank)	BAKER, NICOLAS	Fleet Services Supervisor	R	65	$ 64,090	$ 23,553	$ -	1,947	$ 929	$ 11,031	$ 57	$ 394	$ 25	$ 37,936	$ 102,026
			ELDER, BRIAN	Sr Fleet Serv Tech	R	40	$ 40,426	$ 14,857	$ -	1,198	$ 586	$ 6,789	$ 35	$ 242	$ 16	$ 23,723	$ 64,149
			FOLI, DONOVAN	Sr Fleet Services Tech	R	60	$ 47,434	$ 17,432	$ -	1,797	$ 688	$ 10,183	$ 53	$ 363	$ 23	$ 30,539	$ 77,973
			ZZZA - OVERTIME	NA	NA	(blank)	$ 2,273	$ -	$ -		$ 33	$ -			$ -	$ 33	$ 2,306
		(blank) Total					$ 154,223	$ 55,842	$ -	4,942	$ 2,236	$ 28,003	$ 145	$ 999	$ 64	$ 92,231	$ 246,454
	414 Total						$ 154,223	$ 55,842	$ -	4,942	$ 2,236	$ 28,003	$ 145	$ 999	$ 64	$ 92,231	$ 246,454
202 Total							$ 1,277,521	$ 336,900	$ 913	39,369	$ 18,525	$ 241,720	$ 1,139	$ 7,775	$ 498	$ 646,839	$ 1,924,360
Grand Total							$ 1,277,521	$ 336,900	$ 913	39,369	$ 18,525	$ 241,720	$ 1,139	$ 7,775	$ 498	$ 646,839	$ 1,924,360

ROAD IMPROVEMENT FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$288,147	$324,445	$250,000	$250,000	$250,000
Total Expenditures	$591,766	$570,173	$542,816	$1,095,741	$1,095,741
Ending Fund Balance	$1,384,285	$1,138,557	$845,741	$-	$-
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$-	$-	$-	$-	$-
Services & Supplies	$293,827	$237,081	$170,000	$655,741	$655,741
Capital Outlay	$297,939	$333,092	$372,816	$440,000	$440,000
FTE	-	-	-	-	-

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 grader - $440,000

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
276 Road Improvement Fund												
000 General												
3a - Taxes												
276	30700		Road Constr Tax - County	288,147.45	324,444.35	250,000.00	158,035.50	250,000.00	250,000.00	250,000.00	0.00	0.00
	Subtotal Taxes			**288,147.45**	**324,444.35**	**250,000.00**	**158,035.50**	**250,000.00**	**250,000.00**	**250,000.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
276	39999		Opening Fund Balance	0.00	0.00	1,126,193.00	0.00	1,138,557.00	845,741.00	845,741.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**1,126,193.00**	**0.00**	**1,138,557.00**	**845,741.00**	**845,741.00**	**0.00**	**0.00**
	TOTAL General			**288,147.45**	**324,444.35**	**1,376,193.00**	**158,035.50**	**1,388,557.00**	**1,095,741.00**	**1,095,741.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
276 Road Improvement Fund												
411 Road												
4e - Services & Supplies												
276411	50970		Road and Bridge Costs	263,126.13	237,081.18	981,193.00	73,561.49	170,000.00	655,741.00	655,741.00	0.00	0.00
276411	50970	80006	Road and Bridge Costs	28,056.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
276411	50970	80007	Road and Bridge Costs	2,643.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Services & Supplies			**293,827.01**	**237,081.18**	**981,193.00**	**73,561.49**	**170,000.00**	**655,741.00**	**655,741.00**	**0.00**	**0.00**
4g - Capital Outlay												
276411	70000		Capital Outlay	149,715.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
276411	70700		Capital Outlay - Vehicles	148,223.20	333,091.94	395,000.00	372,816.21	372,816.00	440,000.00	440,000.00	0.00	0.00
	Subtotal Capital Outlay			**297,939.16**	**333,091.94**	**395,000.00**	**372,816.21**	**372,816.00**	**440,000.00**	**440,000.00**	**0.00**	**0.00**
	TOTAL Road			**591,766.17**	**570,173.12**	**1,376,193.00**	**446,377.70**	**542,816.00**	**1,095,741.00**	**1,095,741.00**	**0.00**	**0.00**

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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	845,741.00	0.00	0.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**845,741.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**845,741.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Road Improvement Fund			**879,913.62**	**894,617.47**	**2,752,386.00**	**604,413.20**	**2,777,114.00**	**2,191,482.00**	**2,191,482.00**	**0.00**	**0.00**
			TOTAL REVENUES	**288,147.45**	**324,444.35**	**1,376,193.00**	**158,035.50**	**1,388,557.00**	**1,095,741.00**	**1,095,741.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**591,766.17**	**570,173.12**	**1,376,193.00**	**446,377.70**	**1,388,557.00**	**1,095,741.00**	**1,095,741.00**	**0.00**	**0.00**
			DIFFERENCE	**-303,618.72**	**-245,728.77**	**0.00**	**-288,342.20**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**288,147.45**	**324,444.35**	**1,376,193.00**	**158,035.50**	**1,388,557.00**	**1,095,741.00**	**1,095,741.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**591,766.17**	**570,173.12**	**1,376,193.00**	**446,377.70**	**1,388,557.00**	**1,095,741.00**	**1,095,741.00**	**0.00**	**0.00**
			DIFFERENCE	**-303,618.72**	**-245,728.77**	**0.00**	**-288,342.20**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

LYON COUNTY ROAD DIVISION

Capital Purchases

Fund: Road	Program: Road Division	Data Sheet: 1

Fiscal Year Ending ---	2027	2028	2029	2030	2031
Capital Costs By Year ---	$472,500	$490,000	$430,000	$520,000	$520,000
Grant Funding By Year ---					

Project Description Start Date: 2026 Finish Date: 2030

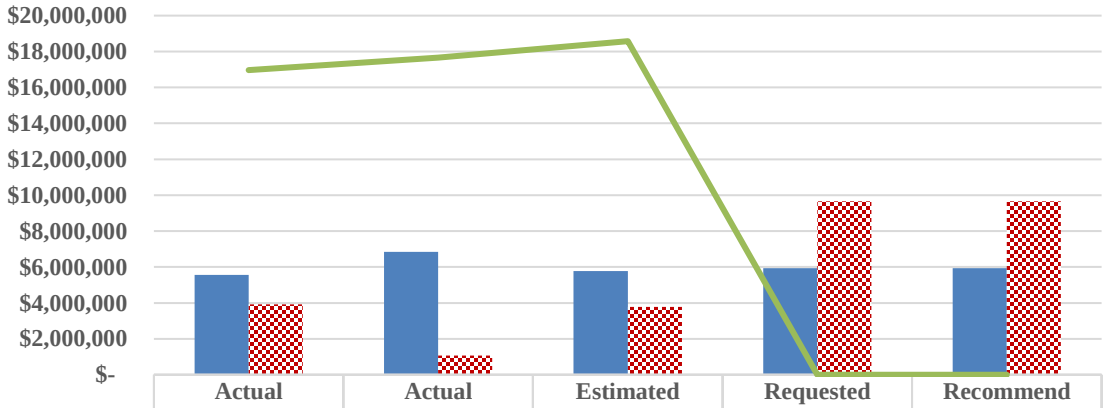
Replace Ly 133, 1984 Cat Grader.
Replace LY 53, 1989 Cat Grader.
Purchase a new 10 wheel dump truck, sander/plow combination to replace LY37, a 1988, 2574 International, which was purchased used from the State of Nevada and has exceeded its useful life in District I.
Purchase a new 13,000 GVW, 4X4 cab & chassis, with dump bed, 8' plow and 2.0 cu yd. sander, which will have exceeded it's us eful 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.
Purchase a Excavator for drainage and roadside ditch cleaning.
Construct a fueling station in the Dayton Utilities & Road yard.

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 pu rchased from NDOT.
Replace Ly 133, 1984 Cat Grader.
Replace LY 53, 1989 Cat Grader.
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 usefull life.
LY-3 is a 1995 Ford Water Truck. The chassis is 3' longer than any of our current water truck chassis and creates problems when operating in off-road and residential environments.
Purchase sweeper broom
Purchase a Skidsteer for District I.
Purchase larger excavator for cleaning drainage areas through out the County and cleaning roadside ditches.
Construct fueling station in the Dayton Yard. This would help with our fuel costs. It is extremely difficult to get our bigge r equipment into the gas stations in the Dayton area safetly. This cost will be shared with Dayton Utilities.

Item Description	2027	2028	2029	2030	2031	Total
Replace LY 133 1984 Cat Grader	$440,000					$440,000
Replace LY-37 10 Wheel Dump w/sander/plow combination			$300,000			$300,000
Replace Ly 53 1989 Cat Grader				$450,000		$450,000
Repalce LY 9 - 1980 Cat 950 Loader						
Replace 1 ton 4X4 Cab & Chassis w/dump, plow & sander		$140,000				$140,000
3/4 ton 4X4 crew cab pickup (Replacement		$75,000			$90,000	$90,000
3/4 ton 4X4 extended c Pickup				$70,000		$70,000
Repalce LY 3 ~ 4000 gal. Construction Style Water Truck					$320,000	$320,000
Purchase Sweeper Broom					$110,000	$110,000
Purchase Larger Excavator		$275,000				
Purchase Skidsteer			$130,000			$130,000
Construct Fueling Station In Dayton Yard	$32,500					$32,500
Up Dated 02/03/2026						
Subtotals:	$472,500	$490,000	$430,000	$520,000	$520,000	$2,432,500

REGIONAL TRANSPORTATION COMMISSION FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$5,552,666	$6,850,998	$5,775,850	$5,943,365	$5,943,365
Total Expenditures	$3,917,133	$1,061,312	$3,775,300	$9,663,786	$9,663,786
Ending Fund Balance	$16,960,818	$17,666,494	$18,578,294	$-	$-
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$91	$95	$300	$500	$500
Services & Supplies	$3,917,042	$1,061,217	$3,775,000	$9,663,286	$9,663,286
Capital Outlay	$-	$-	$-	$-	$-
FTE	-	-	-	-	-

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: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
217 Regional Transportation Fund												
000 General												
3a - Taxes												
21700120	30710		Road Constr Tax - Fernley	286,160.80	450,874.30	250,000.00	62,300.00	125,000.00	125,000.00	125,000.00	0.00	0.00
21700140	30720		Road Constr Tax - Yering	32,432.65	166,158.70	30,000.00	0.00	10,000.00	30,000.00	30,000.00	0.00	0.00
	Subtotal Taxes			**318,593.45**	**617,033.00**	**280,000.00**	**62,300.00**	**135,000.00**	**155,000.00**	**155,000.00**	**0.00**	**0.00**
3e - Intergovernmental												
21700100	33200		Gasoline Taxes	1,487,731.99	1,548,195.17	1,554,378.00	834,143.30	1,631,000.00	1,622,725.00	1,622,725.00	0.00	0.00
21700110	33200		Gasoline Taxes	1,050,327.86	1,095,742.52	1,110,425.00	595,900.12	1,165,000.00	1,205,600.00	1,205,600.00	0.00	0.00
21700130	33200		Gasoline Taxes	179,877.32	142,857.83	141,025.00	75,679.90	148,000.00	143,040.00	143,040.00	0.00	0.00
21700100	33270		Diesel Tax-.05 Cent	950,631.74	1,400,192.00	1,274,159.00	595,281.02	1,150,000.00	1,263,630.00	1,263,630.00	0.00	0.00
21700110	33270		Diesel Tax-.05 Cent	671,139.04	990,781.43	910,240.00	425,260.31	821,850.00	925,377.00	925,377.00	0.00	0.00
21700130	33270		Diesel Tax-.05 Cent	114,938.11	132,631.87	115,601.00	54,008.47	101,000.00	110,993.00	110,993.00	0.00	0.00
	Subtotal Intergovernmental			**4,454,646.06**	**5,310,400.82**	**5,105,828.00**	**2,580,273.12**	**5,016,850.00**	**5,271,365.00**	**5,271,365.00**	**0.00**	**0.00**
3k - Other Revenues												
21700100	38000		Investment Income	228,042.34	304,120.32	210,000.00	154,839.48	230,000.00	185,000.00	185,000.00	0.00	0.00
21700110	38000		Investment Income	502,123.24	567,581.18	400,000.00	243,605.52	365,000.00	307,000.00	307,000.00	0.00	0.00
21700130	38000		Investment Income	49,261.35	51,862.95	20,000.00	18,717.77	29,000.00	25,000.00	25,000.00	0.00	0.00
	Subtotal Other Revenues			**779,426.93**	**923,564.45**	**630,000.00**	**417,162.77**	**624,000.00**	**517,000.00**	**517,000.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
21700100	39999		Opening Fund Balance	0.00	0.00	6,141,385.00	0.00	7,356,731.00	6,592,431.00	6,592,431.00	0.00	0.00
21700110	39999		Opening Fund Balance	0.00	0.00	8,541,435.00	0.00	9,441,580.00	11,128,834.00	11,128,834.00	0.00	0.00
21700120	39999		Opening Fund Balance	0.00	0.00	504,531.00	0.00	139,154.00	0.00	0.00	0.00	0.00
21700130	39999		Opening Fund Balance	0.00	0.00	543,079.00	0.00	724,429.00	842,429.00	842,429.00	0.00	0.00
21700140	39999		Opening Fund Balance	0.00	0.00	142,489.00	0.00	4,600.00	14,600.00	14,600.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**15,872,919.00**	**0.00**	**17,666,494.00**	**18,578,294.00**	**18,578,294.00**	**0.00**	**0.00**
	TOTAL General			**5,552,666.44**	**6,850,998.27**	**21,888,747.00**	**3,059,735.89**	**23,442,344.00**	**24,521,659.00**	**24,521,659.00**	**0.00**	**0.00**

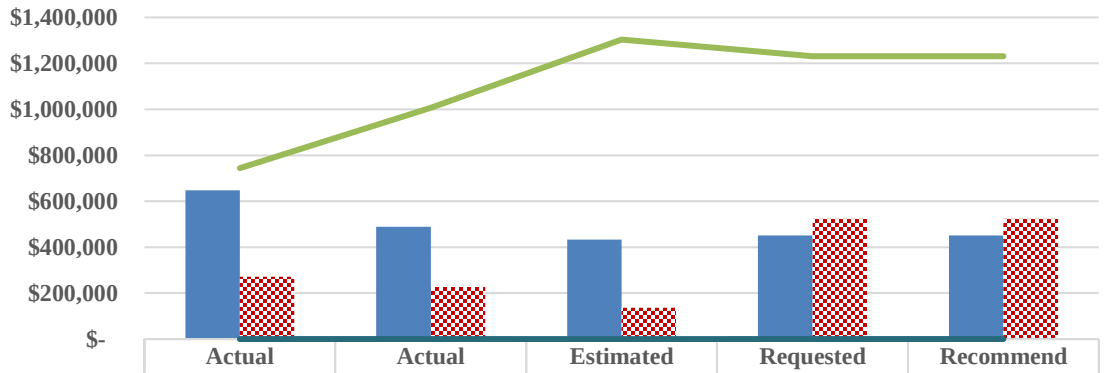
Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
217 Regional Transportation Fund												
411 Road												
4c - Benefits												
21741100	41100		Workers' Comp	90.98	94.57	500.00	147.24	300.00	500.00	500.00	0.00	0.00
	Subtotal Benefits			**90.98**	**94.57**	**500.00**	**147.24**	**300.00**	**500.00**	**500.00**	**0.00**	**0.00**
4e - Services & Supplies												
21741100	50970		Road and Bridge Costs	3,917,042.05	1,061,216.97	9,179,422.00	2,073,537.92	3,775,000.00	9,663,286.00	9,663,286.00	0.00	0.00
21741110	50970		Road and Bridge Costs	451,561.51	3,775,250.90	10,962,100.00	236,118.06	664,596.00	13,566,811.00	13,566,811.00	0.00	0.00
21741120	50970		Road and Bridge Costs	251,411.39	439,373.69	754,531.00	100,791.61	264,154.00	125,000.00	125,000.00	0.00	0.00
21741130	50970		Road and Bridge Costs	109,679.89	675,338.78	819,705.00	0.00	160,000.00	1,121,462.00	1,121,462.00	0.00	0.00
21741140	50970		Road and Bridge Costs	0.00	194,047.67	172,489.00	0.00	0.00	44,600.00	44,600.00	0.00	0.00
	Subtotal Services & Supplies			**4,729,694.84**	**6,145,228.01**	**21,888,247.00**	**2,410,447.59**	**4,863,750.00**	**24,521,159.00**	**24,521,159.00**	**0.00**	**0.00**
	TOTAL Road			**4,729,785.82**	**6,145,322.58**	**21,888,747.00**	**2,410,594.83**	**4,864,050.00**	**24,521,659.00**	**24,521,659.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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	6,592,431.00	0.00	0.00	0.00	0.00
21799110	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	11,128,834.00	0.00	0.00	0.00	0.00
21799130	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	842,429.00	0.00	0.00	0.00	0.00
21799140	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	14,600.00	0.00	0.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**18,578,294.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**18,578,294.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Regional Transportation Fund			**10,282,452.26**	**12,996,320.85**	**43,777,494.00**	**5,470,330.72**	**46,884,688.00**	**49,043,318.00**	**49,043,318.00**	**0.00**	**0.00**
			TOTAL REVENUES	**5,552,666.44**	**6,850,998.27**	**21,888,747.00**	**3,059,735.89**	**23,442,344.00**	**24,521,659.00**	**24,521,659.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**4,729,785.82**	**6,145,322.58**	**21,888,747.00**	**2,410,594.83**	**23,442,344.00**	**24,521,659.00**	**24,521,659.00**	**0.00**	**0.00**
			DIFFERENCE	**822,880.62**	**705,675.69**	**0.00**	**649,141.06**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**5,552,666.44**	**6,850,998.27**	**21,888,747.00**	**3,059,735.89**	**23,442,344.00**	**24,521,659.00**	**24,521,659.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**4,729,785.82**	**6,145,322.58**	**21,888,747.00**	**2,410,594.83**	**23,442,344.00**	**24,521,659.00**	**24,521,659.00**	**0.00**	**0.00**
			DIFFERENCE	**822,880.62**	**705,675.69**	**0.00**	**649,141.06**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

OPIOID SETTLEMENT FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$647,340	$489,108	$433,654	$451,321	$451,321
Total Expenditures	$270,908	$226,507	$136,646	$524,149	$524,149
Ending Fund Balance	$744,028	$1,006,629	$1,303,637	$1,230,809	$1,230,809
Salaries & Wages	$156,502	$134,374	$60,000	$305,303	$305,303
Employee Benefits	$73,953	$62,913	$25,755	$162,116	$162,116
Services & Supplies	$40,453	$29,220	$50,891	$56,730	$56,730
Capital Outlay	$-	$-	$-	$-	$-
Contingency	$-	$-	$-	$-	$-
FTE	1.00	1.00	2.88	4.17	4.17

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.

Salaries:

Human Services requested a new Behavioral Health Clinician position, with 25% of the salary being allocated to this fund. This was included in the recommended budget.

There is also a request to change a vacant Administrative Assistant position to a Office Assistant position. This is a decrease in costs and was included in the recommended budget.

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
301 Opioid Settlement Fund												
000 General												
3e - Intergovernmental												
301	33290		Opioid Settlement	560,622.24	355,994.18	235,669.00	344,025.56	284,692.00	306,346.00	306,346.00	0.00	0.00
	Subtotal Intergovernmental			**560,622.24**	**355,994.18**	**235,669.00**	**344,025.56**	**284,692.00**	**306,346.00**	**306,346.00**	**0.00**	**0.00**
3g - Charges for Service												
301	36360		Medicaid Charges	1,705.04	278.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Charges for Service			**1,705.04**	**278.05**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
3k - Other Revenues												
301	38000		Investment Income	85,012.24	132,836.15	124,542.00	0.00	148,962.00	144,975.00	144,975.00	0.00	0.00
	Subtotal Other Revenues			**85,012.24**	**132,836.15**	**124,542.00**	**0.00**	**148,962.00**	**144,975.00**	**144,975.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
301	39999		Opening Fund Balance	0.00	0.00	913,356.00	0.00	1,006,629.00	1,303,637.00	1,303,637.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**913,356.00**	**0.00**	**1,006,629.00**	**1,303,637.00**	**1,303,637.00**	**0.00**	**0.00**
	TOTAL General			**647,339.52**	**489,108.38**	**1,273,567.00**	**344,025.56**	**1,440,283.00**	**1,754,958.00**	**1,754,958.00**	**0.00**	**0.00**

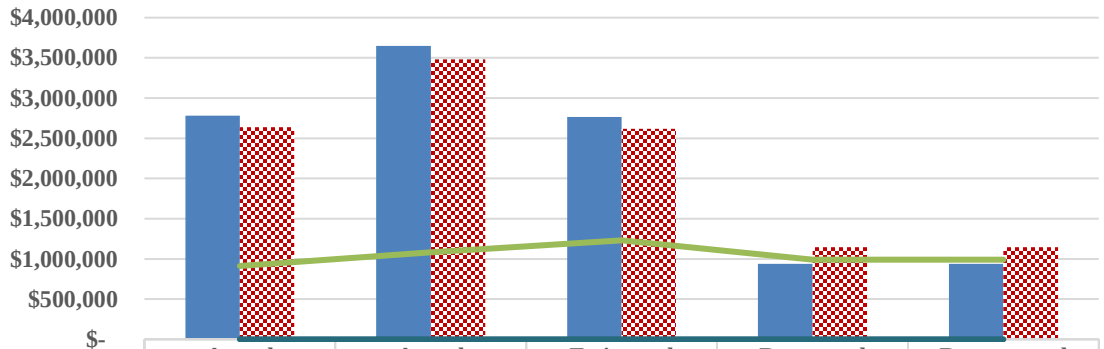
Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
301 Opioid Settlement Fund												
700 Indigent and Senior												
4a - Salaries												
301700	40000		Salaries	156,464.17	134,340.04	194,124.00	33,922.58	60,000.00	305,303.00	305,303.00	0.00	0.00
301700	40500		Overtime	37.52	28.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
301700	40520		Comp Payout	0.00	5.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**156,501.69**	**134,374.03**	**194,124.00**	**33,922.58**	**60,000.00**	**305,303.00**	**305,303.00**	**0.00**	**0.00**
4c - Benefits												
301700	41000		Retirement - PERS	39,705.03	29,091.40	49,011.00	7,006.45	13,000.00	68,912.00	68,912.00	0.00	0.00
301700	41100		Workers' Comp	6,474.63	5,529.76	7,649.00	2,081.52	3,600.00	9,985.00	9,985.00	0.00	0.00
301700	41200		Medicare	2,228.67	1,920.18	2,814.00	480.16	870.00	4,426.00	4,426.00	0.00	0.00
301700	41300		Health Insurance	24,241.47	25,093.68	41,571.00	5,951.60	7,971.00	76,349.00	76,349.00	0.00	0.00
301700	41302		Vision Insurance	160.67	153.92	204.00	29.55	38.00	294.00	294.00	0.00	0.00
301700	41303		Dental Insurance	1,073.65	1,056.32	1,395.00	202.50	259.00	2,020.00	2,020.00	0.00	0.00
301700	41310		Life Insurance	69.18	68.02	90.00	13.08	17.00	130.00	130.00	0.00	0.00
	Subtotal Benefits			**73,953.30**	**62,913.28**	**102,734.00**	**15,764.86**	**25,755.00**	**162,116.00**	**162,116.00**	**0.00**	**0.00**
4e - Services & Supplies												
301700	50000		Supplies	773.91	255.13	1,000.00	456.58	1,000.00	1,000.00	1,000.00	0.00	0.00
301700	50720		Youth Services	0.00	0.00	10,000.00	0.00	1,000.00	10,000.00	10,000.00	0.00	0.00
301700	53530		Software Support	28,253.34	28,164.17	32,962.00	27,481.57	37,891.00	30,730.00	30,730.00	0.00	0.00
301700	56000		Training	4,208.00	800.71	5,000.00	530.25	4,000.00	5,000.00	5,000.00	0.00	0.00
301700	56200		Travel	7,217.62	0.00	10,000.00	0.00	7,000.00	10,000.00	10,000.00	0.00	0.00
	Subtotal Services & Supplies			**40,452.87**	**29,220.01**	**58,962.00**	**28,468.40**	**50,891.00**	**56,730.00**	**56,730.00**	**0.00**	**0.00**
	TOTAL Indigent and Senior			**270,907.86**	**226,507.32**	**355,820.00**	**78,155.84**	**136,646.00**	**524,149.00**	**524,149.00**	**0.00**	**0.00**

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
301 Opioid Settlement Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
301999	99999		Ending Fund Balance	0.00	0.00	917,747.00	0.00	1,303,637.00	1,230,809.00	1,230,809.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**917,747.00**	**0.00**	**1,303,637.00**	**1,230,809.00**	**1,230,809.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**917,747.00**	**0.00**	**1,303,637.00**	**1,230,809.00**	**1,230,809.00**	**0.00**	**0.00**
	TOTAL Opioid Settlement Fund			**918,247.38**	**715,615.70**	**2,547,134.00**	**422,181.40**	**2,880,566.00**	**3,509,916.00**	**3,509,916.00**	**0.00**	**0.00**
			TOTAL REVENUES	**647,339.52**	**489,108.38**	**1,273,567.00**	**344,025.56**	**1,440,283.00**	**1,754,958.00**	**1,754,958.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**270,907.86**	**226,507.32**	**1,273,567.00**	**78,155.84**	**1,440,283.00**	**1,754,958.00**	**1,754,958.00**	**0.00**	**0.00**
			DIFFERENCE	**376,431.66**	**262,601.06**	**0.00**	**265,869.72**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**647,339.52**	**489,108.38**	**1,273,567.00**	**344,025.56**	**1,440,283.00**	**1,754,958.00**	**1,754,958.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**270,907.86**	**226,507.32**	**1,273,567.00**	**78,155.84**	**1,440,283.00**	**1,754,958.00**	**1,754,958.00**	**0.00**	**0.00**
			DIFFERENCE	**376,431.66**	**262,601.06**	**0.00**	**265,869.72**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

GENERAL INDIGENT FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$2,781,750	$3,649,970	$2,766,489	$940,230	$940,230
Total Expenditures	$2,636,472	$3,481,733	$2,616,202	$1,145,358	$1,145,358
Ending Fund Balance	$912,104	$1,080,341	$1,230,628	$991,139	$991,139
Salaries & Wages	$1,246,872	$1,415,204	$1,228,857	$512,066	$512,066
Employee Benefits	$662,897	$738,908	$682,616	$305,392	$305,392
Services & Supplies	$726,703	$1,301,503	$704,729	$327,900	$327,900
Capital Outlay	$-	$26,118	$-	$-	$-
Contingency	$-	$-	$-	$34,361	$34,361
FTE	22.07	22.44	22.44	23.33	23.33

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 marijuiana revenue. In addition to these County revenues, there are a number of federal and state grants received to provide these services.

Salaries:

Human Services requested a new Behavioral Health Clinician position, with 75% of the salary being allocated to this fund, which is grant funded. This was included in the recommended budget.

