



**LYON COUNTY BOARD OF COUNTY COMMISSIONERS
THURSDAY, MAY 21, 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. Invocation - *given by Wes Sheley of Crosswinds Fernley Assembly of God*

3. Pledge of Allegiance

4. Public Participation (no action will be taken on any item until it is properly agendaized) - *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.

5. For Possible Action: Review and adoption of agenda

6. Time Certain

- 6.a Time Certain at 9:00 A.M. - Public Hearing on the tentative budget for fiscal year 2026-2027. (Comptroller, Josh Foli)
 - [Lyon County - Dept of Taxation Approval Letter for Tentative Budget](#)
- 6.b Time Certain at 9:00 A.M. - For Possible Action: Approve the final budget for fiscal year 2026-2027. (Comptroller, Josh Foli)
 - [Lyon County Final Budget 2026-2027](#)
- 6.c Time Certain at 9:00am: For Presentation Only: A presentation by Kim Fleming from Waste Management of Nevada, Inc on the the progress of the Silver Springs Transfer Station and other matters properly related thereto.
- 6.d Time Certain at 9:05 A.M.: For Presentation Only: Presentation from Misha Allen, Northern Nye County Extension Educator on Agrivoltaics in Western States - farming and ranching under elevated solar. (Requested by Comm. Hendrix)
 - [Agrivoltaics in Western States - Lyon County](#)

7. Commissioners/County Manager reports

8. Elected Official's reports

- 8.a For Report Only: Dayton Justice Court Statistics Report
 - [April 2026 - Criminal and Civil Statistics](#)

9. Appointed Official's reports

- 9.a For Presentation Only: A presentation by Lyon County Community Development regarding code enforcement progress for the property located at 490 Cemetery Road, Dayton, Nevada, APN 016-151-14 (Community Development Director, Gavin Henderson).
 - [Staff Report](#)

10. Advisory Board reports

11. CONSENT AGENDA (Action Will be Taken on All Items) - *All matters listed under the consent agenda are considered routine, and may be acted upon by the Board of County Commissioners with one action, and without an extensive hearing. Any member of the Board or any citizen may request that an item be taken from the consent agenda, discussed, and acted upon separately during this meeting.*

- 11.a For Possible Action: Review and accept claims and financial reports.
 - [Claims Report 4-16-25 to 4-30-25](#)
 - [Cash Report 4-30-26](#)
- 11.b For Possible Action: Review and accept travel claims.
 - [Travel Report 4-16-26 to 4-30-26](#)
- 11.c For Possible Action: Approve the May 7, 2026 minutes.
 - [Minutes](#)
- 11.d For Possible Action: Accept a FFY 2025 Emergency Management Performance Grant (EMPG) award

from the Nevada Office of Emergency Management in the amount of \$53,239.65 for salaries and supplies, with a County match of \$53,239.65, and to allow Emergency Manager to sign the grant award.

- [FFY 2025 Lyon County EMPG Subaward](#)

11.e For Possible Action: Approve interlocal contract between Nevada Health and Human Services Division of Welfare and Supportive Services and Lyon County Human Services, in an amount not to exceed \$5,400, which designates Lyon County Human Services offices as application sites for the Energy Assistance Program.

- [Energy Assistance Program Intake Site Interlocal Agreement FY27](#)

11.f For Possible Action: Approve the amendment to the Food Service Agreement between Lyon County Sheriff's Office and Summit Food, LLC, authorizing a 3.8% price increase effective July 1, 2026.

- [Lyon County - Amendment #2](#)

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

12. Emergency Management

12.a For Possible Action: Accept the donation of a 2007 Pace Utility 8' x 20' enclosed Mass Casualty Incident (MCI) response trailer and associated supplies from the State of Nevada, Division of Public and Behavioral Health - Public Health Preparedness Program; authorize the Emergency Manager to execute all necessary transfer documentation; and approve the addition of the trailer to the Lyon County fleet inventory. (Emergency Manager, Taylor Allison)

- [MCI Trailer Transfer Document](#)

13. Juvenile Probation

14. Comptroller

14.a For Possible Action: Approve a revision to Policy 2-4 Grants to update the federal de minimis indirect cost rate. (Comptroller, Josh Foli)

- [2-4 Grants - Revised 5-21-26](#)

14.b For Possible Action: Approve the Lyon County Debt Management Policy and Capital Improvement Plan for 2026-2027. (Comptroller, Josh Foli)

- [Lyon County Debt Management Policy 2027](#)

14.c For Possible Action: Approve a four-year contract between Axon Enterprise and Lyon County Juvenile Probation in the amount of \$82,272.95 for body cameras and tasers for the Juvenile Probation Department. (Comptroller, Josh Foli)

- [Axon Contract](#)

15. Advisory Board

15.a For Possible Action: Acknowledge the resignation of Katie Baker from the Planning Commission. (County Manager, Andrew Haskin)

- [Katie Baker Resignation](#)

15.b For Possible Action: Review the continued membership of Jerry Culwell as Board Member of the Central Lyon County Vector Control District Advisory Board pursuant to Article III of the Advisory Board Bylaws and Lyon County Code Section 3.01.04. Mr. Culwell has missed several meetings and the County has not been able to make contact with him and Mr. Culwell has not had any contact with the Central Lyon County Vector Control District Advisory Board or County staff. Board action may include, but is not limited to, removal, suspension, reprimand, a correction period, or "no action." (Closed session may be held to consider character, alleged misconduct, professional competence, and

physical or mental health pursuant to NRS 241.030.) (County Manager, Andrew Haskin)

- [Central Lyon County Vector Control Advisory Board Member Removal Request](#)
- [Letter to Jerry Culwell](#)
- [CAB Bylaws 2025](#)

16. County Manager

16.a For Possible Action: To discuss and provide direction to the County Manager in regards to developing a Bill Draft Resolution (BDR) for the 2027 Legislature, which may include: discussion on possible topics for a BDR, direction to staff to research and come back with information related to a possible BDR, and input from the public on possible topics for a BDR. The Board may direct staff to prepare a resolution and bring back to the Board for further consideration. (County Manager, Andrew Haskin)