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
303 Indigent Fund												
000 General												
3a - Taxes												
303	30000		Real Property Taxes	507,929.21	576,069.78	726,984.00	603,525.92	726,984.00	774,641.00	774,641.00	0.00	0.00
303	30040		Trust Reconveyances	1,061.97	1,341.02	0.00	264.92	0.00	0.00	0.00	0.00	0.00
303	30200		Unsecured Property Taxes	41,947.99	60,687.13	0.00	56,753.12	0.00	0.00	0.00	0.00	0.00
303	30210		Prior Year Unsecured Taxes	91.60	9,024.14	0.00	30.60	0.00	0.00	0.00	0.00	0.00
303	30220		Other Years Unsecured Taxes	-2.85	-1.71	0.00	3.56	0.00	0.00	0.00	0.00	0.00
303	30230		Private Car Lines	56.19	52.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	30300		Centrally Assessed Taxes	34,356.63	31,622.27	0.00	18,577.92	0.00	0.00	0.00	0.00	0.00
	Subtotal Taxes			**585,440.74**	**678,795.26**	**726,984.00**	**679,156.04**	**726,984.00**	**774,641.00**	**774,641.00**	**0.00**	**0.00**
3c - Licenses												
303	31200		Franchise Fees	4,000.00	8,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	0.00	0.00
	Subtotal Licenses			**4,000.00**	**8,000.00**	**4,000.00**	**4,000.00**	**4,000.00**	**4,000.00**	**4,000.00**	**0.00**	**0.00**
3e - Intergovernmental												
303	32010	17000	WIC Grant	307,853.54	73,378.27	0.00	118,832.45	144,605.00	0.00	0.00	0.00	0.00
303	32010	17001	WIC Grant	0.00	239,087.46	48,313.00	85,502.49	87,139.00	0.00	0.00	0.00	0.00
303	32060	17070	Nevada Home Visiting	299,956.51	90,778.10	0.00	116,779.03	156,654.00	0.00	0.00	0.00	0.00
303	32060	17071	Nevada Home Visiting	0.00	261,335.93	21,361.00	97,768.07	129,238.00	0.00	0.00	0.00	0.00
303	32060	17075	Nevada Home Visiting	6,644.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	32120	17020	Emergency Solutions	53,968.00	67,048.74	0.00	1,793.06	1,793.00	0.00	0.00	0.00	0.00
303	32440	17360	ARPA Grant	116,395.12	11,789.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	32440	17370	ARPA Grant	78,879.58	82,397.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	32715	17340	Title IVB-1 Grant	47,789.89	9,435.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	32754	17272	HRSA - NYE	8,222.64	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	32755	17270	HRSA GRANT	45,000.00	0.00	3,054.00	35,613.08	43,077.00	0.00	0.00	0.00	0.00
303	32755	17271	HRSA GRANT	0.00	33,638.30	11,362.00	11,361.71	10,605.00	0.00	0.00	0.00	0.00
303	32756	17225	CDC Health Disparity Grnt	27,537.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	32768	17242	IVB-2 Family Support Grant	54,338.00	41,286.00	0.00	22,633.71	29,863.00	0.00	0.00	0.00	0.00
303	32769	17542	CBCAP ARPA	85,781.77	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	32771	17544	CBCAP BH ARPA	0.00	173,532.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	32776	17261	Title XX SSBG	36,853.55	39,273.13	13,819.00	40,961.00	47,480.00	0.00	0.00	0.00	0.00
303	32780	17010	CSBG - Indigent	29,749.39	101,408.08	19,967.00	28,698.92	28,699.00	0.00	0.00	0.00	0.00
303	32780	17011	CSBG - Indigent	81,034.80	46,181.26	0.00	26,517.19	52,274.00	0.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
303 Indigent Fund												
000 General												
3e - Intergovernmental												
303	32781	17010	CSBG - Supplemental	3,088.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	32806	17554	Quad County Health	46,301.88	59,188.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	32865	17650	COSSAP	158,908.62	36,927.59	0.00	14,848.40	32,777.00	0.00	0.00	0.00	0.00
303	32865	17651	COSSAP	0.00	136,059.58	0.00	69,556.83	69,558.00	0.00	0.00	0.00	0.00
303	32875	17105	Systems of Care Grant	50,608.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	32885	17005	ACF	339.91	57,487.43	61,173.00	61,172.66	61,173.00	0.00	0.00	0.00	0.00
303	32887	17003	Youth Mobile Crisis	0.00	246,561.56	39,369.00	270,920.99	275,295.00	0.00	0.00	0.00	0.00
303	32990	13850	OTS Grant	4,001.36	2,579.65	0.00	801.91	2,513.00	0.00	0.00	0.00	0.00
303	32990	13851	OTS Grant	0.00	3,597.92	594.00	4,809.54	4,810.00	0.00	0.00	0.00	0.00
303	33260		Marijuana Shared Rev	88,235.29	131,447.07	131,447.00	132,088.85	132,089.00	132,089.00	132,089.00	0.00	0.00
303	33600	17100	Family Resource Center	39,105.00	38,704.60	10,111.00	33,454.00	37,145.00	0.00	0.00	0.00	0.00
303	33605	17230	Family Planning Grnt	19,579.27	16,628.22	0.00	12,791.55	15,023.00	0.00	0.00	0.00	0.00
303	33610	17120	Welfare Set Aside	27,401.56	10,156.72	3,766.00	3,765.95	3,766.00	0.00	0.00	0.00	0.00
303	33620	17130	FRC Differential Response	138,032.00	138,032.00	5,226.00	93,099.44	118,602.00	0.00	0.00	0.00	0.00
303	33625	17251	CTF Grant	0.00	0.00	19,152.00	81,444.69	100,000.00	0.00	0.00	0.00	0.00
303	33650	17110	LIHTF Family Enhancement	80,000.00	48,148.58	1,883.00	1,883.42	1,883.00	0.00	0.00	0.00	0.00
303	33665	17310	FASTT Grant	80,994.91	93,401.71	5,766.00	32,060.37	61,131.00	0.00	0.00	0.00	0.00
303	33675	17290	MOST Grant	114,855.02	134,004.98	0.00	42,407.51	75,818.00	0.00	0.00	0.00	0.00
303	33683	17248	Public Health Infrastructure	0.00	0.00	0.00	139,086.01	31,937.00	0.00	0.00	0.00	0.00
303	33684	17249	SB118 Public Health	0.00	184,371.74	20,740.00	73,762.01	72,348.00	0.00	0.00	0.00	0.00
303	33687	17741	NLJR REINVESTMENT	0.00	37,120.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	33840	17655	Resilient Families	28,489.95	179,702.54	26,656.00	160,054.03	163,965.00	0.00	0.00	0.00	0.00
	Subtotal Intergovernmental			**2,159,946.30**	**2,928,690.59**	**443,759.00**	**1,814,468.87**	**1,991,260.00**	**132,089.00**	**132,089.00**	**0.00**	**0.00**
3k - Other Revenues												
303	38000		Investment Income	27,222.63	33,137.14	29,500.00	22,711.94	38,000.00	29,500.00	29,500.00	0.00	0.00
303	38230		Miscellaneous Revenue	0.00	1,346.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	38330		Human Services Donations	0.00	0.00	0.00	6,245.45	6,245.00	0.00	0.00	0.00	0.00
303	38561	17109	Substance Abuse Mental Health	5,140.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Other Revenues			**32,363.03**	**34,483.54**	**29,500.00**	**28,957.39**	**44,245.00**	**29,500.00**	**29,500.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
303	39999		Opening Fund Balance	0.00	0.00	951,499.00	0.00	1,080,341.00	1,230,628.00	1,230,628.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
303 Indigent Fund												
000 General												
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**951,499.00**	**0.00**	**1,080,341.00**	**1,230,628.00**	**1,230,628.00**	**0.00**	**0.00**
	TOTAL General			**2,781,750.07**	**3,649,969.39**	**2,155,742.00**	**2,526,582.30**	**3,846,830.00**	**2,170,858.00**	**2,170,858.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
303 Indigent Fund												
700 Indigent and Senior												
4a - Salaries												
303700	40000		Salaries	290,515.84	346,691.40	459,803.00	242,404.74	360,000.00	502,407.00	502,407.00	0.00	0.00
303700	40000	17000	Salaries	185,635.37	43,658.39	0.00	90,163.61	90,164.00	0.00	0.00	0.00	0.00
303700	40000	17001	Salaries	0.00	142,655.92	29,513.00	54,946.71	54,947.00	0.00	0.00	0.00	0.00
303700	40000	17003	Salaries	0.00	71,427.94	18,671.00	100,310.26	100,310.00	0.00	0.00	0.00	0.00
303700	40000	17010	Salaries	23,452.67	72,112.65	14,096.00	20,365.89	20,366.00	0.00	0.00	0.00	0.00
303700	40000	17011	Salaries	58,449.65	32,294.21	0.00	35,472.94	35,473.00	0.00	0.00	0.00	0.00
303700	40000	17020	Salaries	36,221.55	47,676.41	0.00	1,200.49	1,201.00	0.00	0.00	0.00	0.00
303700	40000	17070	Salaries	187,704.18	49,589.94	0.00	90,515.86	90,516.00	0.00	0.00	0.00	0.00
303700	40000	17071	Salaries	0.00	164,174.23	12,667.00	76,228.22	76,228.00	0.00	0.00	0.00	0.00
303700	40000	17100	Salaries	22,952.46	22,921.90	6,377.00	22,159.45	22,159.00	0.00	0.00	0.00	0.00
303700	40000	17105	Salaries	33,127.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40000	17130	Salaries	94,853.43	94,027.52	4,121.00	81,346.75	81,347.00	0.00	0.00	0.00	0.00
303700	40000	17242	Salaries	37,054.76	28,131.66	0.00	20,386.87	20,387.00	0.00	0.00	0.00	0.00
303700	40000	17251	Salaries	0.00	0.00	13,727.00	69,450.58	69,451.00	0.00	0.00	0.00	0.00
303700	40000	17261	Salaries	26,666.31	27,886.46	9,846.00	33,060.10	33,060.00	0.00	0.00	0.00	0.00
303700	40000	17270	Salaries	29,181.58	0.00	2,196.00	27,693.60	27,694.00	0.00	0.00	0.00	0.00
303700	40000	17271	Salaries	0.00	21,704.21	6,157.00	6,157.36	6,157.00	0.00	0.00	0.00	0.00
303700	40000	17290	Salaries	29,589.96	31,560.30	0.00	43,096.32	43,096.00	0.00	0.00	0.00	0.00
303700	40000	17310	Salaries	27,452.04	32,550.97	3,390.00	36,111.14	36,111.00	0.00	0.00	0.00	0.00
303700	40000	17340	Salaries	32,349.59	6,361.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40000	17542	Salaries	56,236.15	68,175.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40000	17544	Salaries	0.00	27,953.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40000	17650	Salaries	67,920.46	11,736.27	0.00	7,555.10	7,555.00	0.00	0.00	0.00	0.00
303700	40000	17651	Salaries	0.00	36,813.26	0.00	28,269.16	28,269.00	0.00	0.00	0.00	0.00
303700	40000	17655	Salaries	7,438.07	34,308.67	6,597.00	24,128.41	24,128.00	0.00	0.00	0.00	0.00
303700	40010		Temporary Salaries	0.00	0.00	2,887.00	0.00	0.00	2,841.00	2,841.00	0.00	0.00
303700	40320	17071	Shift Differential	0.00	0.00	2.00	1.50	2.00	0.00	0.00	0.00	0.00
303700	40500		Overtime	0.00	0.00	6,818.00	0.00	0.00	6,818.00	6,818.00	0.00	0.00
303700	40500	17003	Overtime	0.00	162.42	0.00	20.45	20.00	0.00	0.00	0.00	0.00
303700	40500	17010	Overtime	0.00	18.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40500	17020	Overtime	0.00	13.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40500	17070	Overtime	0.00	0.00	0.00	73.55	74.00	0.00	0.00	0.00	0.00
303700	40500	17071	Overtime	0.00	22.48	35.00	35.32	35.00	0.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
303 Indigent Fund												
700 Indigent and Senior												
4a - Salaries												
303700	40500	17130	Overtime	0.00	11.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40500	17242	Overtime	0.00	3.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40500	17261	Overtime	0.00	4.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40500	17271	Overtime	0.00	1.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40500	17310	Overtime	0.00	11.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40500	17542	Overtime	0.00	7.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40500	17651	Overtime	0.00	9.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40500	17655	Overtime	61.87	484.11	0.00	26.02	26.00	0.00	0.00	0.00	0.00
303700	40520		Comp Payout	1.41	35.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40520	17000	Comp Payout	7.08	0.00	0.00	4.13	4.00	0.00	0.00	0.00	0.00
303700	40520	17001	Comp Payout	0.00	0.00	0.00	44.13	44.00	0.00	0.00	0.00	0.00
303700	40520	17070	Comp Payout	0.00	0.00	0.00	4.12	4.00	0.00	0.00	0.00	0.00
303700	40520	17071	Comp Payout	0.00	0.00	0.00	29.42	29.00	0.00	0.00	0.00	0.00
303700	40520	17242	Comp Payout	0.00	3.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40520	17310	Comp Payout	0.00	1.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	40520	17650	Comp Payout	0.00	1.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**1,246,871.79**	**1,415,203.67**	**596,903.00**	**1,111,262.20**	**1,228,857.00**	**512,066.00**	**512,066.00**	**0.00**	**0.00**
4c - Benefits												
303700	41000		Retirement	74,289.17	90,417.49	141,718.00	76,272.15	113,200.00	158,009.00	158,009.00	0.00	0.00
303700	41000	17000	Retirement	55,477.90	13,173.95	0.00	27,414.62	27,415.00	0.00	0.00	0.00	0.00
303700	41000	17001	Retirement	0.00	42,943.80	8,876.00	16,768.55	16,769.00	0.00	0.00	0.00	0.00
303700	41000	17003	Retirement - PERS	0.00	15,261.91	3,750.00	24,260.12	24,260.00	0.00	0.00	0.00	0.00
303700	41000	17010	Retirement	4,223.97	13,064.27	2,839.00	4,241.62	4,242.00	0.00	0.00	0.00	0.00
303700	41000	17011	Retirement - PERS	10,228.58	5,651.57	0.00	8,382.30	8,382.00	0.00	0.00	0.00	0.00
303700	41000	17020	Retirement	6,523.97	8,962.85	0.00	214.72	215.00	0.00	0.00	0.00	0.00
303700	41000	17070	Retirement - PERS	44,595.07	10,943.28	0.00	28,601.14	28,601.00	0.00	0.00	0.00	0.00
303700	41000	17071	Retirement - PERS	0.00	36,653.82	2,707.00	21,870.76	21,871.00	0.00	0.00	0.00	0.00
303700	41000	17100	Retirement	7,652.50	7,591.01	1,980.00	6,771.78	6,772.00	0.00	0.00	0.00	0.00
303700	41000	17105	Retirement - PERS	5,664.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41000	17130	Retirement	18,906.41	19,073.34	797.00	18,105.54	18,106.00	0.00	0.00	0.00	0.00
303700	41000	17242	Retirement - PERS	9,514.53	5,667.55	0.00	4,587.02	4,587.00	0.00	0.00	0.00	0.00
303700	41000	17251	Retirement - PERS	0.00	0.00	2,604.00	13,999.40	13,999.00	0.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
303 Indigent Fund												
700 Indigent and Senior												
4c - Benefits												
303700	41000	17261	Retirement - PERS	4,666.63	5,166.96	2,119.00	7,527.20	7,527.00	0.00	0.00	0.00	0.00
303700	41000	17270	Retirement - PERS	5,468.90	0.00	603.00	7,932.24	7,932.00	0.00	0.00	0.00	0.00
303700	41000	17271	Retirement - PERS	0.00	4,525.62	1,701.00	1,701.08	1,701.00	0.00	0.00	0.00	0.00
303700	41000	17290	Retirement - PERS	9,324.84	10,303.47	0.00	14,202.95	14,203.00	0.00	0.00	0.00	0.00
303700	41000	17310	Retirement - PERS	8,595.53	10,361.50	1,124.00	11,926.56	11,927.00	0.00	0.00	0.00	0.00
303700	41000	17340	Retirement - PERS	8,238.25	1,650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41000	17542	Retirement - PERS	11,333.40	14,256.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41000	17544	Retirement - PERS	0.00	8,965.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41000	17650	Retirement - PERS	22,158.15	3,735.68	0.00	1,454.36	1,454.00	0.00	0.00	0.00	0.00
303700	41000	17651	Retirement - PERS	0.00	11,467.65	0.00	7,721.23	7,721.00	0.00	0.00	0.00	0.00
303700	41000	17655	Retirement - PERS	1,308.90	6,050.39	1,240.00	4,614.53	4,615.00	0.00	0.00	0.00	0.00
303700	41010		Social Security	0.00	0.00	179.00	0.00	0.00	176.00	176.00	0.00	0.00
303700	41100		Workers' Comp	11,420.42	11,432.15	17,828.00	8,377.23	15,500.00	17,932.00	17,932.00	0.00	0.00
303700	41100	17000	Workers' Comp	8,499.61	1,405.16	0.00	3,430.58	3,431.00	0.00	0.00	0.00	0.00
303700	41100	17001	Workers' Comp	0.00	7,098.50	1,309.00	1,710.90	1,711.00	0.00	0.00	0.00	0.00
303700	41100	17003	Workers' Comp	0.00	4,204.24	1,140.00	4,438.63	4,439.00	0.00	0.00	0.00	0.00
303700	41100	17010	Workers' Comp	1,055.84	3,973.75	650.00	788.74	789.00	0.00	0.00	0.00	0.00
303700	41100	17011	Workers' Comp	2,943.43	1,724.68	0.00	1,343.69	1,344.00	0.00	0.00	0.00	0.00
303700	41100	17020	Workers' Comp	1,887.61	2,504.58	0.00	84.31	84.00	0.00	0.00	0.00	0.00
303700	41100	17070	Workers' Comp	8,622.80	1,588.51	0.00	3,898.23	3,898.00	0.00	0.00	0.00	0.00
303700	41100	17071	Workers' Comp	0.00	7,976.78	779.00	1,591.62	1,592.00	0.00	0.00	0.00	0.00
303700	41100	17100	Workers' Comp	1,220.23	1,222.39	421.00	1,251.28	1,251.00	0.00	0.00	0.00	0.00
303700	41100	17105	Workers' Comp	1,640.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41100	17130	Workers' Comp	3,818.89	4,484.89	249.00	1,929.38	1,929.00	0.00	0.00	0.00	0.00
303700	41100	17242	Workers' Comp	1,887.17	1,336.97	0.00	527.59	528.00	0.00	0.00	0.00	0.00
303700	41100	17251	Workers' Comp	0.00	0.00	348.00	1,107.75	1,108.00	0.00	0.00	0.00	0.00
303700	41100	17261	Workers' Comp	1,498.48	1,611.26	432.00	1,187.84	1,188.00	0.00	0.00	0.00	0.00
303700	41100	17270	Workers' Comp	1,279.12	0.00	21.00	762.31	762.00	0.00	0.00	0.00	0.00
303700	41100	17271	Workers' Comp	0.00	905.32	228.00	227.88	228.00	0.00	0.00	0.00	0.00
303700	41100	17290	Workers' Comp	1,357.08	1,726.10	0.00	1,709.13	1,709.00	0.00	0.00	0.00	0.00
303700	41100	17310	Workers' Comp	1,451.69	1,702.36	203.00	1,310.80	1,311.00	0.00	0.00	0.00	0.00
303700	41100	17340	Workers' Comp	1,193.51	149.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41100	17542	Workers' Comp	2,438.37	3,313.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
303 Indigent Fund												
700 Indigent and Senior												
4c - Benefits												
303700	41100	17544	Workers' Comp	0.00	809.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41100	17650	Workers' Comp	2,964.34	611.96	0.00	475.32	475.00	0.00	0.00	0.00	0.00
303700	41100	17651	Workers' Comp	0.00	1,627.24	0.00	1,141.63	1,142.00	0.00	0.00	0.00	0.00
303700	41100	17655	Workers' Comp	488.20	1,340.95	158.00	694.90	695.00	0.00	0.00	0.00	0.00
303700	41200		Medicare	4,108.20	4,885.10	6,748.00	3,391.64	5,200.00	7,423.00	7,423.00	0.00	0.00
303700	41200	17000	Medicare	2,532.85	592.01	0.00	1,271.10	1,271.00	0.00	0.00	0.00	0.00
303700	41200	17001	Medicare	0.00	1,896.18	417.00	775.98	776.00	0.00	0.00	0.00	0.00
303700	41200	17003	Medicare	0.00	1,027.36	254.00	1,388.90	1,389.00	0.00	0.00	0.00	0.00
303700	41200	17010	Medicare	326.83	1,012.96	200.00	288.60	289.00	0.00	0.00	0.00	0.00
303700	41200	17011	Medicare	822.85	447.04	0.00	500.45	500.00	0.00	0.00	0.00	0.00
303700	41200	17020	Medicare	504.43	669.82	0.00	16.89	17.00	0.00	0.00	0.00	0.00
303700	41200	17070	Medicare	2,580.74	689.00	0.00	1,269.13	1,269.00	0.00	0.00	0.00	0.00
303700	41200	17071	Medicare	0.00	2,290.69	178.00	1,067.01	1,067.00	0.00	0.00	0.00	0.00
303700	41200	17100	Medicare	319.38	315.83	92.00	317.17	317.00	0.00	0.00	0.00	0.00
303700	41200	17105	Medicare	462.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41200	17130	Medicare	1,360.73	1,342.53	59.00	1,174.53	1,175.00	0.00	0.00	0.00	0.00
303700	41200	17242	Medicare	525.71	401.46	0.00	294.09	294.00	0.00	0.00	0.00	0.00
303700	41200	17251	Medicare	0.00	0.00	198.00	1,001.87	1,002.00	0.00	0.00	0.00	0.00
303700	41200	17261	Medicare	377.14	391.51	139.00	467.01	467.00	0.00	0.00	0.00	0.00
303700	41200	17270	Medicare	411.03	0.00	30.00	383.42	383.00	0.00	0.00	0.00	0.00
303700	41200	17271	Medicare	0.00	303.95	85.00	84.79	85.00	0.00	0.00	0.00	0.00
303700	41200	17290	Medicare	400.62	417.20	0.00	572.63	573.00	0.00	0.00	0.00	0.00
303700	41200	17310	Medicare	353.31	422.00	43.00	488.46	488.00	0.00	0.00	0.00	0.00
303700	41200	17340	Medicare	466.11	91.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41200	17542	Medicare	774.73	968.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41200	17544	Medicare	0.00	405.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41200	17650	Medicare	917.72	141.82	0.00	104.72	105.00	0.00	0.00	0.00	0.00
303700	41200	17651	Medicare	0.00	500.84	0.00	386.55	387.00	0.00	0.00	0.00	0.00
303700	41200	17655	Medicare	108.75	502.05	95.00	348.12	348.00	0.00	0.00	0.00	0.00
303700	41300		Health Insurance	57,654.89	64,534.89	105,524.00	55,447.61	69,492.00	117,698.00	117,698.00	0.00	0.00
303700	41300	17000	Health Insurance	50,235.76	12,079.92	0.00	21,440.84	21,441.00	0.00	0.00	0.00	0.00
303700	41300	17001	Health Insurance	0.00	36,120.01	7,871.00	12,374.43	12,374.00	0.00	0.00	0.00	0.00
303700	41300	17003	Health Insurance	0.00	8,332.14	4,429.00	18,754.01	18,754.00	0.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
303 Indigent Fund												
700 Indigent and Senior												
4c - Benefits												
303700	41300	17010	Health Insurance	3,388.74	10,752.26	2,087.00	2,883.42	2,883.00	0.00	0.00	0.00	0.00
303700	41300	17011	Health Insurance	8,181.93	5,807.13	0.00	6,296.93	6,297.00	0.00	0.00	0.00	0.00
303700	41300	17020	Health Insurance	4,349.01	6,905.75	0.00	263.44	263.00	0.00	0.00	0.00	0.00
303700	41300	17070	Health Insurance	46,209.47	13,859.35	0.00	25,974.97	25,975.00	0.00	0.00	0.00	0.00
303700	41300	17071	Health Insurance	0.00	41,374.10	4,519.00	19,646.13	19,646.00	0.00	0.00	0.00	0.00
303700	41300	17100	Health Insurance	6,644.29	6,390.49	1,185.00	6,345.37	6,345.00	0.00	0.00	0.00	0.00
303700	41300	17105	Health Insurance	3,798.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41300	17130	Health Insurance	18,159.75	18,193.48	0.00	15,357.55	15,358.00	0.00	0.00	0.00	0.00
303700	41300	17242	Health Insurance	5,028.40	5,457.49	0.00	3,895.34	3,895.00	0.00	0.00	0.00	0.00
303700	41300	17251	Health Insurance	0.00	0.00	2,179.00	13,834.09	13,834.00	0.00	0.00	0.00	0.00
303700	41300	17261	Health Insurance	3,464.17	4,027.03	1,223.00	5,007.20	5,007.00	0.00	0.00	0.00	0.00
303700	41300	17270	Health Insurance	5,418.08	0.00	0.00	6,086.97	6,087.00	0.00	0.00	0.00	0.00
303700	41300	17271	Health Insurance	0.00	3,810.83	2,352.00	2,351.51	2,352.00	0.00	0.00	0.00	0.00
303700	41300	17290	Health Insurance	7,152.08	8,461.40	0.00	11,352.66	11,353.00	0.00	0.00	0.00	0.00
303700	41300	17310	Health Insurance	11,456.42	13,473.24	979.00	10,936.65	10,937.00	0.00	0.00	0.00	0.00
303700	41300	17340	Health Insurance	5,242.80	1,127.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41300	17542	Health Insurance	14,373.41	12,656.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41300	17544	Health Insurance	0.00	3,298.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41300	17650	Health Insurance	19,120.34	4,771.85	0.00	1,709.58	1,710.00	0.00	0.00	0.00	0.00
303700	41300	17651	Health Insurance	0.00	11,441.75	0.00	5,083.58	5,084.00	0.00	0.00	0.00	0.00
303700	41300	17655	Health Insurance	0.00	5,485.69	1,545.00	4,925.86	4,926.00	0.00	0.00	0.00	0.00
303700	41302		Vision Insurance	321.43	315.96	455.00	269.84	337.00	498.00	498.00	0.00	0.00
303700	41302	17000	Vision Insurance	256.18	56.18	0.00	105.72	106.00	0.00	0.00	0.00	0.00
303700	41302	17001	Vision Insurance	0.00	168.69	39.00	62.33	62.00	0.00	0.00	0.00	0.00
303700	41302	17003	Vision Insurance	0.00	44.65	20.00	87.11	87.00	0.00	0.00	0.00	0.00
303700	41302	17010	Vision Insurance	19.42	55.70	11.00	15.39	15.00	0.00	0.00	0.00	0.00
303700	41302	17011	Vision Insurance	49.19	30.37	0.00	32.74	33.00	0.00	0.00	0.00	0.00
303700	41302	17020	Vision Insurance	25.54	37.15	0.00	1.51	2.00	0.00	0.00	0.00	0.00
303700	41302	17070	Vision Insurance	232.78	62.78	0.00	118.08	118.00	0.00	0.00	0.00	0.00
303700	41302	17071	Vision Insurance	0.00	193.08	20.00	89.02	89.00	0.00	0.00	0.00	0.00
303700	41302	17100	Vision Insurance	38.96	31.65	7.00	36.27	36.00	0.00	0.00	0.00	0.00
303700	41302	17105	Vision Insurance	24.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41302	17130	Vision Insurance	115.05	108.15	0.00	82.59	83.00	0.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
303 Indigent Fund												
700 Indigent and Senior												
4c - Benefits												
303700	41302	17242	Vision Insurance	40.32	34.22	0.00	20.65	21.00	0.00	0.00	0.00	0.00
303700	41302	17251	Vision Insurance	0.00	0.00	12.00	73.04	73.00	0.00	0.00	0.00	0.00
303700	41302	17261	Vision Insurance	21.77	21.68	7.00	27.06	27.00	0.00	0.00	0.00	0.00
303700	41302	17270	Vision Insurance	29.57	0.00	0.00	26.19	26.00	0.00	0.00	0.00	0.00
303700	41302	17271	Vision Insurance	0.00	17.29	10.00	9.75	10.00	0.00	0.00	0.00	0.00
303700	41302	17290	Vision Insurance	35.89	39.57	0.00	49.98	50.00	0.00	0.00	0.00	0.00
303700	41302	17310	Vision Insurance	42.53	46.28	3.00	42.90	43.00	0.00	0.00	0.00	0.00
303700	41302	17340	Vision Insurance	36.91	6.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41302	17542	Vision Insurance	77.08	74.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41302	17544	Vision Insurance	0.00	19.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41302	17650	Vision Insurance	87.19	19.34	0.00	7.52	8.00	0.00	0.00	0.00	0.00
303700	41302	17651	Vision Insurance	0.00	47.13	0.00	18.82	19.00	0.00	0.00	0.00	0.00
303700	41302	17655	Vision Insurance	0.00	32.93	9.00	28.15	28.00	0.00	0.00	0.00	0.00
303700	41303		Dental Insurance	2,147.37	2,171.20	3,116.00	1,852.67	2,313.00	3,423.00	3,423.00	0.00	0.00
303700	41303	17000	Dental Insurance	1,711.87	385.64	0.00	725.65	726.00	0.00	0.00	0.00	0.00
303700	41303	17001	Dental Insurance	0.00	1,157.79	270.00	427.76	428.00	0.00	0.00	0.00	0.00
303700	41303	17003	Dental Insurance	0.00	306.54	137.00	597.76	598.00	0.00	0.00	0.00	0.00
303700	41303	17010	Dental Insurance	129.71	382.37	76.00	105.46	105.00	0.00	0.00	0.00	0.00
303700	41303	17011	Dental Insurance	328.85	208.48	0.00	224.61	225.00	0.00	0.00	0.00	0.00
303700	41303	17020	Dental Insurance	170.63	255.06	0.00	10.34	10.00	0.00	0.00	0.00	0.00
303700	41303	17070	Dental Insurance	1,555.06	443.26	0.00	810.41	810.00	0.00	0.00	0.00	0.00
303700	41303	17071	Dental Insurance	0.00	1,313.09	137.00	611.03	611.00	0.00	0.00	0.00	0.00
303700	41303	17100	Dental Insurance	260.40	217.29	46.00	248.98	249.00	0.00	0.00	0.00	0.00
303700	41303	17105	Dental Insurance	164.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41303	17130	Dental Insurance	768.25	742.27	0.00	567.16	567.00	0.00	0.00	0.00	0.00
303700	41303	17242	Dental Insurance	269.66	234.73	0.00	142.11	142.00	0.00	0.00	0.00	0.00
303700	41303	17251	Dental Insurance	0.00	0.00	79.00	500.97	501.00	0.00	0.00	0.00	0.00
303700	41303	17261	Dental Insurance	145.45	148.89	48.00	185.85	186.00	0.00	0.00	0.00	0.00
303700	41303	17270	Dental Insurance	197.59	0.00	0.00	179.86	180.00	0.00	0.00	0.00	0.00
303700	41303	17271	Dental Insurance	0.00	118.67	67.00	67.08	67.00	0.00	0.00	0.00	0.00
303700	41303	17290	Dental Insurance	240.06	271.52	0.00	343.04	343.00	0.00	0.00	0.00	0.00
303700	41303	17310	Dental Insurance	284.17	317.86	22.00	294.64	295.00	0.00	0.00	0.00	0.00
303700	41303	17340	Dental Insurance	246.86	45.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
303 Indigent Fund												
700 Indigent and Senior												
4c - Benefits												
303700	41303	17542	Dental Insurance	515.36	513.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41303	17544	Dental Insurance	0.00	135.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41303	17650	Dental Insurance	582.81	132.90	0.00	51.67	52.00	0.00	0.00	0.00	0.00
303700	41303	17651	Dental Insurance	0.00	323.73	0.00	129.23	129.00	0.00	0.00	0.00	0.00
303700	41303	17655	Dental Insurance	0.00	226.02	61.00	193.29	193.00	0.00	0.00	0.00	0.00
303700	41310		Life Insurance	142.31	140.07	209.00	124.11	155.00	233.00	233.00	0.00	0.00
303700	41310	17000	Life Insurance	110.26	24.84	0.00	46.75	47.00	0.00	0.00	0.00	0.00
303700	41310	17001	Life Insurance	0.00	74.62	18.00	27.56	28.00	0.00	0.00	0.00	0.00
303700	41310	17003	Life Insurance	0.00	19.75	9.00	38.52	39.00	0.00	0.00	0.00	0.00
303700	41310	17010	Life Insurance	11.77	35.49	8.00	9.80	10.00	0.00	0.00	0.00	0.00
303700	41310	17011	Life Insurance	30.32	17.78	0.00	19.73	20.00	0.00	0.00	0.00	0.00
303700	41310	17020	Life Insurance	17.26	23.88	0.00	1.36	1.00	0.00	0.00	0.00	0.00
303700	41310	17070	Life Insurance	100.10	28.45	0.00	52.18	52.00	0.00	0.00	0.00	0.00
303700	41310	17071	Life Insurance	0.00	84.70	9.00	39.36	39.00	0.00	0.00	0.00	0.00
303700	41310	17100	Life Insurance	16.78	14.04	3.00	16.05	16.00	0.00	0.00	0.00	0.00
303700	41310	17105	Life Insurance	10.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41310	17130	Life Insurance	49.49	47.87	0.00	36.51	37.00	0.00	0.00	0.00	0.00
303700	41310	17242	Life Insurance	17.45	15.10	0.00	9.13	9.00	0.00	0.00	0.00	0.00
303700	41310	17251	Life Insurance	0.00	0.00	5.00	32.30	32.00	0.00	0.00	0.00	0.00
303700	41310	17261	Life Insurance	13.60	14.37	5.00	17.51	18.00	0.00	0.00	0.00	0.00
303700	41310	17270	Life Insurance	14.13	0.00	0.00	13.13	13.00	0.00	0.00	0.00	0.00
303700	41310	17271	Life Insurance	0.00	8.40	5.00	4.81	5.00	0.00	0.00	0.00	0.00
303700	41310	17290	Life Insurance	15.47	17.44	0.00	22.08	22.00	0.00	0.00	0.00	0.00
303700	41310	17310	Life Insurance	18.31	20.47	2.00	18.98	19.00	0.00	0.00	0.00	0.00
303700	41310	17340	Life Insurance	15.86	2.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41310	17542	Life Insurance	33.27	33.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41310	17544	Life Insurance	0.00	8.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	41310	17650	Life Insurance	37.52	8.57	0.00	3.33	3.00	0.00	0.00	0.00	0.00
303700	41310	17651	Life Insurance	0.00	20.86	0.00	8.32	8.00	0.00	0.00	0.00	0.00
303700	41310	17655	Life Insurance	0.00	14.56	4.00	12.44	12.00	0.00	0.00	0.00	0.00
	Subtotal Benefits			**662,897.10**	**738,907.52**	**343,363.00**	**622,149.00**	**682,616.00**	**305,392.00**	**305,392.00**	**0.00**	**0.00**

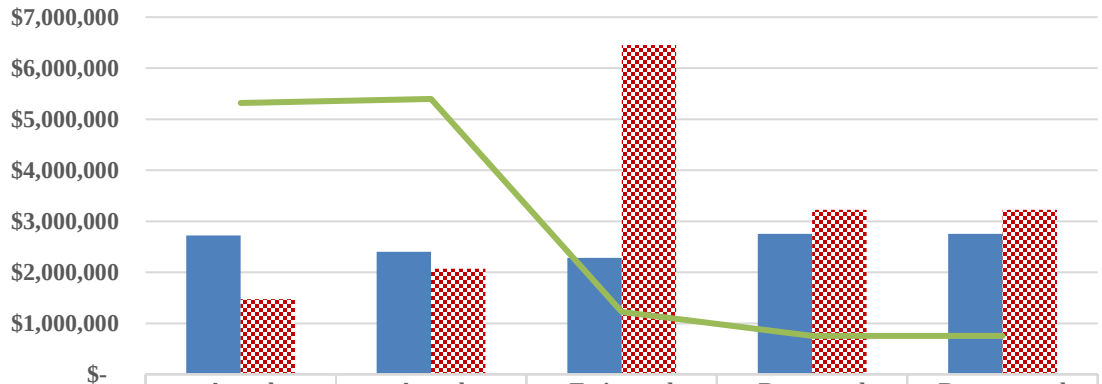
Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
303 Indigent Fund												
700 Indigent and Senior												
4e - Services & Supplies												
303700	50000		Supplies	15,035.68	16,025.91	20,000.00	9,603.85	15,000.00	40,000.00	40,000.00	0.00	0.00
303700	50000	13850	Supplies	2,201.27	1,813.43	0.00	2,512.71	2,513.00	0.00	0.00	0.00	0.00
303700	50000	13851	Supplies	0.00	3,407.92	270.00	873.87	874.00	0.00	0.00	0.00	0.00
303700	50000	17000	Supplies	0.00	2,002.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	50000	17003	Supplies	0.00	184.87	323.00	929.10	929.00	0.00	0.00	0.00	0.00
303700	50000	17070	Supplies	6,372.46	10,663.53	0.00	1,987.18	1,987.00	0.00	0.00	0.00	0.00
303700	50000	17071	Supplies	0.00	2,221.77	0.00	2,099.19	2,099.00	0.00	0.00	0.00	0.00
303700	50000	17075	Supplies	6,644.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	50000	17110	Supplies	80,000.00	48,148.58	1,883.00	1,883.42	1,883.00	0.00	0.00	0.00	0.00
303700	50000	17120	Supplies	27,401.56	10,156.72	3,766.00	3,765.95	3,766.00	0.00	0.00	0.00	0.00
303700	50000	17225	Supplies	17,184.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	50000	17230	Supplies	2,328.46	0.00	0.00	3,772.65	3,773.00	0.00	0.00	0.00	0.00
303700	50000	17248	Supplies	0.00	0.00	0.00	10.13	10.00	0.00	0.00	0.00	0.00
303700	50000	17272	Supplies	3,645.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	50000	17650	Supplies	0.00	0.00	0.00	239.88	240.00	0.00	0.00	0.00	0.00
303700	50000	17651	Supplies	0.00	0.00	0.00	849.62	850.00	0.00	0.00	0.00	0.00
303700	50310		Miscellaneous	1,963.54	434.91	3,000.00	904.00	2,000.00	3,000.00	3,000.00	0.00	0.00
303700	50310	17070	Miscellaneous	58.85	2,910.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	50310	17071	Miscellaneous	0.00	1,580.00	0.00	2,200.00	2,200.00	0.00	0.00	0.00	0.00
303700	51130		Vehicle Operations	12,172.35	11,629.76	12,000.00	7,769.58	11,500.00	12,000.00	12,000.00	0.00	0.00
303700	51130	17105	Vehicle Operations	540.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	52000		Copier Maintenance	587.70	2,527.15	3,000.00	1,513.05	2,608.00	3,000.00	3,000.00	0.00	0.00
303700	52030		Printer Services	1,724.00	245.00	240.00	1,256.19	1,650.00	1,700.00	1,700.00	0.00	0.00
303700	53530	17225	Software Support	10,353.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	53900		Contract Services	5,225.43	55,010.28	0.00	34.44	69.00	10,243.00	10,243.00	0.00	0.00
303700	53900	17003	Contract Services	0.00	107,209.36	8,678.00	124,469.96	124,470.00	0.00	0.00	0.00	0.00
303700	53900	17005	Contract Services	339.91	57,487.43	61,173.00	61,172.66	61,173.00	0.00	0.00	0.00	0.00
303700	53900	17230	Contract Services	13,500.00	13,500.00	0.00	11,250.00	11,250.00	0.00	0.00	0.00	0.00
303700	53900	17248	Contract Services	0.00	0.00	0.00	31,927.18	31,927.00	0.00	0.00	0.00	0.00
303700	53900	17249	Contract Services	0.00	184,371.74	20,740.00	72,348.00	72,348.00	0.00	0.00	0.00	0.00
303700	53900	17290	Contract Services	62,258.48	78,088.71	0.00	4,468.75	4,469.00	0.00	0.00	0.00	0.00
303700	53900	17310	Contract Services	25,341.30	27,575.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	53900	17544	Contract Services	0.00	129,077.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
303 Indigent Fund												
700 Indigent and Senior												
4e - Services & Supplies												
303700	53900	17554	Contract Services	42,872.11	54,804.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	53900	17650	Contract Services	45,120.09	15,768.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	53900	17651	Contract Services	0.00	73,807.81	0.00	11,498.74	11,499.00	0.00	0.00	0.00	0.00
303700	53900	17655	Contract Services	11,927.50	116,498.69	15,678.00	128,994.39	128,994.00	0.00	0.00	0.00	0.00
303700	53900	17741	Contract Services	0.00	27,547.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56000		Training	720.57	8,483.50	0.00	4,330.26	4,330.00	0.00	0.00	0.00	0.00
303700	56000	13850	Training	505.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56000	13851	Training	0.00	190.00	0.00	55.00	55.00	0.00	0.00	0.00	0.00
303700	56000	17000	Training	1,298.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56000	17001	Training	0.00	2,096.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56000	17070	Training	1,925.00	0.00	0.00	3,350.00	3,350.00	0.00	0.00	0.00	0.00
303700	56000	17071	Training	0.00	344.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56000	17109	Training	1,490.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56000	17272	Training	4,577.52	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56000	17290	Training	700.00	1,080.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56000	17544	Training	0.00	1,140.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56000	17650	Training	0.00	0.00	0.00	21,175.00	21,175.00	0.00	0.00	0.00	0.00
303700	56000	17651	Training	0.00	0.00	0.00	4,402.00	4,402.00	0.00	0.00	0.00	0.00
303700	56000	17655	Training	5,800.00	5,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56000	17741	Training	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56200		Travel	3,508.37	3,261.22	15,000.00	4,192.03	12,000.00	15,000.00	15,000.00	0.00	0.00
303700	56200	13850	Travel	1,295.09	766.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56200	13851	Travel	0.00	0.00	324.00	3,880.67	3,881.00	0.00	0.00	0.00	0.00
303700	56200	17000	Travel	2,088.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56200	17001	Travel	0.00	4,875.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56200	17071	Travel	0.00	3,106.43	308.00	3,730.47	3,730.00	0.00	0.00	0.00	0.00
303700	56200	17109	Travel	3,650.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56200	17290	Travel	3,780.54	2,039.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56200	17651	Travel	0.00	0.00	0.00	10,047.95	10,048.00	0.00	0.00	0.00	0.00
303700	56200	17655	Travel	0.00	401.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	56200	17741	Travel	0.00	8,072.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	57000		Rental	33,924.44	35,372.84	36,930.00	27,603.36	37,000.00	37,808.00	37,808.00	0.00	0.00
303700	57000	17020	Rental	4,268.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
303 Indigent Fund												
700 Indigent and Senior												
4e - Services & Supplies												
303700	57110		Direct Assistance	24,191.05	32,353.52	164,951.00	6,532.48	64,951.00	164,951.00	164,951.00	0.00	0.00
303700	57110	17230	Direct Assistance	2,300.49	1,896.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	57110	17360	Direct Assistance	79,568.00	8,396.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	57110	17370	Direct Assistance	68,811.53	70,586.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	60100		Electric Service	16,136.72	13,347.02	15,188.00	8,270.06	13,000.00	13,141.00	13,141.00	0.00	0.00
303700	60100	17360	Electric Service	21,964.50	805.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	60100	17370	Electric Service	4,370.29	2,396.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	60200		Gas Service	8,591.71	5,003.04	7,376.00	2,438.07	7,944.00	7,908.00	7,908.00	0.00	0.00
303700	60200	17360	Gas Service	14,862.62	2,587.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	60200	17370	Gas Service	5,697.76	9,413.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303700	60250		Water & Sewer Service	1,695.69	1,930.69	1,888.00	1,227.10	1,880.00	2,003.00	2,003.00	0.00	0.00
303700	60300		Water Service	1,304.23	1,346.47	1,514.00	857.14	1,350.00	1,434.00	1,434.00	0.00	0.00
303700	60400		Sewer Service	178.95	214.87	204.00	134.96	200.00	212.00	212.00	0.00	0.00
303700	60600		Garbage Service	347.58	344.27	500.00	274.84	500.00	500.00	500.00	0.00	0.00
303700	60700		Telephone	11,795.03	13,649.78	13,781.00	11,108.43	14,852.00	15,000.00	15,000.00	0.00	0.00
303700	60700	17105	Telephone	556.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Services & Supplies			**726,703.16**	**1,301,502.90**	**408,715.00**	**601,944.31**	**704,729.00**	**327,900.00**	**327,900.00**	**0.00**	**0.00**
4g - Capital Outlay												
303700	70700	17003	Capital Outlay - Vehicles	0.00	26,118.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			**0.00**	**26,118.25**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
4q - Contingency												
303700	89000		Contingency	0.00	0.00	31,100.00	0.00	0.00	34,361.00	34,361.00	0.00	0.00
	Subtotal Contingency			**0.00**	**0.00**	**31,100.00**	**0.00**	**0.00**	**34,361.00**	**34,361.00**	**0.00**	**0.00**
	TOTAL Indigent and Senior			**2,636,472.05**	**3,481,732.34**	**1,380,081.00**	**2,335,355.51**	**2,616,202.00**	**1,179,719.00**	**1,179,719.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
303 Indigent Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
303999	99999		Ending Fund Balance	0.00	0.00	775,661.00	0.00	1,230,628.00	991,139.00	991,139.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**775,661.00**	**0.00**	**1,230,628.00**	**991,139.00**	**991,139.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**775,661.00**	**0.00**	**1,230,628.00**	**991,139.00**	**991,139.00**	**0.00**	**0.00**
	TOTAL Indigent Fund			**5,418,222.12**	**7,131,701.73**	**4,311,484.00**	**4,861,937.81**	**7,693,660.00**	**4,341,716.00**	**4,341,716.00**	**0.00**	**0.00**
			TOTAL REVENUES	**2,781,750.07**	**3,649,969.39**	**2,155,742.00**	**2,526,582.30**	**3,846,830.00**	**2,170,858.00**	**2,170,858.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**2,636,472.05**	**3,481,732.34**	**2,155,742.00**	**2,335,355.51**	**3,846,830.00**	**2,170,858.00**	**2,170,858.00**	**0.00**	**0.00**
			DIFFERENCE	**145,278.02**	**168,237.05**	**0.00**	**191,226.79**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**2,781,750.07**	**3,649,969.39**	**2,155,742.00**	**2,526,582.30**	**3,846,830.00**	**2,170,858.00**	**2,170,858.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**2,636,472.05**	**3,481,732.34**	**2,155,742.00**	**2,335,355.51**	**3,846,830.00**	**2,170,858.00**	**2,170,858.00**	**0.00**	**0.00**
			DIFFERENCE	**145,278.02**	**168,237.05**	**0.00**	**191,226.79**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

MEDICAL INDIGENT FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$2,718,766	$2,401,505	$2,282,806	$2,751,242	$2,751,242
Total Expenditures	$1,473,792	$2,072,035	$6,455,933	$3,221,280	$3,221,280
Ending Fund Balance	$5,317,856	$5,397,204	$1,224,077	$754,039	$754,039
Salaries & Wages	$134,897	$150,898	$120,000	$155,072	$155,072
Employee Benefits	$57,970	$65,170	$66,032	$84,971	$84,971
Services & Supplies	$1,280,925	$1,855,967	$2,769,901	$2,981,237	$2,981,237
Capital Outlay	$-	$-	$3,500,000	$-	$-
FTE	2.05	1.50	1.50	1.60	1.60

BUDGET NOTES

It is being recommended to return 3 cents of tax rate to this fund from the General Fund as the federal funding for medicaid has returned to pre-COVID levels.

The tax rate for this fund is 10.5 cents, which is for the following statutory medical indigent purposes:
8 cents for the State medicare match program.
1.5 cents for the State indigent accident fund.
1 cents for the State supplemental fund.

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

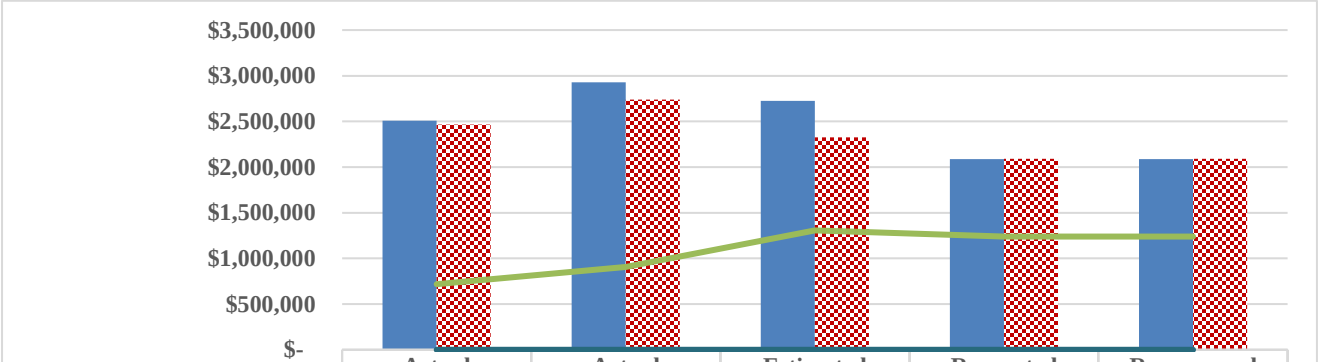
Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
304 Medical Indigent Fund												
000 General												
3a - Taxes												
304	30000		Real Property Taxes	1,788,365.90	1,448,266.49	1,817,461.00	1,513,573.99	1,817,461.00	2,711,242.00	2,711,242.00	0.00	0.00
304	30030		Deferred Ag Taxes	3,340.66	283.66	0.00	292.37	0.00	0.00	0.00	0.00	0.00
304	30040		Trust Reconveyances	4,226.44	4,791.07	0.00	1,098.24	0.00	0.00	0.00	0.00	0.00
304	30110		Geothermal Proceeds	1,333.10	1,180.00	0.00	515.16	0.00	0.00	0.00	0.00	0.00
304	30200		Unsecured Property Taxes	146,954.88	153,941.47	0.00	141,967.09	0.00	0.00	0.00	0.00	0.00
304	30210		Prior Year Unsecured Taxes	323.89	31,586.45	0.00	76.96	0.00	0.00	0.00	0.00	0.00
304	30220		Other Years Unsecured Taxes	-13.85	-6.03	0.00	12.49	0.00	0.00	0.00	0.00	0.00
304	30230		Private Car Lines	196.63	184.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
304	30300		Centrally Assessed Taxes	120,248.19	110,677.96	0.00	46,444.79	0.00	0.00	0.00	0.00	0.00
	Subtotal Taxes			**2,064,975.84**	**1,750,905.24**	**1,817,461.00**	**1,703,981.09**	**1,817,461.00**	**2,711,242.00**	**2,711,242.00**	**0.00**	**0.00**
3e - Intergovernmental												
304	33895		IAF Credit	372,695.29	362,376.13	0.00	225,345.46	225,345.00	0.00	0.00	0.00	0.00
	Subtotal Intergovernmental			**372,695.29**	**362,376.13**	**0.00**	**225,345.46**	**225,345.00**	**0.00**	**0.00**	**0.00**	**0.00**
3k - Other Revenues												
304	38000		Investment Income	281,095.23	288,224.02	216,000.00	138,940.75	240,000.00	40,000.00	40,000.00	0.00	0.00
	Subtotal Other Revenues			**281,095.23**	**288,224.02**	**216,000.00**	**138,940.75**	**240,000.00**	**40,000.00**	**40,000.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
304	39999		Opening Fund Balance	0.00	0.00	5,326,692.00	0.00	5,397,204.00	1,224,077.00	1,224,077.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**5,326,692.00**	**0.00**	**5,397,204.00**	**1,224,077.00**	**1,224,077.00**	**0.00**	**0.00**
	TOTAL General			**2,718,766.36**	**2,401,505.39**	**7,360,153.00**	**2,068,267.30**	**7,680,010.00**	**3,975,319.00**	**3,975,319.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
304 Medical Indigent Fund												
674 Public Health												
4e - Services & Supplies												
304674	53900		Contract Services	159,000.00	159,000.00	165,000.00	119,970.90	159,961.00	165,000.00	165,000.00	0.00	0.00
	Subtotal Services & Supplies			**159,000.00**	**159,000.00**	**165,000.00**	**119,970.90**	**159,961.00**	**165,000.00**	**165,000.00**	**0.00**	**0.00**
	TOTAL Public Health			**159,000.00**	**159,000.00**	**165,000.00**	**119,970.90**	**159,961.00**	**165,000.00**	**165,000.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
304 Medical Indigent Fund												
700 Indigent and Senior												
4a - Salaries												
304700	40000		Salaries	134,897.33	150,898.21	182,633.00	80,234.93	120,000.00	155,072.00	155,072.00	0.00	0.00
	Subtotal Salaries			**134,897.33**	**150,898.21**	**182,633.00**	**80,234.93**	**120,000.00**	**155,072.00**	**155,072.00**	**0.00**	**0.00**
4c - Benefits												
304700	41000		Retirement	34,180.25	39,084.93	51,686.00	27,546.45	41,000.00	49,923.00	49,923.00	0.00	0.00
304700	41100		Workers' Comp	3,134.66	3,551.24	4,896.00	2,035.73	4,300.00	3,822.00	3,822.00	0.00	0.00
304700	41200		Medicare	1,926.31	2,162.55	3,255.00	1,134.57	1,650.00	2,249.00	2,249.00	0.00	0.00
304700	41300		Health Insurance	17,951.23	19,545.76	27,497.00	13,618.41	18,407.00	27,514.00	27,514.00	0.00	0.00
304700	41302		Vision Insurance	95.82	99.57	195.00	60.32	81.00	177.00	177.00	0.00	0.00
304700	41303		Dental Insurance	640.17	681.89	1,346.00	413.31	558.00	1,207.00	1,207.00	0.00	0.00
304700	41310		Life Insurance	41.24	43.87	87.00	26.53	36.00	79.00	79.00	0.00	0.00
	Subtotal Benefits			**57,969.68**	**65,169.81**	**88,962.00**	**44,835.32**	**66,032.00**	**84,971.00**	**84,971.00**	**0.00**	**0.00**
4e - Services & Supplies												
304700	53210		Medical Assistance	23,280.00	24,063.00	300,000.00	18,660.00	25,000.00	40,000.00	40,000.00	0.00	0.00
304700	53220		300% Match	886,721.33	1,476,909.52	1,938,624.00	1,501,179.93	1,938,624.00	2,065,704.00	2,065,704.00	0.00	0.00
304700	53230		Supplemental	196,256.09	166,747.73	242,328.00	107,006.90	242,328.00	258,213.00	258,213.00	0.00	0.00
304700	53240		Developmental Services	15,668.00	29,247.48	100,000.00	30,372.12	40,496.00	65,000.00	65,000.00	0.00	0.00
304700	61400		Indigent Care Accident Victims	294,384.14	250,121.61	363,492.00	160,510.36	363,492.00	387,320.00	387,320.00	0.00	0.00
	Subtotal Services & Supplies			**1,416,309.56**	**1,947,089.34**	**2,944,444.00**	**1,817,729.31**	**2,609,940.00**	**2,816,237.00**	**2,816,237.00**	**0.00**	**0.00**
4g - Capital Outlay												
304700	70200		Capital Outlay - Buildings	0.00	0.00	3,500,000.00	1,307,010.43	3,500,000.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			**0.00**	**0.00**	**3,500,000.00**	**1,307,010.43**	**3,500,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Indigent and Senior			**1,609,176.57**	**2,163,157.36**	**6,716,039.00**	**3,249,809.99**	**6,295,972.00**	**3,056,280.00**	**3,056,280.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
304 Medical Indigent Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
304999	99999		Ending Fund Balance	0.00	0.00	479,114.00	0.00	1,224,077.00	754,039.00	754,039.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**479,114.00**	**0.00**	**1,224,077.00**	**754,039.00**	**754,039.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**479,114.00**	**0.00**	**1,224,077.00**	**754,039.00**	**754,039.00**	**0.00**	**0.00**
	TOTAL Medical Indigent Fund			**4,486,942.93**	**4,723,662.75**	**14,720,306.00**	**5,438,048.19**	**15,360,020.00**	**7,950,638.00**	**7,950,638.00**	**0.00**	**0.00**
			TOTAL REVENUES	**2,718,766.36**	**2,401,505.39**	**7,360,153.00**	**2,068,267.30**	**7,680,010.00**	**3,975,319.00**	**3,975,319.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**1,768,176.57**	**2,322,157.36**	**7,360,153.00**	**3,369,780.89**	**7,680,010.00**	**3,975,319.00**	**3,975,319.00**	**0.00**	**0.00**
			DIFFERENCE	**950,589.79**	**79,348.03**	**0.00**	**-1,301,513.59**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**2,718,766.36**	**2,401,505.39**	**7,360,153.00**	**2,068,267.30**	**7,680,010.00**	**3,975,319.00**	**3,975,319.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**1,768,176.57**	**2,322,157.36**	**7,360,153.00**	**3,369,780.89**	**7,680,010.00**	**3,975,319.00**	**3,975,319.00**	**0.00**	**0.00**
			DIFFERENCE	**950,589.79**	**79,348.03**	**0.00**	**-1,301,513.59**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

SENIOR SERVICES FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$2,509,093	$2,927,090	$2,725,617	$2,088,363	$2,088,363
Total Expenditures	$2,466,331	$2,739,208	$2,325,372	$2,091,116	$2,091,116
Ending Fund Balance	$718,565	$906,447	$1,306,692	$1,241,206	$1,241,206
Salaries & Wages	$965,842	$1,096,476	$1,077,519	$961,968	$961,968
Employee Benefits	$496,805	$551,307	$560,735	$508,304	$508,304
Services & Supplies	$847,925	$1,004,995	$687,118	$595,365	$595,365
Capital Outlay	$155,759	$86,430	$-	$25,479	$25,479
Contingency	$-	$-	$-	$62,733	$62,733
FTE	20.86	20.91	20.91	20.79	20.79

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 a NDOT grant for 1 replacement vehicle.