16.b For Possible Action: Approve Settlement Agreement and Mutual Release between James P. Haddan, Diane E. Haddan, and Lyon County (the "County"), Lyon County Board of Commissioners, Andrew Haskin, in his official capacity as County Manager, and Stephen Rye, in his official capacity as District Attorney, wherein the County will pay \$3,000 to the Haddans in exchange for dismissal of the action and no admission of liability by any party. (County Manager, Andrew Haskin)

- [Settlement Agreement and Mutual Release, Haddans v. Lyon County et al](#)

RECESS TO CONVENE AS WILLOWCREEK GENERAL IMPROVEMENT DISTRICT BOARD

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.*

18. Budget

18.a Time Certain at 9:00 AM - Public Hearing on the tentative budget for fiscal year 2026-2027

- [Willowcreek General Improvement District - Dept of Taxation Approval Letter for Tentative Budget](#)

18.b For Possible Action: Approve the final budget for fiscal year 2026-2027.

- [Willowcreek General Improvement District Final Budget 2026-2027](#)

19. 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 MASON VALLEY MOSQUITO ABATEMENT DISTRICT BOARD

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.*

21. Budget

21.a Time Certain at 9:00 AM - Public Hearing on the tentative budget for fiscal year 2026-2027.

- [Mason Valley Mosquito Control District - Dept of Taxation Approval Letter for](#)

Tentative Budget

21.b For Possible Action: Approve the final budget for fiscal year 2026-2027.

- [Mason Valley Mosquito Control District Final Budget 2026-2027](#)

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.*

ADJOURN TO CONVENE AS WALKER RIVER WEED CONTROL DISTRICT BOARD

23. 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.*

24. Budget

24.a Time Certain at 9:00 AM - Public Hearing on the tentative budget for fiscal year 2026-2027.

- [Walker River Weed Control District - Dept of Taxation Approval for Tentative Budget](#)

24.b For Possible Action: Approve the final budget for fiscal year 2026-2027.

- [Walker River Weed Control District Final Budget 2026-2027](#)

25. 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.*

26. ADJOURN TO CONVENE AS CENTRAL LYON COUNTY VECTOR CONTROL DISTRICT

27. 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.*

28. Budget

28.a Time Certain at 9:00 AM - Public Hearing on the tentative budget for fiscal year 2026-2027.

- [Central Lyon Vector Control District - Dept of Taxation Approval Letter for Tentative Budget](#)

28.b For Possible Action: Approve the final budget for fiscal year 2026-2027.

- [Central Lyon Vector Control District Final Budget 2026-2027](#)

29. 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

30. 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.*

31. Budget

31.a Time Certain at 9:00 AM - Public Hearing on the tentative budget for fiscal year 2026-2027.

- [SSGID - Dept of Taxation Approval Letter for Tentative Budget](#)

31.b For Possible Action: Approve the final budget for fiscal year 2026-2027.

- [Silver Springs General Improvement District Final Budget 2026-2027](#)

32. 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

33. Agenda Requests - *Administrative Policies and Procedures 1.05, A Commission Member or elected/appointed department head may request an item be considered on a future agenda either by making an oral request at a County Commission meeting or submitting the request in writing to the County Manager at least 30 days prior to the meeting for which the item is requested to be placed on the agenda.*

34. Commissioner Comments

35. 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.*

36. 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.*

37. Adjourn

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

Lyon County recognizes the needs and civil rights of all persons regardless of age, race, color, religion, sex, handicap, family status, or national origin. In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based

on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

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

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found on-line at http://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) Mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, DC 20250-9410; Fax: (202) 690-7442; or Email: program.intake@usda.gov

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: May 21, 2026

Agenda Item Number:

6.a

Subject:

Time Certain at 9:00 A.M. - Public Hearing on the tentative budget for fiscal year 2026-2027.
(Comptroller, Josh Foli)

Summary:

Financial Department Comments:

Approved As To Legal Form:

County Manager Comments:

Recommendation:

ATTACHMENTS

- [Lyon County - Dept of Taxation Approval Letter for Tentative Budget](#)



STATE OF NEVADA
DEPARTMENT OF TAXATION

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

9
JOE LOMBARDO
Governor

GEORGE KELESIS
Chair, Nevada Tax Commission

SHELLIE HUGHES
Executive Director

April 14, 2026

Mr. Josh Foli, Comptroller
Lyon County
27 South Main Street
Yerington NV 89447

Re: Lyon County Tentative Budget – Fiscal 2026-27

Dear Mr. Foli:

The Department of Taxation has examined your fiscal year 2026-2027 tentative budget pursuant to NRS 354.596(5) The department of Taxation finds the tentative budget in compliance with the law and appropriate regulations.

Please be reminded a proof of publication on the notice of the public hearing must be transmitted to the Department with your final budget per NRS 354.598 (3)).

If you should have any questions, please do not hesitate to call me at (775) 684-2027 or e-mail address at lrady@tax.state.nv.us.

Sincerely,

A handwritten signature in cursive script that reads "Lana Rady".

Lana Rady
Budget Analyst II
Department of Taxation
Local Government Finance

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

6.b

Subject:

Time Certain at 9:00 A.M. - For Possible Action: Approve the final budget for fiscal year 2026-2027.
(Comptroller, Josh Foli)

Summary:

Financial Department Comments:

Approved As To Legal Form:

County Manager Comments:

Recommendation:

ATTACHMENTS

- [Lyon County Final Budget 2026-2027](#)



LYON COUNTY
COMPTROLLER'S OFFICE

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

JOSHUA D. FOLI
Comptroller

Nevada Department of Taxation
3850 Arrowhead Drive
Carson City, NV 89706

Lyon County herewith submits the FINAL budget for the
fiscal year ending June 30, 2027

This budget contains 5 funds, including Debt Service, requiring property tax revenues totaling \$ 23,980,290

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits,
the tax rate will be increased by an amount not to exceed 1%. If the final computation requires, the tax rate will be
lowered.