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
380 Senior Services Fund												
000 General												
3a - Taxes												
380	30000		Real Property Taxes	931,323.30	1,097,515.92	1,453,969.00	1,152,871.13	1,453,969.00	1,549,282.00	1,549,282.00	0.00	0.00
380	30030		Deferred Ag Taxes	501.78	23.40	0.00	75.60	0.00	0.00	0.00	0.00	0.00
380	30040		Trust Reconveyances	265.71	2,071.10	0.00	120.09	0.00	0.00	0.00	0.00	0.00
380	30110		Geothermal Proceeds	761.80	942.27	0.00	412.12	0.00	0.00	0.00	0.00	0.00
380	30200		Unsecured Property Taxes	83,150.08	120,839.92	0.00	113,018.55	0.00	0.00	0.00	0.00	0.00
380	30210		Prior Year Unsecured Taxes	179.85	18,044.01	0.00	61.04	0.00	0.00	0.00	0.00	0.00
380	30220		Other Years Unsecured Taxes	0.00	-14.78	0.00	6.87	0.00	0.00	0.00	0.00	0.00
380	30230		Private Car Lines	112.36	105.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	30300		Centrally Assessed Taxes	68,713.26	63,244.55	0.00	37,155.84	0.00	0.00	0.00	0.00	0.00
	Subtotal Taxes			**1,085,008.14**	**1,302,771.64**	**1,453,969.00**	**1,303,721.24**	**1,453,969.00**	**1,549,282.00**	**1,549,282.00**	**0.00**	**0.00**
3e - Intergovernmental												
380	32410	17570	NDOT	142,488.90	8,366.07	0.00	72,609.53	88,316.00	0.00	0.00	0.00	0.00
380	32410	17571	NDOT	0.00	126,246.32	10,344.00	32,150.69	38,446.00	0.00	0.00	0.00	0.00
380	32700	17510	IIIC-1	50,030.80	48,426.20	92,677.00	0.00	144,758.00	144,758.00	144,758.00	0.00	0.00
380	32700	17511	IIIC-1	34,173.35	49,035.20	0.00	39,409.40	0.00	0.00	0.00	0.00	0.00
380	32710	17520	IIIC-2	141,255.10	73,596.90	249,871.00	0.00	246,823.00	246,823.00	246,823.00	0.00	0.00
380	32710	17521	IIIC-2	54,138.60	148,329.80	0.00	59,096.70	0.00	0.00	0.00	0.00	0.00
380	32724	17385	NVCC Capacity Building	0.00	12,255.03	1,868.00	7,797.19	10,069.00	0.00	0.00	0.00	0.00
380	32727	17527	ADSD - ARPA	76,397.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	32728	17390	ADSD - ARPA VEHICLE	71,588.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	32729	17395	ADSD ARPA HOME REPAIR	51,274.94	3,905.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	32731	17528	Title III-C2 Nutrition Equip	0.00	100,388.11	0.00	9,278.03	8,381.00	0.00	0.00	0.00	0.00
380	32743	17569	Title III-B Social Isolation	0.00	22,263.64	525.00	11,737.36	11,737.00	0.00	0.00	0.00	0.00
380	32750	17530	Nutrition Program	21,515.31	18,627.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	32760		Nutrition Services	44,171.00	37,757.00	60,000.00	0.00	40,000.00	40,000.00	40,000.00	0.00	0.00
380	32800	17720	Homemaker	13,859.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	32803	17380	Homemaker ARPA	57,060.00	148,070.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	32845	17565	NVCC NV Care Connection Grnt	50,531.72	49,419.81	4,773.00	6,000.00	6,000.00	0.00	0.00	0.00	0.00
380	32846	17565	NVCC NV Care Connection Grnt	9,160.00	10,337.91	0.00	25,986.82	33,498.00	0.00	0.00	0.00	0.00
380	32847	17565	NVCC NV Care Connection Grnt	13,602.00	13,174.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	32886	17007	Senior Respite	0.00	132,232.41	24,668.00	76,667.73	86,179.00	0.00	0.00	0.00	0.00
380	33601	17740	ADSD IN HOME SUPPORT	14,904.00	45,797.82	640.00	1,805.00	3,526.00	0.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
380 Senior Services Fund												
000 General												
3e - Intergovernmental												
380	33643	17569	Title III-B Social Isolation	0.00	1,999.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	33645	17565	NVCC Nevada Care Connect Grnt	18,303.00	18,237.00	13,134.00	13,134.29	18,237.00	0.00	0.00	0.00	0.00
380	33680	17720	Homemaker	85,816.00	81,956.00	18,172.00	60,544.00	75,692.00	0.00	0.00	0.00	0.00
380	33690	17700	Independent Living	126,779.92	126,779.92	0.00	103,223.74	103,224.00	0.00	0.00	0.00	0.00
380	33820	17520	C2 Grant	14,429.00	0.00	0.00	81,170.70	81,171.00	0.00	0.00	0.00	0.00
380	33820	17521	C2 Grant	0.00	14,698.00	14,698.00	0.00	0.00	0.00	0.00	0.00	0.00
380	33830	17510	C1 Grant	47,488.00	0.00	0.00	48,232.40	48,232.00	0.00	0.00	0.00	0.00
380	33830	17511	C1 Grant	0.00	59,452.00	59,452.00	0.00	0.00	0.00	0.00	0.00	0.00
380	33965	13275	Energy Assistance Program	790.00	810.00	260.00	520.00	520.00	0.00	0.00	0.00	0.00
	Subtotal Intergovernmental			**1,139,757.08**	**1,352,162.68**	**551,082.00**	**649,363.58**	**1,044,809.00**	**431,581.00**	**431,581.00**	**0.00**	**0.00**
3g - Charges for Service												
380	35850		Human Svcs Charges	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	36500		Project Income IIIC-1	69,729.89	69,884.79	65,901.00	46,544.62	68,500.00	68,500.00	68,500.00	0.00	0.00
380	36510		Project Income IIIC-2	34,516.68	33,233.21	32,161.00	24,054.48	35,000.00	35,000.00	35,000.00	0.00	0.00
380	36520		Project Income IIIB	3,370.90	5,137.28	4,000.00	2,685.00	4,000.00	4,000.00	4,000.00	0.00	0.00
	Subtotal Charges for Service			**117,617.47**	**108,255.28**	**102,062.00**	**73,284.10**	**107,500.00**	**107,500.00**	**107,500.00**	**0.00**	**0.00**
3k - Other Revenues												
380	38230		Miscellaneous Revenue	327.28	893.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	38340		March for Meals Donations	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	38550	17355	MEALS ON WHEELS PETS	0.00	9,830.41	1,719.00	2,169.59	2,147.00	0.00	0.00	0.00	0.00
380	38555	17705	FHN ILG Grant	109,999.97	99,177.46	23,283.00	62,725.60	78,216.00	0.00	0.00	0.00	0.00
380	38558	17708	FHN Respite NCS	46,383.39	53,998.81	9,992.00	25,199.39	38,976.00	0.00	0.00	0.00	0.00
	Subtotal Other Revenues			**166,710.64**	**163,900.01**	**34,994.00**	**90,094.58**	**119,339.00**	**0.00**	**0.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
380	39999		Opening Fund Balance	0.00	0.00	891,505.00	0.00	906,447.00	1,306,692.00	1,306,692.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**891,505.00**	**0.00**	**906,447.00**	**1,306,692.00**	**1,306,692.00**	**0.00**	**0.00**
	TOTAL General			**2,509,093.33**	**2,927,089.61**	**3,033,612.00**	**2,116,463.50**	**3,632,064.00**	**3,395,055.00**	**3,395,055.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
380 Senior Services Fund												
700 Indigent and Senior												
4a - Salaries												
380700	40000		Salaries	723,951.86	811,619.69	897,497.00	585,843.45	825,000.00	943,787.00	943,787.00	0.00	0.00
380700	40000	17007	Salaries	0.00	41,856.54	12,400.00	38,647.98	38,648.00	0.00	0.00	0.00	0.00
380700	40000	17385	Salaries	0.00	3,998.42	1,132.00	6,190.44	6,190.00	0.00	0.00	0.00	0.00
380700	40000	17565	Salaries	58,923.18	59,219.25	10,529.00	35,139.63	35,140.00	0.00	0.00	0.00	0.00
380700	40000	17570	Salaries	90,666.41	4,478.86	0.00	52,782.67	52,783.00	0.00	0.00	0.00	0.00
380700	40000	17571	Salaries	0.00	81,606.52	5,887.00	23,259.47	23,259.00	0.00	0.00	0.00	0.00
380700	40000	17705	Salaries	65,393.92	60,335.50	12,839.00	47,231.68	47,232.00	0.00	0.00	0.00	0.00
380700	40000	17708	Salaries	26,156.61	25,840.65	5,937.00	20,287.50	20,288.00	0.00	0.00	0.00	0.00
380700	40010		Temporary Salaries	0.00	0.00	16,167.00	0.00	0.00	15,908.00	15,908.00	0.00	0.00
380700	40010	17007	Temporary Salaries	0.00	7,498.57	6,655.00	28,729.10	28,729.00	0.00	0.00	0.00	0.00
380700	40500		Overtime	749.97	15.61	2,273.00	166.73	250.00	2,273.00	2,273.00	0.00	0.00
380700	40500	17571	Overtime	0.00	3.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	40500	17705	Overtime	0.00	3.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**965,841.95**	**1,096,475.74**	**971,316.00**	**838,278.65**	**1,077,519.00**	**961,968.00**	**961,968.00**	**0.00**	**0.00**
4c - Benefits												
380700	41000		Retirement	154,275.83	184,536.14	214,978.00	143,926.17	205,000.00	235,150.00	235,150.00	0.00	0.00
380700	41000	17007	Retirement - PERS	0.00	5,453.22	1,651.00	5,732.95	5,733.00	0.00	0.00	0.00	0.00
380700	41000	17385	Retirement - PERS	0.00	1,068.74	346.00	1,956.24	1,956.00	0.00	0.00	0.00	0.00
380700	41000	17565	Retirement - PERS	14,503.97	14,326.50	3,324.00	11,273.37	11,273.00	0.00	0.00	0.00	0.00
380700	41000	17570	Retirement	20,452.67	1,059.46	0.00	11,585.65	11,586.00	0.00	0.00	0.00	0.00
380700	41000	17571	Retirement - PERS	0.00	17,961.71	1,304.00	5,519.02	5,519.00	0.00	0.00	0.00	0.00
380700	41000	17705	Retirement - PERS	14,747.86	13,956.46	3,621.00	13,177.90	13,178.00	0.00	0.00	0.00	0.00
380700	41000	17708	Retirement - PERS	6,886.64	6,082.22	1,750.00	6,110.26	6,110.00	0.00	0.00	0.00	0.00
380700	41010		Social Security	0.00	0.00	1,002.00	0.00	0.00	986.00	986.00	0.00	0.00
380700	41010	17007	Social Security	0.00	1,496.23	765.00	2,759.03	2,759.00	0.00	0.00	0.00	0.00
380700	41100		Workers' Comp	42,356.71	48,899.75	49,435.00	27,764.33	45,000.00	46,316.00	46,316.00	0.00	0.00
380700	41100	17007	Workers' Comp	0.00	3,222.01	1,006.00	3,648.94	3,649.00	0.00	0.00	0.00	0.00
380700	41100	17385	Workers' Comp	0.00	267.20	33.00	165.82	166.00	0.00	0.00	0.00	0.00
380700	41100	17565	Workers' Comp	2,508.14	3,230.41	381.00	1,111.35	1,111.00	0.00	0.00	0.00	0.00
380700	41100	17570	Workers' Comp	5,439.24	291.56	0.00	2,507.35	2,507.00	0.00	0.00	0.00	0.00
380700	41100	17571	Workers' Comp	0.00	4,804.73	414.00	1,553.77	1,554.00	0.00	0.00	0.00	0.00
380700	41100	17705	Workers' Comp	3,378.00	3,301.91	634.00	1,874.28	1,874.00	0.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
380 Senior Services Fund												
700 Indigent and Senior												
4c - Benefits												
380700	41100	17708	Workers' Comp	1,331.12	1,318.59	167.00	586.08	586.00	0.00	0.00	0.00	0.00
380700	41200		Medicare	10,396.59	11,652.16	13,254.00	8,404.27	12,000.00	13,950.00	13,950.00	0.00	0.00
380700	41200	17007	Medicare	0.00	708.61	275.00	972.33	972.00	0.00	0.00	0.00	0.00
380700	41200	17385	Medicare	0.00	56.03	16.00	86.24	86.00	0.00	0.00	0.00	0.00
380700	41200	17565	Medicare	814.83	831.78	148.00	493.33	493.00	0.00	0.00	0.00	0.00
380700	41200	17570	Medicare	1,278.60	62.06	0.00	745.87	746.00	0.00	0.00	0.00	0.00
380700	41200	17571	Medicare	0.00	1,146.80	83.00	326.69	327.00	0.00	0.00	0.00	0.00
380700	41200	17705	Medicare	852.06	835.17	178.00	656.01	656.00	0.00	0.00	0.00	0.00
380700	41200	17708	Medicare	363.20	364.51	84.00	286.01	286.00	0.00	0.00	0.00	0.00
380700	41300		Health Insurance	153,503.71	157,812.45	172,546.00	121,115.06	159,066.00	207,854.00	207,854.00	0.00	0.00
380700	41300	17007	Health Insurance	0.00	5,254.69	1,677.00	5,079.72	5,080.00	0.00	0.00	0.00	0.00
380700	41300	17385	Health Insurance	0.00	675.58	327.00	1,435.76	1,436.00	0.00	0.00	0.00	0.00
380700	41300	17565	Health Insurance	14,268.23	12,993.62	3,382.00	9,325.03	9,325.00	0.00	0.00	0.00	0.00
380700	41300	17570	Health Insurance	24,122.67	2,404.33	0.00	19,420.48	19,420.00	0.00	0.00	0.00	0.00
380700	41300	17571	Health Insurance	0.00	20,190.28	2,589.00	7,603.54	7,604.00	0.00	0.00	0.00	0.00
380700	41300	17705	Health Insurance	13,919.51	13,978.50	4,135.00	12,520.23	12,520.00	0.00	0.00	0.00	0.00
380700	41300	17708	Health Insurance	6,140.78	5,176.90	1,513.00	4,818.09	4,818.00	0.00	0.00	0.00	0.00
380700	41302		Vision Insurance	402.99	435.09	491.00	313.44	419.00	484.00	484.00	0.00	0.00
380700	41302	17007	Vision Insurance	0.00	29.01	9.00	27.34	27.00	0.00	0.00	0.00	0.00
380700	41302	17385	Vision Insurance	0.00	3.44	2.00	6.99	7.00	0.00	0.00	0.00	0.00
380700	41302	17565	Vision Insurance	71.28	68.40	17.00	47.45	47.00	0.00	0.00	0.00	0.00
380700	41302	17570	Vision Insurance	65.22	8.40	0.00	753.59	754.00	0.00	0.00	0.00	0.00
380700	41302	17571	Vision Insurance	0.00	64.23	8.00	22.05	22.00	0.00	0.00	0.00	0.00
380700	41302	17705	Vision Insurance	78.35	72.17	21.00	62.55	63.00	0.00	0.00	0.00	0.00
380700	41302	17708	Vision Insurance	30.74	27.69	8.00	24.73	25.00	0.00	0.00	0.00	0.00
380700	41303		Dental Insurance	2,692.52	2,987.28	3,346.00	2,152.13	2,873.00	3,301.00	3,301.00	0.00	0.00
380700	41303	17007	Dental Insurance	0.00	199.14	62.00	187.81	188.00	0.00	0.00	0.00	0.00
380700	41303	17385	Dental Insurance	0.00	23.59	11.00	47.77	48.00	0.00	0.00	0.00	0.00
380700	41303	17565	Dental Insurance	476.37	469.37	118.00	325.47	325.00	0.00	0.00	0.00	0.00
380700	41303	17570	Dental Insurance	436.02	57.70	0.00	458.54	459.00	0.00	0.00	0.00	0.00
380700	41303	17571	Dental Insurance	0.00	440.63	55.00	151.35	151.00	0.00	0.00	0.00	0.00
380700	41303	17705	Dental Insurance	523.66	494.85	142.00	429.17	429.00	0.00	0.00	0.00	0.00
380700	41303	17708	Dental Insurance	205.43	189.67	54.00	169.48	169.00	0.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
380 Senior Services Fund												
700 Indigent and Senior												
4c - Benefits												
380700	41310		Life Insurance	173.47	192.34	262.00	138.60	185.00	263.00	263.00	0.00	0.00
380700	41310	17007	Life Insurance	0.00	12.86	4.00	12.03	12.00	0.00	0.00	0.00	0.00
380700	41310	17385	Life Insurance	0.00	1.54	1.00	3.13	3.00	0.00	0.00	0.00	0.00
380700	41310	17565	Life Insurance	30.72	30.17	8.00	20.94	21.00	0.00	0.00	0.00	0.00
380700	41310	17570	Life Insurance	28.07	3.70	0.00	60.80	61.00	0.00	0.00	0.00	0.00
380700	41310	17571	Life Insurance	0.00	28.39	4.00	9.76	10.00	0.00	0.00	0.00	0.00
380700	41310	17705	Life Insurance	36.36	34.54	10.00	29.86	30.00	0.00	0.00	0.00	0.00
380700	41310	17708	Life Insurance	13.30	12.34	3.00	10.98	11.00	0.00	0.00	0.00	0.00
	Subtotal Benefits			**496,804.86**	**551,306.85**	**485,654.00**	**440,007.13**	**560,735.00**	**508,304.00**	**508,304.00**	**0.00**	**0.00**
4e - Services & Supplies												
380700	50000		Supplies	56,540.50	32,159.81	65,000.00	49,444.41	66,100.00	68,000.00	68,000.00	0.00	0.00
380700	50000	17007	Supplies	0.00	1,735.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	50000	17355	Supplies	0.00	9,830.41	1,719.00	2,147.18	2,147.00	0.00	0.00	0.00	0.00
380700	50000	17385	Supplies	0.00	3,497.98	0.00	176.78	177.00	0.00	0.00	0.00	0.00
380700	50000	17527	Supplies	4,860.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	50000	17528	Supplies	0.00	100,388.11	0.00	8,380.75	8,381.00	0.00	0.00	0.00	0.00
380700	50000	17569	Supplies	0.00	24,262.64	525.00	11,737.36	11,737.00	0.00	0.00	0.00	0.00
380700	50000	17708	Supplies	1,316.66	13,136.00	0.00	6,682.52	6,683.00	0.00	0.00	0.00	0.00
380700	50310		Miscellaneous	18,268.58	16,730.82	16,000.00	10,762.40	14,500.00	16,000.00	16,000.00	0.00	0.00
380700	50800		Food	361,847.59	348,460.76	360,000.00	247,030.88	355,000.00	360,000.00	360,000.00	0.00	0.00
380700	50820	17530	Commodity Food	21,515.31	18,627.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	51130		Vehicle Operations	57,732.06	53,352.08	60,000.00	35,773.32	55,000.00	60,000.00	60,000.00	0.00	0.00
380700	52000		Copier Maintenance	556.00	1,060.57	1,100.00	719.70	1,100.00	1,100.00	1,100.00	0.00	0.00
380700	52030		Printer Services	105.00	135.00	150.00	211.50	282.00	282.00	282.00	0.00	0.00
380700	53900		Contract Services	0.00	997.48	500.00	0.00	200.00	500.00	500.00	0.00	0.00
380700	53900	17007	Contract Services	0.00	2,729.54	164.00	381.98	382.00	0.00	0.00	0.00	0.00
380700	53900	17380	Contract Services	57,060.00	148,070.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	53900	17395	Contract Services	51,274.94	3,905.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	53900	17720	Contract Services	94,196.00	81,956.00	18,172.00	75,692.00	75,692.00	0.00	0.00	0.00	0.00
380700	53900	17740	Contract Services	14,904.00	45,797.82	640.00	3,525.80	3,526.00	0.00	0.00	0.00	0.00
380700	56000		Training	500.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	56200		Travel	0.00	488.48	500.00	55.60	200.00	500.00	500.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
380 Senior Services Fund												
700 Indigent and Senior												
4e - Services & Supplies												
380700	56200	17385	Travel	0.00	2,662.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	60100		Electric Service	40,482.04	37,954.38	45,762.00	22,849.14	35,500.00	36,208.00	36,208.00	0.00	0.00
380700	60200		Gas Service	36,986.07	21,708.82	30,964.00	10,020.55	18,000.00	18,175.00	18,175.00	0.00	0.00
380700	60250		Water & Sewer Service	12,057.36	16,031.70	16,995.00	8,295.96	13,000.00	16,995.00	16,995.00	0.00	0.00
380700	60300		Water Service	3,069.56	3,873.23	3,654.00	2,553.95	4,220.00	4,431.00	4,431.00	0.00	0.00
380700	60400		Sewer Service	390.23	396.00	408.00	307.13	412.00	433.00	433.00	0.00	0.00
380700	60600		Garbage Service	2,926.59	3,107.88	3,209.00	2,372.55	3,209.00	3,305.00	3,305.00	0.00	0.00
380700	60700		Telephone	8,414.89	8,661.16	8,700.00	7,417.23	9,436.00	9,436.00	9,436.00	0.00	0.00
380700	60700	17705	Telephone	2,922.25	2,976.52	744.00	2,233.93	2,234.00	0.00	0.00	0.00	0.00
	Subtotal Services & Supplies			**847,925.63**	**1,004,994.95**	**634,906.00**	**508,772.62**	**687,118.00**	**595,365.00**	**595,365.00**	**0.00**	**0.00**
4g - Capital Outlay												
380700	70700		Capital Outlay - Vehicles	12,632.44	24,393.07	21,463.00	0.00	0.00	25,479.00	25,479.00	0.00	0.00
380700	70700	17007	Capital Outlay - Vehicles	0.00	62,036.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	70700	17390	Capital Outlay - Vehicles	71,588.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380700	70700	17527	Capital Outlay - Vehicles	71,537.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			**155,758.88**	**86,429.57**	**21,463.00**	**0.00**	**0.00**	**25,479.00**	**25,479.00**	**0.00**	**0.00**
4q - Contingency												
380700	89000		Contingency	0.00	0.00	60,119.00	0.00	0.00	62,733.00	62,733.00	0.00	0.00
	Subtotal Contingency			**0.00**	**0.00**	**60,119.00**	**0.00**	**0.00**	**62,733.00**	**62,733.00**	**0.00**	**0.00**
	TOTAL Indigent and Senior			**2,466,331.32**	**2,739,207.11**	**2,173,458.00**	**1,787,058.40**	**2,325,372.00**	**2,153,849.00**	**2,153,849.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
380 Senior Services Fund												
999 Transfers and Fund Balance												
4z - Ending Fund Balance												
380999	99999		Ending Fund Balance	0.00	0.00	860,154.00	0.00	1,306,692.00	1,241,206.00	1,241,206.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**860,154.00**	**0.00**	**1,306,692.00**	**1,241,206.00**	**1,241,206.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**860,154.00**	**0.00**	**1,306,692.00**	**1,241,206.00**	**1,241,206.00**	**0.00**	**0.00**
	TOTAL Senior Services Fund			**4,975,424.65**	**5,666,296.72**	**6,067,224.00**	**3,903,521.90**	**7,264,128.00**	**6,790,110.00**	**6,790,110.00**	**0.00**	**0.00**
			TOTAL REVENUES	**2,509,093.33**	**2,927,089.61**	**3,033,612.00**	**2,116,463.50**	**3,632,064.00**	**3,395,055.00**	**3,395,055.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**2,466,331.32**	**2,739,207.11**	**3,033,612.00**	**1,787,058.40**	**3,632,064.00**	**3,395,055.00**	**3,395,055.00**	**0.00**	**0.00**
			DIFFERENCE	**42,762.01**	**187,882.50**	**0.00**	**329,405.10**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**2,509,093.33**	**2,927,089.61**	**3,033,612.00**	**2,116,463.50**	**3,632,064.00**	**3,395,055.00**	**3,395,055.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**2,466,331.32**	**2,739,207.11**	**3,033,612.00**	**1,787,058.40**	**3,632,064.00**	**3,395,055.00**	**3,395,055.00**	**0.00**	**0.00**
			DIFFERENCE	**42,762.01**	**187,882.50**	**0.00**	**329,405.10**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

To: Josh Foli, Comptroller
From: Shayla Holmes, Director, Lyon County Human Services
Date: February 6, 2026
Subject: Budget Request – Behavioral Health Clinician Position (MOST)

Purpose
The purpose of this memo is to request the addition of one full-time Behavioral Health Clinician position to the County budget at a total annual cost of $122,760 to support the Mobile Outreach Safety Team (MOST).

Background
The MOST program is currently supported by grant funding that budgets $120,000 annually for a contracted behavioral health clinician. Despite multiple recruitment efforts, the County has experienced ongoing challenges in successfully hiring and retaining a qualified contractor for this role. These challenges have resulted in service gaps, inconsistent coverage, and operational inefficiencies that impact program continuity.

Rationale for County Position
Based on recent experience across Lyon County Human Services, we have consistently achieved stronger recruitment, retention, and performance outcomes when hiring PERS-eligible behavioral health clinicians rather than relying on contracted positions. County employment offers greater stability, improved accountability, and stronger integration with existing behavioral health systems, policies, and clinical oversight structures.

Transitioning this role to a county-employed clinician will:

- Address persistent contractor recruitment and availability issues
- Provide consistent and reliable clinical coverage for MOST
- Improve coordination with county behavioral health services and partners
- Enhance data reporting, supervision, and quality assurance
- Support long-term program sustainability and grant competitiveness

Budget Request
The requested position represents a modest increase of $2,760 over the current contracted amount. Given the documented challenges with contractor staffing and the improved outcomes associated with county-employed clinicians, this increase is justified and operationally necessary. We believe the County can be successful in supporting this adjustment within the overall funding strategy for MOST.

To: Josh Foli, Comptroller
From: Shayla Holmes, Director, Lyon County Human Services
Date: February 6, 2026
Subject: Budget Request – Creation of Office Assistant Position (Replacement of Administrative Assistant)

Purpose
The purpose of this memo is to request approval to create a 1.0 FTE Office Assistant position at a total annual cost of $71,076, replacing the previously approved Administrative Assistant position budgeted at $100,316 and funded through opioid settlement funds.

Background
In the prior fiscal year, Lyon County Human Services invested in an electronic health record system with automated billing functionality, which was purchased through grant funding. The implementation of this system has significantly reduced the need for a full-time administrative assistant performing manual billing functions. As a result of this automation, the department no longer requires a full-time biller. The remaining administrative needs are limited to assisting with prior authorizations, supporting walk-in traffic at the Yerington office, and providing general front-end administrative support. These duties align with an Office Assistant classification rather than the higher-cost Administrative Assistant position.

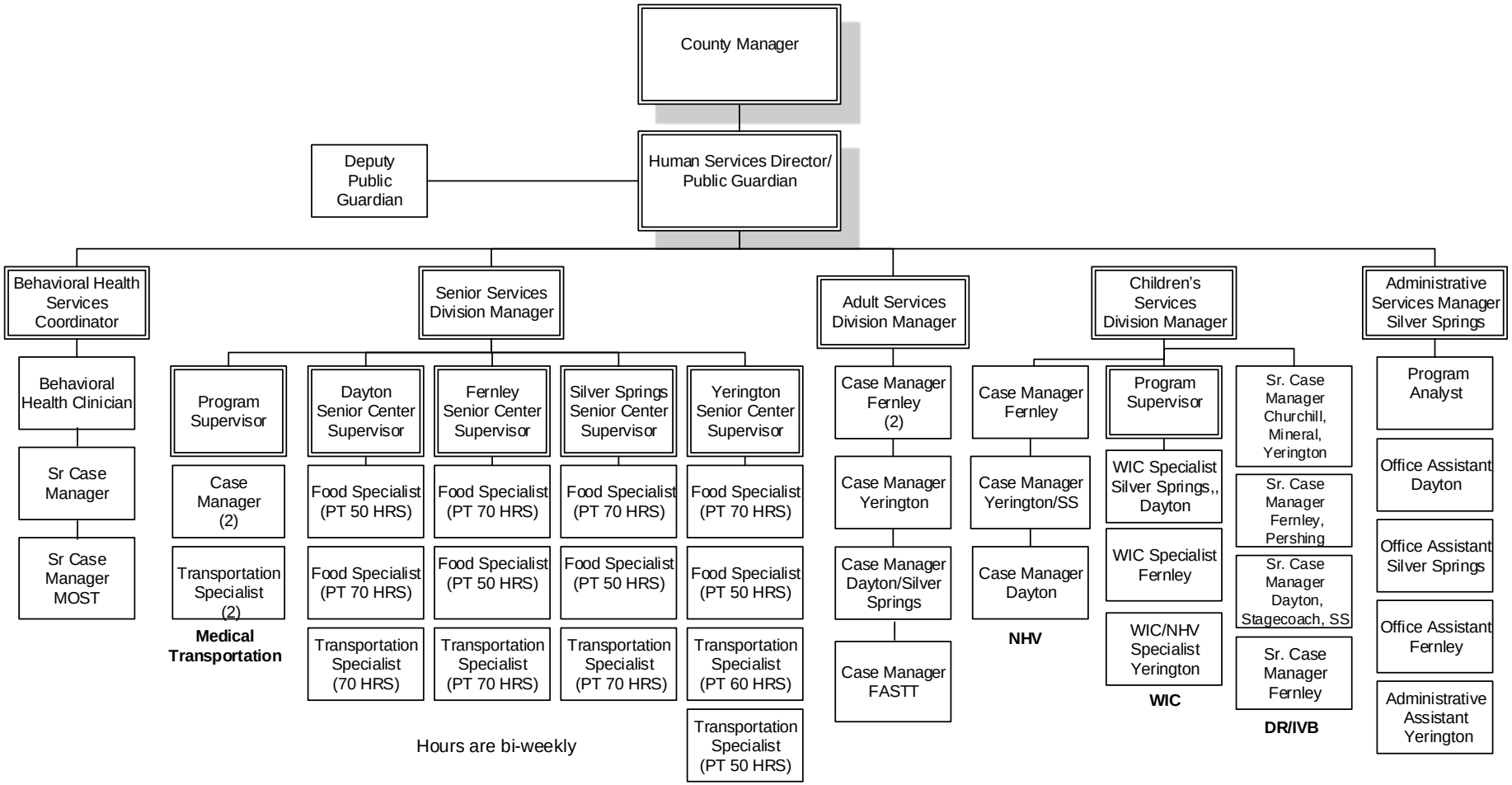
Budget Request
The proposed Office Assistant position has a total annual cost of $71,076, representing a cost reduction of $29,240 from the previously approved Administrative Assistant position. Because the duties of this position are not fully dedicated to opioid-related activities, funding for the position is proposed as follows:

50% Opioid Settlement Funds: $35,538
50% General Fund: $35,538

This allocation appropriately reflects the proportion of time spent supporting opioid-related services while ensuring compliance with allowable use of opioid settlement funds.

The request is for the County approve the creation of a 1.0 FTE Office Assistant position at an annual cost of $71,076, funded 50% by opioid settlement funds ($35,538) and 50% by the General Fund ($35,538), and discontinue the previously approved Administrative Assistant position budgeted at $100,316, with $12,540 previously allocated to county tax rate. This requested change would increase the county tax rate request by $22,998.

Human Services



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
301	700	(blank)	ALEXANDER, ANGELICA	Behavioral Health Service Coordinator	E	51.2	$ 69,417	$ 13,363	$ -	1,533	$ 1,007	$ 11,283	$ 45	$ 310	$ 20	$ 27,561	$ 96,978
			ARMENDARIZ, MARISSA	Sr Case Manager	E	30	$ 25,406	$ 4,891	$ -	898	$ 368	$ 5,091	$ 26	$ 182	$ 12	$ 11,468	$ 36,874
			CERVI, CHRISTINA	Sr Case Manager	E	14	$ 12,354	$ 2,378	$ -	419	$ 179	$ 2,376	$ 12	$ 85	$ 5	$ 5,454	$ 17,808
			CORTEZ, GLADYS	Sr Case Manager	E	29.5	$ 25,711	$ 4,949	$ -	883	$ 373	$ 6,501	$ 26	$ 179	$ 12	$ 12,923	$ 38,634
			DELGADO, ASHLEY	Behavioral Health Clinician	R	60	$ 57,953	$ 21,298	$ -	1,797	$ 840	$ 10,183	$ 53	$ 363	$ 23	$ 34,557	$ 92,510
			SANNEBECK, DALIA	Sr Case Manager	E	29.5	$ 26,193	$ 5,042	$ -	883	$ 380	$ 5,007	$ 26	$ 179	$ 12	$ 11,529	$ 37,722
			ZZ1 - VACANT	Office Assistant	E	70	$ 41,675	$ 8,022	$ -	2,096	$ 604	$ 21,069	$ 62	$ 424	$ 27	$ 32,304	$ 73,979
			ZZ2 - VACANT	Sr Case Manager	E	29.3	$ 24,914	$ 4,796	$ -	877	$ 361	$ 8,819	$ 26	$ 177	$ 11	$ 15,067	$ 39,981
			ZZ4 - NEW POSITION	Behavioral Health Clinician	E	20	$ 21,680	$ 4,173	$ -	599	$ 314	$ 6,020	$ 18	$ 121	$ 8	$ 11,253	$ 32,933
		(blank) Total					$ 305,303	$ 68,912	$ -	9,985	$ 4,426	$ 76,349	$ 294	$ 2,020	$ 130	$ 162,116	$ 467,419
	700 Total						$ 305,303	$ 68,912	$ -	9,985	$ 4,426	$ 76,349	$ 294	$ 2,020	$ 130	$ 162,116	$ 467,419
301 Total							$ 305,303	$ 68,912	$ -	9,985	$ 4,426	$ 76,349	$ 294	$ 2,020	$ 130	$ 162,116	$ 467,419
303	700	17100	CERVI, ROSEMARY	Office Assistant	R	11.5	$ 5,732	$ 2,107	$ -	344	$ 83	$ 1,952	$ 10	$ 70	$ 4	$ 4,570	$ 10,302
			LAVAGNINO, RACHEL	Office Assistant	E	11	$ 6,444	$ 1,240	$ -	329	$ 93	$ 1,867	$ 10	$ 67	$ 4	$ 3,610	$ 10,054
			ROGERS, CANDIS	Office Assistant	R	11	$ 7,776	$ 2,858	$ -	329	$ 113	$ 1,867	$ 10	$ 67	$ 4	$ 5,248	$ 13,024
		17100 Total					$ 19,952	$ 6,205	$ -	1,002	$ 289	$ 5,686	$ 30	$ 204	$ 12	$ 13,428	$ 33,380
		17130	CERVI, CHRISTINA	Sr Case Manager	E	40	$ 35,299	$ 6,795	$ -	1,198	$ 512	$ 6,789	$ 35	$ 242	$ 16	$ 15,587	$ 50,886
			CORTEZ, GLADYS	Sr Case Manager	E	22.5	$ 19,610	$ 3,775	$ -	674	$ 284	$ 4,959	$ 20	$ 136	$ 9	$ 9,857	$ 29,467
			SANNEBECK, DALIA	Sr Case Manager	E	22.5	$ 19,978	$ 3,846	$ -	674	$ 290	$ 3,819	$ 20	$ 136	$ 9	$ 8,794	$ 28,772
			ZZ2 - VACANT	Sr Case Manager	E	22.5	$ 19,132	$ 3,683	$ -	674	$ 277	$ 6,773	$ 20	$ 136	$ 9	$ 11,572	$ 30,704
		17130 Total					$ 94,019	$ 18,099	$ -	3,220	$ 1,363	$ 22,340	$ 95	$ 650	$ 43	$ 45,810	$ 139,829
		(blank)	BAKER, RHIANNON	HS Division Manager	E	40	$ 46,634	$ 8,977	$ -	1,198	$ 676	$ 8,815	$ 35	$ 242	$ 16	$ 19,959	$ 66,593
			BARNETT, KRISTY	Program Supervisor	E	5	$ 4,538	$ 874	$ -	150	$ 66	$ 849	$ 4	$ 30	$ 2	$ 1,975	$ 6,513
			BENALLY ANDREA	Case Manager	E	27.6	$ 22,567	$ 4,344	$ -	827	$ 327	$ 4,684	$ 24	$ 167	$ 11	$ 10,384	$ 32,951
			CERVI, ROSEMARY	Office Assistant	R	68.5	$ 34,142	$ 12,547	$ -	2,051	$ 495	$ 11,625	$ 60	$ 415	$ 27	$ 27,220	$ 61,362
			DYKES, JENNA	HS Division Manager	R	78	$ 83,335	$ 30,626	$ -	2,336	$ 1,208	$ 13,238	$ 69	$ 472	$ 30	$ 47,979	$ 131,314
			GROUSE MICHELLE	Case Manager	E	27.6	$ 22,474	$ 4,326	$ -	827	$ 326	$ -	$ -	$ -	$ 11	$ 5,490	$ 27,964
			HOLMES, SHAYLA	Human Services Director	R	30	$ 53,746	$ 19,752	$ -	898	$ 779	$ 6,611	$ 26	$ 182	$ 12	$ 28,260	$ 82,006
			LAVAGNINO, RACHEL	Office Assistant	E	59.8	$ 35,033	$ 6,744	$ -	1,791	$ 508	$ 10,149	$ 53	$ 362	$ 23	$ 19,630	$ 54,663
			LOPEZ, ERIN	Program Analyst	R	80	$ 66,536	$ 24,452	$ -	2,396	$ 965	$ 24,079	$ 71	$ 484	$ 31	$ 52,478	$ 119,014
			OSTERMAN, EMMA	Case Manager	R	29.6	$ 18,622	$ 6,844	$ -	886	$ 270	$ 6,524	$ 26	$ 179	$ 12	$ 14,741	$ 33,363
			PENNINE, CALLI	Admin Serv Manager	R	30.4	$ 28,707	$ 10,550	$ -	910	$ 416	$ 6,699	$ 27	$ 184	$ 12	$ 18,798	$ 47,505
			RODARTE, MARIA ELENA	WIC Specialist	R	12	$ 10,504	$ 3,860	$ -	359	$ 152	$ 2,645	$ 11	$ 73	$ 5	$ 7,105	$ 17,609
			ROGERS, CANDIS	Office Assistant	R	69	$ 48,779	$ 17,926	$ -	2,066	$ 707	$ 11,710	$ 61	$ 418	$ 27	$ 32,915	$ 81,694
			VALISKA, NATASHA	Case Manager	R	8	$ 5,887	$ 2,163	$ -	240	$ 85	$ 1,763	$ 7	$ 48	$ 3	$ 4,309	$ 10,196
			ZZ3 - VACANT	Case Manager	E	27.6	$ 20,903	$ 4,024	$ -	827	$ 303	$ 8,307	$ 24	$ 167	$ 11	$ 13,663	$ 34,566
			ZZA - TEMPORARY	NA	S	(blank)	$ 2,841	$ -	$ 176	170	$ 41	$ -			$ -	$ 387	$ 3,228
			ZZZA - OVERTIME	NA	NA	(blank)	$ 6,818	$ -	$ -		$ 99	$ -			$ -	$ 99	$ 6,917
		(blank) Total					$ 512,066	$ 158,009	$ 176	17,932	$ 7,423	$117,698	$ 498	$ 3,423	$ 233	$ 305,392	$ 817,458
		17290	ALEXANDER, ANGELICA	Behavioral Health Service Coordinator	E	28.8	$ 39,047	$ 7,517	$ -	862	$ 566	$ 6,347	$ 25	$ 174	$ 11	$ 15,502	$ 54,549
			CARRILLO, LUCRECIA	Sr Case Manager	R	80	$ 62,973	$ 23,143	$ -	2,396	$ 913	$ 17,630	$ 71	$ 484	$ 31	$ 44,668	$ 107,641
			ZZ4 - NEW POSITION	Behavioral Health Clinician	E	60	$ 65,040	$ 12,520	$ -	1,797	$ 943	$ 18,060	$ 53	$ 363	$ 23	$ 33,759	$ 98,799
		17290 Total					$ 167,060	$ 43,180	$ -	5,055	$ 2,422	$ 42,037	$ 149	$ 1,021	$ 65	$ 93,929	$ 260,989
		17310	BAKER, RHIANNON	HS Division Manager	E	4	$ 4,663	$ 898	$ -	120	$ 68	$ 882	$ 4	$ 24	$ 2	$ 1,998	$ 6,661
			SMITH, SARAH	Case Manager	R	80	$ 53,648	$ 19,716	$ -	2,396	$ 778	$ 13,577	$ 71	$ 484	$ 31	$ 37,053	$ 90,701
		17310 Total					$ 58,311	$ 20,614	$ -	2,516	$ 846	$ 14,459	$ 75	$ 508	$ 33	$ 39,051	$ 97,362
		17251	CERVI, CHRISTINA	Sr Case Manager	E	18	$ 15,884	$ 3,058	$ -	539	$ 230	$ 3,055	$ 16	$ 109	$ 7	$ 7,014	$ 22,898
			CORTEZ, GLADYS	Sr Case Manager	E	20	$ 17,431	$ 3,355	$ -	599	$ 253	$ 4,407	$ 18	$ 121	$ 8	$ 8,761	$ 26,192
			SANNEBECK, DALIA	Sr Case Manager	E	20	$ 17,758	$ 3,418	$ -	599	$ 257	$ 3,394	$ 18	$ 121	$ 8	$ 7,815	$ 25,573
			ZZ2 - VACANT	Sr Case Manager	E	20	$ 17,006	$ 3,274	$ -	599	$ 247	$ 6,020	$ 18	$ 121	$ 8	$ 10,287	$ 27,293
		17251 Total					$ 68,079	$ 13,105	$ -	2,336	$ 987	$ 16,876	$ 70	$ 472	$ 31	$ 33,877	$ 101,956
		17242	CERVI, CHRISTINA	Sr Case Manager	E	8	$ 7,060	$ 1,359	$ -	240	$ 102	$ 1,358	$ 7	$ 48	$ 3	$ 3,117	$ 10,177
			CORTEZ, GLADYS	Sr Case Manager	E	8	$ 6,973	$ 1,342	$ -	240	$ 101	$ 1,763	$ 7	$ 48	$ 3	$ 3,504	$ 10,477
			SANNEBECK, DALIA	Sr Case Manager	E	8	$ 7,103	$ 1,367	$ -	240	$ 103	$ 1,358	$ 7	$ 48	$ 3	$ 3,126	$ 10,229
			ZZ2 - VACANT	Sr Case Manager	E	8.2	$ 6,973	$ 1,342	$ -	246	$ 101	$ 2,468	$ 7	$ 50	$ 3	$ 4,217	$ 11,190
		17242 Total					$ 28,109	$ 5,410	$ -	966	$ 407	$ 6,947	$ 28	$ 194	$ 12	$ 13,964	$ 42,073
		17011	BAKER, RHIANNON	HS Division Manager	E	8	$ 9,327	$ 1,795	$ -	240	$ 135	$ 1,763	$ 7	$ 48	$ 3	$ 3,991	$ 13,318
			BENALLY ANDREA	Case Manager	E	35	$ 28,618	$ 5,509	$ -	1,048	$ 415	$ 5,940	$ 31	$ 212	$ 14	$ 13,169	$ 41,787
			GROUSE MICHELLE	Case Manager	E	35	$ 28,500	$ 5,486	$ -	1,048	$ 413	$ -	$ -	$ -	$ 14	$ 6,961	$ 35,461
			OSTERMAN, EMMA	Case Manager	R	34	$ 21,390	$ 7,861	$ -	1,018	$ 310	$ 7,492	$ 30	$ 206	$ 13	$ 16,930	$ 38,320
			ZZ3 - VACANT	Case Manager	E	35	$ 26,508	$ 5,103	$ -	1,048	$ 384	$ 10,535	$ 31	$ 212	$ 14	$ 17,327	$ 43,835
		17011 Total					$ 114,343	$ 25,754	$ -	4,402	$ 1,657	$ 25,730	$ 99	$ 678	$ 58	$ 58,378	$ 172,721
		17261	BENALLY ANDREA	Case Manager	E	9	$ 7,359	$ 1,417	$ -	270	$ 107	$ 1,527	$ 8	$ 54	$ 4	$ 3,387	$ 10,746
			GROUSE MICHELLE	Case Manager	E	9	$ 7,328	$ 1,411	$ -	270	$ 106	$ -	$ -	$ -	$ 4	$ 1,791	$ 9,119

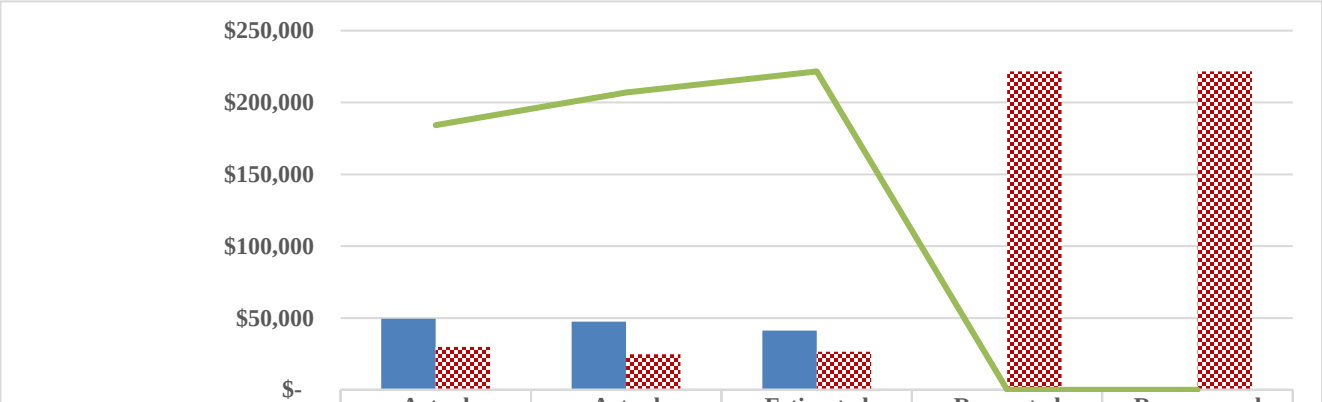
Fund	(Multiple Items)
Dept Title	(All)

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
303	700	17261	HAZELTON, MIKALA	Case Manager	R	4	$ 2,590	$ 952	$ -	120	$ 38	$ 679	$ 4	$ 24	$ 2	$ 1,819	$ 4,409
			OSTERMAN, EMMA	Case Manager	R	8	$ 5,033	$ 1,850	$ -	240	$ 73	$ 1,763	$ 7	$ 48	$ 3	$ 3,984	$ 9,017
			ROBERTS, CHERI	Case Manager	R	4	$ 2,981	$ 1,096	$ -	120	$ 43	$ 882	$ 4	$ 24	$ 2	$ 2,171	$ 5,152
			VAWTER, STACY	Program Supervisor	E	4	$ 3,729	$ 718	$ -	120	$ 54	$ 679	$ 4	$ 24	$ 2	$ 1,601	$ 5,330
			ZZ3 - VACANT	Case Manager	E	9	$ 6,816	$ 1,312	$ -	270	$ 99	$ 2,708	$ 8	$ 54	$ 4	$ 4,455	$ 11,271
		17261 Total					$ 35,836	$ 8,756	$ -	1,410	$ 520	$ 8,238	$ 35	$ 228	$ 21	$ 19,208	$ 55,044
		17001	BARNETT, KRISTY	Program Supervisor	E	40	$ 36,306	$ 6,989	$ -	1,198	$ 526	$ 6,789	$ 35	$ 242	$ 16	$ 15,795	$ 52,101
			BOEHNER, REBECCA	WIC Specialist	R	68	$ 53,994	$ 19,843	$ -	2,036	$ 783	$ 11,541	$ 60	$ 412	$ 27	$ 34,702	$ 88,696
			RODARTE, MARIA ELENA	WIC Specialist	R	68	$ 59,521	$ 21,874	$ -	2,036	$ 863	$ 14,986	$ 60	$ 412	$ 27	$ 40,258	$ 99,779
			ZARAZUA, MIRIAN	WIC Specialist	E	45.5	$ 40,999	$ 7,892	$ -	1,363	$ 594	$ 10,027	$ 40	$ 275	$ 18	$ 20,209	$ 61,208
		17001 Total					$ 190,820	$ 56,598	$ -	6,633	$ 2,766	$ 43,343	$ 195	$ 1,341	$ 88	$ 110,964	$ 301,784
		17071	BARNETT, KRISTY	Program Supervisor	E	35	$ 31,767	$ 6,115	$ -	1,048	$ 461	$ 5,940	$ 31	$ 212	$ 14	$ 13,821	$ 45,588
			CALVIN, MEGAN	Case Manager	E	72	$ 54,090	$ 10,412	$ -	2,156	$ 784	$ 15,867	$ 71	$ 484	$ 31	$ 29,805	$ 83,895
			CRANK, MISTY	Case Manager	R	72.5	$ 53,685	$ 19,729	$ -	2,171	$ 778	$ 15,977	$ 64	$ 439	$ 28	$ 39,186	$ 92,871
			DYKES, JENNA	HS Division Manager	R	2	$ 2,137	$ 785	$ -	60	$ 31	$ 339	$ 2	$ 12	$ 1	$ 1,230	$ 3,367
			VALISKA, NATASHA	Case Manager	R	72	$ 52,986	$ 19,472	$ -	2,156	$ 768	$ 15,867	$ 64	$ 436	$ 28	$ 38,791	$ 91,777
			ZARAZUA, MIRIAN	WIC Specialist	E	30	$ 27,032	$ 5,204	$ -	898	$ 392	$ 6,611	$ 26	$ 182	$ 12	$ 13,325	$ 40,357
		17071 Total					$ 221,697	$ 61,717	$ -	8,489	$ 3,214	$ 60,601	$ 258	$ 1,765	$ 114	$ 136,158	$ 357,855
		17655	ARMENDARIZ, MARISSA	Sr Case Manager	E	50	$ 42,343	$ 8,151	$ -	1,497	$ 614	$ 8,486	$ 44	$ 303	$ 20	$ 19,115	$ 61,458
		17655 Total					$ 42,343	$ 8,151	$ -	1,497	$ 614	$ 8,486	$ 44	$ 303	$ 20	$ 19,115	$ 61,458
		17003	DELGADO, ASHLEY	Behavioral Health Clinician	R	20	$ 19,318	$ 7,099	$ -	599	$ 280	$ 3,394	$ 18	$ 121	$ 8	$ 11,519	$ 30,837
		17003 Total					$ 19,318	$ 7,099	$ -	599	$ 280	$ 3,394	$ 18	$ 121	$ 8	$ 11,519	$ 30,837
	700 Total						$1,571,953	$ 432,697	$ 176	56,057	$ 22,788	$375,835	$1,594	$10,908	$ 738	$ 900,793	$2,472,746
303 Total							$1,571,953	$ 432,697	$ 176	56,057	$ 22,788	$375,835	$1,594	$10,908	$ 738	$ 900,793	$2,472,746
304	700	(blank)	BAKER, RHIANNON	HS Division Manager	E	26	$ 30,312	$ 5,835	$ -	779	$ 440	$ 5,730	$ 23	$ 157	$ 10	$ 12,974	$ 43,286
			BOEHNER, REBECCA	WIC Specialist	R	12	$ 9,528	$ 3,502	$ -	359	$ 138	$ 2,037	$ 11	$ 73	$ 5	$ 6,125	$ 15,653
			CALVIN, MEGAN	Case Manager	E	8	$ 6,010	$ 1,157	$ -	240	$ 87	$ 1,763	$ 71	$ 484	$ 31	$ 3,833	$ 9,843
			CRANK, MISTY	Case Manager	R	7.5	$ 5,554	$ 2,041	$ -	225	$ 81	$ 1,653	$ 7	$ 45	$ 3	$ 4,055	$ 9,609
			HOLMES, SHAYLA	Human Services Director	R	40	$ 71,661	$ 26,335	$ -	1,198	$ 1,039	$ 8,815	$ 35	$ 242	$ 16	$ 37,680	$ 109,341
			PENNINE, CALLI	Admin Serv Manager	R	29.6	$ 27,952	$ 10,272	$ -	886	$ 405	$ 6,524	$ 26	$ 179	$ 12	$ 18,304	$ 46,256
			ZARAZUA, MIRIAN	WIC Specialist	E	4.5	$ 4,055	$ 781	$ -	135	$ 59	$ 992	$ 4	$ 27	$ 2	$ 2,000	$ 6,055
		(blank) Total					$ 155,072	$ 49,923	$ -	3,822	$ 2,249	$ 27,514	$ 177	$ 1,207	$ 79	$ 84,971	$ 240,043
	700 Total						$ 155,072	$ 49,923	$ -	3,822	$ 2,249	$ 27,514	$ 177	$ 1,207	$ 79	$ 84,971	$ 240,043
304 Total							$ 155,072	$ 49,923	$ -	3,822	$ 2,249	$ 27,514	$ 177	$ 1,207	$ 79	$ 84,971	$ 240,043
380	700	17570	LAVAGNINO, RACHEL	Office Assistant	E	9.2	$ 5,390	$ 1,038	$ -	276	$ 78	$ 1,561	$ 8	$ 56	$ 4	$ 3,021	$ 8,411
			MCPHEETERS, CHRISTIAN	Transportation Specialist	E	15	$ 9,878	$ 1,902	$ -	513	$ 143	$ 2,909	$ -	$ -	$ -	$ 5,467	$ 15,345
			MOORE, DIANA	Transportation Specialist	R	15	$ 8,270	$ 3,039	$ -	513	$ 120	$ 2,909	$ -	$ -	$ -	$ 6,581	$ 14,851
			MOORE, ERIN	Transportation Specialist	E	15	$ 9,817	$ 1,890	$ -	513	$ 142	$ 2,909	$ -	$ -	$ -	$ 5,454	$ 15,271
			NEUMANN, CALEB	Transportation Specialist	E	47	$ 28,448	$ 5,476	$ -	1,408	$ 412	$ 7,977	$ 41	$ 285	$ 31	$ 15,630	$ 44,078
			SMITH, RHONDA	Transportation Specialist	E	15	$ 10,104	$ 1,945	$ -	599	$ 147	$ 3,394	$ -	$ -	$ -	$ 6,085	$ 16,189
			TILLEY, LISA	Transportation Specialist	E	47	$ 34,023	$ 6,549	$ -	1,408	$ 493	$ 10,358	$ 41	$ 285	$ 31	$ 19,165	$ 53,188
			VILLA, ELENA	Transportation Specialist	E	15	$ 8,821	$ 1,698	$ -	587	$ 128	$ -	$ -	$ -	$ -	$ 2,413	$ 11,234
		17570 Total					$ 114,751	$ 23,537	$ -	5,817	$ 1,663	$ 32,017	$ 90	$ 626	$ 66	$ 63,816	$ 178,567
		(blank)	APGAR, JENNIFER	Senior Center Supervisor	R	80	$ 66,772	$ 24,539	$ -	2,396	$ 968	$ 13,577	$ 71	$ 484	$ 31	$ 42,066	$ 108,838
			BURCH, WENDY	Food Service Specialist	E	50	$ 32,791	$ 6,312	$ -	2,182	$ 475	$ -	$ -	$ -	$ -	$ 8,969	$ 41,760
			BUTTON, JESSICA	Senior Center Supervisor	E	80	$ 73,064	$ 14,065	$ -	2,396	$ 1,059	$ 13,577	$ 71	$ 484	$ 31	$ 31,683	$ 104,747
			GALINDO, ARACELI	Senior Center Supervisor	E	80	$ 74,272	$ 14,297	$ -	2,396	$ 1,077	$ 13,577	$ 71	$ 484	$ 31	$ 31,933	$ 106,205
			GORRIZ, JULIE	Food Service Specialist	E	50	$ 29,283	$ 5,637	$ -	1,949	$ 425	$ -	$ -	$ -	$ -	$ 8,011	$ 37,294
			HAZELTON, MIKALA	Case Manager	R	24.5	$ 15,864	$ 5,830	$ -	734	$ 230	$ 4,158	$ 22	$ 148	$ 10	$ 11,132	$ 26,996
			LACOE, REBECCA	Food Service Specialist	E	50	$ 31,731	$ 6,108	$ -	2,112	$ 460	$ -	$ -	$ -	$ -	$ 8,680	$ 40,411
			LLOYD, MICHAEL	Food Services Specialist	E	70	$ 41,082	$ 7,908	$ -	2,396	$ 596	$ 24,079	$ -	$ -	$ -	$ 34,979	$ 76,061
			MCCORKLE, CHRISTINE	Food Services Specialist	E	70	$ 44,149	$ 8,499	$ -	2,396	$ 640	$ 13,577	$ -	$ -	$ -	$ 25,112	$ 69,261
			MCPHEETERS, CHRISTIAN	Transportation Specialist	E	55	$ 36,219	$ 6,972	$ -	1,882	$ 525	$ 10,668	$ -	$ -	$ -	$ 20,047	$ 56,266
			MOORE, DIANA	Transportation Specialist	R	55	$ 30,323	$ 11,144	$ -	1,882	$ 440	$ 10,668	$ -	$ -	$ -	$ 24,134	$ 54,457
			MOORE, ERIN	Transportation Specialist	E	55	$ 35,996	$ 6,929	$ -	1,882	$ 522	$ 10,668	$ -	$ -	$ -	$ 20,001	$ 55,997
			MURRAY, MANDY	Food Service Specialist	E	70	$ 46,192	$ 8,892	$ -	2,396	$ 670	$ 13,577	$ -	$ -	$ -	$ 25,535	$ 71,727
			NEUMANN, CALEB	Transportation Specialist	E	15.5	$ 9,382	$ 1,806	$ -	464	$ 136	$ 2,631	$ 14	$ 94	$ 31	$ 5,176	$ 14,558
			PENNINE, CALLI	Admin Serv Manager	R	20	$ 18,886	$ 6,941	$ -	599	$ 274	$ 4,407	$ 18	$ 121	$ 8	$ 12,368	$ 31,254
			QUALLS, CARRIE	Food Services Specialist	E	70	$ 45,159	$ 8,693	$ -	2,396	$ 655	$ 13,577	$ -	$ -	$ -	$ 25,321	$ 70,480
			ROBERTS, CHERI	Case Manager	R	24.5	$ 18,259	$ 6,710	$ -	734	$ 265	$ 5,399	$ 22	$ 148	$ 10	$ 13,288	$ 31,547
			SMITH, RHONDA	Transportation Specialist	E	45	$ 30,311	$ 5,835	$ -	1,797	$ 440	$ 10,183	$ -	$ -	$ -	$ 18,255	$ 48,566
			TILLEY, LISA	Transportation Specialist	E	16	$ 11,582	$ 2,230	$ -	479	$ 168	$ 3,526	$ 14	$ 97	$ 31	$ 6,545	$ 18,127
			VALISKA, PENNY	Senior Center Supervisor	R	80	$ 72,971	$ 26,817	$ -	2,396	$ 1,058	$ 13,577	$ 71	$ 484	$ 31	$ 44,434	$ 117,405
			VAWTER, STACY	Program Supervisor	E	50	$ 46,613	$ 8,973	$ -	1,497	$ 676	$ 8,486	$ 44	$ 303	$ 20	$ 19,999	$ 66,612

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
380	700	(blank)	VILLA, ELENA	Transportation Specialist	E	35	$ 20,583	$ 3,962	$ -	1,370	$ 298	$ -	$ -	$ -	$ -	$ 5,630	$ 26,213
			WALKER, ALISHA	Food Service Specialist	E	50	$ 29,829	$ 5,742	$ -	1,985	$ 433	$ -	$ -	$ -	$ -	$ 8,160	$ 37,989
			WILLIAMS, REBECCA	HS Division Manager	R	75	$ 82,474	$ 30,309	$ -	2,246	$ 1,196	$ 17,942	$ 66	$ 454	$ 29	$ 52,242	$ 134,716
			ZZA - TEMPORARY	NA	S	(blank)	$ 15,908	$ -	$ 986	954	$ 231	$ -			$ -	$ 2,171	$ 18,079
			ZZZA - 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					$ 961,968	$ 235,150	$ 986	46,316	$ 13,950	$207,854	$ 484	$ 3,301	$ 263	$ 508,304	$1,470,272
		17571	ZZ1 - VACANT	Office Assistant	E	10	$ 5,954	$ 1,146	$ -	299	$ 86	$ 3,010	$ 9	$ 61	$ 4	$ 4,615	$ 10,569
		17571 Total					$ 5,954	$ 1,146	$ -	299	$ 86	$ 3,010	$ 9	$ 61	$ 4	$ 4,615	$ 10,569
		17565	HAZELTON, MIKALA	Case Manager	R	26	$ 16,835	$ 6,187	$ -	779	$ 244	$ 4,413	$ 23	$ 157	$ 10	$ 11,813	$ 28,648
			ROBERTS, CHERI	Case Manager	R	26	$ 19,377	$ 7,121	$ -	779	$ 281	$ 5,730	$ 23	$ 157	$ 10	$ 14,101	$ 33,478
			VAWTER, STACY	Program Supervisor	E	14	$ 13,052	$ 2,513	$ -	419	$ 189	$ 2,376	$ 12	$ 85	$ 5	$ 5,599	$ 18,651
			WILLIAMS, REBECCA	HS Division Manager	R	1	$ 1,100	$ 404	$ -	30	$ 16	$ 240	$ 1	$ 6	$ -	$ 697	$ 1,797
		17565 Total					$ 50,364	$ 16,225	$ -	2,007	$ 730	$ 12,759	$ 59	$ 405	$ 25	$ 32,210	$ 82,574
		17705	BAKER, RHIANNON	HS Division Manager	E	2	$ 2,332	$ 449	$ -	60	$ 34	$ 440	$ 2	$ 12	$ 1	$ 998	$ 3,330
			BENALLY ANDREA	Case Manager	E	8.4	$ 6,868	$ 1,322	$ -	252	$ 100	$ 1,426	$ 7	$ 51	$ 3	$ 3,161	$ 10,029
			GROUSE MICHELLE	Case Manager	E	8.4	$ 6,840	$ 1,317	$ -	252	$ 99	$ -	$ -	$ -	$ 3	$ 1,671	$ 8,511
			HAZELTON, MIKALA	Case Manager	R	14	$ 9,065	$ 3,331	$ -	419	$ 131	$ 2,376	$ 12	$ 85	$ 5	$ 6,359	$ 15,424
			NEUMANN, CALEB	Transportation Specialist	E	17.5	$ 10,592	$ 2,039	$ -	524	$ 154	$ 2,970	$ 15	$ 106	$ 31	$ 5,839	$ 16,431
			OSTERMAN, EMMA	Case Manager	R	8.4	$ 5,285	$ 1,942	$ -	252	$ 77	$ 1,852	$ 7	$ 51	$ 3	$ 4,184	$ 9,469
			ROBERTS, CHERI	Case Manager	R	14	$ 10,434	$ 3,834	$ -	419	$ 151	$ 3,085	$ 12	$ 85	$ 5	$ 7,591	$ 18,025
			TILLEY, LISA	Transportation Specialist	E	17	$ 12,306	$ 2,369	$ -	509	$ 178	$ 3,746	$ 15	$ 103	$ 31	$ 6,951	$ 19,257
			WILLIAMS, REBECCA	HS Division Manager	R	2	$ 2,199	$ 808	$ -	60	$ 32	$ 478	$ 2	$ 12	$ 1	$ 1,393	$ 3,592
			ZZ3 - VACANT	Case Manager	E	8.4	$ 6,362	$ 1,225	$ -	252	$ 92	$ 2,529	$ 7	$ 51	$ 3	$ 4,159	$ 10,521
		17705 Total					$ 72,283	$ 18,636	$ -	2,999	$ 1,048	$ 18,902	$ 79	$ 556	$ 86	$ 42,306	$ 114,589
		17708	HAZELTON, MIKALA	Case Manager	R	11.5	$ 7,446	$ 2,736	$ -	344	$ 108	$ 1,952	$ 10	$ 70	$ 4	$ 5,224	$ 12,670
			ROBERTS, CHERI	Case Manager	R	11.5	$ 8,571	$ 3,150	$ -	344	$ 124	$ 2,535	$ 10	$ 70	$ 4	$ 6,237	$ 14,808
			VAWTER, STACY	Program Supervisor	E	12	$ 11,187	$ 2,153	$ -	359	$ 162	$ 2,037	$ 11	$ 73	$ 5	$ 4,800	$ 15,987
			WILLIAMS, REBECCA	HS Division Manager	R	2	$ 2,199	$ 808	$ -	60	$ 32	$ 478	$ 2	$ 12	$ 1	$ 1,393	$ 3,592
		17708 Total					$ 29,403	$ 8,847	$ -	1,107	$ 426	$ 7,002	$ 33	$ 225	$ 14	$ 17,654	$ 47,057
	700 Total						**$1,234,723**	**$ 303,541**	**$ 986**	**58,545**	**$ 17,903**	**$281,544**	**$ 754**	**$ 5,174**	**$ 458**	**$ 668,905**	**$1,903,628**
380 Total							**$1,234,723**	**$ 303,541**	**$ 986**	**58,545**	**$ 17,903**	**$281,544**	**$ 754**	**$ 5,174**	**$ 458**	**$ 668,905**	**$1,903,628**
Grand Total							**$3,267,051**	**$ 855,073**	**$1,162**	**128,409**	**$ 47,366**	**$761,242**	**$2,819**	**$19,309**	**$1,405**	**$ 1,816,785**	**$5,083,836**

SENIOR SERVICES DONATION FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$49,513	$47,352	$41,141	$-	$-
Total Expenditures	$29,785	$24,680	$26,450	$221,635	$221,635
Ending Fund Balance	$184,272	$206,944	$221,635	$-	$-
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$-	$-	$-	$-	$-
Services & Supplies	$29,785	$24,680	$26,450	$221,635	$221,635
Capital Outlay	$-	$-	$-	$-	$-
FTE	-	-	-	-	-

BUDGET NOTES

This is funded through donations.

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
382 Senior Services Donation Fund												
000 General												
3k - Other Revenues												
382	38350		Senior Center Donations	1,370.00	135.00	0.00	7,070.01	7,070.00	0.00	0.00	0.00	0.00
382	38370		Dayton Sen Center Donation	9,614.17	8,737.14	0.00	9,184.44	9,184.00	0.00	0.00	0.00	0.00
382	38380		Fernley Sen Center Donation	7,183.94	8,352.17	0.00	6,528.50	5,893.00	0.00	0.00	0.00	0.00
382	38390		SS Sen Center Donation	14,872.53	15,820.69	0.00	12,174.11	12,174.00	0.00	0.00	0.00	0.00
382	38395		Yerington Sen Cntr Donations	16,472.38	14,306.78	0.00	6,820.04	6,820.00	0.00	0.00	0.00	0.00
	Subtotal Other Revenues			**49,513.02**	**47,351.78**	**0.00**	**41,777.10**	**41,141.00**	**0.00**	**0.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
382	39999		Opening Fund Balance	0.00	0.00	196,007.00	0.00	206,944.00	221,635.00	221,635.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**196,007.00**	**0.00**	**206,944.00**	**221,635.00**	**221,635.00**	**0.00**	**0.00**
	TOTAL General			**49,513.02**	**47,351.78**	**196,007.00**	**41,777.10**	**248,085.00**	**221,635.00**	**221,635.00**	**0.00**	**0.00**

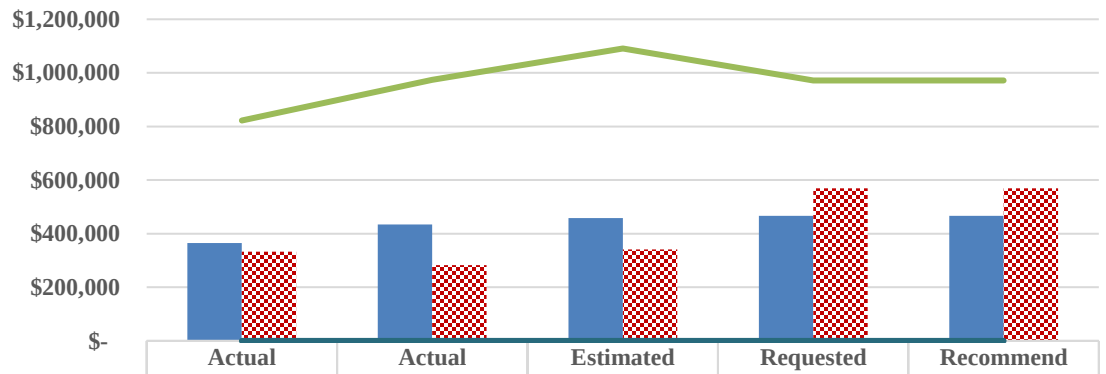
Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
382 Senior Services Donation Fund												
700 Indigent and Senior												
4e - Services & Supplies												
382700	50000		Supplies	1,525.43	2,849.85	196,007.00	2,861.28	4,600.00	221,635.00	221,635.00	0.00	0.00
382700	50830		Dayton Senior Center	7,192.09	3,960.99	0.00	3,420.07	5,400.00	0.00	0.00	0.00	0.00
382700	50840		Fernley Senior Center	6,854.92	4,857.04	0.00	3,605.28	5,650.00	0.00	0.00	0.00	0.00
382700	50850		SS Senior Center	7,097.98	6,776.92	0.00	2,712.97	4,100.00	0.00	0.00	0.00	0.00
382700	50860		Yerington Senior Center	7,114.30	6,235.37	0.00	6,064.13	6,700.00	0.00	0.00	0.00	0.00
	Subtotal Services & Supplies			**29,784.72**	**24,680.17**	**196,007.00**	**18,663.73**	**26,450.00**	**221,635.00**	**221,635.00**	**0.00**	**0.00**
	TOTAL Indigent and Senior			**29,784.72**	**24,680.17**	**196,007.00**	**18,663.73**	**26,450.00**	**221,635.00**	**221,635.00**	**0.00**	**0.00**

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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	221,635.00	0.00	0.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**221,635.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**221,635.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Senior Services Donation Fund			**79,297.74**	**72,031.95**	**392,014.00**	**60,440.83**	**496,170.00**	**443,270.00**	**443,270.00**	**0.00**	**0.00**
			TOTAL REVENUES	**49,513.02**	**47,351.78**	**196,007.00**	**41,777.10**	**248,085.00**	**221,635.00**	**221,635.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**29,784.72**	**24,680.17**	**196,007.00**	**18,663.73**	**248,085.00**	**221,635.00**	**221,635.00**	**0.00**	**0.00**
			DIFFERENCE	**19,728.30**	**22,671.61**	**0.00**	**23,113.37**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**49,513.02**	**47,351.78**	**196,007.00**	**41,777.10**	**248,085.00**	**221,635.00**	**221,635.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**29,784.72**	**24,680.17**	**196,007.00**	**18,663.73**	**248,085.00**	**221,635.00**	**221,635.00**	**0.00**	**0.00**
			DIFFERENCE	**19,728.30**	**22,671.61**	**0.00**	**23,113.37**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

MASON VALLEY MOSQUITO CONTROL DISTRICT
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$365,117	$434,253	$457,767	$466,745	$466,745
Total Expenditures	$332,907	$282,494	$340,920	$569,323	$569,323
Ending Fund Balance	$822,348	$974,107	$1,090,954	$971,296	$971,296
Salaries & Wages	$87,388	$92,110	$100,573	$114,275	$114,275
Employee Benefits	$43,575	$45,881	$52,071	$56,698	$56,698
Services & Supplies	$201,944	$144,503	$158,901	$398,350	$398,350
Capital Outlay	$-	$-	$29,375	$-	$-
Contingency	$-	$-	$-	$17,080	$17,080
FTE	1.46	1.46	1.46	1.46	1.46

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.

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

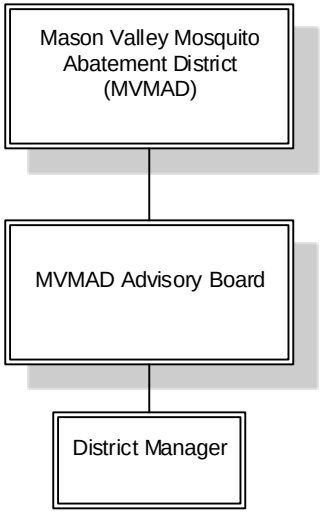
Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
427 MV Mosquito Control District												
000 General												
3a - Taxes												
427	30000		Real Property Taxes	160,832.70	175,584.94	261,817.00	180,203.49	261,817.00	276,668.00	276,668.00	0.00	0.00
427	30030		Deferred Ag Taxes	252.27	31.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427	30040		Trust Reconveyances	203.12	898.06	0.00	70.47	0.00	0.00	0.00	0.00	0.00
427	30110		Geothermal Proceeds	293.88	530.83	0.00	193.77	0.00	0.00	0.00	0.00	0.00
427	30200		Unsecured Property Taxes	21,932.04	53,344.24	0.00	45,741.21	0.00	0.00	0.00	0.00	0.00
427	30210		Prior Year Unsecured Taxes	6.55	25,135.73	0.00	11.20	0.00	0.00	0.00	0.00	0.00
427	30220		Other Years Unsecured Taxes	0.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427	30230		Private Car Lines	19.87	18.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427	30300		Centrally Assessed Taxes	22,842.08	20,903.39	0.00	12,480.72	0.00	0.00	0.00	0.00	0.00
	Subtotal Taxes			**206,383.06**	**276,447.52**	**261,817.00**	**238,700.86**	**261,817.00**	**276,668.00**	**276,668.00**	**0.00**	**0.00**
3e - Intergovernmental												
427	33000		Consolidated Taxes	106,630.04	103,315.53	106,235.00	81,267.59	120,950.00	125,077.00	125,077.00	0.00	0.00
	Subtotal Intergovernmental			**106,630.04**	**103,315.53**	**106,235.00**	**81,267.59**	**120,950.00**	**125,077.00**	**125,077.00**	**0.00**	**0.00**
3g - Charges for Service												
427	35050		Administrative Fees	10,000.00	10,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	0.00	0.00
	Subtotal Charges for Service			**10,000.00**	**10,000.00**	**35,000.00**	**35,000.00**	**35,000.00**	**35,000.00**	**35,000.00**	**0.00**	**0.00**
3k - Other Revenues												
427	38000		Investment Income	42,104.19	44,490.22	30,000.00	25,274.05	40,000.00	30,000.00	30,000.00	0.00	0.00
	Subtotal Other Revenues			**42,104.19**	**44,490.22**	**30,000.00**	**25,274.05**	**40,000.00**	**30,000.00**	**30,000.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
427	39999		Opening Fund Balance	0.00	0.00	904,469.00	0.00	974,107.00	1,090,954.00	1,090,954.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**904,469.00**	**0.00**	**974,107.00**	**1,090,954.00**	**1,090,954.00**	**0.00**	**0.00**
	TOTAL General			**365,117.29**	**434,253.27**	**1,337,521.00**	**380,242.50**	**1,431,874.00**	**1,557,699.00**	**1,557,699.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
427 MV Mosquito Control District												
600 Health												
4a - Salaries												
427600	40000		Salaries	77,736.32	83,401.99	86,073.00	60,605.16	86,073.00	88,655.00	88,655.00	0.00	0.00
427600	40010		Temporary Salaries	9,651.84	8,707.67	25,620.00	9,268.80	14,500.00	25,620.00	25,620.00	0.00	0.00
	Subtotal Salaries			**87,388.16**	**92,109.66**	**111,693.00**	**69,873.96**	**100,573.00**	**114,275.00**	**114,275.00**	**0.00**	**0.00**
4c - Benefits												
427600	41000		Retirement	25,836.43	27,939.64	31,632.00	22,128.76	31,632.00	32,581.00	32,581.00	0.00	0.00
427600	41010		Social Security	605.93	539.88	1,588.00	574.67	899.00	1,588.00	1,588.00	0.00	0.00
427600	41100		Workers' Comp	4,082.36	3,724.49	5,153.00	2,194.19	5,153.00	4,710.00	4,710.00	0.00	0.00
427600	41200		Medicare	1,267.13	1,335.59	1,619.00	1,013.17	1,458.00	1,656.00	1,656.00	0.00	0.00
427600	41300		Health Insurance	11,194.92	11,755.08	12,343.00	9,257.13	12,343.00	13,577.00	13,577.00	0.00	0.00
427600	41302		Vision Insurance	72.48	70.56	71.00	52.92	71.00	71.00	71.00	0.00	0.00
427600	41303		Dental Insurance	484.32	484.32	484.00	363.24	484.00	484.00	484.00	0.00	0.00
427600	41310		Life Insurance	31.20	31.20	31.00	23.40	31.00	31.00	31.00	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			**43,574.77**	**45,880.76**	**54,921.00**	**35,607.48**	**52,071.00**	**56,698.00**	**56,698.00**	**0.00**	**0.00**
4e - Services & Supplies												
427600	50000		Supplies	4,610.43	2,229.26	5,000.00	3,566.24	5,000.00	5,000.00	5,000.00	0.00	0.00
427600	50950		Chemicals	89,481.55	56,269.00	150,000.00	4,623.60	58,000.00	160,000.00	160,000.00	0.00	0.00
427600	51000		Fuel	2,687.29	2,247.71	3,500.00	2,036.64	4,200.00	5,000.00	5,000.00	0.00	0.00
427600	51100		Public Health Threat	0.00	76.81	50,000.00	0.00	0.00	60,000.00	60,000.00	0.00	0.00
427600	51110		Flood Reserve	34,740.70	0.00	50,000.00	0.00	0.00	60,000.00	60,000.00	0.00	0.00
427600	52200		Insurance	17,655.00	18,803.00	20,000.00	21,116.00	21,116.00	22,300.00	22,300.00	0.00	0.00
427600	56000		Training	535.00	0.00	2,500.00	0.00	600.00	2,500.00	2,500.00	0.00	0.00
427600	56200		Travel	2,066.54	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	0.00	0.00
427600	56400		Repairs and Maintenance	229.23	0.00	5,000.00	189.99	1,500.00	5,000.00	5,000.00	0.00	0.00
427600	57010		Equipment Rental	49,360.00	64,000.00	60,000.00	4,000.00	65,000.00	75,000.00	75,000.00	0.00	0.00
427600	60300		Water Service	142.85	436.64	500.00	295.47	535.00	550.00	550.00	0.00	0.00
427600	60700		Telephone	435.86	441.41	500.00	351.13	450.00	500.00	500.00	0.00	0.00
	Subtotal Services & Supplies			**201,944.45**	**144,503.83**	**349,500.00**	**36,179.07**	**158,901.00**	**398,350.00**	**398,350.00**	**0.00**	**0.00**
4g - Capital Outlay												
427600	70700		Capital Outlay - Vehicles	0.00	0.00	30,000.00	29,375.25	29,375.00	0.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
427 MV Mosquito Control District												
600 Health												
	Subtotal Capital Outlay			**0.00**	**0.00**	**30,000.00**	**29,375.25**	**29,375.00**	**0.00**	**0.00**	**0.00**	**0.00**
4q - Contingency												
427600	89000		Contingency	0.00	0.00	16,383.00	0.00	0.00	17,080.00	17,080.00	0.00	0.00
	Subtotal Contingency			**0.00**	**0.00**	**16,383.00**	**0.00**	**0.00**	**17,080.00**	**17,080.00**	**0.00**	**0.00**
	TOTAL Health			**332,907.38**	**282,494.25**	**562,497.00**	**171,035.76**	**340,920.00**	**586,403.00**	**586,403.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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	775,024.00	0.00	1,090,954.00	971,296.00	971,296.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**775,024.00**	**0.00**	**1,090,954.00**	**971,296.00**	**971,296.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**775,024.00**	**0.00**	**1,090,954.00**	**971,296.00**	**971,296.00**	**0.00**	**0.00**
	TOTAL MV Mosquito Control District			**698,024.67**	**716,747.52**	**2,675,042.00**	**551,278.26**	**2,863,748.00**	**3,115,398.00**	**3,115,398.00**	**0.00**	**0.00**
			TOTAL REVENUES	**365,117.29**	**434,253.27**	**1,337,521.00**	**380,242.50**	**1,431,874.00**	**1,557,699.00**	**1,557,699.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**332,907.38**	**282,494.25**	**1,337,521.00**	**171,035.76**	**1,431,874.00**	**1,557,699.00**	**1,557,699.00**	**0.00**	**0.00**
			DIFFERENCE	**32,209.91**	**151,759.02**	**0.00**	**209,206.74**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**365,117.29**	**434,253.27**	**1,337,521.00**	**380,242.50**	**1,431,874.00**	**1,557,699.00**	**1,557,699.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**332,907.38**	**282,494.25**	**1,337,521.00**	**171,035.76**	**1,431,874.00**	**1,557,699.00**	**1,557,699.00**	**0.00**	**0.00**
			DIFFERENCE	**32,209.91**	**151,759.02**	**0.00**	**209,206.74**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

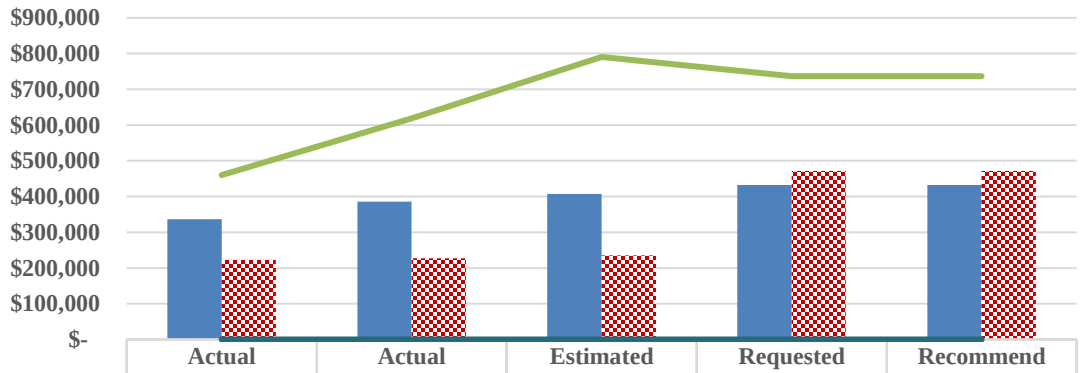
Mason Valley Mosquito



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	1,705	$ 371	$ -	$ -	$ -	$ -	$ 3,664	$ 29,284
			STINSON, BARXDAL	District Manager	**R**	80	$ 88,655	$ 32,581	$ -	2,396	$ 1,285	$ 13,577	$ 71	$ 484	$ 31	$ 50,425	$ 139,080
			ZZZY - UNEMPLOYMENT	NA	**(blanl**	(blank)	$ 2,000									$ -	$ 2,000
			ZZZZ - PACT FOR BOARD	NA	**NA**	(blank)	$ -	$ -	$ -	609	$ -	$ -			$ -	$ 609	$ 609
		(blank) Total					$ 116,275	$ 32,581	$ 1,588	4,710	$ 1,656	$ 13,577	$ 71	$ 484	$ 31	$ 54,698	$ 170,973
	600 Total						**$ 116,275**	**$ 32,581**	**$ 1,588**	**4,710**	**$ 1,656**	**$ 13,577**	**$ 71**	**$ 484**	**$ 31**	**$ 54,698**	**$ 170,973**
427 Total							**$ 116,275**	**$ 32,581**	**$ 1,588**	**4,710**	**$ 1,656**	**$ 13,577**	**$ 71**	**$ 484**	**$ 31**	**$ 54,698**	**$ 170,973**
Grand Total							**$ 116,275**	**$ 32,581**	**$ 1,588**	**4,710**	**$ 1,656**	**$ 13,577**	**$ 71**	**$ 484**	**$ 31**	**$ 54,698**	**$ 170,973**

CENTRAL LYON COUNTY VECTOR CONTROL DISTRICT
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$336,788	$385,567	$407,165	$432,146	$432,146
Total Expenditures	$222,903	$226,887	$235,300	$471,800	$471,800
Ending Fund Balance	$460,090	$618,770	$790,635	$736,827	$736,827
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$353	$336	$350	$800	$800
Services & Supplies	$222,550	$226,551	$234,950	$471,000	$471,000
Capital Outlay	$-	$-	$-	$-	$-
Contingency	$-	$-	$-	$14,154	$14,154
FTE	-	-	-	-	-