This budget contains 24 governmental fund types with estimated expenditures of \$ 138,325,438 and
2 proprietary funds with estimated expenses of \$ 14,419,619

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local
Government Budget and Finance Act).

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I Josh Foli
(Print Name)
Lyon County Comptroller
(Title)

Only necessary for FINAL Budget
(Signature by DocuSign is acceptable)

certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed

Dated: May 21, 2026

Phone: (775) 463-6510

SCHEDULED PUBLIC HEARING:

(Must be held from May 18, 2026 to May 31, 2026)

Date and Time May 21, 2026 9:00 A.M.

Publication Date May 6 & 13, 2026

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

LYON COUNTY
26-27 INDEX

PAGE

SCHEDULE 1 – TRANSMITTAL LETTER.....	1
INDEX.....	2
BUDGET MESSAGE.....	3
SCHEDULE S-1.....	4-5
SCHEDULE S-2 – STATISTICAL DATA.....	6
SCHEDULE S-3.....	7
SCHEDULE A.....	8-9
SCHEDULE A-1.....	10-11
SCHEDULE A-2.....	12
GENERAL FUND - REVENUE.....	13-15
GENERAL FUND EXPENDITURES	
SCHEDULE B – GENERAL FUND: GENERAL GOVERNMENT.....	16-17
SCHEDULE B – GENERAL FUND: JUDICIAL.....	18-19
SCHEDULE B – GENERAL FUND: PUBLIC SAFETY.....	20
SCHEDULE B – GENERAL FUND: HEALTH.....	21
SCHEDULE B – GENERAL FUND: CULTURE AND RECREATION.....	22
SCHEDULE B – GENERAL FUND: WELFARE.....	23
SCHEDULE B – GENERAL FUND: COMMUNITY SUPPORT.....	24
SCHEDULE B – GENERAL FUND: SUMMARY.....	25
SCHEDULE B: PARK CONSTRUCTION TAX FUND.....	26
SCHEDULE B: COOPERATIVE EXT SERVICES FUND.....	27
SCHEDULE B: UNEMPLOYMENT FUND.....	28
SCHEDULE B: LYON COUNTY ROOM TAX FUND.....	29
SCHEDULE B: STABILIZATION FUND.....	30
SCHEDULE B: VEHICLE ACQUISITION FUND.....	31
SCHEDULE B: FAIR & RODEO FUND.....	32
SCHEDULE B: JUSTICE COURT SPEC ADMIN ASSESS FUND.....	33
SCHEDULE B: DISTRICT COURT RESTRICTED FEES FUND.....	34
SCHEDULE B: JUVENILE PROBATION SP ADM ASSESS FUND.....	35
SCHEDULE B: COUNTY LIBRARY GIFT FUND.....	36
SCHEDULE B: MINING CLAIM MAPS FUND.....	37
SCHEDULE B: 911 SURCHARGE FUND.....	38
SCHEDULE B: ANIMAL CONTROL DONATIONS FUND.....	39
SCHEDULE B: ROAD FUND.....	40-41
SCHEDULE B: REGIONAL TRANSPORTATION FUND.....	42
SCHEDULE B: ROAD IMPROVEMENT FUND.....	43
SCHEDULE B: OPIOID SETTLEMENT FUND.....	44
SCHEDULE B: INDIGENT FUND.....	45-46
SCHEDULE B: MEDICAL INDIGENT FUND.....	47
SCHEDULE B: SILVER AND GOLD FUND.....	48
SCHEDULE B: SENIOR SERVICES DONATION FUND.....	49
SCHEDULE B: CAPITAL IMPROVEMENTS FUND.....	50-51
DAYTON WATER UTILITY FUND	
SCHEDULE F-1.....	52
SCHEDULE F-2.....	53
DAYTON SEWER UTILITY FUND	
SCHEDULE F-1.....	54
SCHEDULE F-2.....	55
SCHEDULE C-1: INDEBTEDNESS.....	56
SCHEDULE T.....	57-59
LOBBYING EXPENSE FORM.....	60
SCHEDULE OF EXISTING CONTRACTS.....	61
SCHEDULE OF PRIVATIZATION CONTRACTS.....	62

Lyon County
Budget For Fiscal Year 2026-2027
Budget Message

The County projects an increase in property tax of 6.6% and a decrease in consolidated tax revenue of 1.2%. General Fund total revenue, excluding grants, is projected to decrease by 0.9%, with total expenditures projected to increase by 7.2%.

Since increases in expenditures are much higher than increases in revenues, the County is only adding two positions for the 2026-2027 fiscal year. One position is funded by grants and opioid settlement funds. The other position is funded from user fees in the Dayton Sewer Fund. Human Services also had grant one position added during the year, so the budget document shows an increase in 3 full-time equivalent (FTE) positions from the prior budget.

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

- 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.
- Replacement vehicles - \$933,479.
- One replacement road grader - \$440,000.
- Justice Complex improvements - \$8,195,400.
- Dayton Government Complex (multiple year project) - \$21,403,710.
- 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.

The General Fund anticipated ending fund balance is still considered sufficient to maintain financial stability. Lyon County also maintains a balance of \$3,450,000 in the County's stabilization fund as authorized by NRS.354.6115.