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

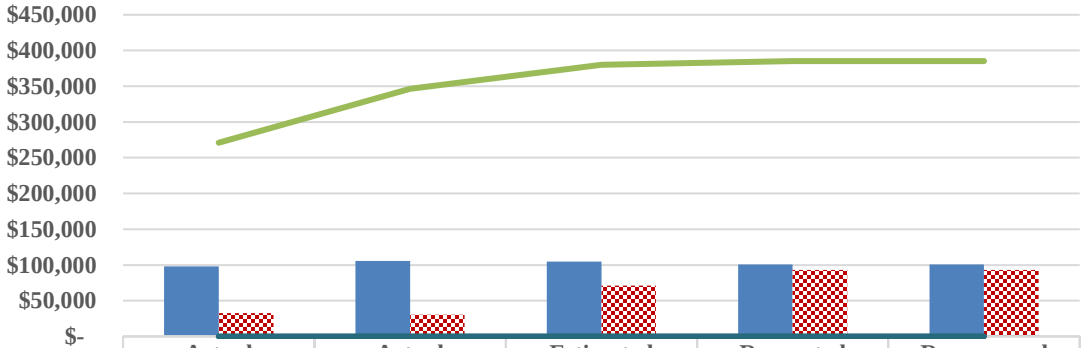
Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
454 CLC Vector Control District												
000 General												
3a - Taxes												
454	30000		Real Property Taxes	277,480.73	310,947.17	377,165.00	325,718.87	377,165.00	411,146.00	411,146.00	0.00	0.00
454	30030		Deferred Ag Taxes	1,140.08	16.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
454	30040		Trust Reconveyances	365.88	794.07	0.00	51.95	0.00	0.00	0.00	0.00	0.00
454	30110		Geothermal Proceeds	24.51	209.81	0.00	59.61	0.00	0.00	0.00	0.00	0.00
454	30200		Unsecured Property Taxes	16,593.61	26,347.63	0.00	26,849.35	0.00	0.00	0.00	0.00	0.00
454	30210		Prior Year Unsecured Taxes	43.16	9.76	0.00	31.00	0.00	0.00	0.00	0.00	0.00
454	30220		Other Years Unsecured Taxes	-6.22	-3.67	0.00	3.20	0.00	0.00	0.00	0.00	0.00
454	30230		Private Car Lines	34.39	34.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
454	30300		Centrally Assessed Taxes	18,092.61	18,490.85	0.00	10,116.24	0.00	0.00	0.00	0.00	0.00
	Subtotal Taxes			**313,768.75**	**356,846.54**	**377,165.00**	**362,830.22**	**377,165.00**	**411,146.00**	**411,146.00**	**0.00**	**0.00**
3k - Other Revenues												
454	38000		Investment Income	23,018.96	28,721.53	21,000.00	17,959.23	30,000.00	21,000.00	21,000.00	0.00	0.00
	Subtotal Other Revenues			**23,018.96**	**28,721.53**	**21,000.00**	**17,959.23**	**30,000.00**	**21,000.00**	**21,000.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
454	39999		Opening Fund Balance	0.00	0.00	559,512.00	0.00	618,770.00	790,635.00	790,635.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**559,512.00**	**0.00**	**618,770.00**	**790,635.00**	**790,635.00**	**0.00**	**0.00**
	TOTAL General			**336,787.71**	**385,568.07**	**957,677.00**	**380,789.45**	**1,025,935.00**	**1,222,781.00**	**1,222,781.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
454 CLC Vector Control District												
600 Health												
4c - Benefits												
454600	41100		Workers' Comp	352.94	336.36	800.00	147.23	350.00	800.00	800.00	0.00	0.00
	Subtotal Benefits			**352.94**	**336.36**	**800.00**	**147.23**	**350.00**	**800.00**	**800.00**	**0.00**	**0.00**
4e - Services & Supplies												
454600	50000		Supplies	0.00	861.21	1,000.00	0.00	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	222,550.00	225,690.00	320,000.00	148,265.00	233,950.00	320,000.00	320,000.00	0.00	0.00
	Subtotal Services & Supplies			**222,550.00**	**226,551.21**	**471,000.00**	**148,265.00**	**234,950.00**	**471,000.00**	**471,000.00**	**0.00**	**0.00**
4q - Contingency												
454600	89000		Contingency	0.00	0.00	14,154.00	0.00	0.00	14,154.00	14,154.00	0.00	0.00
	Subtotal Contingency			**0.00**	**0.00**	**14,154.00**	**0.00**	**0.00**	**14,154.00**	**14,154.00**	**0.00**	**0.00**
	TOTAL Health			**222,902.94**	**226,887.57**	**485,954.00**	**148,412.23**	**235,300.00**	**485,954.00**	**485,954.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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	471,723.00	0.00	790,635.00	736,827.00	736,827.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**471,723.00**	**0.00**	**790,635.00**	**736,827.00**	**736,827.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**471,723.00**	**0.00**	**790,635.00**	**736,827.00**	**736,827.00**	**0.00**	**0.00**
	TOTAL CLC Vector Control District			**559,690.65**	**612,455.64**	**1,915,354.00**	**529,201.68**	**2,051,870.00**	**2,445,562.00**	**2,445,562.00**	**0.00**	**0.00**
			TOTAL REVENUES	**336,787.71**	**385,568.07**	**957,677.00**	**380,789.45**	**1,025,935.00**	**1,222,781.00**	**1,222,781.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**222,902.94**	**226,887.57**	**957,677.00**	**148,412.23**	**1,025,935.00**	**1,222,781.00**	**1,222,781.00**	**0.00**	**0.00**
			DIFFERENCE	**113,884.77**	**158,680.50**	**0.00**	**232,377.22**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**336,787.71**	**385,568.07**	**957,677.00**	**380,789.45**	**1,025,935.00**	**1,222,781.00**	**1,222,781.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**222,902.94**	**226,887.57**	**957,677.00**	**148,412.23**	**1,025,935.00**	**1,222,781.00**	**1,222,781.00**	**0.00**	**0.00**
			DIFFERENCE	**113,884.77**	**158,680.50**	**0.00**	**232,377.22**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

WALKER RIVER WEED CONTROL DISTRICT
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$98,074	$105,765	$104,675	$100,827	$100,827
Total Expenditures	$32,514	$30,371	$71,009	$92,860	$92,860
Ending Fund Balance	$270,998	$346,392	$380,058	$385,239	$385,239
Salaries & Wages	$12,116	$12,489	$14,500	$24,145	$24,145
Employee Benefits	$6,463	$5,834	$6,309	$12,215	$12,215
Services & Supplies	$13,935	$12,048	$50,200	$56,500	$56,500
Capital Outlay	$-	$-	$-	$-	$-
Contingency	$-	$-	$-	$2,786	$2,786
FTE	0.80	0.80	0.80	0.80	0.80

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.

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
455 WR Weed Control District												
000 General												
3a - Taxes												
455	30900		Weed Assessment	84,900.11	90,320.07	88,675.00	85,946.20	88,675.00	89,827.00	89,827.00	0.00	0.00
	Subtotal Taxes			**84,900.11**	**90,320.07**	**88,675.00**	**85,946.20**	**88,675.00**	**89,827.00**	**89,827.00**	**0.00**	**0.00**
3k - Other Revenues												
455	38000		Investment Income	13,174.05	15,445.77	11,000.00	9,317.64	16,000.00	11,000.00	11,000.00	0.00	0.00
	Subtotal Other Revenues			**13,174.05**	**15,445.77**	**11,000.00**	**9,317.64**	**16,000.00**	**11,000.00**	**11,000.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
455	39999		Opening Fund Balance	0.00	0.00	328,277.00	0.00	346,392.00	380,058.00	380,058.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**328,277.00**	**0.00**	**346,392.00**	**380,058.00**	**380,058.00**	**0.00**	**0.00**
	TOTAL General			**98,074.16**	**105,765.84**	**427,952.00**	**95,263.84**	**451,067.00**	**480,885.00**	**480,885.00**	**0.00**	**0.00**

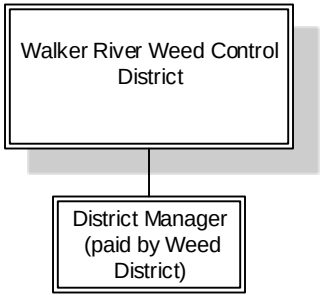
Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
455 WR Weed Control District												
600 Health												
4a - Salaries												
455600	40010		Temporary Salaries	12,115.72	12,488.86	24,145.00	9,826.69	14,500.00	24,145.00	24,145.00	0.00	0.00
	Subtotal Salaries			**12,115.72**	**12,488.86**	**24,145.00**	**9,826.69**	**14,500.00**	**24,145.00**	**24,145.00**	**0.00**	**0.00**
4c - Benefits												
455600	41010		Social Security	751.18	774.31	1,497.00	609.25	899.00	1,497.00	1,497.00	0.00	0.00
455600	41100		Workers' Comp	769.79	822.33	2,142.00	690.16	1,000.00	1,968.00	1,968.00	0.00	0.00
455600	41200		Medicare	175.68	181.08	350.00	142.49	210.00	350.00	350.00	0.00	0.00
455600	41500		Unemployment	4,767.00	4,056.00	8,400.00	2,340.00	4,200.00	8,400.00	8,400.00	0.00	0.00
	Subtotal Benefits			**6,463.65**	**5,833.72**	**12,389.00**	**3,781.90**	**6,309.00**	**12,215.00**	**12,215.00**	**0.00**	**0.00**
4e - Services & Supplies												
455600	50000		Supplies	636.39	224.75	1,500.00	241.70	850.00	1,500.00	1,500.00	0.00	0.00
455600	50300		Weed Control	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00
455600	50950		Chemicals	1,197.50	0.00	10,000.00	974.30	10,000.00	12,000.00	12,000.00	0.00	0.00
455600	51000		Fuel	1,533.92	1,206.62	2,500.00	804.46	2,000.00	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	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	0.00	0.00
455600	56000		Training	0.00	45.00	200.00	0.00	200.00	200.00	200.00	0.00	0.00
455600	56400		Repairs and Maintenance	0.00	0.00	1,000.00	16.10	450.00	1,000.00	1,000.00	0.00	0.00
455600	60700		Telephone	567.25	572.08	800.00	382.32	700.00	800.00	800.00	0.00	0.00
	Subtotal Services & Supplies			**13,935.06**	**12,048.45**	**54,500.00**	**37,418.88**	**50,200.00**	**56,500.00**	**56,500.00**	**0.00**	**0.00**
4q - Contingency												
455600	89000		Contingency	0.00	0.00	2,731.00	0.00	0.00	2,786.00	2,786.00	0.00	0.00
	Subtotal Contingency			**0.00**	**0.00**	**2,731.00**	**0.00**	**0.00**	**2,786.00**	**2,786.00**	**0.00**	**0.00**
	TOTAL Health			**32,514.43**	**30,371.03**	**93,765.00**	**51,027.47**	**71,009.00**	**95,646.00**	**95,646.00**	**0.00**	**0.00**

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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	334,187.00	0.00	380,058.00	385,239.00	385,239.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**334,187.00**	**0.00**	**380,058.00**	**385,239.00**	**385,239.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**334,187.00**	**0.00**	**380,058.00**	**385,239.00**	**385,239.00**	**0.00**	**0.00**
	TOTAL WR Weed Control District			**130,588.59**	**136,136.87**	**855,904.00**	**146,291.31**	**902,134.00**	**961,770.00**	**961,770.00**	**0.00**	**0.00**
			TOTAL REVENUES	**98,074.16**	**105,765.84**	**427,952.00**	**95,263.84**	**451,067.00**	**480,885.00**	**480,885.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**32,514.43**	**30,371.03**	**427,952.00**	**51,027.47**	**451,067.00**	**480,885.00**	**480,885.00**	**0.00**	**0.00**
			DIFFERENCE	**65,559.73**	**75,394.81**	**0.00**	**44,236.37**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**98,074.16**	**105,765.84**	**427,952.00**	**95,263.84**	**451,067.00**	**480,885.00**	**480,885.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**32,514.43**	**30,371.03**	**427,952.00**	**51,027.47**	**451,067.00**	**480,885.00**	**480,885.00**	**0.00**	**0.00**
			DIFFERENCE	**65,559.73**	**75,394.81**	**0.00**	**44,236.37**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

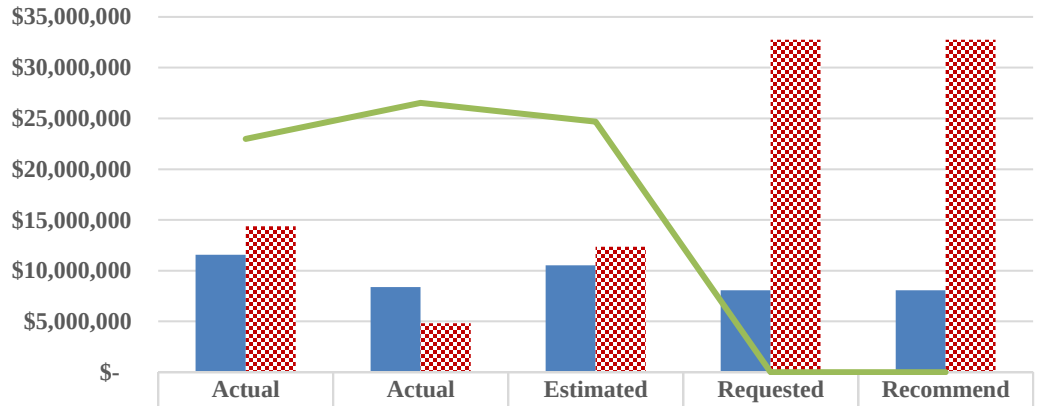
Walker River Weed Control



Fund	455
Dept Title	Walker River Weed 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
455	**600**	(blank)	**SEASONAL (7.5 MONTHS)**	Seasonal Laborers	**S**	80	$ 24,145	$ -	$ 1,497	1,607	$ 350	$ -	$ -	$ -	$ -	$ 3,454	$ 27,599
			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	1,968	$ 350	$ -	$ -	$ -	$ -	$ 3,815	$ 36,360
	600 Total						**$ 32,545**	**$ -**	**$ 1,497**	**1,968**	**$ 350**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,815**	**$ 36,360**
455 Total							**$ 32,545**	**$ -**	**$ 1,497**	**1,968**	**$ 350**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,815**	**$ 36,360**
Grand Total							**$ 32,545**	**$ -**	**$ 1,497**	**1,968**	**$ 350**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,815**	**$ 36,360**

CAPITAL IMPROVEMENTS FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues/Transfers In	$11,560,998	$8,373,405	$10,541,113	$8,060,700	$8,060,700
Total Expenditures	$14,385,201	$4,809,331	$12,374,270	$32,759,156	$32,759,156
Ending Fund Balance	$22,967,539	$26,531,613	$24,698,456	$-	$-
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$-	$-	$-	$-	$-
Services & Supplies	$581,465	$389,377	$335,511	$300,046	$300,046
Capital Outlay	$13,803,736	$4,419,954	$12,038,759	$32,459,110	$32,459,110
FTE	-	-	-	-	-

BUDGET NOTES

The capital outlay budget for 2026/2027 includes $2,860,000 of estimated PILT funding that won't be received until June of 2027, if appropriated by Congress.

The major expenditures of this fund are:

Dayton government center - $21,403,710, FY 2027 budget towards an estimated multi-year cost of $32,000,000.
Justice Complex shelled-in space and remodels - $8,195,400.
Funding to the cities for roads - $200,000.
Capital funding reserved until PILT is received in June of 2026 - $2,860,000.

CAPITAL IMPROVEMENTS FUND
Budget Explanation for Expenditures
Fiscal Year 2026-2027

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 $2,860,000 of estimated PILT funding for June 2027, which shouldn't be used for 26-27 projects, but is set aside for future building projects.		2,860,000
Account 500110-70200 (Capital Outlay - Buildings) This is for a future Dayton Government Center.		21,403,710
Account 50030041-70000 (Capital Outlay) This is for the Public Safety Sales Tax projects at the Justice Complex.		8,195,400
Account 500454-50000 (Supplies - Airport) This is match for the FAA grants.		98,646
Account 50045400-50000 (Supplies - Airport) This is match for the FAA grants from airport lease revenue.		1,400
	$	32,759,156

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
500 Capital Improvements Fund												
000 General												
3a - Taxes												
50000410	30400		Public Safety Sales Tax	2,216,731.90	2,147,490.81	2,100,000.00	1,690,286.96	3,300,000.00	3,300,000.00	3,300,000.00	0.00	0.00
	Subtotal Taxes			**2,216,731.90**	**2,147,490.81**	**2,100,000.00**	**1,690,286.96**	**3,300,000.00**	**3,300,000.00**	**3,300,000.00**	**0.00**	**0.00**
3e - Intergovernmental												
500	32000		Payment in Lieu of Taxes	2,773,741.00	2,858,609.00	2,775,000.00	0.00	2,860,000.00	2,860,000.00	2,860,000.00	0.00	0.00
500	32100	11000	CDBG	857.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	32400	14500	FAA - SS Airport	318,398.79	37,772.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	32400	14501	FAA - SS Airport	0.00	47,475.00	1,678.00	1,678.00	1,678.00	0.00	0.00	0.00	0.00
500	32400	14502	FAA - SS Airport	0.00	0.00	128,735.00	128,735.00	128,735.00	0.00	0.00	0.00	0.00
500	32440	80004	ARPA Grant	471,584.46	2,165,989.43	5,761,300.82	2,822,372.59	3,450,000.00	0.00	0.00	0.00	0.00
500	33250		Jet Fuel Tax	81.27	53.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Intergovernmental			**3,564,663.02**	**5,109,899.06**	**8,666,713.82**	**2,952,785.59**	**6,440,413.00**	**2,860,000.00**	**2,860,000.00**	**0.00**	**0.00**
3k - Other Revenues												
500	38000		Investment Income	1,277,469.24	1,114,893.25	900,000.00	653,692.92	800,000.00	200,000.00	200,000.00	0.00	0.00
50000400	38000		Investment Income	650.02	472.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50000400	38140		Airport Lease Income	1,484.10	649.75	2,200.00	0.00	700.00	700.00	700.00	0.00	0.00
	Subtotal Other Revenues			**1,279,603.36**	**1,116,015.96**	**902,200.00**	**653,692.92**	**800,700.00**	**200,700.00**	**200,700.00**	**0.00**	**0.00**
3o - Transfers In												
500	39600		Transfer from General	4,500,000.00	0.00	0.00	0.00	0.00	1,700,000.00	1,700,000.00	0.00	0.00
	Subtotal Transfers In			**4,500,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,700,000.00**	**1,700,000.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
500	39999		Opening Fund Balance	0.00	0.00	24,654,883.00	0.00	24,858,032.00	19,802,356.00	19,802,356.00	0.00	0.00
50000400	39999		Opening Fund Balance	0.00	0.00	2,200.00	0.00	0.00	700.00	700.00	0.00	0.00
50000410	39999		Opening Fund Balance	0.00	0.00	1,778,309.00	0.00	1,673,581.00	4,895,400.00	4,895,400.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**26,435,392.00**	**0.00**	**26,531,613.00**	**24,698,456.00**	**24,698,456.00**	**0.00**	**0.00**
	TOTAL General			**11,560,998.28**	**8,373,405.83**	**38,104,305.82**	**5,296,765.47**	**37,072,726.00**	**32,759,156.00**	**32,759,156.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
500 Capital Improvements Fund												
110 General Support												
4e - Services & Supplies												
500110	50000	80004	Supplies	20,727.26	15,177.26	0.00	0.00	0.00	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			**220,727.26**	**215,177.26**	**200,000.00**	**150,000.00**	**200,000.00**	**200,000.00**	**200,000.00**	**0.00**	**0.00**
4g - Capital Outlay												
500110	70000		Capital Outlay	0.00	0.00	2,775,000.00	0.00	0.00	2,860,000.00	2,860,000.00	0.00	0.00
500110	70100		Capital Outlay - Land	3,994,638.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500110	70200		Capital Outlay - Buildings	0.00	1,680,812.22	25,319,883.00	2,900,700.69	8,500,000.00	21,403,710.00	21,403,710.00	0.00	0.00
	Subtotal Capital Outlay			**3,994,638.74**	**1,680,812.22**	**28,094,883.00**	**2,900,700.69**	**8,500,000.00**	**24,263,710.00**	**24,263,710.00**	**0.00**	**0.00**
	TOTAL General Support			**4,215,366.00**	**1,895,989.48**	**28,294,883.00**	**3,050,700.69**	**8,700,000.00**	**24,463,710.00**	**24,463,710.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
500 Capital Improvements Fund												
233 District Court												
4e - Services & Supplies												
50023341	50000		Supplies	0.00	84,963.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50023341	50230		Equipment	20,665.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Services & Supplies			**20,665.49**	**84,963.08**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
4g - Capital Outlay												
50023341	70200		Capital Outlay - Buildings	9,358,239.91	524,551.30	0.00	15,680.58	15,681.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			**9,358,239.91**	**524,551.30**	**0.00**	**15,680.58**	**15,681.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL District Court			**9,378,905.40**	**609,514.38**	**0.00**	**15,680.58**	**15,681.00**	**0.00**	**0.00**	**0.00**	**0.00**

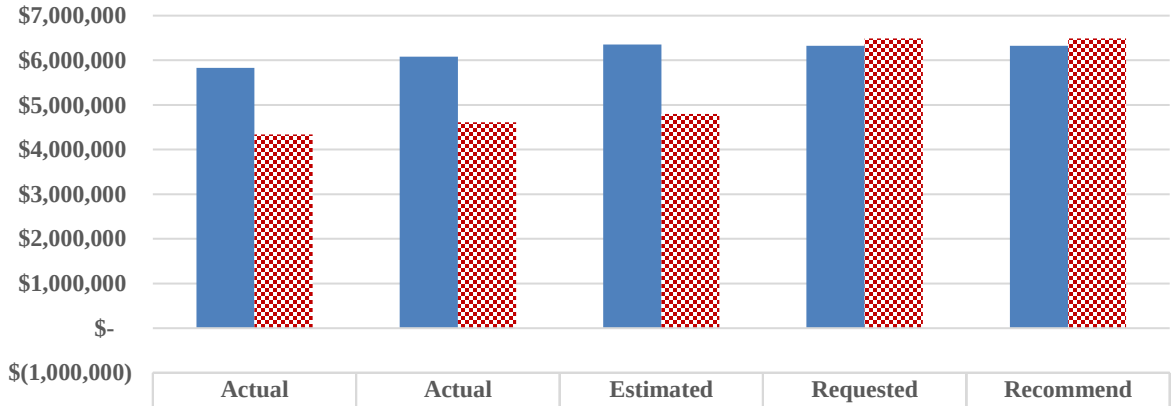
Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
500 Capital Improvements Fund												
236 Fernley JC												
4e - Services & Supplies												
500236	53920	80004	Professional Fees	0.00	17,780.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Services & Supplies			**0.00**	**17,780.64**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
4g - Capital Outlay												
500236	70200		Capital Outlay - Buildings	0.00	15,869.50	0.00	8,787.50	8,788.00	0.00	0.00	0.00	0.00
500236	70200	80004	Capital Outlay - Buildings	450,857.10	2,133,031.53	5,761,300.82	3,025,204.96	3,450,000.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			**450,857.10**	**2,148,901.03**	**5,761,300.82**	**3,033,992.46**	**3,458,788.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Fernley JC			**450,857.10**	**2,166,681.67**	**5,761,300.82**	**3,033,992.46**	**3,458,788.00**	**0.00**	**0.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
500 Capital Improvements Fund												
300 Public Safety												
4e - Services & Supplies												
50030041	53000		Justice Complex	0.00	31,166.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Services & Supplies			**0.00**	**31,166.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
4g - Capital Outlay												
50030041	70000		Capital Outlay	0.00	15,050.00	3,878,309.00	28,850.00	62,500.00	8,195,400.00	8,195,400.00	0.00	0.00
	Subtotal Capital Outlay			**0.00**	**15,050.00**	**3,878,309.00**	**28,850.00**	**62,500.00**	**8,195,400.00**	**8,195,400.00**	**0.00**	**0.00**
	TOTAL Public Safety			**0.00**	**46,216.00**	**3,878,309.00**	**28,850.00**	**62,500.00**	**8,195,400.00**	**8,195,400.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
500 Capital Improvements Fund												
454 Public Works												
4e - Services & Supplies												
500454	50000		Supplies	8,657.44	1,395.58	35,000.00	1,217.89	1,218.00	98,646.00	98,646.00	0.00	0.00
500454	50000	14500	Supplies	318,398.79	37,772.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500454	50000	14502	Supplies	0.00	0.00	23,134.00	23,133.95	23,134.00	0.00	0.00	0.00	0.00
50045400	50000		Supplies	12,158.77	1,122.71	4,400.00	0.00	0.00	1,400.00	1,400.00	0.00	0.00
500454	53920		Professional Fees	0.00	0.00	0.00	5,557.95	5,558.00	0.00	0.00	0.00	0.00
500454	53920	11000	Professional Fees	857.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500454	53920	14502	Professional Fees	0.00	0.00	105,601.00	105,601.05	105,601.00	0.00	0.00	0.00	0.00
	Subtotal Services & Supplies			**340,072.50**	**40,290.50**	**168,135.00**	**135,510.84**	**135,511.00**	**100,046.00**	**100,046.00**	**0.00**	**0.00**
4g - Capital Outlay												
500454	70500		Capital Outlay - Airport	0.00	3,165.00	0.00	112.00	112.00	0.00	0.00	0.00	0.00
500454	70500	14501	Capital Outlay - Airport	0.00	47,475.00	1,678.00	1,678.00	1,678.00	0.00	0.00	0.00	0.00
	Subtotal Capital Outlay			**0.00**	**50,640.00**	**1,678.00**	**1,790.00**	**1,790.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Public Works			**340,072.50**	**90,930.50**	**169,813.00**	**137,300.84**	**137,301.00**	**100,046.00**	**100,046.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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	700.00	0.00	0.00	0.00	0.00
500999	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	19,802,356.00	0.00	0.00	0.00	0.00
50099941	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	4,895,400.00	0.00	0.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**24,698,456.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**24,698,456.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Capital Improvements Fund			**25,946,199.28**	**13,182,737.86**	**76,208,611.64**	**11,563,290.04**	**74,145,452.00**	**65,518,312.00**	**65,518,312.00**	**0.00**	**0.00**
			TOTAL REVENUES	**11,560,998.28**	**8,373,405.83**	**38,104,305.82**	**5,296,765.47**	**37,072,726.00**	**32,759,156.00**	**32,759,156.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**14,385,201.00**	**4,809,332.03**	**38,104,305.82**	**6,266,524.57**	**37,072,726.00**	**32,759,156.00**	**32,759,156.00**	**0.00**	**0.00**
			DIFFERENCE	**-2,824,202.72**	**3,564,073.80**	**0.00**	**-969,759.10**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**11,560,998.28**	**8,373,405.83**	**38,104,305.82**	**5,296,765.47**	**37,072,726.00**	**32,759,156.00**	**32,759,156.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**14,385,201.00**	**4,809,332.03**	**38,104,305.82**	**6,266,524.57**	**37,072,726.00**	**32,759,156.00**	**32,759,156.00**	**0.00**	**0.00**
			DIFFERENCE	**-2,824,202.72**	**3,564,073.80**	**0.00**	**-969,759.10**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

DAYTON WATER FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$5,828,428	$6,080,065	$6,353,078	$6,325,357	$6,325,357
Total Expenses	$4,342,376	$4,610,999	$4,794,975	$6,491,629	$6,491,629
Profit (Loss)	$1,486,052	$1,469,066	$1,558,103	$(166,272)	$(166,272)
Salaries & Wages	$1,128,829	$1,273,864	$1,244,100	$1,470,195	$1,470,195
Employee Benefits	$620,361	$728,927	$752,875	$897,575	$897,575
Services & Supplies	$1,330,818	$1,313,037	$1,428,000	$2,623,859	$2,623,859
Depreciation	$1,262,368	$1,295,171	$1,370,000	$1,500,000	$1,500,000
FTE	17.68	17.30	18.30	18.30	18.30

BUDGET NOTES

Capital Projects in Fiscal Year 2027:

Grosh/Rose Peak Water Main Replacement, Phase 1 - $3,230,700
Generator Well 21 - $300,000
SCADA Upgrade (split between Water and Sewer) - $250,000
Fuel Station at South Plant (Total of $65,000, split between Water, Sewer, & Roads) - $16,250

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
623 Dayton Water Utility Fund												
000 General												
3e - Intergovernmental												
623	34200	11110	Carson Subconservancy	35,694.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Intergovernmental			**35,694.88**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
3g - Charges for Service												
623	35700		Water Use Fees	4,620,792.92	4,730,596.44	5,250,000.00	3,211,268.50	4,950,000.00	5,100,000.00	5,100,000.00	0.00	0.00
62300500	35720		Source Water Fee	83,135.69	85,361.38	86,500.00	57,890.13	87,200.00	89,000.00	89,000.00	0.00	0.00
623	35730		MXU Fees	23,260.40	28,490.12	25,000.00	19,887.66	25,000.00	25,000.00	25,000.00	0.00	0.00
623	35735		Engineering Fees	65,956.59	136,867.60	40,000.00	85,552.46	135,000.00	60,000.00	60,000.00	0.00	0.00
623	35740		Inspection Fees	42,925.63	121,580.02	40,000.00	118,718.18	150,000.00	120,000.00	120,000.00	0.00	0.00
623	35745		Water Truck Rental	44,242.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
623	35750		Backflow Testing	7,250.00	9,000.00	8,000.00	6,100.00	8,000.00	8,000.00	8,000.00	0.00	0.00
623	35770		Water Rights	240.00	1,200.00	0.00	150.00	300.00	0.00	0.00	0.00	0.00
623	35810		Material Fees	37,786.62	50,368.87	50,000.00	41,879.61	50,000.00	50,000.00	50,000.00	0.00	0.00
623	35820		Service Charge Fees	94,268.34	92,440.30	90,000.00	68,820.89	101,500.00	101,500.00	101,500.00	0.00	0.00
	Subtotal Charges for Service			**5,019,858.19**	**5,255,904.73**	**5,589,500.00**	**3,610,267.43**	**5,507,000.00**	**5,553,500.00**	**5,553,500.00**	**0.00**	**0.00**
3k - Other Revenues												
623	38000		Investment Income	706,677.72	756,794.17	540,000.00	447,050.53	760,000.00	700,000.00	700,000.00	0.00	0.00
623	38030		Penalties	63,667.58	61,743.74	65,000.00	47,625.89	71,000.00	71,000.00	71,000.00	0.00	0.00
62300500	38030		Penalties	711.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
623	38100		Sales & Rental	0.00	587.00	0.00	4,825.00	4,825.00	0.00	0.00	0.00	0.00
623	38130		Rental Income	857.00	857.00	857.00	857.00	857.00	857.00	857.00	0.00	0.00
623	38230		Miscellaneous Revenue	961.27	4,178.25	0.00	9,396.00	9,396.00	0.00	0.00	0.00	0.00
	Subtotal Other Revenues			**772,875.07**	**824,160.16**	**605,857.00**	**509,754.42**	**846,078.00**	**771,857.00**	**771,857.00**	**0.00**	**0.00**
3m - Connection Fees												
623	82000		Connection Charge	745,333.00	845,914.00	0.00	534,889.00	0.00	0.00	0.00	0.00	0.00
623	82050		Contributed Subdivision Assets	969,528.00	1,451,321.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Connection Fees			**1,714,861.00**	**2,297,235.00**	**0.00**	**534,889.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
62300500	39999		Opening Fund Balance	0.00	0.00	504,254.00	0.00	500,059.00	557,259.00	557,259.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**504,254.00**	**0.00**	**500,059.00**	**557,259.00**	**557,259.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
623 Dayton Water Utility Fund												
000 General												
4a - Salaries												
623	40000		Salaries	1,076,500.66	1,227,131.51	1,334,392.00	840,622.96	1,200,000.00	1,360,638.00	1,360,638.00	0.00	0.00
623	40010		Temporary Salaries	0.00	0.00	18,614.00	0.00	0.00	18,316.00	18,316.00	0.00	0.00
623	40030		Military Leave	1,819.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
623	40150		Acting Pay	143.91	68.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
623	40320		Shift Differential	346.67	344.98	0.00	278.83	400.00	0.00	0.00	0.00	0.00
623	40350		Standby	19,988.51	19,514.41	25,338.00	13,454.28	20,000.00	25,338.00	25,338.00	0.00	0.00
623	40360		Standby Holiday	1,400.78	1,162.52	0.00	993.39	1,500.00	0.00	0.00	0.00	0.00
623	40500		Overtime	7,185.01	4,219.89	40,905.00	3,093.44	4,400.00	40,905.00	40,905.00	0.00	0.00
623	40520		Comp Payout	2,530.00	1,711.29	0.00	635.90	1,200.00	0.00	0.00	0.00	0.00
623	40610		Callback	17,456.80	18,886.36	24,998.00	11,352.37	16,000.00	24,998.00	24,998.00	0.00	0.00
623	40620		Callback Holiday	1,457.66	824.66	0.00	354.36	600.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**1,128,829.35**	**1,273,863.97**	**1,444,247.00**	**870,785.53**	**1,244,100.00**	**1,470,195.00**	**1,470,195.00**	**0.00**	**0.00**
4c - Benefits												
623	41000		Retirement	290,963.23	322,022.14	401,622.00	230,266.28	325,000.00	394,488.00	394,488.00	0.00	0.00
623	41002		PERS GASB 68 Adj	71,058.00	109,287.00	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	1,154.00	0.00	0.00	1,136.00	1,136.00	0.00	0.00
623	41100		Workers' Comp	40,942.18	45,870.76	49,698.00	23,886.39	46,000.00	44,944.00	44,944.00	0.00	0.00
623	41200		Medicare	16,024.01	17,821.72	20,943.00	12,507.61	18,039.00	21,319.00	21,319.00	0.00	0.00
623	41300		Health Insurance	187,876.91	217,554.38	259,478.00	162,255.47	219,527.00	289,967.00	289,967.00	0.00	0.00
623	41301		Health Insurance - OPEB Adj	4,654.00	6,725.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00	0.00
623	41302		Vision Insurance	1,088.59	1,159.87	1,293.00	841.24	1,149.00	1,293.00	1,293.00	0.00	0.00
623	41303		Dental Insurance	7,274.01	7,961.76	8,858.00	5,641.72	7,648.00	8,858.00	8,858.00	0.00	0.00
623	41310		Life Insurance	479.97	524.68	570.00	380.86	512.00	570.00	570.00	0.00	0.00
	Subtotal Benefits			**620,360.90**	**728,927.31**	**878,616.00**	**435,779.57**	**752,875.00**	**897,575.00**	**897,575.00**	**0.00**	**0.00**
4e - Services & Supplies												
623	50000		Supplies	43,387.99	46,759.90	200,000.00	29,697.35	40,000.00	200,000.00	200,000.00	0.00	0.00
623	50400		Uniforms	0.00	8,532.43	7,000.00	7,863.66	9,000.00	9,000.00	9,000.00	0.00	0.00
623	51020		Licenses	13,733.03	14,455.39	14,000.00	13,222.95	14,000.00	14,000.00	14,000.00	0.00	0.00
623	52000		Copier Maintenance	1,460.76	1,163.30	3,000.00	648.90	1,000.00	3,000.00	3,000.00	0.00	0.00
623	52030		Printer Services	270.65	634.50	400.00	628.20	600.00	600.00	600.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
623 Dayton Water Utility Fund												
000 General												
4e - Services & Supplies												
623	52100		Postage	22,320.00	30,624.00	24,000.00	23,216.30	31,000.00	31,000.00	31,000.00	0.00	0.00
623	52200		Insurance	59,277.08	60,341.00	75,000.00	67,763.00	75,000.00	75,000.00	75,000.00	0.00	0.00
623	52300		Advertising	0.00	53.56	500.00	0.00	500.00	500.00	500.00	0.00	0.00
623	53530		Software Support	39,401.35	34,677.70	45,000.00	9,275.11	30,000.00	45,000.00	45,000.00	0.00	0.00
623	53620		Plan Review	90,359.33	36,978.23	75,000.00	34,093.51	75,000.00	75,000.00	75,000.00	0.00	0.00
623	53680		Water Rights Services	27,515.75	19,262.02	65,000.00	23,676.11	30,000.00	65,000.00	65,000.00	0.00	0.00
623	53920		Professional Fees	54,551.17	53,462.00	400,000.00	38,074.00	50,000.00	400,000.00	400,000.00	0.00	0.00
623	53920	11110	Professional Fees	35,694.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62300500	53920		Professional Fees	32,111.38	53,056.50	590,754.00	3,970.25	30,000.00	646,259.00	646,259.00	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	11,251.10	10,556.85	13,000.00	12,064.47	13,000.00	13,000.00	13,000.00	0.00	0.00
623	56200		Travel	1,741.20	1,062.64	3,700.00	2,815.07	3,700.00	3,700.00	3,700.00	0.00	0.00
623	56500		Building Maintenance	15,635.23	13,056.25	30,000.00	4,315.88	15,000.00	30,000.00	30,000.00	0.00	0.00
623	57000		Rental	1,423.10	1,205.97	4,000.00	1,266.99	4,000.00	4,000.00	4,000.00	0.00	0.00
623	60100		Electric Service	6,551.40	5,615.14	10,000.00	3,192.33	10,000.00	10,000.00	10,000.00	0.00	0.00
623	60200		Gas Service	3,009.91	1,910.39	3,500.00	929.75	3,500.00	3,500.00	3,500.00	0.00	0.00
623	60700		Telephone	12,007.32	13,684.80	16,000.00	10,180.73	16,000.00	16,000.00	16,000.00	0.00	0.00
	Subtotal Services & Supplies			**535,202.63**	**470,592.57**	**1,643,354.00**	**350,394.56**	**514,800.00**	**1,708,059.00**	**1,708,059.00**	**0.00**	**0.00**
4m - Depreciation												
623	81000		Depreciation	1,262,368.00	1,295,171.00	1,475,000.00	0.00	1,370,000.00	1,500,000.00	1,500,000.00	0.00	0.00
	Subtotal Depreciation			**1,262,368.00**	**1,295,171.00**	**1,475,000.00**	**0.00**	**1,370,000.00**	**1,500,000.00**	**1,500,000.00**	**0.00**	**0.00**
	TOTAL General			**11,090,050.02**	**12,145,854.74**	**12,140,828.00**	**6,311,870.51**	**10,734,912.00**	**12,458,445.00**	**12,458,445.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
623 Dayton Water Utility Fund												
070 Distribution												
4e - Services & Supplies												
623070	50040		System Supplies	4,466.97	197.58	8,000.00	1,675.44	8,000.00	8,000.00	8,000.00	0.00	0.00
623070	50400		Uniforms	6,457.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
623070	50430		Tools	2,131.08	2,930.59	5,000.00	6,123.65	6,200.00	5,000.00	5,000.00	0.00	0.00
623070	50440		Safety Supplies	1,010.00	1,412.73	3,500.00	3,692.51	3,700.00	3,500.00	3,500.00	0.00	0.00
623070	50900		MXU	30,113.02	49,864.15	50,000.00	21.55	30,000.00	30,000.00	30,000.00	0.00	0.00
623070	53900		Contract Services	971.99	15,074.03	24,000.00	3,510.00	15,000.00	24,000.00	24,000.00	0.00	0.00
623070	53910		Spraying	711.69	620.99	5,000.00	4,235.00	5,000.00	5,000.00	5,000.00	0.00	0.00
623070	56400		Repairs and Maintenance	130,840.33	125,686.85	120,000.00	122,688.86	140,000.00	160,000.00	160,000.00	0.00	0.00
623070	56410		Equipment Repairs & Maint	439.83	0.00	1,500.00	214.31	1,500.00	1,500.00	1,500.00	0.00	0.00
623070	56420		Telemetry Maintenance	15,861.79	7,499.63	8,000.00	1,468.57	8,000.00	8,000.00	8,000.00	0.00	0.00
623070	56440		Meter Repair & Maint	20,773.76	22,942.87	20,000.00	12,930.53	40,000.00	40,000.00	40,000.00	0.00	0.00
623070	56450		Fire Hydrant Repair	16,007.54	9,862.30	20,000.00	6,300.83	20,000.00	20,000.00	20,000.00	0.00	0.00
623070	56600		Water Tank Maintenance	9,442.88	9,813.89	10,000.00	833.64	10,000.00	10,000.00	10,000.00	0.00	0.00
	Subtotal Services & Supplies			**239,228.54**	**245,905.61**	**275,000.00**	**163,694.89**	**287,400.00**	**315,000.00**	**315,000.00**	**0.00**	**0.00**
	TOTAL Distribution			**239,228.54**	**245,905.61**	**275,000.00**	**163,694.89**	**287,400.00**	**315,000.00**	**315,000.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
623 Dayton Water Utility Fund												
071 Pumping												
4e - Services & Supplies												
623071	50440		Safety Supplies	75.17	0.00	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	3,000.00	3,000.00	3,000.00	0.00	0.00
623071	53900		Contract Services	13,650.00	3,510.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
623071	53910		Spraying	4,260.00	4,980.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
623071	56400		Repairs and Maintenance	51,952.56	64,120.73	75,000.00	106,094.52	110,000.00	85,000.00	85,000.00	0.00	0.00
623071	56420		Telemetry Maintenance	10,336.29	6,637.91	10,000.00	1,468.57	10,000.00	10,000.00	10,000.00	0.00	0.00
623071	56500		Building Maintenance	8,697.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
623071	60100		Electric Service	289,370.92	332,673.02	300,000.00	210,500.72	300,000.00	300,000.00	300,000.00	0.00	0.00
623071	60310		Carson City Intertie	24,351.10	34,307.62	30,000.00	18,281.28	30,000.00	30,000.00	30,000.00	0.00	0.00
	Subtotal Services & Supplies			**402,693.89**	**446,229.28**	**418,000.00**	**336,345.09**	**453,000.00**	**428,000.00**	**428,000.00**	**0.00**	**0.00**
	TOTAL Pumping			**402,693.89**	**446,229.28**	**418,000.00**	**336,345.09**	**453,000.00**	**428,000.00**	**428,000.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
623 Dayton Water Utility Fund												
072 Treatment												
4e - Services & Supplies												
623072	50920		Laboratory	9,488.36	1,829.97	10,000.00	5,429.20	10,000.00	10,000.00	10,000.00	0.00	0.00
623072	50950		Chemicals	16,646.24	19,342.85	16,000.00	16,347.44	21,000.00	21,000.00	21,000.00	0.00	0.00
623072	55000		Contract Laboratory	15,176.58	33,113.92	30,000.00	13,986.24	30,000.00	30,000.00	30,000.00	0.00	0.00
623072	56400		Repairs and Maintenance	19,511.72	19,764.09	20,000.00	7,583.64	20,000.00	20,000.00	20,000.00	0.00	0.00
623072	56500		Building Maintenance	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Services & Supplies			**65,822.90**	**74,050.83**	**76,000.00**	**43,346.52**	**81,000.00**	**81,000.00**	**81,000.00**	**0.00**	**0.00**
	TOTAL Treatment			**65,822.90**	**74,050.83**	**76,000.00**	**43,346.52**	**81,000.00**	**81,000.00**	**81,000.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
623 Dayton Water Utility Fund												
075 Fleet												
4e - Services & Supplies												
623075	50000		Supplies	637.75	247.37	2,000.00	645.78	2,000.00	2,000.00	2,000.00	0.00	0.00
623075	50410		Uniform Rental	1,686.39	560.56	1,500.00	545.99	1,500.00	1,500.00	1,500.00	0.00	0.00
623075	50430		Tools	1,308.44	1,350.26	1,500.00	101.44	1,500.00	1,500.00	1,500.00	0.00	0.00
623075	50440		Safety Supplies	27.88	98.91	300.00	28.20	300.00	300.00	300.00	0.00	0.00
623075	51000		Fuel	42,104.47	39,939.90	45,000.00	26,688.14	45,000.00	45,000.00	45,000.00	0.00	0.00
623075	53530		Software Support	0.00	622.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
623075	53900		Contract Services	40.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00
623075	56410		Equipment Repairs & Maint	23,997.43	15,130.07	18,000.00	11,028.93	18,000.00	18,000.00	18,000.00	0.00	0.00
623075	56460		Vehicle Repairs & Maint	16,071.44	15,641.90	18,000.00	14,264.72	18,000.00	18,000.00	18,000.00	0.00	0.00
623075	56500		Building Maintenance	381.00	1,719.39	3,000.00	370.17	3,000.00	3,000.00	3,000.00	0.00	0.00
623075	60200		Gas Service	1,614.96	947.54	1,500.00	469.44	1,500.00	1,500.00	1,500.00	0.00	0.00
	Subtotal Services & Supplies			**87,869.76**	**76,258.80**	**91,800.00**	**54,142.81**	**91,800.00**	**91,800.00**	**91,800.00**	**0.00**	**0.00**
	TOTAL Fleet			**87,869.76**	**76,258.80**	**91,800.00**	**54,142.81**	**91,800.00**	**91,800.00**	**91,800.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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	557,259.00	0.00	0.00	0.00	0.00
623999	99999		Ending Fund Balance	0.00	0.00	397,594.00	0.00	1,500,903.00	390,987.00	390,987.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**397,594.00**	**0.00**	**2,058,162.00**	**390,987.00**	**390,987.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**397,594.00**	**0.00**	**2,058,162.00**	**390,987.00**	**390,987.00**	**0.00**	**0.00**
	TOTAL Dayton Water Utility Fund			**11,885,665.11**	**12,988,299.26**	**13,399,222.00**	**6,909,399.82**	**13,706,274.00**	**13,765,232.00**	**13,765,232.00**	**0.00**	**0.00**
			TOTAL REVENUES	**7,543,289.14**	**8,377,299.89**	**6,699,611.00**	**4,654,910.85**	**6,853,137.00**	**6,882,616.00**	**6,882,616.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**4,342,375.97**	**4,610,999.37**	**6,699,611.00**	**2,254,488.97**	**6,853,137.00**	**6,882,616.00**	**6,882,616.00**	**0.00**	**0.00**
			DIFFERENCE	**3,200,913.17**	**3,766,300.52**	**0.00**	**2,400,421.88**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**7,543,289.14**	**8,377,299.89**	**6,699,611.00**	**4,654,910.85**	**6,853,137.00**	**6,882,616.00**	**6,882,616.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**4,342,375.97**	**4,610,999.37**	**6,699,611.00**	**2,254,488.97**	**6,853,137.00**	**6,882,616.00**	**6,882,616.00**	**0.00**	**0.00**
			DIFFERENCE	**3,200,913.17**	**3,766,300.52**	**0.00**	**2,400,421.88**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

LYON COUNTY UTILITIES

Capital Improvement Program: FYE 2027 - 2031

Fund: Dayton Water 623	Program: Dayton Water	Updated: 1/29/2026

	Budgeted	Projected				
Fiscal Year Ending ---	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Capital Costs By Year ---	$3,796,950	$5,312,800	$3,280,300	$7,092,200	$27,086,645	$46,302,645

Project Descriptions for FYE 2027

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 hired HDR to assist with the EPA application and project design. **Grant Funding Amount $2,584,560**

SCADA Upgrade (Split between Water and Sewer): The existing SCADA control system is 20 plus years old, does not fully support the operations, and lacks features to manage the IT security aspects. The new SCADA will address the above.

Generator Well 21 -300,00**. Grant Funding is $240,000**

SDWWTP Fueling Station: Construct a fueling station at the Dayton Yard (SDDWWTP) It is difficult to get the bigger equipment into the Dayton area gas stations. This will also help with fuel cost. The cost is shared with the Road Department. Utilities portion split with the Dayton Sewer fund.

Project Cost Estimate

Item Description	2027	2028	2029	2030	2031	Total
Water Main Replacement -Grosh/Rose Pk	$3,230,700					**$3,230,700**
Fueling Station (split with sewer)	$16,250					
Building Alarm Systems (split with sewer)		$27,000				**$27,000**
SCADA Upgrade (Split between Water and Sewer)	$250,000					
Water Main Addition - Eldorado Zone Loop		$2,150,500				**$2,150,500**
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:	**$3,796,950**	**$5,312,800**	**$3,280,300**	**$7,092,200**	**$27,086,645**	**$46,302,645**

LYON COUNTY UTILITIES

Capital Improvement Program: FYE 2027 - 2031

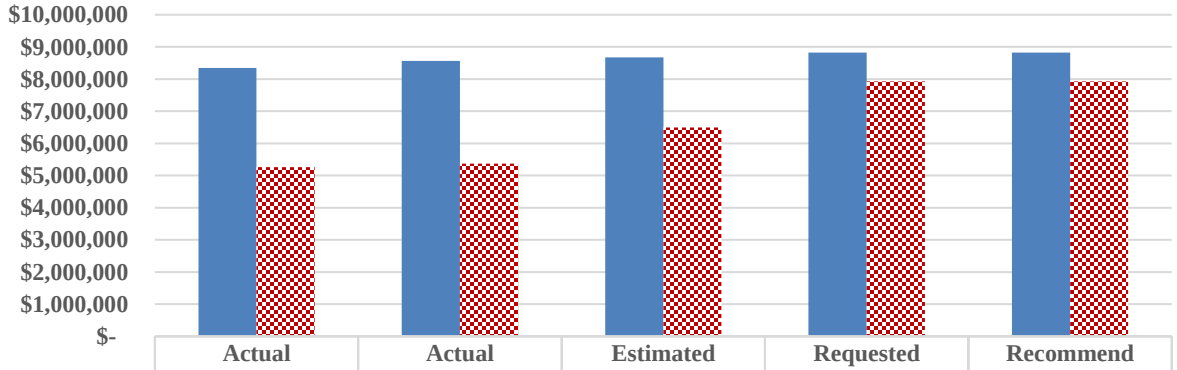
Fund: Fleet / Dayton Water 623	Program: Fleet / Dayton Water				Updated: 1/20/2026	
Fiscal Year Ending ---	**2027**	**2028**	**2029**	**2030**	**2031**	
Capital Costs By Year ---				$42,500		

Project Descriptions for FYE 2027

Project Cost Estimate

Item Description		2027	2028	2029	2030	2031	Total
2004 Ford F-250 (#0438	(split with sewer)				$42,500		
	Subtotals:				$42,500		$42,500

DAYTON SEWER FUND
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$8,347,829	$8,569,903	$8,676,026	$8,820,526	$8,820,526
Total Expenses	$5,262,231	$5,373,337	$6,498,847	$7,927,990	$7,927,990
Profit (Loss)	$3,085,598	$3,196,566	$2,177,179	$892,536	$892,536
Salaries & Wages	$958,259	$1,009,895	$1,111,870	$1,279,585	$1,279,585
Employee Benefits	$785,370	$368,371	$573,092	$682,913	$682,913
Services & Supplies	$1,551,525	$1,901,804	$1,696,330	$2,399,050	$2,399,050
Depreciation	$1,437,364	$1,529,008	$2,570,000	$3,050,000	$3,050,000
Interest	$529,713	$564,259	$547,555	$516,442	$516,442
FTE	13.64	13.51	14.51	17.51	15.51

BUDGET NOTES

In addition to the expenses in the chart above, there are annual bond principal payments of $1,794,963 in FY 2027. The chart also does not contemplate additional system improvements that will significantly reduce the cash in the next couple of years.

There a request for 3 new positions in this fund: a Wastewater Chief Operator, a Industrial Pretreatment Lead, and a Industrial Pretreatment Technician. Only the Wastewater Chief Operator was included in the recommended budget.

Capital Projects in Fiscal Year 2027: (the first three are multi-year projects)

HWY 50 at Dayton Valley Road Gravity Line Replacement - $5,213,000
Rolling A Sewer Plant Expansion - $300,000
Sewer and Manhole Rehabilition - $2,422,208
Lift Station 1 Rehabilitation - $1,000,000
Aspen Creek RIB Expansion - $2,500,000
SCADA Upgrade (split Between Water and Sewer) - $250,000 - Sewer portion
Fuel Station at South Plant (Total of $65,000, split between Water, Sewer, & Roads) - $16,250
2 Replacement Vehicles and one new Vehicle - $240,000

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
624 Dayton Sewer Utility Fund												
000 General												
3e - Intergovernmental												
624	32440	80004	ARPA Grant	666,143.55	233,856.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624	32440	80005	ARPA Grant	1,739,725.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Intergovernmental			**2,405,869.18**	**233,856.45**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
3g - Charges for Service												
624	35050		Administrative Fees	108,666.14	105,882.89	113,000.00	76,030.45	152,000.00	155,000.00	155,000.00	0.00	0.00
624	35735		Engineering Fees	32,640.89	9,670.00	17,000.00	-74,974.04	20,000.00	20,000.00	20,000.00	0.00	0.00
624	35740		Inspection Fees	32,178.31	91,095.86	25,000.00	34,739.00	50,000.00	50,000.00	50,000.00	0.00	0.00
624	35800		Sewer Use Fees	6,954,840.43	7,213,208.03	7,900,000.00	5,167,067.35	7,400,000.00	7,600,000.00	7,600,000.00	0.00	0.00
	Subtotal Charges for Service			**7,128,325.77**	**7,419,856.78**	**8,055,000.00**	**5,202,862.76**	**7,622,000.00**	**7,825,000.00**	**7,825,000.00**	**0.00**	**0.00**
3k - Other Revenues												
624	38000		Investment Income	1,115,660.69	1,036,617.89	400,000.00	545,276.69	925,000.00	870,000.00	870,000.00	0.00	0.00
624	38030		Penalties	102,498.49	106,160.44	105,000.00	75,356.50	120,000.00	125,000.00	125,000.00	0.00	0.00
624	38130		Rental Income	526.00	526.00	526.00	526.00	526.00	526.00	526.00	0.00	0.00
624	38230		Miscellaneous Revenue	818.86	491.45	0.00	7,577.75	8,500.00	0.00	0.00	0.00	0.00
624	82051	62406	Devleoper Contributions	0.00	0.00	0.00	11,928.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Other Revenues			**1,219,504.04**	**1,143,795.78**	**505,526.00**	**640,664.94**	**1,054,026.00**	**995,526.00**	**995,526.00**	**0.00**	**0.00**
3m - Connection Fees												
624	82000		Connection Charge	1,277,633.04	1,530,960.00	0.00	1,155,628.88	0.00	0.00	0.00	0.00	0.00
624	82050		Contributed Subdivision Assets	970,540.00	1,548,453.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Connection Fees			**2,248,173.04**	**3,079,413.00**	**0.00**	**1,155,628.88**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
4a - Salaries												
624	40000		Salaries	893,725.01	923,575.89	1,099,413.00	715,525.69	1,015,000.00	1,209,852.00	1,209,852.00	0.00	0.00
624	40030		Military Leave	606.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624	40150		Acting Pay	380.65	114.77	0.00	170.25	170.00	0.00	0.00	0.00	0.00
624	40320		Shift Differential	152.64	304.66	0.00	193.09	350.00	0.00	0.00	0.00	0.00
624	40350		Standby	21,106.69	22,561.61	24,282.00	15,944.20	24,000.00	24,282.00	24,282.00	0.00	0.00
624	40360		Standby Holiday	1,279.72	1,218.96	0.00	1,151.48	1,250.00	0.00	0.00	0.00	0.00
624	40500		Overtime	27,612.50	39,222.72	34,088.00	24,349.76	33,000.00	34,088.00	34,088.00	0.00	0.00
624	40510		Overtime Holiday	985.13	836.02	0.00	1,033.00	1,600.00	0.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
624 Dayton Sewer Utility Fund												
000 General												
4a - Salaries												
624	40520		Comp Payout	1,043.73	443.69	0.00	123.96	500.00	0.00	0.00	0.00	0.00
624	40610		Callback	10,880.47	20,766.61	11,363.00	30,756.19	32,000.00	11,363.00	11,363.00	0.00	0.00
624	40620		Callback Holiday	486.43	849.85	0.00	3,951.01	4,000.00	0.00	0.00	0.00	0.00
	Subtotal Salaries			**958,259.39**	**1,009,894.78**	**1,169,146.00**	**793,198.63**	**1,111,870.00**	**1,279,585.00**	**1,279,585.00**	**0.00**	**0.00**
4c - Benefits												
624	41000		Retirement	204,738.61	216,616.79	273,959.00	174,619.16	250,000.00	296,681.00	296,681.00	0.00	0.00
624	41002		PERS GASB 68 Adj	376,515.00	-64,214.00	50,000.00	0.00	65,000.00	70,000.00	70,000.00	0.00	0.00
624	41100		Workers' Comp	34,271.89	36,534.92	38,530.00	20,796.33	38,530.00	37,166.00	37,166.00	0.00	0.00
624	41200		Medicare	13,701.00	14,682.28	16,954.00	11,303.46	16,100.00	18,556.00	18,556.00	0.00	0.00
624	41300		Health Insurance	146,417.35	158,314.63	199,092.00	131,488.25	175,948.00	231,413.00	231,413.00	0.00	0.00
624	41301		Health Insurance - OPEB Adj	2,772.00	-591.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00	0.00
624	41302		Vision Insurance	854.80	843.77	1,030.00	682.52	912.00	1,101.00	1,101.00	0.00	0.00
624	41303		Dental Insurance	5,711.90	5,791.00	7,026.00	4,615.87	6,179.00	7,510.00	7,510.00	0.00	0.00
624	41310		Life Insurance	387.86	392.56	455.00	316.33	423.00	486.00	486.00	0.00	0.00
	Subtotal Benefits			**785,370.41**	**368,370.95**	**607,046.00**	**343,821.92**	**573,092.00**	**682,913.00**	**682,913.00**	**0.00**	**0.00**
4e - Services & Supplies												
624	50000		Supplies	58,621.15	39,852.15	200,000.00	32,433.02	50,000.00	200,000.00	200,000.00	0.00	0.00
624	51020		Licenses	9,332.12	9,481.72	13,000.00	14,730.50	15,000.00	13,000.00	13,000.00	0.00	0.00
624	52000		Copier Maintenance	1,181.68	994.61	1,500.00	552.75	1,000.00	1,500.00	1,500.00	0.00	0.00
624	52030		Printer Services	230.55	540.50	400.00	535.13	600.00	600.00	600.00	0.00	0.00
624	52100		Postage	13,680.00	18,976.00	15,000.00	16,073.36	18,000.00	18,000.00	18,000.00	0.00	0.00
624	52200		Insurance	61,030.00	64,997.00	67,000.00	72,991.00	73,000.00	73,000.00	73,000.00	0.00	0.00
624	52300		Advertising	0.00	53.56	300.00	0.00	0.00	300.00	300.00	0.00	0.00
624	53530		Software Support	11,842.36	6,208.50	15,000.00	8,592.41	12,000.00	15,000.00	15,000.00	0.00	0.00
624	53620		Plan Review	40,121.92	20,209.27	25,000.00	24,044.74	25,000.00	25,000.00	25,000.00	0.00	0.00
624	53920		Professional Fees	56,067.23	176,049.02	400,000.00	101,439.29	130,000.00	435,000.00	435,000.00	0.00	0.00
624	53970		Administrative Charges	53,550.00	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	3,113.42	9,011.29	15,000.00	8,884.87	11,000.00	15,000.00	15,000.00	0.00	0.00
624	56200		Travel	1,922.02	2,359.67	3,500.00	833.04	3,000.00	3,500.00	3,500.00	0.00	0.00
624	56500		Building Maintenance	13,156.27	6,032.94	26,500.00	17,671.89	21,000.00	26,500.00	26,500.00	0.00	0.00
624	57000		Rental	1,212.26	1,027.30	2,500.00	1,690.02	1,750.00	2,500.00	2,500.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
624 Dayton Sewer Utility Fund												
000 General												
4e - Services & Supplies												
624	60100		Electric Service	6,625.52	5,818.24	8,000.00	3,261.33	6,000.00	8,000.00	8,000.00	0.00	0.00
624	60200		Gas Service	2,563.89	1,627.39	2,700.00	792.02	2,000.00	2,700.00	2,700.00	0.00	0.00
624	60700		Telephone	10,228.46	11,705.39	12,000.00	8,403.14	10,000.00	12,000.00	12,000.00	0.00	0.00
	Subtotal Services & Supplies			**344,478.85**	**428,494.55**	**860,950.00**	**366,478.51**	**432,900.00**	**905,150.00**	**905,150.00**	**0.00**	**0.00**
4k - Bad Debts												
624	80000		Bad Debts	1,150.00	-6,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Bad Debts			**1,150.00**	**-6,250.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
4m - Depreciation												
624	81000		Depreciation	1,437,364.00	1,529,008.00	2,550,000.00	0.00	2,570,000.00	3,050,000.00	3,050,000.00	0.00	0.00
	Subtotal Depreciation			**1,437,364.00**	**1,529,008.00**	**2,550,000.00**	**0.00**	**2,570,000.00**	**3,050,000.00**	**3,050,000.00**	**0.00**	**0.00**
4o - Debt Service												
624	83130		Interest - Bonds	529,712.87	564,259.11	547,555.00	511,308.07	547,555.00	516,442.00	516,442.00	0.00	0.00
	Subtotal Debt Service			**529,712.87**	**564,259.11**	**547,555.00**	**511,308.07**	**547,555.00**	**516,442.00**	**516,442.00**	**0.00**	**0.00**
	TOTAL General			**17,058,207.55**	**15,770,699.40**	**14,295,223.00**	**9,013,963.71**	**13,911,443.00**	**15,254,616.00**	**15,254,616.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
624 Dayton Sewer Utility Fund												
062 Rolling A												
4e - Services & Supplies												
624062	50400		Uniforms	3,355.26	3,570.63	4,000.00	2,707.19	3,600.00	5,500.00	5,500.00	0.00	0.00
624062	50430		Tools	4,151.87	6,388.83	9,500.00	7,682.59	9,500.00	9,500.00	9,500.00	0.00	0.00
624062	50440		Safety Supplies	5,597.37	20,734.24	6,000.00	14,313.20	15,000.00	15,000.00	15,000.00	0.00	0.00
624062	50920		Laboratory	22,229.56	11,634.76	20,000.00	13,792.87	20,000.00	20,000.00	20,000.00	0.00	0.00
624062	50940		Chlorine	211,346.55	272,701.21	240,000.00	142,454.77	220,000.00	240,000.00	240,000.00	0.00	0.00
624062	50950		Chemicals	31,601.84	46,956.26	60,000.00	19,136.11	40,000.00	60,000.00	60,000.00	0.00	0.00
624062	53910		Spraying	14,065.00	27,130.00	21,000.00	23,905.00	26,000.00	26,000.00	26,000.00	0.00	0.00
624062	55000		Contract Laboratory	24,499.00	40,691.10	35,000.00	57,731.60	60,000.00	50,000.00	50,000.00	0.00	0.00
624062	55020		Sludge Disposal	168,027.10	171,658.96	225,000.00	93,042.61	180,000.00	225,000.00	225,000.00	0.00	0.00
624062	56400		Repairs and Maintenance	178,828.38	308,271.69	200,000.00	71,610.71	100,000.00	200,000.00	200,000.00	0.00	0.00
624062	56420		Telemetry Maintenance	11,590.46	30,237.05	11,000.00	1,468.57	2,000.00	11,000.00	11,000.00	0.00	0.00
624062	56500		Building Maintenance	4,434.98	0.00	0.00	108.55	109.00	0.00	0.00	0.00	0.00
624062	57010		Equipment Rental	4,611.26	0.00	4,000.00	3,124.17	5,000.00	10,000.00	10,000.00	0.00	0.00
624062	60100		Electric Service	244,918.79	211,075.71	240,000.00	130,141.90	240,000.00	240,000.00	240,000.00	0.00	0.00
624062	60200		Gas Service	20,103.01	16,654.64	19,000.00	7,504.07	19,000.00	19,000.00	19,000.00	0.00	0.00
	Subtotal Services & Supplies			**949,360.43**	**1,167,705.08**	**1,094,500.00**	**588,723.91**	**940,209.00**	**1,131,000.00**	**1,131,000.00**	**0.00**	**0.00**
	TOTAL Rolling A			**949,360.43**	**1,167,705.08**	**1,094,500.00**	**588,723.91**	**940,209.00**	**1,131,000.00**	**1,131,000.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
624 Dayton Sewer Utility Fund												
063 South Plant												
4e - Services & Supplies												
624063	50430		Tools	4,440.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624063	53910		Spraying	6,725.00	860.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624063	55000		Contract Laboratory	12,677.50	16,900.00	20,000.00	11,952.68	20,000.00	21,500.00	21,500.00	0.00	0.00
624063	56400		Repairs and Maintenance	9,774.39	38,769.17	10,000.00	744.66	2,000.00	10,000.00	10,000.00	0.00	0.00
624063	56420		Telemetry Maintenance	34.22	79.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624063	56500		Building Maintenance	340.00	0.00	0.00	73.77	74.00	0.00	0.00	0.00	0.00
624063	60100		Electric Service	9,691.74	8,976.75	12,000.00	4,175.65	5,000.00	12,000.00	12,000.00	0.00	0.00
	Subtotal Services & Supplies			**43,683.74**	**65,585.91**	**42,000.00**	**16,946.76**	**27,074.00**	**43,500.00**	**43,500.00**	**0.00**	**0.00**
	TOTAL South Plant			**43,683.74**	**65,585.91**	**42,000.00**	**16,946.76**	**27,074.00**	**43,500.00**	**43,500.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
624 Dayton Sewer Utility Fund												
071 Pumping												
4e - Services & Supplies												
624071	50430		Tools	1,675.51	143.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624071	50440		Safety Supplies	198.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624071	50950		Chemicals	32,814.20	48,912.40	35,000.00	15,811.80	35,000.00	35,000.00	35,000.00	0.00	0.00
624071	53910		Spraying	7,800.00	2,380.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624071	56400		Repairs and Maintenance	37,591.26	65,959.88	100,000.00	46,945.96	100,000.00	100,000.00	100,000.00	0.00	0.00
624071	56420		Telemetry Maintenance	6,595.10	6,969.43	4,000.00	1,468.51	4,000.00	4,000.00	4,000.00	0.00	0.00
624071	60100		Electric Service	76,571.81	51,081.87	60,000.00	32,104.26	60,000.00	60,000.00	60,000.00	0.00	0.00
	Subtotal Services & Supplies			**163,245.91**	**175,446.86**	**199,000.00**	**96,330.53**	**199,000.00**	**199,000.00**	**199,000.00**	**0.00**	**0.00**
	TOTAL Pumping			**163,245.91**	**175,446.86**	**199,000.00**	**96,330.53**	**199,000.00**	**199,000.00**	**199,000.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
624 Dayton Sewer Utility Fund												
074 Collection												
4e - Services & Supplies												
624074	50430		Tools	635.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624074	56400		Repairs and Maintenance	947.96	3,536.22	40,000.00	11,910.26	30,000.00	40,000.00	40,000.00	0.00	0.00
	Subtotal Services & Supplies			**1,583.29**	**3,536.22**	**40,000.00**	**11,910.26**	**30,000.00**	**40,000.00**	**40,000.00**	**0.00**	**0.00**
	TOTAL Collection			**1,583.29**	**3,536.22**	**40,000.00**	**11,910.26**	**30,000.00**	**40,000.00**	**40,000.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
624 Dayton Sewer Utility Fund												
075 Fleet												
4e - Services & Supplies												
624075	50000		Supplies	1,064.41	239.20	600.00	898.24	900.00	900.00	900.00	0.00	0.00
624075	50410		Uniform Rental	463.52	372.64	1,000.00	353.96	1,000.00	1,000.00	1,000.00	0.00	0.00
624075	50430		Tools	893.10	1,124.22	2,500.00	101.68	500.00	2,500.00	2,500.00	0.00	0.00
624075	50440		Safety Supplies	22.59	0.00	100.00	60.67	100.00	100.00	100.00	0.00	0.00
624075	51000		Fuel	35,800.32	34,022.84	45,000.00	22,734.34	36,000.00	45,000.00	45,000.00	0.00	0.00
624075	53530		Software Support	0.00	872.08	900.00	0.00	0.00	900.00	900.00	0.00	0.00
624075	56410		Equipment Repairs & Maint	19,637.94	16,684.11	15,000.00	16,741.23	17,000.00	15,000.00	15,000.00	0.00	0.00
624075	56460		Vehicle Repairs & Maint	6,661.40	4,947.33	12,000.00	5,838.50	10,000.00	12,000.00	12,000.00	0.00	0.00
624075	56500		Building Maintenance	80.32	1,825.68	1,500.00	146.95	147.00	1,500.00	1,500.00	0.00	0.00
624075	60200		Gas Service	1,614.94	947.54	1,500.00	469.44	1,500.00	1,500.00	1,500.00	0.00	0.00
	Subtotal Services & Supplies			**66,238.54**	**61,035.64**	**80,100.00**	**47,345.01**	**67,147.00**	**80,400.00**	**80,400.00**	**0.00**	**0.00**
	TOTAL Fleet			**66,238.54**	**61,035.64**	**80,100.00**	**47,345.01**	**67,147.00**	**80,400.00**	**80,400.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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	1,370,229.00	0.00	2,177,179.00	892,536.00	892,536.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**1,370,229.00**	**0.00**	**2,177,179.00**	**892,536.00**	**892,536.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**1,370,229.00**	**0.00**	**2,177,179.00**	**892,536.00**	**892,536.00**	**0.00**	**0.00**
	TOTAL Dayton Sewer Utility Fund			**18,282,319.46**	**17,244,009.11**	**17,121,052.00**	**9,775,220.18**	**17,352,052.00**	**17,641,052.00**	**17,641,052.00**	**0.00**	**0.00**
			TOTAL REVENUES	**13,001,872.03**	**11,876,922.01**	**8,560,526.00**	**6,999,156.58**	**8,676,026.00**	**8,820,526.00**	**8,820,526.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**5,280,447.43**	**5,367,087.10**	**8,560,526.00**	**2,776,063.60**	**8,676,026.00**	**8,820,526.00**	**8,820,526.00**	**0.00**	**0.00**
			DIFFERENCE	**7,721,424.60**	**6,509,834.91**	**0.00**	**4,223,092.98**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**13,001,872.03**	**11,876,922.01**	**8,560,526.00**	**6,999,156.58**	**8,676,026.00**	**8,820,526.00**	**8,820,526.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**5,280,447.43**	**5,367,087.10**	**8,560,526.00**	**2,776,063.60**	**8,676,026.00**	**8,820,526.00**	**8,820,526.00**	**0.00**	**0.00**
			DIFFERENCE	**7,721,424.60**	**6,509,834.91**	**0.00**	**4,223,092.98**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

LYON COUNTY UTILITIES

Capital Improvement Program: FYE 2027 - 2031

Fund: Dayton Sewer 624	Program: Dayton Sewer	Updated: 1/29/2026

	Budgeted	Projected				
Fiscal Year Ending ---	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Capital Costs By Year ---	$11,701,458	$11,019,950	$9,752,600	$6,168,000	$3,600,000	$42,242,008

Project Descriptions for FYE 2027

(Continuation) Hwy 50 Sewer Replacement Project, Phase 2: Replacement with upsizing of approximately 1,950 feet of sanitary sewer main and construction of new manholes along the existing sewer main alignment beginning at Silver Street and extending to the southern extent of the Hwy 5 0 Sewer Replacement Project - Phase 1.

(Continuation) Rolling A WWTP Capacity Expansion: Project continuation to expand the Rolling A Wastewaer Treatment Plant. Construction is expected to end by FYE26. FYE27 Budget to fund any project related claims.

Sewer and Manhole Rehabilitation: The project to rehabilitate 2,790 linear feet of gravitysewer line, replace 1,320 linear feet of gravity sewer line, rehabilitate 40 manholes, and replace seven manholes in the old town area of Dayton, NV. **A Community Project Funding Grant Application was submitted to Senators Cortez-Masto and Rosen's office in FYE 2025 and the appropriation ($1,937,766) was approved in FYE 2026** . The estimated project cost was $2,422,208 with a twenty percent match of $484,442 from the Dayton Sewer Fund. Lyon County Utilities will hire a consultant to apply to the EPA for the appropriation and project design

Lift Station 1 Rehabilitation: Complete the construction of Lift Station 1 which is past end of life, has a high risk of failure, and would have a massive e nvironmental impact if the station fails.

Aspen Creek RIB Expansion: Engineering study, design and construction of two more additional RIBs at the Aspect Creek RIB site that would increase and improve the current limitations to the wastewater effluent disposal capacity. AtkinsRealis identified and completed preliminary evaluatio n of the site.

SCADA Upgrade (Split between Water and Sewer): The existing SCADA control system is 20 plus years old, does not fully support the operations, and lacks features to manage the IT security aspects. The new SCADA will address the above.

SDWWTP Fueling Station: Construct a fueling station at the Dayton Yard (SDDWWTP) It is difficult to get the bigger equipment into the Dayton area gas stations. This will also help with fuel cost. The cost is shared with the Road Department. Utilities portion split with the Dayton Water fund

Project Cost Estimate

Item Description	2027	2028	2029	2030	2031	Total
Continuation: Gravity Line Replacement-Hwy50 @ Dayton Valley Road	$5,213,000					**$5,213,000**
Continuation: RA WWTP - Capacity Expansion	$300,000					**$300,000**
2026 Rolling A Rehabilitation Project		$3,665,450	$1,000,000			**$4,665,450**
Fueling Station (split with water)	$16,250					
Building Alarm Systems (split with water)		$23,000				**$23,000**
Sewer & Manhole Rehabilitation	$2,422,208					**$2,422,208**
Lift Station 1 Rehabilitation	$1,000,000					**$1,000,000**
Aspen Creek RIB Expansion	$2,500,000					
Rolling A WWTP Equipment Storage Facility		$750,000				**$750,000**
Industrial and Rose Peak LS Rehab		$1,000,000				
SCADA Upgrade (Split between Water and Sewer)	$250,000					
Rolling A to SouthPlant Effluent Pumping Improvements		$2,100,000				
Additional RIBs		$3,000,000				
Odor Control and HVAC Rehabilitation-Rolling A Headworks Bldg		$250,000				**$250,000**
Lift Station 4 Rehabilitation			2,508,500.00			**$2,508,500**
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**
Flow Meter Additions / Replacements			$725,000	$1,168,000		**$1,893,000**
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**
Septage Receiving Station-Rolling A WWTP			$1,000,000			**$1,000,000**
Lift Station 3A Abandonment		$231,500	$1,574,100			**$1,805,600**
Utility office parking lot purchase (split with Dayton Water Fund)					$50,000	**$50,000**
Subtotals:	**$11,701,458**	**$11,019,950**	**$9,752,600**	**$6,168,000**	**$3,600,000**	**$42,242,008**

LYON COUNTY UTILITIES

Capital Improvement Program: FYE 2027 - 2031

Fund: Fleet / Dayton Sewer 624	Program: Fleet / Dayton Sewer	Updated: 1/23/2026

Fiscal Year Ending ---	2027	2028	2029	2030	2031
Capital Costs By Year ---	$240,000			$127,500	

Project Descriptions for FYE 2027

Replacement crew truck for: 2005 Ford F-250 (#057431): Vehicle has reached its useful life and has an extensive repair history. Current mileage is 182,394

Replacement crew truck for: 2005 Ford F-250 (#057430): Vehicle has reached its useful life and has an extensive repair history. Current mileage is 182,810

New Crew Truck (Chief Operator): Vehicle needed for additional FTE

Project Cost Estimate

Item Description	2027	2028	2029	2030	2031	Total
2005 Ford F-250 (#057431)	$80,000					$80,000
2005 Ford F-250 (#057430)	$80,000					$80,000
New Crew Truck (Chief Operator)	$80,000					
2004 Ford F-150 (049114)				$85,000		$85,000
2004 Ford F-250 (#043838)split with water				$42,500		$42,500
Subtotals:	$240,000			$127,500		$367,500

February 2, 2026

To: Josh Foli
From: Sean Sinclair

The Utilities Department is operating with a staffing deficit of at least two (2) Full Time Equivalent (FTE) positions, per the 2017 Water Facility Plan Update analysis.

Per the Discharge Permits issued for the Rolling A WWTP and Silver Springs WRF, Lyon County shall implement and enforce a pretreatment program following NAC 445A.254 to 445A.256 and applicable portions of NRS 445A.300 to 445A.730. To meet this requirement, two (2) FTE's are requested to build and implement the Pretreatment Program. This is a new program that was not included in the 2017 Water Facility Plan Update analysis.

One (1) additional FTE is requested to help the wastewater division manage effluent disposal, assist the Wastewater Superintendent with administrative and regulatory tasks, and provide in the field supervision of wastewater staff. This Chief Operator position will take on the duties of scheduling day to day work which will improve the completion rate of scheduled preventative maintenance, manage RIB and irrigation rotation schedules to maximize effluent disposal through existing approved disposal sites, and coordinate with other divisions for in house projects.

For FYE 2027, I recommend the following personnel changes:

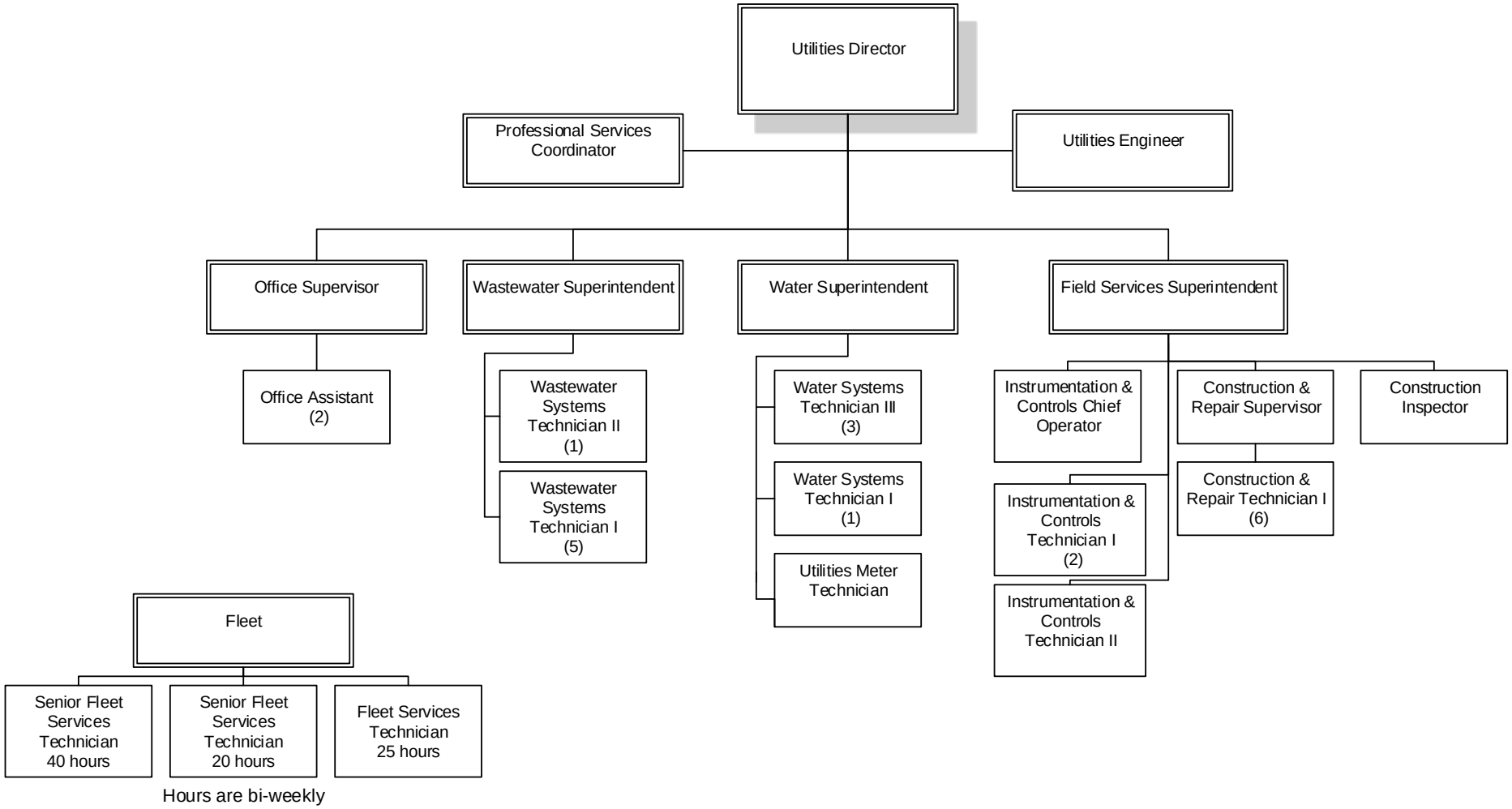
- Add one (1) Industrial Pretreatment Lead
- Add one (1) Industrial Pretreatment Technician
- Add one (1) Wastewater Chief Operator

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	Industrial Pretreatment Lead		80	
New Position	Industrial Pretreatment Technician		80	
New Postion	Wastewater Chief Operator		80	
Cobb	Robert	80		
Crabb	Michael		80	Yes
Cranfield	Tara	43	37	
DeForest	Brody	40	40	

Dillie	Jeremy		80	Yes
Donnels	Ben		80	
Gafford	Zacharie	60	20	Yes
Gatlin	Andrew		80	Yes
Gibbs	Brian	80		
Gorder	Robert		80	Yes
Hoffert	Chris	80		
Kapfenstein	Stephanie		80	
Manz	Blaine	40	40	
Marshall	Jeremiah	60	20	Yes
Mason	Heather	43	37	
Mountjoy	Joseph	40	40	Yes
O'Connel	Tommy	60	20	
Panda	Kishora	30	50	
Paterson	JD	60	20	
Ricci	Joe	60	20	Yes
Rosencrantz	Brandon	80		Yes
Shoaf	Michael	60	20	Yes
Sinclair	Sean	60	20	
Smith	Greg		80	Yes
Strobel	Melissa	70	10	
Walker	Ingrid	43	37	
Webb	Jason	80		
Hilterbrandt	Sean	40	40	
Vilalobos	Diego	40	40	
Additional Budget Requests:				
Overtime		$36,000	$30,000	

Utilities


Utilities Director
Professional Services Coordinator
Utilities Engineer
Office Supervisor
Office Assistant (2)
Wastewater Superintendent
Wastewater Systems Technician II (1)
Wastewater Systems Technician I (5)
Water Superintendent
Water Systems Technician III (3)
Water Systems Technician I (1)
Utilities Meter Technician
Field Services Superintendent
Instrumentation & Controls Chief Operator
Construction & Repair Supervisor
Construction Inspector
Construction & Repair Technician I (6)
Instrumentation & Controls Technician I (2)
Instrumentation & Controls Technician II
Fleet
Senior Fleet Services Technician 40 hours
Senior Fleet Services Technician 20 hours
Fleet Services Technician 25 hours
Hours are bi-weekly

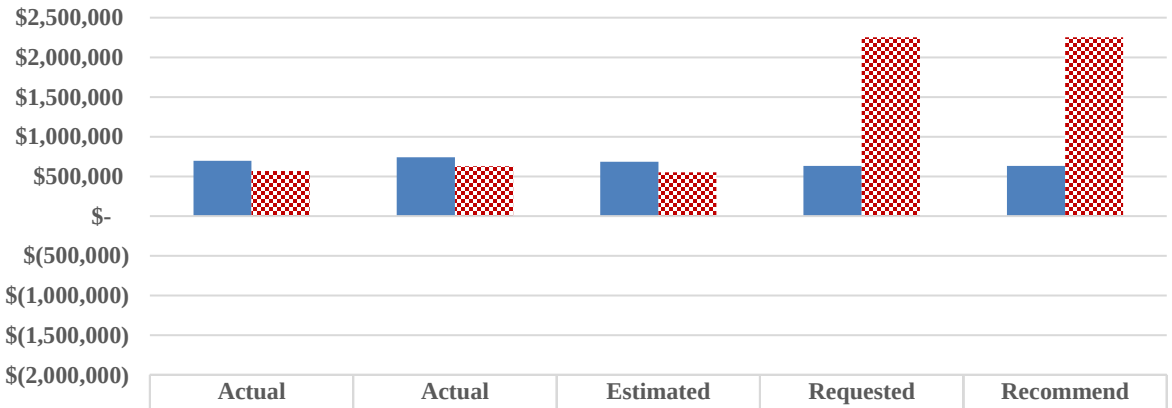
Fund	(Multiple Items)
Dept Title	(All)