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/25 (1)	ESTIMATED CURRENT YEAR 06/30/26 (2)	BUDGET YEAR 06/30/27 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/27 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	20,985,631	22,505,012	23,980,290	-	23,980,290
Other Taxes	8,662,222	8,916,852	9,191,415	-	9,191,415
Licenses and Permits	6,053,228	5,336,810	5,006,800	-	5,006,800
Intergovernmental Resources	36,849,341	41,717,654	34,516,803	-	34,516,803
Charges for Services	4,058,224	3,780,743	3,948,558	13,574,500	17,523,058
Fines and Forfeits	1,157,500	1,200,375	1,217,700	-	1,217,700
Miscellaneous	5,527,497	4,425,678	2,869,375	1,571,383	4,440,758
TOTAL REVENUES	83,293,643	87,883,124	80,730,941	15,145,883	95,876,824
EXPENDITURES-EXPENSES					
General Government	15,092,992	23,028,570	43,332,178	-	43,332,178
Public Safety	25,003,978	24,820,619	34,977,011	-	34,977,011
Judicial	16,594,888	18,157,101	18,220,604	-	18,220,604
Public Works	8,943,576	7,769,603	28,270,776	-	28,270,776
Health	314,091	1,025,592	1,274,268	-	1,274,268
Welfare	9,465,244	12,386,018	8,045,313	-	8,045,313
Culture and Recreation	2,602,660	2,728,557	4,155,288	-	4,155,288
Community Support	-	50,000	50,000	-	50,000
Intergovernmental Expenditures	-	-	-	-	-
Contingencies	-	-	1,981,745	-	1,981,745
Utility Enterprises	-	-	-	14,419,619	14,419,619
Debt Service - Principal	-	-	-	-	-
Interest Cost	-	-	-	-	-
TOTAL EXPENDITURES-EXPENSES	78,017,429	89,966,060	140,307,183	14,419,619	154,726,802
Excess of Revenues over (under) Expenditures-Expenses	5,276,214	(2,082,936)	(59,576,242)	726,264	(58,849,978)

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/25 (1)	ESTIMATED CURRENT YEAR 06/30/26 (2)	BUDGET YEAR 06/30/27 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/27 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	-	-	-	-	-
Insurance Proceeds	33,150	-	-	-	-
Sales of General Fixed Assets	-	-	-	-	-
Operating Transfers (in)	-	-	1,700,000	-	1,700,000
Operating Transfers (out)	-	-	(1,700,000)	-	(1,700,000)
TOTAL OTHER FINANCING SOURCES (USES)	33,150	-	-	-	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	5,309,364	(2,082,936)	(59,576,242)	726,264	XXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	68,655,219	73,964,583	71,881,647	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
TOTAL FUND BALANCE JULY 1, BEGINNING OF YEAR:	68,655,219	73,964,583	71,881,647	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	73,964,583	71,881,647	12,305,405	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27
General Government	66	64	64
Judicial	69	70	70
Public Safety	136	132	132
Public Works	16	16	16
Sanitation	0	0	0
Health	0	0	0
Welfare	48	48	50
Culture and Recreation	15	14	14
Community Support	0	0	0
TOTAL GENERAL GOVERNMENT			
Utilities	31	33	34
Hospitals	0	0	0
Transit Systems	0	0	0
Airports	0	0	0
Other	0	0	0
TOTAL	381	377	380

POPULATION (AS OF JULY 1)	63,179	65,116	66,154
---------------------------	--------	--------	--------

SOURCE OF POPULATION ESTIMATE*

STATE DEMOGRAPHER

Assessed Valuation (Secured and Unsecured Only)	3,290,460,494	3,413,692,158	3,576,591,063
Net Proceeds of Mines	1,286,799	535,997	981,704
TOTAL ASSESSED VALUE	3,291,747,293	3,414,228,155	3,577,572,767
TAX RATE			
General Fund	0.7537	0.7537	0.7237
Special Revenue Funds	0.1750	0.1750	0.2050
Capital Projects Funds	0.0000	0.0000	0.0000
Debt Service Funds	0.0000	0.0000	0.0000
Enterprise Fund	0.0000	0.0000	0.0000
Other	0.0000	0.0000	0.0000
TOTAL TAX RATE	0.9287	0.9287	0.9287

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

LYON COUNTY
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

Page: 6
Schedule S-2

LGF-F004
V2025.2

Last Revised 11/7/25

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026-2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	2.8255	3,576,591,063	101,056,580	0.8237	29,460,381	8,191,333	21,269,048
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	981,704	-	0.8237	XXXXXXXXXXXXXXXXXX	-	
VOTER APPROVED:							
C. Voter Approved Overrides							-
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)	0.0150	3,577,572,767	536,636	0.0150	536,636	149,316	387,320
E. Medical Indigent (NRS 428.285)	0.1000	3,577,572,767	3,577,573	0.0900	3,219,815	895,893	2,323,922
F. Capital Acquisition (NRS 354.59815)	0.0500	3,577,572,767	1,788,786		-	-	-
G. Youth Services Levy (NRS 62B.150, 62B.160)	0.0557	3,577,572,767	1,992,520		-	-	-
H. Legislative Overrides							
I. SCRT Loss (NRS 354.59813)	0.5963	3,577,572,767	21,331,400		-	-	-
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.8169	3,577,572,767	29,226,915	0.1050	3,756,451	1,045,209	2,711,242
M. SUBTOTAL A, C, L	3.6424	3,577,572,767	130,283,495	0.9287	33,216,832	9,236,542	23,980,290
N. Debt							
O. TOTAL M AND N	3.6424	3,577,572,767	130,283,495	0.9287	33,216,832	9,236,542	23,980,290

LYON COUNTY

(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

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

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for

LYON COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
GENERAL	11,052,929	26,600,000	18,686,912	0.7237	11,883,535	-	-	68,223,376
PARK CONSTRUCTION TAX	1,218,481	-	-	0.0000	218,800	-	-	1,437,281
COOPERATIVE EXTENSION	623,132	-	258,213	0.0100	20,500	-	-	901,845
UNEMPLOYMENT	381,974	-	-	0.0000	-	-	-	381,974
LYON COUNTY ROOM TAX	43,500	-	-	0.0000	97,550	-	-	141,050
STABILIZATION	3,450,000	-	-	0.0000	-	-	-	3,450,000
VEHICLE ACQUISITION	337,847	-	-	0.0000	262,800	-	-	600,647
FAIR & RODEO	304,336	-	-	0.0000	234,898	-	-	539,234
JST COURT SP ADM ASSESSMENT	1,088,502	-	-	0.0000	153,975	-	-	1,242,477
DISTRICT COURT RESTRICTED FEES	923,459	-	-	0.0000	232,600	-	-	1,156,059
JUV PROB SP ADM ASSESS	158,890	-	-	0.0000	13,125	-	-	172,015
COUNTY LIBRARY GIFT	10,034	-	-	0.0000	-	-	-	10,034
MINING CLAIM MAPS	33,499	-	-	0.0000	4,000	-	-	37,499

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

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for

LYON COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
911 SURCHARGE	779,143	-	-	0.0000	800,000	-	-	1,579,143
ANIMAL CONTROL DONATIONS	183,655	-	-	0.0000	-	-	-	183,655
ROAD	1,883,106	-	-	0.0000	2,478,812	-	-	4,361,918
REGIONAL TRANSPORTATION	18,578,294	-	-	0.0000	5,943,365	-	-	24,521,659
ROAD IMPROVEMENT	845,741	-	-	0.0000	250,000	-	-	1,095,741
OPIOID SETTLEMENT	1,303,637	-	-	0.0000	451,321	-	-	1,754,958
INDIGENT	1,230,628	-	774,641	0.0300	165,589	-	-	2,170,858
MEDICAL INDIGENT	1,224,077	-	2,711,242	0.1050	40,000	-	-	3,975,319
SENIOR SERVICES	1,306,692	-	1,549,282	0.0600	539,081	-	-	3,395,055
SENIOR SERVICES DONATION	221,635	-	-	0.0000	-	-	-	221,635
CAPITAL IMPROVEMENTS	24,698,456	-	-	0.0000	6,360,700	-	1,700,000	32,759,156
Subtotal Governmental Fund Types, Expendable Trust Funds	71,881,647	26,600,000	23,980,290	0.9287	30,150,651	-	1,700,000	154,312,588
PROPRIETARY FUNDS	-	-	-	0.0000	-	-	-	-
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX	-	-	0.0000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	26,600,000	23,980,290	0.9287	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for LYON COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
GENERAL	-	25,165,972	15,556,140	18,140,793	912,845	1,793,273	1,700,000	4,954,353	68,223,376
PARK CONSTRUCTION TAX	R	-	-	-	1,437,281	-	-	-	1,437,281
COOPERATIVE EXTENSION	R	-	-	264,959	-	7,949	-	628,937	901,845
UNEMPLOYMENT	R	-	381,974	-	-	-	-	-	381,974
LYON COUNTY ROOM TAX	R	-	200	100,850	-	-	-	40,000	141,050
STABILIZATION	R	-	-	3,450,000	-	-	-	-	3,450,000
VEHICLE ACQUISITION	R	-	-	-	294,000	-	-	306,647	600,647
FAIR & RODEO	R	1,000	25	226,616	-	6,829	-	304,764	539,234
JST COURT SP ADM ASSESSMENT	R	42,425	1,321	406,568	792,163	-	-	-	1,242,477
DISTRICT COURT RESTRICTED FEEES	R	-	-	1,156,059	-	-	-	-	1,156,059
JUV PROB SP ADM ASSESS	R	42,230	5,762	2,500	-	-	-	121,523	172,015
COUNTY LIBRARY GIFT	R	-	-	10,034	-	-	-	-	10,034
MINING CLAIM MAPS	R	-	-	37,499	-	-	-	-	37,499

* FUND TYPES: R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for LYON COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES, AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
911 SURCHARGE	R	-	-	1,579,143	-	-	-	-	1,579,143
ANIMAL CONTROL DONATIONS	R	-	-	183,655	-	-	-	-	183,655
ROAD	R	1,277,521	646,839	596,470	32,500	76,600	-	1,731,988	4,361,918
REGIONAL TRANSPORTATION	R	-	500	24,521,159	-	-	-	-	24,521,659
ROAD IMPROVEMENT	R	-	-	655,741	440,000	-	-	-	1,095,741
OPIOID SETTLEMENT	R	305,303	162,116	56,730	-	-	-	1,230,809	1,754,958
INDIGENT	R	512,066	305,392	327,900	-	34,361	-	991,139	2,170,858
MEDICAL INDIGENT	R	155,072	84,971	2,981,237	-	-	-	754,039	3,975,319
SENIOR SERVICES	R	961,968	508,304	595,365	25,479	62,733	-	1,241,206	3,395,055
SENIOR SERVICES DONATION	R	-	-	221,635	-	-	-	-	221,635
CAPITAL IMPROVEMENTS	C	-	-	300,046	32,459,110	-	-	-	32,759,156
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		28,463,557	17,653,544	55,814,959	36,393,378	1,981,745	1,700,000	12,305,405	154,312,588

* FUND TYPES: R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM TAXES	17,025,753	18,264,270	18,686,912	18,686,912
LICENSES AND PERMITS				
BUSINESS LICENSES AND PERMITS				
BUSINESS LICENSES	461,301	452,500	452,500	452,500
LIQUOR LICENSES	87,743	91,000	91,000	91,000
COUNTY GAMING LICENSES	178,271	185,000	185,000	185,000
FRANCHISE FEES	539,904	450,000	450,000	450,000
UTILITY LICENSE FEES	2,291,392	1,300,000	1,300,000	1,300,000
PROSTITUTION WORK PERMIT	20,400	21,000	21,000	21,000
NONBUSINESS LICENSES AND PERMITS				
ANIMAL LICENSES	7,310	6,500	6,500	6,500
BUILDING PERMITS	1,060,759	1,100,000	1,100,000	1,100,000
ELECTRIC, GAS, SEPTIC PERMITS	-	-	-	-
MOBILE HOME TRIP PERMITS	-	10	-	-
MISCELLANEOUS BUILDING FEES	27,783	26,000	26,000	26,000
EXCAVATION PERMITS	-	-	-	-
SUBTOTAL	4,674,863	3,632,010	3,632,000	3,632,000
INTERGOVERNMENTAL				
FEDERAL GRANTS				
FEDERAL GRANTS	2,021,769	726,457	460,515	460,515
STATE GRANTS				
STATE GRANTS	1,806,767	1,724,221	1,608,460	1,608,460
STATE SHARED REVENUE				
CONSOLIDATED TAX DISTRIBUTION	20,969,444	26,930,000	26,600,000	26,600,000
STATE GAMING LICENSES				
STATE GAMING TAX	118,474	120,000	120,000	120,000
OTHER	529,000	607,000	610,000	610,000
SUBTOTAL	25,445,454	30,107,678	29,398,975	29,398,975
CHARGES FOR SERVICES				
GENERAL GOVERNMENT				
CLERKS FEES	209,867	210,000	210,000	210,000
CLERK TECHNOLOGY FEE	2,625	3,000	2,800	2,800
ASSESSORS COMMISSIONS	577,376	515,000	515,000	515,000
ASSESSORS TECHNOLOGY FEE	192,810	170,000	170,000	170,000
GENERAL RECORDER FEES	362,052	340,000	340,000	340,000
RECORDER TECHNOLOGY FEE	60,200	60,000	60,000	60,000
FORECLOSURE MEDIATION FEE	-	-	-	-
SUBDIVISION ENGINEERING FEES	397,127	50,000	175,000	175,000
PLANNING & ZONING FEES	93,150	280,000	280,000	280,000
SITE PLAN REVIEW FEE	7,225	-	5,500	5,500
IMPROVEMENT DRAWING REVIEW FEE	105,457	95,000	150,000	150,000
OTHER	297,253	361,245	362,920	362,920