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
623	0	(blank)	BERG, RYAN	Construction & Repair Tech I	R	60	$ 37,030	$ 13,609	$ -	1,797	$ 537	$ 18,060	$ 53	$ 363	$ 23	$ 34,442	$ 71,472
			COBB, ROBERT	Water System Tech III	R	80	$ 64,875	$ 23,842	$ -	2,396	$ 941	$ 13,577	$ 71	$ 484	$ 31	$ 41,342	$ 106,217
			CRANFIELD, TARA	Office Assistant	E	43	$ 26,349	$ 5,072	$ -	1,288	$ 382	$ 10,287	$ 38	$ 260	$ 17	$ 17,344	$ 43,693
			DEFOREST, BRODY	Construction Inspector	E	40	$ 40,258	$ 7,750	$ -	1,198	$ 584	$ 8,815	$ 35	$ 242	$ 16	$ 18,640	$ 58,898
			ELDER, BRIAN	Sr Fleet Serv Tech	R	20	$ 20,213	$ 7,428	$ -	599	$ 293	$ 3,394	$ 18	$ 121	$ 8	$ 11,861	$ 32,074
			GAFFORD, ZACHARIE	Constr & Repair Tech I	E	60	$ 47,023	$ 9,052	$ -	1,797	$ 682	$ 10,183	$ 53	$ 363	$ 23	$ 22,153	$ 69,176
			GIBBS, BRIAN	Water Sys Tech III	R	80	$ 83,919	$ 30,840	$ -	2,396	$ 1,217	$ 13,577	$ 71	$ 484	$ 31	$ 48,616	$ 132,535
			HILTERBRANDT, SEAN	Instrument/Control Tech I	E	40	$ 29,914	$ 5,758	$ -	1,198	$ 434	$ 6,789	$ 35	$ 242	$ 16	$ 14,472	$ 44,386
			HOFFERT, CHRISTOPHER	Water Superintendent	R	80	$ 88,936	$ 32,684	$ -	2,396	$ 1,290	$ 13,577	$ 71	$ 484	$ 31	$ 50,533	$ 139,469
			MANZ, BLAINE	Instrument/Control Chief Operator	E	40	$ 51,194	$ 9,855	$ -	1,198	$ 742	$ 6,789	$ 35	$ 242	$ 16	$ 18,877	$ 70,071
			MARSHALL, JEREMIAH	Constr & Repair Tech I	E	60	$ 53,384	$ 10,276	$ -	1,797	$ 774	$ 10,183	$ 53	$ 363	$ 23	$ 23,469	$ 76,853
			MASON, HEATHER	Office Assistant	E	43	$ 26,732	$ 5,146	$ -	1,288	$ 388	$ 7,298	$ 38	$ 260	$ 17	$ 14,435	$ 41,167
			MOUNTJOY, JOSEPH	Instrument/Control Tech II	R	40	$ 32,543	$ 11,960	$ -	1,198	$ 472	$ 12,040	$ 35	$ 242	$ 16	$ 25,963	$ 58,506
			OCONNELL, THOMAS	Constr & Repair Tech II	E	60	$ 49,096	$ 9,451	$ -	1,797	$ 712	$ 10,183	$ 53	$ 363	$ 23	$ 22,582	$ 71,678
			PANDA, KISHORA	Utilities Engineer	R	30	$ 54,353	$ 19,975	$ -	898	$ 788	$ 5,091	$ 26	$ 182	$ 12	$ 26,972	$ 81,325
			PATERSON, JACOB	Fleet Services Tech	R	15	$ 11,906	$ 4,375	$ -	449	$ 173	$ 2,546	$ 13	$ 91	$ 6	$ 7,653	$ 19,559
			PATERSON, JAMES	Construction & Repair Supervisor	E	60	$ 64,407	$ 12,398	$ -	1,797	$ 934	$ 10,183	$ 53	$ 363	$ 23	$ 25,751	$ 90,158
			RICCI, JOSEPH	Constr & Repair Tech I	E	60	$ 48,007	$ 9,241	$ -	1,797	$ 696	$ 14,353	$ 53	$ 363	$ 23	$ 26,526	$ 74,533
			ROSENCRANTZ, BRANDON	Water System Tech I	E	80	$ 62,217	$ 11,977	$ -	2,396	$ 902	$ 17,630	$ 71	$ 484	$ 31	$ 33,491	$ 95,708
			SHOAF, MICHAEL	Constr & Repair Tech I	E	60	$ 46,274	$ 8,908	$ -	1,797	$ 671	$ 10,183	$ 53	$ 363	$ 23	$ 21,998	$ 68,272
			SINCLAIR, SEAN	Utilities Director	R	40	$ 66,514	$ 24,444	$ -	1,198	$ 964	$ 6,789	$ 35	$ 242	$ 16	$ 33,688	$ 100,202
			STROBEL, MELISSA	Professional Service Coordinator	E	70	$ 85,435	$ 16,446	$ -	2,096	$ 1,239	$ 15,426	$ 62	$ 424	$ 27	$ 35,720	$ 121,155
			VILLALOBOS, DIEGO	Instrument/Control Tech I	E	40	$ 29,914	$ 5,758	$ -	1,198	$ 434	$ -	$ 35	$ 242	$ 16	$ 7,683	$ 37,597
			WALKER, INGRID K.	Office Supervisor	R	43	$ 37,180	$ 13,664	$ -	1,288	$ 539	$ 7,298	$ 38	$ 260	$ 17	$ 23,104	$ 60,284
			WEBB, JASON	Water System Tech III	R	80	$ 71,856	$ 26,407	$ -	2,396	$ 1,042	$ 13,577	$ 71	$ 484	$ 31	$ 44,008	$ 115,864
			ZZ1 - VACANT	Field Services Superintendent	R	60	$ 82,482	$ 30,312	$ -	1,797	$ 1,196	$ 18,060	$ 53	$ 363	$ 23	$ 51,804	$ 134,286
			ZZ2 - VACANT	Water Systems Technician I	E	80	$ 48,627	$ 9,361	$ -	2,396	$ 705	$ 24,079	$ 71	$ 484	$ 31	$ 37,127	$ 85,754
			ZZA - TEMPORARY	NA	S	(blank)	$ 18,316	$ -	$ 1,136	1,098	$ 266	$ -			$ -	$ 2,500	$ 20,816
			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	(blanl	(blank)	$ 115,000									$ -	$ 115,000
			ZZZT - OPEB ADJ	NA	(blanl	(blank)	$ 20,000									$ -	$ 20,000
		(blank) Total					$1,605,195	$ 394,488	$1,136	44,944	$ 21,319	$289,967	$1,293	$ 8,858	$ 570	$ 762,575	$2,367,770
	0 Total						$1,605,195	$ 394,488	$1,136	44,944	$ 21,319	$289,967	$1,293	$ 8,858	$ 570	$ 762,575	$2,367,770
623 Total							$1,605,195	$ 394,488	$1,136	44,944	$ 21,319	$289,967	$1,293	$ 8,858	$ 570	$ 762,575	$2,367,770
624	0	(blank)	BERG, RYAN	Construction & Repair Tech I	R	20	$ 12,343	$ 4,536	$ -	599	$ 179	$ 6,020	$ 18	$ 121	$ 8	$ 11,481	$ 23,824
			CRABB, MICHAEL	Wastewater Systems Tech I	E	80	$ 62,198	$ 11,973	$ -	2,396	$ 902	$ 13,577	$ 71	$ 484	$ 31	$ 29,434	$ 91,632
			CRANFIELD, TARA	Office Assistant	E	37	$ 22,673	$ 4,365	$ -	1,108	$ 329	$ 8,851	$ 33	$ 224	$ 14	$ 14,924	$ 37,597
			DEFOREST, BRODY	Construction Inspector	E	40	$ 40,258	$ 7,750	$ -	1,198	$ 584	$ 8,815	$ 35	$ 242	$ 16	$ 18,640	$ 58,898
			DILLIE, JEREMY	Wastewater Syst Tech I	E	80	$ 62,726	$ 12,075	$ -	2,396	$ 910	$ 17,630	$ 71	$ 484	$ 31	$ 33,597	$ 96,323
			DONNELS, ROBERT	Wastewater Systems Tech II	E	80	$ 71,022	$ 13,672	$ -	2,396	$ 1,030	$ 17,630	$ 71	$ 484	$ 31	$ 35,314	$ 106,336
			ELDER, BRIAN	Sr Fleet Serv Tech	R	20	$ 20,213	$ 7,428	$ -	599	$ 293	$ 3,394	$ 18	$ 121	$ 8	$ 11,861	$ 32,074
			GAFFORD, ZACHARIE	Constr & Repair Tech I	E	20	$ 15,674	$ 3,017	$ -	599	$ 227	$ 3,394	$ 18	$ 121	$ 8	$ 7,384	$ 23,058
			GATLIN, ANDREW	Wastewater Systems Tech I	E	80	$ 64,009	$ 12,322	$ -	2,396	$ 928	$ 13,577	$ 71	$ 484	$ 31	$ 29,809	$ 93,818
			GORDER, ROBERT	Wastewater Systems Tech I	E	80	$ 62,198	$ 11,973	$ -	2,396	$ 902	$ 13,577	$ 71	$ 484	$ 31	$ 29,434	$ 91,632
			HILTERBRANDT, SEAN	Instrument/Control Tech I	E	40	$ 29,914	$ 5,758	$ -	1,198	$ 434	$ 6,789	$ 35	$ 242	$ 16	$ 14,472	$ 44,386
			KAPFENSTEIN, STEPHANIE	Wastewater Superintendent	E	80	$ 135,307	$ 26,047	$ -	2,396	$ 1,962	$ -	$ 71	$ 484	$ 31	$ 30,991	$ 166,298
			MANZ, BLAINE	Instrument/Control Chief Operator	E	40	$ 51,194	$ 9,855	$ -	1,198	$ 742	$ 6,789	$ 35	$ 242	$ 16	$ 18,877	$ 70,071
			MARSHALL, JEREMIAH	Constr & Repair Tech I	E	20	$ 17,795	$ 3,426	$ -	599	$ 258	$ 3,394	$ 18	$ 121	$ 8	$ 7,824	$ 25,619
			MASON, HEATHER	Office Assistant	E	37	$ 23,002	$ 4,428	$ -	1,108	$ 334	$ 6,279	$ 33	$ 224	$ 14	$ 12,420	$ 35,422
			MOUNTJOY, JOSEPH	Instrument/Control Tech II	R	40	$ 32,543	$ 11,960	$ -	1,198	$ 472	$ 12,040	$ 35	$ 242	$ 16	$ 25,963	$ 58,506
			OCONNELL, THOMAS	Constr & Repair Tech II	E	20	$ 16,365	$ 3,150	$ -	599	$ 237	$ 3,394	$ 18	$ 121	$ 8	$ 7,527	$ 23,892
			PANDA, KISHORA	Utilities Engineer	R	50	$ 90,589	$ 33,291	$ -	1,497	$ 1,314	$ 8,486	$ 44	$ 303	$ 20	$ 44,955	$ 135,544
			PATERSON, JACOB	Fleet Services Tech	R	10	$ 7,937	$ 2,917	$ -	299	$ 115	$ 1,697	$ 9	$ 61	$ 4	$ 5,102	$ 13,039
			PATERSON, JAMES	Construction & Repair Supervisor	E	20	$ 21,469	$ 4,133	$ -	599	$ 311	$ 3,394	$ 18	$ 121	$ 8	$ 8,584	$ 30,053
			RICCI, JOSEPH	Constr & Repair Tech I	E	20	$ 16,002	$ 3,080	$ -	599	$ 232	$ 4,784	$ 18	$ 121	$ 8	$ 8,842	$ 24,844
			SHOAF, MICHAEL	Constr & Repair Tech I	E	20	$ 15,425	$ 2,969	$ -	599	$ 224	$ 3,394	$ 18	$ 121	$ 8	$ 7,333	$ 22,758
			SINCLAIR, SEAN	Utilities Director	R	40	$ 66,514	$ 24,444	$ -	1,198	$ 964	$ 6,789	$ 35	$ 242	$ 16	$ 33,688	$ 100,202
			SMITH, GREGORY	Wastewater Syst Tech II	E	80	$ 72,492	$ 13,955	$ -	2,396	$ 1,051	$ 19,137	$ 71	$ 484	$ 31	$ 37,125	$ 109,617
			STROBEL, MELISSA	Professional Service Coordinator	E	10	$ 12,205	$ 2,349	$ -	299	$ 177	$ 2,204	$ 9	$ 61	$ 4	$ 5,103	$ 17,308

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)	VILLALOBOS, DIEGO	Instrument/Control Tech I	E	40	$ 29,914	$ 5,758	$ -	1,198	$ 434	$ -	$ 35	$ 242	$ 16	$ 7,683	$ 37,597
			WALKER, INGRID K.	Office Supervisor	R	37	$ 31,992	$ 11,757	$ -	1,108	$ 464	$ 6,279	$ 33	$ 224	$ 14	$ 19,879	$ 51,871
			ZZ1 - VACANT	Field Services Superintendent	R	20	$ 27,494	$ 10,104	$ -	599	$ 399	$ 6,020	$ 18	$ 121	$ 8	$ 17,269	$ 44,763
			ZZ3 - NEW POSITION	Wastewater Chief Operator	E	80	$ 78,385	$ 15,089	$ -	2,396	$ 1,137	$ 24,079	$ 71	$ 484	$ 31	$ 43,287	$ 121,672
			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	(blanl	(blank)	$ 70,000									$ -	$ 70,000
			ZZZT - OPEB ADJ	NA	(blanl	(blank)	$ 20,000									$ -	$ 20,000
		(blank) Total					$1,369,585	$ 296,681	$ -	37,166	$ 18,556	$231,413	$1,101	$ 7,510	$ 486	$ 592,913	$1,962,498
	0 Total						$1,369,585	$ 296,681	$ -	37,166	$ 18,556	$231,413	$1,101	$ 7,510	$ 486	$ 592,913	$1,962,498
624 Total							$1,369,585	$ 296,681	$ -	37,166	$ 18,556	$231,413	$1,101	$ 7,510	$ 486	$ 592,913	$1,962,498
Grand Total							$2,974,780	$ 691,169	$1,136	82,110	$ 39,875	$521,380	$2,394	$16,368	$1,056	$ 1,355,488	$4,330,268

SILVER SPRINGS GENERAL IMPROVEMENT DISTRICT
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$696,500	$741,756	$683,613	$632,586	$632,586
Total Expenses	$570,132	$628,179	$553,645	$2,254,305	$2,254,305
Profit (Loss)	$126,368	$113,577	$129,968	$(1,621,719)	$(1,621,719)
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$-	$-	$-	$-	$-
Services & Supplies	$386,707	$416,137	$312,989	$1,911,745	$1,911,745
Depreciation	$183,425	$212,042	$240,656	$342,560	$342,560
FTE	-	-	-	-	-

BUDGET NOTES

This District was formed to operate the sewer system in Silver Springs.

There is a capital project in the amount of $972,000, to rehab the filter system at the plant, which is partially funded by a grant of $593,000; There is also a project of $200,000 for a SCADA Upgrade.

Services & Supplies:

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: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
634 Silver Springs GID Fund												
000 General												
3e - Intergovernmental												
634	32041	63400	SRF Grant	0.00	589,101.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
634	32440	80004	ARPA Grant	28,074.00	72,852.50	0.00	9,845.00	9,845.00	0.00	0.00	0.00	0.00
	Subtotal Intergovernmental			**28,074.00**	**661,953.50**	**0.00**	**9,845.00**	**9,845.00**	**0.00**	**0.00**	**0.00**	**0.00**
3g - Charges for Service												
634	35740		Inspection Fees	200.00	0.00	5,000.00	450.00	450.00	5,000.00	5,000.00	0.00	0.00
634	35800		Sewer Use Fees	300,056.61	308,065.94	315,000.00	215,057.10	322,000.00	322,000.00	322,000.00	0.00	0.00
	Subtotal Charges for Service			**300,256.61**	**308,065.94**	**320,000.00**	**215,507.10**	**322,450.00**	**327,000.00**	**327,000.00**	**0.00**	**0.00**
3k - Other Revenues												
634	38000		Investment Income	234,105.21	230,978.35	168,000.00	128,855.34	220,000.00	180,000.00	180,000.00	0.00	0.00
634	38010		EDU Interest Income	114,598.40	109,456.74	104,065.00	209,629.77	104,065.00	98,333.00	98,333.00	0.00	0.00
634	38030		Penalties	5,830.61	6,206.58	6,600.00	4,329.04	6,200.00	6,200.00	6,200.00	0.00	0.00
634	38100		Sales & Rental	13,635.54	14,196.19	19,442.00	15,753.87	21,053.00	21,053.00	21,053.00	0.00	0.00
	Subtotal Other Revenues			**368,169.76**	**360,837.86**	**298,107.00**	**358,568.02**	**351,318.00**	**305,586.00**	**305,586.00**	**0.00**	**0.00**
3m - Connection Fees												
634	82000		Connection Charge	61,814.72	0.00	0.00	21,403.76	0.00	0.00	0.00	0.00	0.00
	Subtotal Connection Fees			**61,814.72**	**0.00**	**0.00**	**21,403.76**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
634	39999		Opening Fund Balance	0.00	0.00	1,582,093.00	0.00	0.00	1,621,719.00	1,621,719.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**1,582,093.00**	**0.00**	**0.00**	**1,621,719.00**	**1,621,719.00**	**0.00**	**0.00**
4e - Services & Supplies												
634	50000		Supplies	4,959.04	8,881.05	35,000.00	4,484.66	9,000.00	35,000.00	35,000.00	0.00	0.00
634	50430		Tools	2,804.26	55.59	500.00	15.51	100.00	500.00	500.00	0.00	0.00
634	50440		Safety Supplies	51.93	1,696.32	500.00	389.70	500.00	500.00	500.00	0.00	0.00
634	50920		Laboratory	2,561.88	4,722.53	3,000.00	3,742.08	4,000.00	3,000.00	3,000.00	0.00	0.00
634	50940		Chlorine	30,043.00	30,782.66	40,000.00	24,768.49	33,000.00	40,000.00	40,000.00	0.00	0.00
634	51000		Fuel	4,950.35	4,721.03	5,500.00	2,954.50	5,500.00	5,500.00	5,500.00	0.00	0.00
634	51020		Licenses	2,812.00	3,102.00	4,000.00	3,423.00	3,423.00	4,000.00	4,000.00	0.00	0.00
634	52100		Postage	4,810.00	5,079.64	5,000.00	4,500.00	5,000.00	5,000.00	5,000.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
634 Silver Springs GID Fund												
000 General												
4e - Services & Supplies												
634	52200		Insurance	15,901.12	16,398.06	16,800.00	16,302.72	16,303.00	16,800.00	16,800.00	0.00	0.00
634	53900		Contract Services	140,536.78	144,293.44	170,000.00	76,030.45	152,000.00	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	344.52	48,083.16	58,650.00	241.50	1,000.00	58,650.00	58,650.00	0.00	0.00
634	53920	80004	Professional Fees	43,776.25	72,852.50	0.00	9,845.00	9,845.00	0.00	0.00	0.00	0.00
634	53950		Audit	7,000.00	7,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	0.00	0.00
634	53970		Administrative Charges	2,905.00	2,915.00	2,700.00	2,700.00	2,700.00	2,745.00	2,745.00	0.00	0.00
634	55000		Contract Laboratory	8,644.50	9,562.00	9,500.00	7,038.56	10,000.00	11,000.00	11,000.00	0.00	0.00
634	55020		Sludge Disposal	0.00	0.00	1,400,000.00	0.00	0.00	1,400,000.00	1,400,000.00	0.00	0.00
634	56200		Travel	0.00	19.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
634	56400		Repairs and Maintenance	62,467.81	18,782.73	75,000.00	9,654.94	18,000.00	75,000.00	75,000.00	0.00	0.00
634	56420		Telemetry Maintenance	1,280.00	535.00	3,000.00	341.00	1,500.00	3,000.00	3,000.00	0.00	0.00
634	56500		Building Maintenance	0.00	102.03	500.00	1,089.50	1,100.00	500.00	500.00	0.00	0.00
634	56610		Collection System Maint	0.00	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	42,930.18	30,433.37	40,000.00	14,961.08	26,000.00	40,000.00	40,000.00	0.00	0.00
634	60200		Gas Service	2,219.26	1,001.46	2,700.00	479.35	750.00	2,700.00	2,700.00	0.00	0.00
634	60300		Water Service	774.40	768.00	1,500.00	512.00	768.00	1,500.00	1,500.00	0.00	0.00
634	60600		Garbage Service	584.95	0.00	850.00	0.00	0.00	850.00	850.00	0.00	0.00
	Subtotal Services & Supplies			**386,707.23**	**416,136.82**	**1,910,200.00**	**195,224.04**	**312,989.00**	**1,911,745.00**	**1,911,745.00**	**0.00**	**0.00**
4m - Depreciation												
634	81000		Depreciation	183,425.00	212,042.00	290,000.00	0.00	240,656.00	342,560.00	342,560.00	0.00	0.00
	Subtotal Depreciation			**183,425.00**	**212,042.00**	**290,000.00**	**0.00**	**240,656.00**	**342,560.00**	**342,560.00**	**0.00**	**0.00**
4z - Ending Fund Balance												
634	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	129,968.00	0.00	0.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**129,968.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL General			**1,328,447.32**	**1,959,036.12**	**4,400,400.00**	**800,547.92**	**1,367,226.00**	**4,508,610.00**	**4,508,610.00**	**0.00**	**0.00**
	TOTAL Silver Springs GID Fund			**1,328,447.32**	**1,959,036.12**	**4,400,400.00**	**800,547.92**	**1,367,226.00**	**4,508,610.00**	**4,508,610.00**	**0.00**	**0.00**
			TOTAL REVENUES	**758,315.09**	**1,330,857.30**	**2,200,200.00**	**605,323.88**	**683,613.00**	**2,254,305.00**	**2,254,305.00**	**0.00**	**0.00**

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
			TOTAL EXPENDITURES	570,132.23	628,178.82	2,200,200.00	195,224.04	683,613.00	2,254,305.00	2,254,305.00	0.00	0.00
			DIFFERENCE	188,182.86	702,678.48	0.00	410,099.84	0.00	0.00	0.00	0.00	0.00
			TOTAL REVENUES	758,315.09	1,330,857.30	2,200,200.00	605,323.88	683,613.00	2,254,305.00	2,254,305.00	0.00	0.00
			TOTAL EXPENDITURES	570,132.23	628,178.82	2,200,200.00	195,224.04	683,613.00	2,254,305.00	2,254,305.00	0.00	0.00
			DIFFERENCE	188,182.86	702,678.48	0.00	410,099.84	0.00	0.00	0.00	0.00	0.00

LYON COUNTY UTILITIES

Capital Improvement Program: FYE 2027 - 2031

Fund: Silver Spring GID 634	Program: Silver Springs GID	Updated: 1/29/2026

Fiscal Year Ending ---	2027	2028	2029	2030	2031
Capital Costs By Year ---	$1,172,000	$428,700	$1,016,958	$6,800,000	

Project Descriptions for FYE 2027

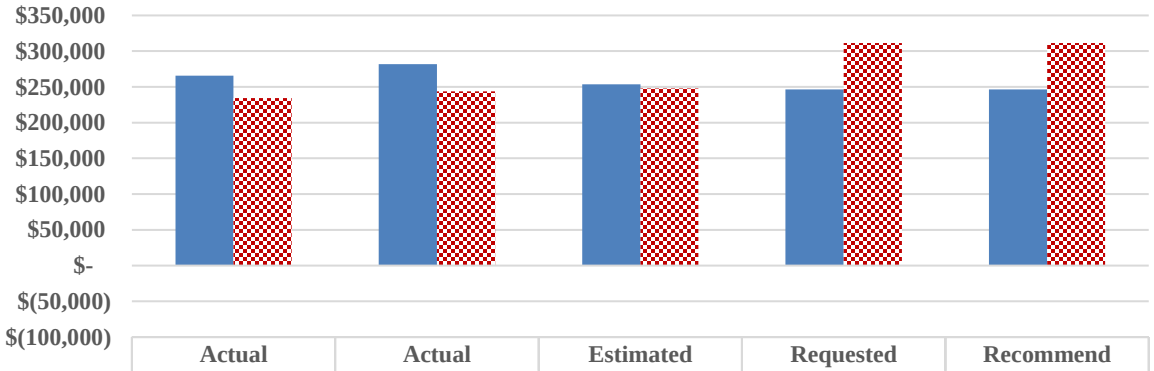
Sand Filter Rehabilitation: The dual media sand filtration system on the effluent is at the end of their useful life and needs to be rehabilitated to ens ure continued compliance with the NDEP discharge permit. An enegineering evaluation recommended complete rehabilitation. **The NV Capital Improvement Grant of $593,000 (61% of the Project cost $972,000) was approved by the State Board for Financing Water Project on 11/19/2025**

SCADA Upgrade: The existing SCADA control system is 20 plus years old, does not fully support the operations, and lacks features to manage the IT security aspects. The new SCADA will address the above.

Project Cost Estimate

Item Description	2027	2028	2029	2030	2031	Total
Sand Filter Rehabilitation	$972,000					$972,000
SCADA Upgrade	$200,000					$200,000
Disinfection System Rehabilitation		$428,700				$428,700
Rapid Infiltration Basin Project				$6,800,000		$6,800,000
Storm Damage Repair Project			$616,958			$616,958
Effluent Pond Aeration and Mixing Improveme			$400,000			$400,000
Subtotals:	$1,172,000	$428,700	$1,016,958	$6,800,000		$9,417,658

WILLOWCREEK GENERAL IMPROVEMENT DISTRICT
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$265,773	$281,954	$253,565	$246,262	$246,262
Total Expenses	$234,596	$243,987	$247,963	$311,533	$311,533
Profit (Loss)	$31,177	$37,967	$5,602	$(65,271)	$(65,271)
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$-	$-	$-	$-	$-
Services & Supplies	$84,518	$95,457	$100,500	$165,000	$165,000
Depreciation	$115,207	$114,518	$114,290	$114,290	$114,290
Interest	$34,871	$34,012	$33,173	$32,243	$32,243
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 is to potentially cover the cost of adding a half-time contracted employee, if the City of Yerington doesn't wish to continue to bill and maintain the system.

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
656 Willowcreek GID Fund												
000 General												
3a - Taxes												
656	30000		Real Property Taxes	728.32	794.06	911.00	838.81	911.00	958.00	958.00	0.00	0.00
656	30040		Trust Reconveyances	0.62	7.33	0.00	0.42	0.00	0.00	0.00	0.00	0.00
656	30200		Unsecured Property Taxes	31.33	35.16	0.00	19.98	0.00	0.00	0.00	0.00	0.00
656	30300		Centrally Assessed Taxes	15.11	14.70	0.00	7.54	0.00	0.00	0.00	0.00	0.00
656	30910		Special Assessment	89,208.00	88,500.00	88,854.00	85,119.12	88,500.00	88,500.00	88,500.00	0.00	0.00
	Subtotal Taxes			**89,983.38**	**89,351.25**	**89,765.00**	**85,985.87**	**89,411.00**	**89,458.00**	**89,458.00**	**0.00**	**0.00**
3e - Intergovernmental												
656	32440	80004	ARPA Grant	9,924.76	20,521.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
656	33000		Consolidated Taxes	2,303.64	2,303.64	2,304.00	1,535.76	2,304.00	2,304.00	2,304.00	0.00	0.00
	Subtotal Intergovernmental			**12,228.40**	**22,825.39**	**2,304.00**	**1,535.76**	**2,304.00**	**2,304.00**	**2,304.00**	**0.00**	**0.00**
3g - Charges for Service												
656	35700		Water Use Fees	71,420.21	74,162.22	74,000.00	49,897.40	72,700.00	74,000.00	74,000.00	0.00	0.00
656	35800		Sewer Use Fees	44,476.95	45,605.09	45,500.00	29,288.84	44,150.00	45,500.00	45,500.00	0.00	0.00
	Subtotal Charges for Service			**115,897.16**	**119,767.31**	**119,500.00**	**79,186.24**	**116,850.00**	**119,500.00**	**119,500.00**	**0.00**	**0.00**
3k - Other Revenues												
656	38000		Investment Income	43,095.55	46,149.95	35,000.00	26,251.71	45,000.00	35,000.00	35,000.00	0.00	0.00
656	38100		Sales & Rental	4,567.83	3,859.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Other Revenues			**47,663.38**	**50,009.66**	**35,000.00**	**26,251.71**	**45,000.00**	**35,000.00**	**35,000.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
656	39999		Opening Fund Balance	0.00	0.00	65,894.00	0.00	0.00	65,271.00	65,271.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**65,894.00**	**0.00**	**0.00**	**65,271.00**	**65,271.00**	**0.00**	**0.00**
	TOTAL General			**265,772.32**	**281,953.61**	**312,463.00**	**192,959.58**	**253,565.00**	**311,533.00**	**311,533.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
656 Willowcreek GID Fund												
048 Sewer												
3m - Connection Fees												
656048	82000		Connection Charge	3,800.00	7,600.00	0.00	3,800.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Connection Fees			**3,800.00**	**7,600.00**	**0.00**	**3,800.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
4e - Services & Supplies												
656048	50000		Supplies	33,853.80	32,780.90	45,000.00	32,699.63	45,000.00	45,000.00	45,000.00	0.00	0.00
656048	50000	80004	Supplies	9,924.76	20,521.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
656048	52200		Insurance	6,557.00	6,983.00	7,500.00	7,842.00	8,000.00	7,500.00	7,500.00	0.00	0.00
656048	53900		Contract Services	0.00	0.00	65,000.00	0.00	0.00	65,000.00	65,000.00	0.00	0.00
	Subtotal Services & Supplies			**50,335.56**	**60,285.65**	**117,500.00**	**40,541.63**	**53,000.00**	**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	34,870.81	34,011.51	33,173.00	24,965.70	33,173.00	32,243.00	32,243.00	0.00	0.00
	Subtotal Debt Service			**34,870.81**	**34,011.51**	**33,173.00**	**24,965.70**	**33,173.00**	**32,243.00**	**32,243.00**	**0.00**	**0.00**
	TOTAL Sewer			**156,588.37**	**169,479.16**	**218,255.00**	**69,307.33**	**153,755.00**	**217,325.00**	**217,325.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
656 Willowcreek GID Fund												
056 Water												
3m - Connection Fees												
656056	82000		Connection Charge	3,900.00	7,800.00	0.00	3,900.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Connection Fees			**3,900.00**	**7,800.00**	**0.00**	**3,900.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
4e - Services & Supplies												
656056	50000		Supplies	19,805.34	19,789.34	30,000.00	20,734.31	30,000.00	30,000.00	30,000.00	0.00	0.00
656056	60300		Water Service	14,377.04	15,381.97	17,500.00	9,348.47	17,500.00	17,500.00	17,500.00	0.00	0.00
	Subtotal Services & Supplies			**34,182.38**	**35,171.31**	**47,500.00**	**30,082.78**	**47,500.00**	**47,500.00**	**47,500.00**	**0.00**	**0.00**
4m - Depreciation												
656056	81000		Depreciation	47,625.00	46,936.00	46,708.00	0.00	46,708.00	46,708.00	46,708.00	0.00	0.00
	Subtotal Depreciation			**47,625.00**	**46,936.00**	**46,708.00**	**0.00**	**46,708.00**	**46,708.00**	**46,708.00**	**0.00**	**0.00**
	TOTAL Water			**85,707.38**	**89,907.31**	**94,208.00**	**33,982.78**	**94,208.00**	**94,208.00**	**94,208.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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	5,602.00	0.00	0.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**5,602.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**5,602.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Willowcreek GID Fund			**508,068.07**	**541,340.08**	**624,926.00**	**296,249.69**	**507,130.00**	**623,066.00**	**623,066.00**	**0.00**	**0.00**
			TOTAL REVENUES	**273,472.32**	**297,353.61**	**312,463.00**	**200,659.58**	**253,565.00**	**311,533.00**	**311,533.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**234,595.75**	**243,986.47**	**312,463.00**	**95,590.11**	**253,565.00**	**311,533.00**	**311,533.00**	**0.00**	**0.00**
			DIFFERENCE	**38,876.57**	**53,367.14**	**0.00**	**105,069.47**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**273,472.32**	**297,353.61**	**312,463.00**	**200,659.58**	**253,565.00**	**311,533.00**	**311,533.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**234,595.75**	**243,986.47**	**312,463.00**	**95,590.11**	**253,565.00**	**311,533.00**	**311,533.00**	**0.00**	**0.00**
			DIFFERENCE	**38,876.57**	**53,367.14**	**0.00**	**105,069.47**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

LYON COUNTY UTILITIES

Capital Improvement Program: FYE 2027 - 2031

Fund: Willow Creek GID 656	Program:Willow Creek GID				Updated: 1/29/2026	
Fiscal Year Ending ---	**2027**	**2028**	**2029**	**2030**	**2031**	
Capital Costs By Year ---		$50,000	$50,000			

Project Description for FYE 2027		Start Date:	2027	Finish Date:	2031

SCADA Upgrade: The existing SCADA control system is 20 plus years old, does not fully support the operations, and lacks features to manage the IT security aspects. The new SCADA will address the above.

Generator Willow Creek GID: Existing Generator is at the end of it life.

Project Cost Estimate

Item Description	2027	2028	2029	2030	2031	Total
Treatment Plant SCADA Upgrade		$50,000				$50,000
LS Generator			$50,000			$50,000
Subtotals:		$50,000	$50,000			$100,000

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: April 3, 2026

Agenda Item Number:
7.a

Subject:
For Possible Action: Approve the Mason Valley Mosquito Abatement District tentative budget for fiscal year 2026-2027.

Summary:

Financial Department Comments:

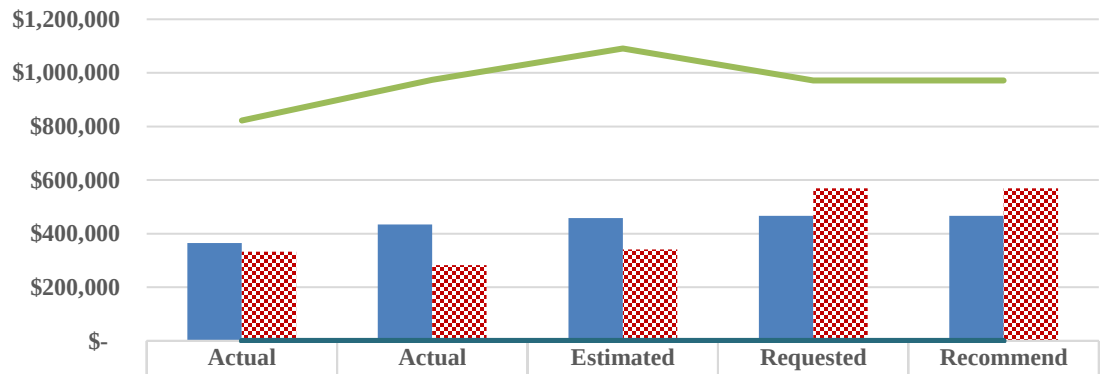
Approved As To Legal Form:

County Manager Comments:

Recommendation:

ATTACHMENTS
- Mason Valley Mosquito District Budget Packet 2026-2027

MASON VALLEY MOSQUITO CONTROL DISTRICT
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$365,117	$434,253	$457,767	$466,745	$466,745
Total Expenditures	$332,907	$282,494	$340,920	$569,323	$569,323
Ending Fund Balance	$822,348	$974,107	$1,090,954	$971,296	$971,296
Salaries & Wages	$87,388	$92,110	$100,573	$114,275	$114,275
Employee Benefits	$43,575	$45,881	$52,071	$56,698	$56,698
Services & Supplies	$201,944	$144,503	$158,901	$398,350	$398,350
Capital Outlay	$-	$-	$29,375	$-	$-
Contingency	$-	$-	$-	$17,080	$17,080
FTE	1.46	1.46	1.46	1.46	1.46

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.

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

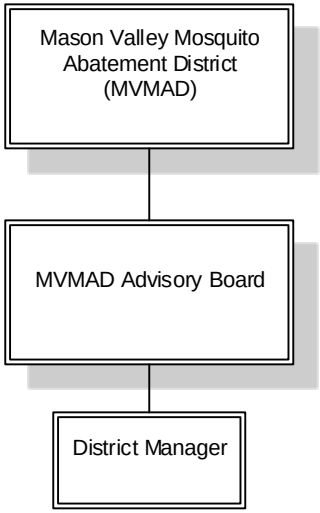
Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
427 MV Mosquito Control District												
000 General												
3a - Taxes												
427	30000		Real Property Taxes	160,832.70	175,584.94	261,817.00	180,203.49	261,817.00	276,668.00	276,668.00	0.00	0.00
427	30030		Deferred Ag Taxes	252.27	31.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427	30040		Trust Reconveyances	203.12	898.06	0.00	70.47	0.00	0.00	0.00	0.00	0.00
427	30110		Geothermal Proceeds	293.88	530.83	0.00	193.77	0.00	0.00	0.00	0.00	0.00
427	30200		Unsecured Property Taxes	21,932.04	53,344.24	0.00	45,741.21	0.00	0.00	0.00	0.00	0.00
427	30210		Prior Year Unsecured Taxes	6.55	25,135.73	0.00	11.20	0.00	0.00	0.00	0.00	0.00
427	30220		Other Years Unsecured Taxes	0.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427	30230		Private Car Lines	19.87	18.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427	30300		Centrally Assessed Taxes	22,842.08	20,903.39	0.00	12,480.72	0.00	0.00	0.00	0.00	0.00
	Subtotal Taxes			**206,383.06**	**276,447.52**	**261,817.00**	**238,700.86**	**261,817.00**	**276,668.00**	**276,668.00**	**0.00**	**0.00**
3e - Intergovernmental												
427	33000		Consolidated Taxes	106,630.04	103,315.53	106,235.00	81,267.59	120,950.00	125,077.00	125,077.00	0.00	0.00
	Subtotal Intergovernmental			**106,630.04**	**103,315.53**	**106,235.00**	**81,267.59**	**120,950.00**	**125,077.00**	**125,077.00**	**0.00**	**0.00**
3g - Charges for Service												
427	35050		Administrative Fees	10,000.00	10,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	0.00	0.00
	Subtotal Charges for Service			**10,000.00**	**10,000.00**	**35,000.00**	**35,000.00**	**35,000.00**	**35,000.00**	**35,000.00**	**0.00**	**0.00**
3k - Other Revenues												
427	38000		Investment Income	42,104.19	44,490.22	30,000.00	25,274.05	40,000.00	30,000.00	30,000.00	0.00	0.00
	Subtotal Other Revenues			**42,104.19**	**44,490.22**	**30,000.00**	**25,274.05**	**40,000.00**	**30,000.00**	**30,000.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
427	39999		Opening Fund Balance	0.00	0.00	904,469.00	0.00	974,107.00	1,090,954.00	1,090,954.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**904,469.00**	**0.00**	**974,107.00**	**1,090,954.00**	**1,090,954.00**	**0.00**	**0.00**
	TOTAL General			**365,117.29**	**434,253.27**	**1,337,521.00**	**380,242.50**	**1,431,874.00**	**1,557,699.00**	**1,557,699.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
427 MV Mosquito Control District												
600 Health												
4a - Salaries												
427600	40000		Salaries	77,736.32	83,401.99	86,073.00	60,605.16	86,073.00	88,655.00	88,655.00	0.00	0.00
427600	40010		Temporary Salaries	9,651.84	8,707.67	25,620.00	9,268.80	14,500.00	25,620.00	25,620.00	0.00	0.00
	Subtotal Salaries			**87,388.16**	**92,109.66**	**111,693.00**	**69,873.96**	**100,573.00**	**114,275.00**	**114,275.00**	**0.00**	**0.00**
4c - Benefits												
427600	41000		Retirement	25,836.43	27,939.64	31,632.00	22,128.76	31,632.00	32,581.00	32,581.00	0.00	0.00
427600	41010		Social Security	605.93	539.88	1,588.00	574.67	899.00	1,588.00	1,588.00	0.00	0.00
427600	41100		Workers' Comp	4,082.36	3,724.49	5,153.00	2,194.19	5,153.00	4,710.00	4,710.00	0.00	0.00
427600	41200		Medicare	1,267.13	1,335.59	1,619.00	1,013.17	1,458.00	1,656.00	1,656.00	0.00	0.00
427600	41300		Health Insurance	11,194.92	11,755.08	12,343.00	9,257.13	12,343.00	13,577.00	13,577.00	0.00	0.00
427600	41302		Vision Insurance	72.48	70.56	71.00	52.92	71.00	71.00	71.00	0.00	0.00
427600	41303		Dental Insurance	484.32	484.32	484.00	363.24	484.00	484.00	484.00	0.00	0.00
427600	41310		Life Insurance	31.20	31.20	31.00	23.40	31.00	31.00	31.00	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			**43,574.77**	**45,880.76**	**54,921.00**	**35,607.48**	**52,071.00**	**56,698.00**	**56,698.00**	**0.00**	**0.00**
4e - Services & Supplies												
427600	50000		Supplies	4,610.43	2,229.26	5,000.00	3,566.24	5,000.00	5,000.00	5,000.00	0.00	0.00
427600	50950		Chemicals	89,481.55	56,269.00	150,000.00	4,623.60	58,000.00	160,000.00	160,000.00	0.00	0.00
427600	51000		Fuel	2,687.29	2,247.71	3,500.00	2,036.64	4,200.00	5,000.00	5,000.00	0.00	0.00
427600	51100		Public Health Threat	0.00	76.81	50,000.00	0.00	0.00	60,000.00	60,000.00	0.00	0.00
427600	51110		Flood Reserve	34,740.70	0.00	50,000.00	0.00	0.00	60,000.00	60,000.00	0.00	0.00
427600	52200		Insurance	17,655.00	18,803.00	20,000.00	21,116.00	21,116.00	22,300.00	22,300.00	0.00	0.00
427600	56000		Training	535.00	0.00	2,500.00	0.00	600.00	2,500.00	2,500.00	0.00	0.00
427600	56200		Travel	2,066.54	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	0.00	0.00
427600	56400		Repairs and Maintenance	229.23	0.00	5,000.00	189.99	1,500.00	5,000.00	5,000.00	0.00	0.00
427600	57010		Equipment Rental	49,360.00	64,000.00	60,000.00	4,000.00	65,000.00	75,000.00	75,000.00	0.00	0.00
427600	60300		Water Service	142.85	436.64	500.00	295.47	535.00	550.00	550.00	0.00	0.00
427600	60700		Telephone	435.86	441.41	500.00	351.13	450.00	500.00	500.00	0.00	0.00
	Subtotal Services & Supplies			**201,944.45**	**144,503.83**	**349,500.00**	**36,179.07**	**158,901.00**	**398,350.00**	**398,350.00**	**0.00**	**0.00**
4g - Capital Outlay												
427600	70700		Capital Outlay - Vehicles	0.00	0.00	30,000.00	29,375.25	29,375.00	0.00	0.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
427 MV Mosquito Control District												
600 Health												
	Subtotal Capital Outlay			**0.00**	**0.00**	**30,000.00**	**29,375.25**	**29,375.00**	**0.00**	**0.00**	**0.00**	**0.00**
4q - Contingency												
427600	89000		Contingency	0.00	0.00	16,383.00	0.00	0.00	17,080.00	17,080.00	0.00	0.00
	Subtotal Contingency			**0.00**	**0.00**	**16,383.00**	**0.00**	**0.00**	**17,080.00**	**17,080.00**	**0.00**	**0.00**
	TOTAL Health			**332,907.38**	**282,494.25**	**562,497.00**	**171,035.76**	**340,920.00**	**586,403.00**	**586,403.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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	775,024.00	0.00	1,090,954.00	971,296.00	971,296.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**775,024.00**	**0.00**	**1,090,954.00**	**971,296.00**	**971,296.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**775,024.00**	**0.00**	**1,090,954.00**	**971,296.00**	**971,296.00**	**0.00**	**0.00**
	TOTAL MV Mosquito Control District			**698,024.67**	**716,747.52**	**2,675,042.00**	**551,278.26**	**2,863,748.00**	**3,115,398.00**	**3,115,398.00**	**0.00**	**0.00**
			TOTAL REVENUES	**365,117.29**	**434,253.27**	**1,337,521.00**	**380,242.50**	**1,431,874.00**	**1,557,699.00**	**1,557,699.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**332,907.38**	**282,494.25**	**1,337,521.00**	**171,035.76**	**1,431,874.00**	**1,557,699.00**	**1,557,699.00**	**0.00**	**0.00**
			DIFFERENCE	**32,209.91**	**151,759.02**	**0.00**	**209,206.74**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**365,117.29**	**434,253.27**	**1,337,521.00**	**380,242.50**	**1,431,874.00**	**1,557,699.00**	**1,557,699.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**332,907.38**	**282,494.25**	**1,337,521.00**	**171,035.76**	**1,431,874.00**	**1,557,699.00**	**1,557,699.00**	**0.00**	**0.00**
			DIFFERENCE	**32,209.91**	**151,759.02**	**0.00**	**209,206.74**	**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	1,705	$ 371	$ -	$ -	$ -	$ -	$ 3,664	$ 29,284
			STINSON, BARXDAL	District Manager	**R**	80	$ 88,655	$ 32,581	$ -	2,396	$ 1,285	$ 13,577	$ 71	$ 484	$ 31	$ 50,425	$ 139,080
			ZZZY - UNEMPLOYMENT	NA	**(blanl**	(blank)	$ 2,000									$ -	$ 2,000
			ZZZZ - PACT FOR BOARD	NA	**NA**	(blank)	$ -	$ -	$ -	609	$ -	$ -			$ -	$ 609	$ 609
		(blank) Total					$ 116,275	$ 32,581	$ 1,588	4,710	$ 1,656	$ 13,577	$ 71	$ 484	$ 31	$ 54,698	$ 170,973
	600 Total						**$ 116,275**	**$ 32,581**	**$ 1,588**	**4,710**	**$ 1,656**	**$ 13,577**	**$ 71**	**$ 484**	**$ 31**	**$ 54,698**	**$ 170,973**
427 Total							**$ 116,275**	**$ 32,581**	**$ 1,588**	**4,710**	**$ 1,656**	**$ 13,577**	**$ 71**	**$ 484**	**$ 31**	**$ 54,698**	**$ 170,973**
Grand Total							**$ 116,275**	**$ 32,581**	**$ 1,588**	**4,710**	**$ 1,656**	**$ 13,577**	**$ 71**	**$ 484**	**$ 31**	**$ 54,698**	**$ 170,973**

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: April 3, 2026

Agenda Item Number:
10.a

Subject:
For Possible Action: Approve the Central Lyon County Vector Control District tentative budget for fiscal year 2026-2027.