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
HEALTH AND WELFARE				
CEMETERY FEES	33,250	27,500	14,500	14,500
JUDICIAL				
PUBLIC GUARDIAN	-	-	-	-
OTHER	-	1,200	-	-
PUBLIC SAFETY				
ANIMAL SERVICES FEES	62,510	65,000	65,000	65,000
EMERGENCY MANAGEMENT FEES	4,000	4,000	4,000	4,000
PRISONER'S BOARD	140,116	50,000	50,000	50,000
SHERIFF FEES	257,572	265,000	265,000	265,000
CULTURE AND RECREATION				
EVENTS CENTER FEES	1,050	2,700	1,740	1,740
SUBTOTAL	2,803,640	2,499,645	2,671,460	2,671,460
FINES AND FORFEITS				
FINES				
DISTRICT COURT	26,885	22,350	22,350	22,350
JUVENILE FEES	5,975	3,150	3,150	3,150
JUSTICE COURT FEES	834,649	896,500	896,500	896,500
NARCOTICS SEIZURE	8,935	-	15,000	15,000
LIBRARY FINES	6,554	6,000	6,000	6,000
PUBLIC DEFENDER REIMBURSEMENT	29,543	25,000	25,000	25,000
SUBTOTAL	912,541	953,000	968,000	968,000
MISCELLANEOUS				
INVESTMENT INCOME	1,639,655	1,150,650	900,600	900,600
OTHER				
DELINQUENT TAX PENALTIES & COSTS	716,198	750,000	750,000	750,000
SALES & RENTAL	129,617	100,000	100,000	100,000
DONATIONS	50,457	164,321	-	-
MISCELLANEOUS REVENUE	37,594	67,753	62,500	62,500
SUBTOTAL	2,573,521	2,232,724	1,813,100	1,813,100

LYON COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
EXECUTIVE				
GENERAL SUPPORT SERVICES				
EMPLOYEE BENEFITS	160,542	160,601	175,000	175,000
SERVICES & SUPPLIES	1,531,344	1,660,485	1,655,300	1,655,300
DEPT SUBTOTAL	1,691,886	1,821,086	1,830,300	1,830,300
COMMISSIONERS				
SALARIES & WAGES	420,654	506,392	525,611	525,611
EMPLOYEE BENEFITS	204,647	239,696	251,669	251,669
SERVICES & SUPPLIES	55,794	61,591	87,450	87,450
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	681,095	807,679	864,730	864,730
GOVERNMENT AFFAIRS				
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	-	-	-	-
DEPT SUBTOTAL	149,763	120,365	190,587	190,587
CLERK AND TREASURER				
SALARIES & WAGES	459,242	465,094	500,543	500,543
EMPLOYEE BENEFITS	202,287	229,533	252,710	252,710
SERVICES & SUPPLIES	448,032	397,319	447,820	447,820
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	1,109,561	1,091,946	1,201,073	1,201,073
HUMAN RESOURCES				
SALARIES & WAGES	202,687	197,640	227,251	227,251
EMPLOYEE BENEFITS	100,731	107,849	130,430	130,430
SERVICES & SUPPLIES	36,461	37,324	43,882	43,882
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	339,879	342,813	401,563	401,563
COMPUTER INFORMATION SYS				
SALARIES & WAGES	362,354	388,047	408,067	408,067
EMPLOYEE BENEFITS	166,560	203,315	233,999	233,999
SERVICES & SUPPLIES	689,297	610,941	689,924	689,924
CAPITAL OUTLAY	106,987	279,347	-	-
DEPT SUBTOTAL	1,325,198	1,481,650	1,331,990	1,331,990
ACTIVITY SUBTOTAL	5,297,382	5,665,539	5,820,243	5,820,243
FINANCE				
COMPROLLER				
SALARIES & WAGES	431,521	461,120	482,085	482,085
EMPLOYEE BENEFITS	234,388	251,272	264,998	264,998
SERVICES & SUPPLIES	104,233	113,813	121,425	121,425
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	770,142	826,205	868,508	868,508

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE	FINAL
			APPROVED	APPROVED
OTHER				
RECORDER				
SALARIES & WAGES	277,530	260,000	260,670	260,670
EMPLOYEE BENEFITS	143,915	144,345	132,494	132,494
SERVICES & SUPPLIES	49,428	47,245	270,892	270,892
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	470,873	451,590	664,056	664,056
ASSESSOR				
SALARIES & WAGES	678,296	747,520	775,588	775,588
EMPLOYEE BENEFITS	326,858	375,310	404,163	404,163
SERVICES & SUPPLIES	178,537	194,255	216,700	216,700
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	1,183,691	1,317,085	1,396,451	1,396,451
FACILITIES				
SALARIES & WAGES	877,008	880,475	922,449	922,449
EMPLOYEE BENEFITS	461,063	477,292	505,146	505,146
SERVICES & SUPPLIES	1,458,861	1,397,939	1,486,227	1,486,227
CAPITAL OUTLAY	146,741	317,557	477,000	477,000
DEPT SUBTOTAL	2,943,673	3,073,263	3,390,822	3,390,822
BUILDING DEPARTMENT				
SALARIES & WAGES	451,582	521,436	521,502	521,502
EMPLOYEE BENEFITS	191,277	229,680	230,692	230,692
SERVICES & SUPPLIES	61,870	131,035	159,661	159,661
CAPITAL OUTLAY	71,408	33,004	-	-
DEPT SUBTOTAL	776,137	915,155	911,855	911,855
PLANNING DEPARTMENT				
SALARIES & WAGES	385,491	415,285	464,011	464,011
EMPLOYEE BENEFITS	158,389	174,493	199,671	199,671
SERVICES & SUPPLIES	403,164	685,418	434,959	434,959
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	947,044	1,275,196	1,098,641	1,098,641
VEHICLE MAINTENANCE SHOP				
SALARIES & WAGES	263,612	287,790	297,042	297,042
EMPLOYEE BENEFITS	141,459	163,647	179,877	179,877
SERVICES & SUPPLIES	359,661	333,100	371,500	371,500
CAPITAL OUTLAY	22,386	-	-	-
DEPT SUBTOTAL	787,118	784,537	848,419	848,419
ACTIVITY SUBTOTAL	7,108,536	7,816,826	8,310,244	8,310,244
FUNCTION: GENERAL GOVERNMENT				
SALARIES & WAGES	4,846,960	5,188,985	5,445,077	5,445,077
EMPLOYEE BENEFITS	2,504,304	2,778,462	2,992,578	2,992,578
SERVICES & SUPPLIES	5,477,274	5,711,215	6,084,340	6,084,340
CAPITAL OUTLAY	347,522	629,908	477,000	477,000
OTHER USES	-	-	-	-
FUNCTION SUBTOTAL	13,176,060	14,308,570	14,998,995	14,998,995

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
JUDICIAL				
DISTRICT ATTORNEY				
SALARIES & WAGES	1,381,608	1,453,472	1,840,218	1,840,218
EMPLOYEE BENEFITS	628,313	680,166	855,438	855,438
SERVICES & SUPPLIES	216,573	294,746	245,993	245,993
CAPITAL OUTLAY	-	46,695	-	-
DEPT SUBTOTAL	2,226,494	2,475,079	2,941,649	2,941,649
CHILD SUPPORT				
SALARIES & WAGES	291,607	307,680	325,038	325,038
EMPLOYEE BENEFITS	175,575	194,731	207,125	207,125
SERVICES & SUPPLIES	32,241	36,177	20,650	20,650
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	499,423	538,588	552,813	552,813
PUBLIC GUARDIAN				
SALARIES & WAGES	105,065	112,498	144,930	144,930
EMPLOYEE BENEFITS	27,725	31,905	33,659	33,659
SERVICES & SUPPLIES	8,877	12,108	13,444	13,444
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	141,667	156,511	192,033	192,033
PRETRIAL SERVICES				
SALARIES & WAGES	201,980	174,704	225,002	225,002
EMPLOYEE BENEFITS	84,373	68,006	106,433	106,433
SERVICES & SUPPLIES	42,510	54,977	63,900	63,900
CAPITAL OUTLAY	26,313	-	-	-
DEPT SUBTOTAL	355,176	297,687	395,335	395,335
COURT CLERKS				
SALARIES & WAGES	433,703	460,000	496,892	496,892
EMPLOYEE BENEFITS	218,220	237,365	253,435	253,435
SERVICES & SUPPLIES	63,078	98,497	105,800	105,800
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	715,001	795,862	856,127	856,127
DISTRICT COURT				
SALARIES & WAGES	559,418	546,077	687,000	687,000
EMPLOYEE BENEFITS	250,483	271,256	341,273	341,273
SERVICES & SUPPLIES	762,525	785,238	817,450	817,450
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	1,572,426	1,602,571	1,845,723	1,845,723
WALKER RIVER JUSTICE COURT				
SALARIES & WAGES	368,598	432,610	448,685	448,685
EMPLOYEE BENEFITS	169,184	181,744	246,367	246,367
SERVICES & SUPPLIES	26,336	45,650	51,100	51,100
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	564,118	660,004	746,152	746,152

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION: JUDICIAL

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
POLICE				
SHERIFF				
SALARIES & WAGES	6,880,065	7,276,614	7,810,200	7,810,200
EMPLOYEE BENEFITS	4,663,579	5,426,258	5,873,771	5,873,771
SERVICES & SUPPLIES	1,730,928	1,909,044	1,957,953	1,957,953
CAPITAL OUTLAY	881,930	729,000	185,000	185,000
DEPT SUBTOTAL	14,156,502	15,340,916	15,826,924	15,826,924
SEARCH & RESCUE				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	29,224	27,000	27,000	27,000
SERVICES & SUPPLIES	56,702	66,749	67,320	67,320
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	85,926	93,749	94,320	94,320
ACTIVITY SUBTOTAL	14,242,428	15,434,665	15,921,244	15,921,244
PROTECTIVE SERVICES				
DISPATCH				
SALARIES & WAGES	1,177,116	1,153,300	1,323,668	1,323,668
EMPLOYEE BENEFITS	463,878	452,857	575,503	575,503
SERVICES & SUPPLIES	92,390	83,747	99,310	99,310
CAPITAL OUTLAY	-	-	43,845	43,845
DEPT SUBTOTAL	1,733,384	1,689,904	2,042,326	2,042,326
ANIMAL CONTROL				
SALARIES & WAGES	390,876	-	-	-
EMPLOYEE BENEFITS	162,147	-	-	-
SERVICES & SUPPLIES	128,743	-	-	-
CAPITAL OUTLAY	165,536	-	-	-
DEPT SUBTOTAL	847,302	-	-	-
SAFETY & EMERGENCY MANAGEMENT				
SALARIES & WAGES	105,553	127,757	135,024	135,024
EMPLOYEE BENEFITS	38,471	62,006	68,785	68,785
SERVICES & SUPPLIES	666,930	83,535	21,800	21,800
CAPITAL OUTLAY	58,953	-	-	-
DEPT SUBTOTAL	869,907	273,298	225,609	225,609
ACTIVITY SUBTOTAL	3,450,593	1,963,202	2,267,935	2,267,935
CORRECTIONS				
JAIL				
SALARIES & WAGES	2,671,319	2,864,222	2,931,811	2,931,811
EMPLOYEE BENEFITS	1,742,095	1,867,464	1,951,270	1,951,270
SERVICES & SUPPLIES	1,569,497	1,615,408	1,836,208	1,836,208
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	5,982,911	6,347,094	6,719,289	6,719,289
FUNCTION: PUBLIC SAFETY				
SALARIES & WAGES	11,224,929	11,421,893	12,200,703	12,200,703
EMPLOYEE BENEFITS	7,099,394	7,835,585	8,496,329	8,496,329
SERVICES & SUPPLIES	4,245,190	3,758,483	3,982,591	3,982,591
CAPITAL OUTLAY	1,106,419	729,000	228,845	228,845
OTHER USES	-	-	-	-
FUNCTION SUBTOTAL	23,675,932	23,744,961	24,908,468	24,908,468