Summary:

Financial Department Comments:

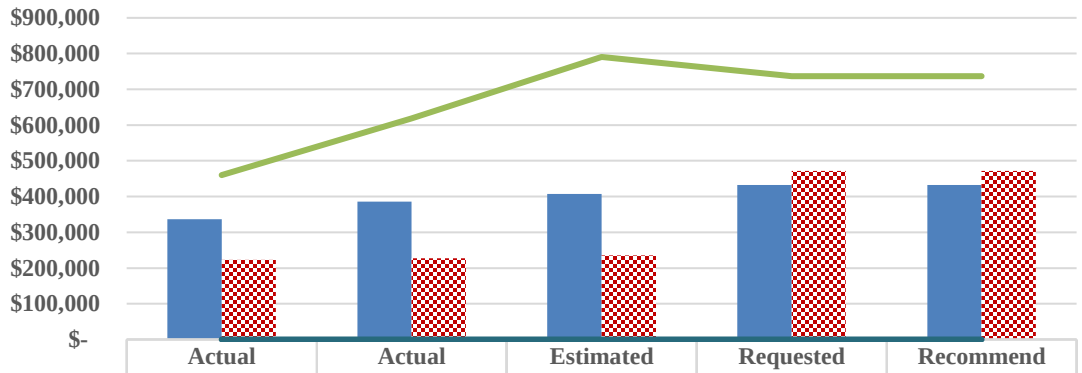
Approved As To Legal Form:

County Manager Comments:

Recommendation:

ATTACHMENTS
- Central Lyon Vector Control Budget Packet 2026-2027

CENTRAL LYON COUNTY VECTOR CONTROL DISTRICT
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$336,788	$385,567	$407,165	$432,146	$432,146
Total Expenditures	$222,903	$226,887	$235,300	$471,800	$471,800
Ending Fund Balance	$460,090	$618,770	$790,635	$736,827	$736,827
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$353	$336	$350	$800	$800
Services & Supplies	$222,550	$226,551	$234,950	$471,000	$471,000
Capital Outlay	$-	$-	$-	$-	$-
Contingency	$-	$-	$-	$14,154	$14,154
FTE	-	-	-	-	-

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: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
454 CLC Vector Control District												
000 General												
3a - Taxes												
454	30000		Real Property Taxes	277,480.73	310,947.17	377,165.00	325,718.87	377,165.00	411,146.00	411,146.00	0.00	0.00
454	30030		Deferred Ag Taxes	1,140.08	16.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
454	30040		Trust Reconveyances	365.88	794.07	0.00	51.95	0.00	0.00	0.00	0.00	0.00
454	30110		Geothermal Proceeds	24.51	209.81	0.00	59.61	0.00	0.00	0.00	0.00	0.00
454	30200		Unsecured Property Taxes	16,593.61	26,347.63	0.00	26,849.35	0.00	0.00	0.00	0.00	0.00
454	30210		Prior Year Unsecured Taxes	43.16	9.76	0.00	31.00	0.00	0.00	0.00	0.00	0.00
454	30220		Other Years Unsecured Taxes	-6.22	-3.67	0.00	3.20	0.00	0.00	0.00	0.00	0.00
454	30230		Private Car Lines	34.39	34.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
454	30300		Centrally Assessed Taxes	18,092.61	18,490.85	0.00	10,116.24	0.00	0.00	0.00	0.00	0.00
	Subtotal Taxes			**313,768.75**	**356,846.54**	**377,165.00**	**362,830.22**	**377,165.00**	**411,146.00**	**411,146.00**	**0.00**	**0.00**
3k - Other Revenues												
454	38000		Investment Income	23,018.96	28,721.53	21,000.00	17,959.23	30,000.00	21,000.00	21,000.00	0.00	0.00
	Subtotal Other Revenues			**23,018.96**	**28,721.53**	**21,000.00**	**17,959.23**	**30,000.00**	**21,000.00**	**21,000.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
454	39999		Opening Fund Balance	0.00	0.00	559,512.00	0.00	618,770.00	790,635.00	790,635.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**559,512.00**	**0.00**	**618,770.00**	**790,635.00**	**790,635.00**	**0.00**	**0.00**
	TOTAL General			**336,787.71**	**385,568.07**	**957,677.00**	**380,789.45**	**1,025,935.00**	**1,222,781.00**	**1,222,781.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
454 CLC Vector Control District												
600 Health												
4c - Benefits												
454600	41100		Workers' Comp	352.94	336.36	800.00	147.23	350.00	800.00	800.00	0.00	0.00
	Subtotal Benefits			**352.94**	**336.36**	**800.00**	**147.23**	**350.00**	**800.00**	**800.00**	**0.00**	**0.00**
4e - Services & Supplies												
454600	50000		Supplies	0.00	861.21	1,000.00	0.00	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	222,550.00	225,690.00	320,000.00	148,265.00	233,950.00	320,000.00	320,000.00	0.00	0.00
	Subtotal Services & Supplies			**222,550.00**	**226,551.21**	**471,000.00**	**148,265.00**	**234,950.00**	**471,000.00**	**471,000.00**	**0.00**	**0.00**
4q - Contingency												
454600	89000		Contingency	0.00	0.00	14,154.00	0.00	0.00	14,154.00	14,154.00	0.00	0.00
	Subtotal Contingency			**0.00**	**0.00**	**14,154.00**	**0.00**	**0.00**	**14,154.00**	**14,154.00**	**0.00**	**0.00**
	TOTAL Health			**222,902.94**	**226,887.57**	**485,954.00**	**148,412.23**	**235,300.00**	**485,954.00**	**485,954.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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	471,723.00	0.00	790,635.00	736,827.00	736,827.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**471,723.00**	**0.00**	**790,635.00**	**736,827.00**	**736,827.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**471,723.00**	**0.00**	**790,635.00**	**736,827.00**	**736,827.00**	**0.00**	**0.00**
	TOTAL CLC Vector Control District			**559,690.65**	**612,455.64**	**1,915,354.00**	**529,201.68**	**2,051,870.00**	**2,445,562.00**	**2,445,562.00**	**0.00**	**0.00**
			TOTAL REVENUES	**336,787.71**	**385,568.07**	**957,677.00**	**380,789.45**	**1,025,935.00**	**1,222,781.00**	**1,222,781.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**222,902.94**	**226,887.57**	**957,677.00**	**148,412.23**	**1,025,935.00**	**1,222,781.00**	**1,222,781.00**	**0.00**	**0.00**
			DIFFERENCE	**113,884.77**	**158,680.50**	**0.00**	**232,377.22**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**336,787.71**	**385,568.07**	**957,677.00**	**380,789.45**	**1,025,935.00**	**1,222,781.00**	**1,222,781.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**222,902.94**	**226,887.57**	**957,677.00**	**148,412.23**	**1,025,935.00**	**1,222,781.00**	**1,222,781.00**	**0.00**	**0.00**
			DIFFERENCE	**113,884.77**	**158,680.50**	**0.00**	**232,377.22**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: April 3, 2026

Agenda Item Number:
13.a

Subject:
For Possible Action: Approve the Walker River Weed Control District tentative budget for fiscal year 2026-2027.

Summary:

Financial Department Comments:

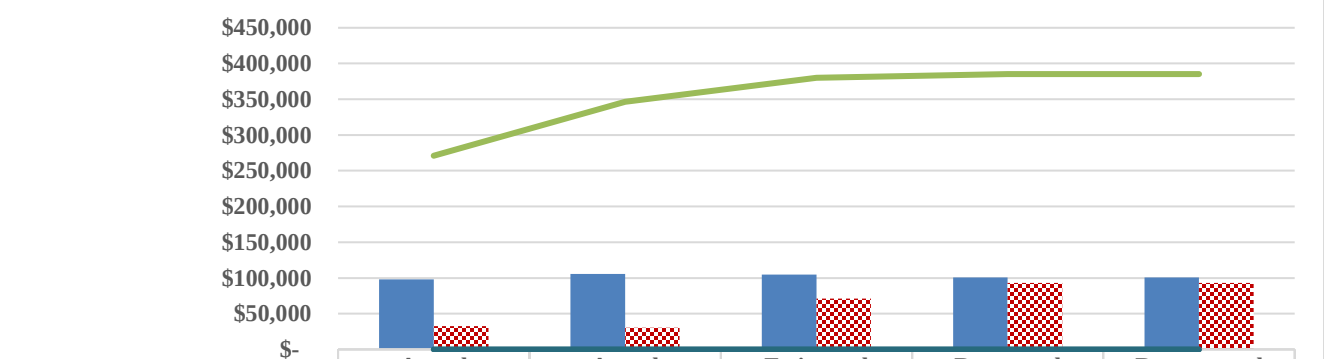
Approved As To Legal Form:

County Manager Comments:

Recommendation:

ATTACHMENTS
- Walker River Weed Control District Budget Packet 2026-2027

WALKER RIVER WEED CONTROL DISTRICT
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$98,074	$105,765	$104,675	$100,827	$100,827
Total Expenditures	$32,514	$30,371	$71,009	$92,860	$92,860
Ending Fund Balance	$270,998	$346,392	$380,058	$385,239	$385,239
Salaries & Wages	$12,116	$12,489	$14,500	$24,145	$24,145
Employee Benefits	$6,463	$5,834	$6,309	$12,215	$12,215
Services & Supplies	$13,935	$12,048	$50,200	$56,500	$56,500
Capital Outlay	$-	$-	$-	$-	$-
Contingency	$-	$-	$-	$2,786	$2,786
FTE	0.80	0.80	0.80	0.80	0.80

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.

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
455 WR Weed Control District												
000 General												
3a - Taxes												
455	30900		Weed Assessment	84,900.11	90,320.07	88,675.00	85,946.20	88,675.00	89,827.00	89,827.00	0.00	0.00
	Subtotal Taxes			**84,900.11**	**90,320.07**	**88,675.00**	**85,946.20**	**88,675.00**	**89,827.00**	**89,827.00**	**0.00**	**0.00**
3k - Other Revenues												
455	38000		Investment Income	13,174.05	15,445.77	11,000.00	9,317.64	16,000.00	11,000.00	11,000.00	0.00	0.00
	Subtotal Other Revenues			**13,174.05**	**15,445.77**	**11,000.00**	**9,317.64**	**16,000.00**	**11,000.00**	**11,000.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
455	39999		Opening Fund Balance	0.00	0.00	328,277.00	0.00	346,392.00	380,058.00	380,058.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**328,277.00**	**0.00**	**346,392.00**	**380,058.00**	**380,058.00**	**0.00**	**0.00**
	TOTAL General			**98,074.16**	**105,765.84**	**427,952.00**	**95,263.84**	**451,067.00**	**480,885.00**	**480,885.00**	**0.00**	**0.00**

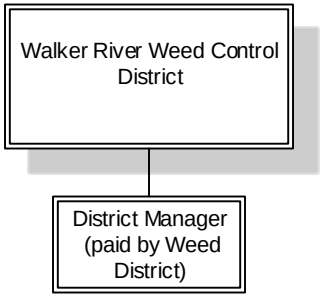
Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
455 WR Weed Control District												
600 Health												
4a - Salaries												
455600	40010		Temporary Salaries	12,115.72	12,488.86	24,145.00	9,826.69	14,500.00	24,145.00	24,145.00	0.00	0.00
	Subtotal Salaries			**12,115.72**	**12,488.86**	**24,145.00**	**9,826.69**	**14,500.00**	**24,145.00**	**24,145.00**	**0.00**	**0.00**
4c - Benefits												
455600	41010		Social Security	751.18	774.31	1,497.00	609.25	899.00	1,497.00	1,497.00	0.00	0.00
455600	41100		Workers' Comp	769.79	822.33	2,142.00	690.16	1,000.00	1,968.00	1,968.00	0.00	0.00
455600	41200		Medicare	175.68	181.08	350.00	142.49	210.00	350.00	350.00	0.00	0.00
455600	41500		Unemployment	4,767.00	4,056.00	8,400.00	2,340.00	4,200.00	8,400.00	8,400.00	0.00	0.00
	Subtotal Benefits			**6,463.65**	**5,833.72**	**12,389.00**	**3,781.90**	**6,309.00**	**12,215.00**	**12,215.00**	**0.00**	**0.00**
4e - Services & Supplies												
455600	50000		Supplies	636.39	224.75	1,500.00	241.70	850.00	1,500.00	1,500.00	0.00	0.00
455600	50300		Weed Control	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00
455600	50950		Chemicals	1,197.50	0.00	10,000.00	974.30	10,000.00	12,000.00	12,000.00	0.00	0.00
455600	51000		Fuel	1,533.92	1,206.62	2,500.00	804.46	2,000.00	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	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	0.00	0.00
455600	56000		Training	0.00	45.00	200.00	0.00	200.00	200.00	200.00	0.00	0.00
455600	56400		Repairs and Maintenance	0.00	0.00	1,000.00	16.10	450.00	1,000.00	1,000.00	0.00	0.00
455600	60700		Telephone	567.25	572.08	800.00	382.32	700.00	800.00	800.00	0.00	0.00
	Subtotal Services & Supplies			**13,935.06**	**12,048.45**	**54,500.00**	**37,418.88**	**50,200.00**	**56,500.00**	**56,500.00**	**0.00**	**0.00**
4q - Contingency												
455600	89000		Contingency	0.00	0.00	2,731.00	0.00	0.00	2,786.00	2,786.00	0.00	0.00
	Subtotal Contingency			**0.00**	**0.00**	**2,731.00**	**0.00**	**0.00**	**2,786.00**	**2,786.00**	**0.00**	**0.00**
	TOTAL Health			**32,514.43**	**30,371.03**	**93,765.00**	**51,027.47**	**71,009.00**	**95,646.00**	**95,646.00**	**0.00**	**0.00**

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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	334,187.00	0.00	380,058.00	385,239.00	385,239.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**334,187.00**	**0.00**	**380,058.00**	**385,239.00**	**385,239.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**334,187.00**	**0.00**	**380,058.00**	**385,239.00**	**385,239.00**	**0.00**	**0.00**
	TOTAL WR Weed Control District			**130,588.59**	**136,136.87**	**855,904.00**	**146,291.31**	**902,134.00**	**961,770.00**	**961,770.00**	**0.00**	**0.00**
			TOTAL REVENUES	**98,074.16**	**105,765.84**	**427,952.00**	**95,263.84**	**451,067.00**	**480,885.00**	**480,885.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**32,514.43**	**30,371.03**	**427,952.00**	**51,027.47**	**451,067.00**	**480,885.00**	**480,885.00**	**0.00**	**0.00**
			DIFFERENCE	**65,559.73**	**75,394.81**	**0.00**	**44,236.37**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**98,074.16**	**105,765.84**	**427,952.00**	**95,263.84**	**451,067.00**	**480,885.00**	**480,885.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**32,514.43**	**30,371.03**	**427,952.00**	**51,027.47**	**451,067.00**	**480,885.00**	**480,885.00**	**0.00**	**0.00**
			DIFFERENCE	**65,559.73**	**75,394.81**	**0.00**	**44,236.37**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Walker River Weed Control



Fund	455
Dept Title	Walker River Weed 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
455	**600**	(blank)	**SEASONAL (7.5 MONTHS)**	Seasonal Laborers	**S**	80	$ 24,145	$ -	$ 1,497	1,607	$ 350	$ -	$ -	$ -	$ -	$ 3,454	$ 27,599
			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	1,968	$ 350	$ -	$ -	$ -	$ -	$ 3,815	$ 36,360
	600 Total						**$ 32,545**	**$ -**	**$ 1,497**	**1,968**	**$ 350**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,815**	**$ 36,360**
455 Total							**$ 32,545**	**$ -**	**$ 1,497**	**1,968**	**$ 350**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,815**	**$ 36,360**
Grand Total							**$ 32,545**	**$ -**	**$ 1,497**	**1,968**	**$ 350**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,815**	**$ 36,360**

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: April 3, 2026

Agenda Item Number:
16.a

Subject:
For Possible Action: Approve the Silver Springs General Improvement District tentative budget for fiscal year 2026-2027.

Summary:

Financial Department Comments:

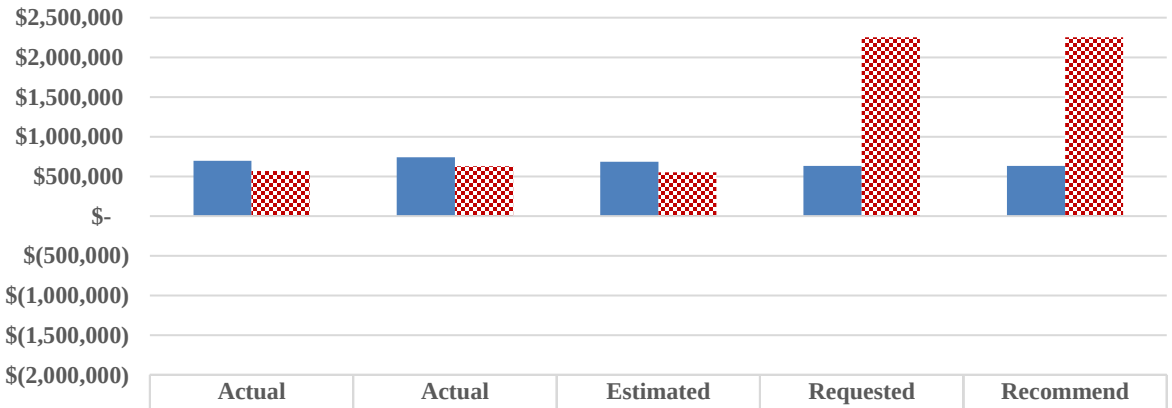
Approved As To Legal Form:

County Manager Comments:

Recommendation:

ATTACHMENTS
- Silver Springs General Improvement District Budget Packet 2026-2027

SILVER SPRINGS GENERAL IMPROVEMENT DISTRICT
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$696,500	$741,756	$683,613	$632,586	$632,586
Total Expenses	$570,132	$628,179	$553,645	$2,254,305	$2,254,305
Profit (Loss)	$126,368	$113,577	$129,968	$(1,621,719)	$(1,621,719)
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$-	$-	$-	$-	$-
Services & Supplies	$386,707	$416,137	$312,989	$1,911,745	$1,911,745
Depreciation	$183,425	$212,042	$240,656	$342,560	$342,560
FTE	-	-	-	-	-

BUDGET NOTES

This District was formed to operate the sewer system in Silver Springs.

There is a capital project in the amount of $972,000, to rehab the filter system at the plant, which is partially funded by a grant of $593,000; There is also a project of $200,000 for a SCADA Upgrade.

Services & Supplies:

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: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
634 Silver Springs GID Fund												
000 General												
3e - Intergovernmental												
634	32041	63400	SRF Grant	0.00	589,101.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
634	32440	80004	ARPA Grant	28,074.00	72,852.50	0.00	9,845.00	9,845.00	0.00	0.00	0.00	0.00
	Subtotal Intergovernmental			**28,074.00**	**661,953.50**	**0.00**	**9,845.00**	**9,845.00**	**0.00**	**0.00**	**0.00**	**0.00**
3g - Charges for Service												
634	35740		Inspection Fees	200.00	0.00	5,000.00	450.00	450.00	5,000.00	5,000.00	0.00	0.00
634	35800		Sewer Use Fees	300,056.61	308,065.94	315,000.00	215,057.10	322,000.00	322,000.00	322,000.00	0.00	0.00
	Subtotal Charges for Service			**300,256.61**	**308,065.94**	**320,000.00**	**215,507.10**	**322,450.00**	**327,000.00**	**327,000.00**	**0.00**	**0.00**
3k - Other Revenues												
634	38000		Investment Income	234,105.21	230,978.35	168,000.00	128,855.34	220,000.00	180,000.00	180,000.00	0.00	0.00
634	38010		EDU Interest Income	114,598.40	109,456.74	104,065.00	209,629.77	104,065.00	98,333.00	98,333.00	0.00	0.00
634	38030		Penalties	5,830.61	6,206.58	6,600.00	4,329.04	6,200.00	6,200.00	6,200.00	0.00	0.00
634	38100		Sales & Rental	13,635.54	14,196.19	19,442.00	15,753.87	21,053.00	21,053.00	21,053.00	0.00	0.00
	Subtotal Other Revenues			**368,169.76**	**360,837.86**	**298,107.00**	**358,568.02**	**351,318.00**	**305,586.00**	**305,586.00**	**0.00**	**0.00**
3m - Connection Fees												
634	82000		Connection Charge	61,814.72	0.00	0.00	21,403.76	0.00	0.00	0.00	0.00	0.00
	Subtotal Connection Fees			**61,814.72**	**0.00**	**0.00**	**21,403.76**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
634	39999		Opening Fund Balance	0.00	0.00	1,582,093.00	0.00	0.00	1,621,719.00	1,621,719.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**1,582,093.00**	**0.00**	**0.00**	**1,621,719.00**	**1,621,719.00**	**0.00**	**0.00**
4e - Services & Supplies												
634	50000		Supplies	4,959.04	8,881.05	35,000.00	4,484.66	9,000.00	35,000.00	35,000.00	0.00	0.00
634	50430		Tools	2,804.26	55.59	500.00	15.51	100.00	500.00	500.00	0.00	0.00
634	50440		Safety Supplies	51.93	1,696.32	500.00	389.70	500.00	500.00	500.00	0.00	0.00
634	50920		Laboratory	2,561.88	4,722.53	3,000.00	3,742.08	4,000.00	3,000.00	3,000.00	0.00	0.00
634	50940		Chlorine	30,043.00	30,782.66	40,000.00	24,768.49	33,000.00	40,000.00	40,000.00	0.00	0.00
634	51000		Fuel	4,950.35	4,721.03	5,500.00	2,954.50	5,500.00	5,500.00	5,500.00	0.00	0.00
634	51020		Licenses	2,812.00	3,102.00	4,000.00	3,423.00	3,423.00	4,000.00	4,000.00	0.00	0.00
634	52100		Postage	4,810.00	5,079.64	5,000.00	4,500.00	5,000.00	5,000.00	5,000.00	0.00	0.00

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
634 Silver Springs GID Fund												
000 General												
4e - Services & Supplies												
634	52200		Insurance	15,901.12	16,398.06	16,800.00	16,302.72	16,303.00	16,800.00	16,800.00	0.00	0.00
634	53900		Contract Services	140,536.78	144,293.44	170,000.00	76,030.45	152,000.00	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	344.52	48,083.16	58,650.00	241.50	1,000.00	58,650.00	58,650.00	0.00	0.00
634	53920	80004	Professional Fees	43,776.25	72,852.50	0.00	9,845.00	9,845.00	0.00	0.00	0.00	0.00
634	53950		Audit	7,000.00	7,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	0.00	0.00
634	53970		Administrative Charges	2,905.00	2,915.00	2,700.00	2,700.00	2,700.00	2,745.00	2,745.00	0.00	0.00
634	55000		Contract Laboratory	8,644.50	9,562.00	9,500.00	7,038.56	10,000.00	11,000.00	11,000.00	0.00	0.00
634	55020		Sludge Disposal	0.00	0.00	1,400,000.00	0.00	0.00	1,400,000.00	1,400,000.00	0.00	0.00
634	56200		Travel	0.00	19.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
634	56400		Repairs and Maintenance	62,467.81	18,782.73	75,000.00	9,654.94	18,000.00	75,000.00	75,000.00	0.00	0.00
634	56420		Telemetry Maintenance	1,280.00	535.00	3,000.00	341.00	1,500.00	3,000.00	3,000.00	0.00	0.00
634	56500		Building Maintenance	0.00	102.03	500.00	1,089.50	1,100.00	500.00	500.00	0.00	0.00
634	56610		Collection System Maint	0.00	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	42,930.18	30,433.37	40,000.00	14,961.08	26,000.00	40,000.00	40,000.00	0.00	0.00
634	60200		Gas Service	2,219.26	1,001.46	2,700.00	479.35	750.00	2,700.00	2,700.00	0.00	0.00
634	60300		Water Service	774.40	768.00	1,500.00	512.00	768.00	1,500.00	1,500.00	0.00	0.00
634	60600		Garbage Service	584.95	0.00	850.00	0.00	0.00	850.00	850.00	0.00	0.00
	Subtotal Services & Supplies			**386,707.23**	**416,136.82**	**1,910,200.00**	**195,224.04**	**312,989.00**	**1,911,745.00**	**1,911,745.00**	**0.00**	**0.00**
4m - Depreciation												
634	81000		Depreciation	183,425.00	212,042.00	290,000.00	0.00	240,656.00	342,560.00	342,560.00	0.00	0.00
	Subtotal Depreciation			**183,425.00**	**212,042.00**	**290,000.00**	**0.00**	**240,656.00**	**342,560.00**	**342,560.00**	**0.00**	**0.00**
4z - Ending Fund Balance												
634	99999		Ending Fund Balance	0.00	0.00	0.00	0.00	129,968.00	0.00	0.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**129,968.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL General			**1,328,447.32**	**1,959,036.12**	**4,400,400.00**	**800,547.92**	**1,367,226.00**	**4,508,610.00**	**4,508,610.00**	**0.00**	**0.00**
	TOTAL Silver Springs GID Fund			**1,328,447.32**	**1,959,036.12**	**4,400,400.00**	**800,547.92**	**1,367,226.00**	**4,508,610.00**	**4,508,610.00**	**0.00**	**0.00**
			TOTAL REVENUES	**758,315.09**	**1,330,857.30**	**2,200,200.00**	**605,323.88**	**683,613.00**	**2,254,305.00**	**2,254,305.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
			TOTAL EXPENDITURES	570,132.23	628,178.82	2,200,200.00	195,224.04	683,613.00	2,254,305.00	2,254,305.00	0.00	0.00
			DIFFERENCE	188,182.86	702,678.48	0.00	410,099.84	0.00	0.00	0.00	0.00	0.00
			TOTAL REVENUES	758,315.09	1,330,857.30	2,200,200.00	605,323.88	683,613.00	2,254,305.00	2,254,305.00	0.00	0.00
			TOTAL EXPENDITURES	570,132.23	628,178.82	2,200,200.00	195,224.04	683,613.00	2,254,305.00	2,254,305.00	0.00	0.00
			DIFFERENCE	188,182.86	702,678.48	0.00	410,099.84	0.00	0.00	0.00	0.00	0.00

LYON COUNTY UTILITIES

Capital Improvement Program: FYE 2027 - 2031

Fund: Silver Spring GID 634	Program: Silver Springs GID	Updated: 1/29/2026

Fiscal Year Ending ---	2027	2028	2029	2030	2031
Capital Costs By Year ---	$1,172,000	$428,700	$1,016,958	$6,800,000	

Project Descriptions for FYE 2027

Sand Filter Rehabilitation: The dual media sand filtration system on the effluent is at the end of their useful life and needs to be rehabilitated to ens ure continued compliance with the NDEP discharge permit. An enegineering evaluation recommended complete rehabilitation. **The NV Capital Improvement Grant of $593,000 (61% of the Project cost $972,000) was approved by the State Board for Financing Water Project on 11/19/2025**

SCADA Upgrade: The existing SCADA control system is 20 plus years old, does not fully support the operations, and lacks features to manage the IT security aspects. The new SCADA will address the above.

Project Cost Estimate

Item Description	2027	2028	2029	2030	2031	Total
Sand Filter Rehabilitation	$972,000					$972,000
SCADA Upgrade	$200,000					$200,000
Disinfection System Rehabilitation		$428,700				$428,700
Rapid Infiltration Basin Project				$6,800,000		$6,800,000
Storm Damage Repair Project			$616,958			$616,958
Effluent Pond Aeration and Mixing Improveme			$400,000			$400,000
Subtotals:	$1,172,000	$428,700	$1,016,958	$6,800,000		$9,417,658

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: April 3, 2026

Agenda Item Number:
19.a

Subject:
For Possible Action: Approve the Willowcreek General Improvement District tentative budget for fiscal year 2026-2027.

Summary:

Financial Department Comments:

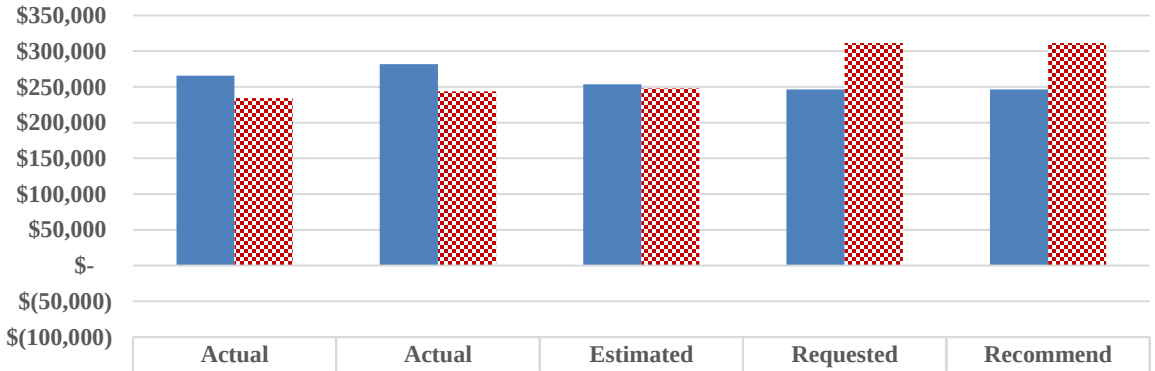
Approved As To Legal Form:

County Manager Comments:

Recommendation:

ATTACHMENTS
- Willowcreek General Improvement District Budget Packet 2026-2027

WILLOWCREEK GENERAL IMPROVEMENT DISTRICT
SUMMARY
FISCAL YEAR 2026-2027



	Actual FY2024	Actual FY2025	Estimated FY2026	Requested FY2027	Recommend FY2027
Total Revenues	$265,773	$281,954	$253,565	$246,262	$246,262
Total Expenses	$234,596	$243,987	$247,963	$311,533	$311,533
Profit (Loss)	$31,177	$37,967	$5,602	$(65,271)	$(65,271)
Salaries & Wages	$-	$-	$-	$-	$-
Employee Benefits	$-	$-	$-	$-	$-
Services & Supplies	$84,518	$95,457	$100,500	$165,000	$165,000
Depreciation	$115,207	$114,518	$114,290	$114,290	$114,290
Interest	$34,871	$34,012	$33,173	$32,243	$32,243
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 is to potentially cover the cost of adding a half-time contracted employee, if the City of Yerington doesn't wish to continue to bill and maintain the system.

Lyon County, NV
Budget Report

Projection Year: 2027
Budget Projection: 2027

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
656 Willowcreek GID Fund												
000 General												
3a - Taxes												
656	30000		Real Property Taxes	728.32	794.06	911.00	838.81	911.00	958.00	958.00	0.00	0.00
656	30040		Trust Reconveyances	0.62	7.33	0.00	0.42	0.00	0.00	0.00	0.00	0.00
656	30200		Unsecured Property Taxes	31.33	35.16	0.00	19.98	0.00	0.00	0.00	0.00	0.00
656	30300		Centrally Assessed Taxes	15.11	14.70	0.00	7.54	0.00	0.00	0.00	0.00	0.00
656	30910		Special Assessment	89,208.00	88,500.00	88,854.00	85,119.12	88,500.00	88,500.00	88,500.00	0.00	0.00
	Subtotal Taxes			**89,983.38**	**89,351.25**	**89,765.00**	**85,985.87**	**89,411.00**	**89,458.00**	**89,458.00**	**0.00**	**0.00**
3e - Intergovernmental												
656	32440	80004	ARPA Grant	9,924.76	20,521.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
656	33000		Consolidated Taxes	2,303.64	2,303.64	2,304.00	1,535.76	2,304.00	2,304.00	2,304.00	0.00	0.00
	Subtotal Intergovernmental			**12,228.40**	**22,825.39**	**2,304.00**	**1,535.76**	**2,304.00**	**2,304.00**	**2,304.00**	**0.00**	**0.00**
3g - Charges for Service												
656	35700		Water Use Fees	71,420.21	74,162.22	74,000.00	49,897.40	72,700.00	74,000.00	74,000.00	0.00	0.00
656	35800		Sewer Use Fees	44,476.95	45,605.09	45,500.00	29,288.84	44,150.00	45,500.00	45,500.00	0.00	0.00
	Subtotal Charges for Service			**115,897.16**	**119,767.31**	**119,500.00**	**79,186.24**	**116,850.00**	**119,500.00**	**119,500.00**	**0.00**	**0.00**
3k - Other Revenues												
656	38000		Investment Income	43,095.55	46,149.95	35,000.00	26,251.71	45,000.00	35,000.00	35,000.00	0.00	0.00
656	38100		Sales & Rental	4,567.83	3,859.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Other Revenues			**47,663.38**	**50,009.66**	**35,000.00**	**26,251.71**	**45,000.00**	**35,000.00**	**35,000.00**	**0.00**	**0.00**
3z - Beginning Fund Bal												
656	39999		Opening Fund Balance	0.00	0.00	65,894.00	0.00	0.00	65,271.00	65,271.00	0.00	0.00
	Subtotal Beginning Fund Bal			**0.00**	**0.00**	**65,894.00**	**0.00**	**0.00**	**65,271.00**	**65,271.00**	**0.00**	**0.00**
	TOTAL General			**265,772.32**	**281,953.61**	**312,463.00**	**192,959.58**	**253,565.00**	**311,533.00**	**311,533.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
656 Willowcreek GID Fund												
048 Sewer												
3m - Connection Fees												
656048	82000		Connection Charge	3,800.00	7,600.00	0.00	3,800.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Connection Fees			**3,800.00**	**7,600.00**	**0.00**	**3,800.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
4e - Services & Supplies												
656048	50000		Supplies	33,853.80	32,780.90	45,000.00	32,699.63	45,000.00	45,000.00	45,000.00	0.00	0.00
656048	50000	80004	Supplies	9,924.76	20,521.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
656048	52200		Insurance	6,557.00	6,983.00	7,500.00	7,842.00	8,000.00	7,500.00	7,500.00	0.00	0.00
656048	53900		Contract Services	0.00	0.00	65,000.00	0.00	0.00	65,000.00	65,000.00	0.00	0.00
	Subtotal Services & Supplies			**50,335.56**	**60,285.65**	**117,500.00**	**40,541.63**	**53,000.00**	**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	34,870.81	34,011.51	33,173.00	24,965.70	33,173.00	32,243.00	32,243.00	0.00	0.00
	Subtotal Debt Service			**34,870.81**	**34,011.51**	**33,173.00**	**24,965.70**	**33,173.00**	**32,243.00**	**32,243.00**	**0.00**	**0.00**
	TOTAL Sewer			**156,588.37**	**169,479.16**	**218,255.00**	**69,307.33**	**153,755.00**	**217,325.00**	**217,325.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 Final Budget
656 Willowcreek GID Fund												
056 Water												
3m - Connection Fees												
656056	82000		Connection Charge	3,900.00	7,800.00	0.00	3,900.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Connection Fees			**3,900.00**	**7,800.00**	**0.00**	**3,900.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
4e - Services & Supplies												
656056	50000		Supplies	19,805.34	19,789.34	30,000.00	20,734.31	30,000.00	30,000.00	30,000.00	0.00	0.00
656056	60300		Water Service	14,377.04	15,381.97	17,500.00	9,348.47	17,500.00	17,500.00	17,500.00	0.00	0.00
	Subtotal Services & Supplies			**34,182.38**	**35,171.31**	**47,500.00**	**30,082.78**	**47,500.00**	**47,500.00**	**47,500.00**	**0.00**	**0.00**
4m - Depreciation												
656056	81000		Depreciation	47,625.00	46,936.00	46,708.00	0.00	46,708.00	46,708.00	46,708.00	0.00	0.00
	Subtotal Depreciation			**47,625.00**	**46,936.00**	**46,708.00**	**0.00**	**46,708.00**	**46,708.00**	**46,708.00**	**0.00**	**0.00**
	TOTAL Water			**85,707.38**	**89,907.31**	**94,208.00**	**33,982.78**	**94,208.00**	**94,208.00**	**94,208.00**	**0.00**	**0.00**

Fund Dept Character Org	Object	Project	Account Description	2024 Actuals	2025 Actuals	2026 Budget	2026 Actual	2026 Projected	2027 Dept Requests	2027 Recommended	2027 Tentative Budget	2027 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	5,602.00	0.00	0.00	0.00	0.00
	Subtotal Ending Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**5,602.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Transfers and Fund Balance			**0.00**	**0.00**	**0.00**	**0.00**	**5,602.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL Willowcreek GID Fund			**508,068.07**	**541,340.08**	**624,926.00**	**296,249.69**	**507,130.00**	**623,066.00**	**623,066.00**	**0.00**	**0.00**
			TOTAL REVENUES	**273,472.32**	**297,353.61**	**312,463.00**	**200,659.58**	**253,565.00**	**311,533.00**	**311,533.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**234,595.75**	**243,986.47**	**312,463.00**	**95,590.11**	**253,565.00**	**311,533.00**	**311,533.00**	**0.00**	**0.00**
			DIFFERENCE	**38,876.57**	**53,367.14**	**0.00**	**105,069.47**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
			TOTAL REVENUES	**273,472.32**	**297,353.61**	**312,463.00**	**200,659.58**	**253,565.00**	**311,533.00**	**311,533.00**	**0.00**	**0.00**
			TOTAL EXPENDITURES	**234,595.75**	**243,986.47**	**312,463.00**	**95,590.11**	**253,565.00**	**311,533.00**	**311,533.00**	**0.00**	**0.00**
			DIFFERENCE	**38,876.57**	**53,367.14**	**0.00**	**105,069.47**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

LYON COUNTY UTILITIES

Capital Improvement Program: FYE 2027 - 2031

Fund: Willow Creek GID 656	Program:Willow Creek GID				Updated: 1/29/2026	
Fiscal Year Ending ---	**2027**	**2028**	**2029**	**2030**	**2031**	
Capital Costs By Year ---		$50,000	$50,000			

Project Description for FYE 2027		Start Date:	2027	Finish Date:	2031

SCADA Upgrade: The existing SCADA control system is 20 plus years old, does not fully support the operations, and lacks features to manage the IT security aspects. The new SCADA will address the above.

Generator Willow Creek GID: Existing Generator is at the end of it life.

Project Cost Estimate

Item Description	2027	2028	2029	2030	2031	Total
Treatment Plant SCADA Upgrade		$50,000				$50,000
LS Generator			$50,000			$50,000
Subtotals:		$50,000	$50,000			$100,000