LYON COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION: PUBLIC SAFETY

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
SPECTATOR RECREATION				
FAIRGROUNDS				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	1,409	1,112	1,800	1,800
SERVICES & SUPPLIES	12,013	15,000	15,000	15,000
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	13,422	16,112	16,800	16,800
PARKS				
CENTRAL PARK & REC				
SALARIES & WAGES	315,020	316,437	295,454	295,454
EMPLOYEE BENEFITS	142,754	140,981	159,753	159,753
SERVICES & SUPPLIES	361,862	374,376	341,800	341,800
CAPITAL OUTLAY	-	-	140,000	140,000
ACTIVITY SUBTOTAL	819,636	831,794	937,007	937,007
LIBRARIES				
LIBRARY				
SALARIES & WAGES	567,627	604,951	632,770	632,770
EMPLOYEE BENEFITS	242,010	270,853	297,095	297,095
SERVICES & SUPPLIES	246,823	233,369	230,651	230,651
CAPITAL OUTLAY	-	25,700	-	-
ACTIVITY SUBTOTAL	1,056,460	1,134,873	1,160,516	1,160,516
FUNCTION: CULTURE AND RECREATION				
SALARIES & WAGES	882,647	921,388	928,224	928,224
EMPLOYEE BENEFITS	386,173	412,946	458,648	458,648
SERVICES & SUPPLIES	620,698	622,745	587,451	587,451
CAPITAL OUTLAY	-	25,700	140,000	140,000
FUNCTION SUBTOTAL	1,889,518	1,982,779	2,114,323	2,114,323

LYON COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION: CULTURE AND RECREATION

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
PAGE FUNCTION SUMMARY				
17 General Government	13,176,060	14,308,570	14,998,995	14,998,995
19 Judicial	13,522,133	14,287,039	15,771,576	15,771,576
20 Public Safety	23,675,932	23,744,961	24,908,468	24,908,468
21 Health	155,091	853,631	925,613	925,613
22 Culture and Recreation	1,889,518	1,982,779	2,114,323	2,114,323
23 Welfare	829,959	985,376	1,006,775	1,006,775
24 Community Support	-	50,000	50,000	50,000
TOTAL EXP - ALL FUNCTIONS	53,248,693	56,212,356	59,775,750	59,775,750
OTHER USES:				
CONTINGENCY (Not to exceed 3% total expenditures all functions)				
CONTINGENCY	-	-	1,793,273	1,793,273
TRANSFERS OUT (SCH T)				
JUVENILE SP ASSESSMENT FUND	-	-	-	-
CAPITAL IMPROVEMENTS FUND	-	-	1,700,000	1,700,000
TOTAL EXPENDITURES AND OTHER USES	53,248,693	56,212,356	63,269,023	63,269,023
ENDING FUND BALANCE:	9,575,958	11,052,929	4,954,353	4,954,353
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	62,824,651	67,265,285	68,223,376	68,223,376

LYON COUNTY
(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OTHER TAXES				
PARK CONSTRUCTION TAX	222,120	175,000	175,000	175,000
SUBTOTAL	222,120	175,000	175,000	175,000
OTHER REVENUES				
INVESTMENT INCOME	58,131	54,400	43,800	43,800
SUBTOTAL	58,131	54,400	43,800	43,800
SUBTOTAL REVENUE	280,251	229,400	218,800	218,800
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	-	-	-	-
BEGINNING FUND BALANCE	1,127,319	1,239,586	1,218,481	1,218,481
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	1,127,319	1,239,586	1,218,481	1,218,481
TOTAL RESOURCES	1,407,570	1,468,986	1,437,281	1,437,281
EXPENDITURES				
CULTURE AND RECREATION				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
SERVICES & SUPPLIES	29,476	505	-	-
CAPITAL OUTLAY	138,508	250,000	1,437,281	1,437,281
SUBTOTAL	167,984	250,505	1,437,281	1,437,281
SUBTOTAL EXPENDITURES	167,984	250,505	1,437,281	1,437,281
OTHER USES				
CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	167,984	250,505	1,437,281	1,437,281
ENDING FUND BALANCE	1,239,586	1,218,481	-	-
TOTAL COMMITMENTS AND FUND BALANCE	1,407,570	1,468,986	1,437,281	1,437,281

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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM TAXES	227,406	242,328	258,213	258,213
INTERGOVERNMENTAL				
FEDERAL GRANTS	20,515	-	-	-
MISCELLANEOUS				
MISCELLANEOUS	-	-	-	-
INVESTMENT INCOME	27,349	20,500	20,500	20,500
SUBTOTAL MISCELLANEOUS	27,349	20,500	20,500	20,500
SUBTOTAL REVENUE	275,270	262,828	278,713	278,713
BEGINNING FUND BALANCE	486,067	553,404	623,132	623,132
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	486,067	553,404	623,132	623,132
TOTAL RESOURCES	761,337	816,232	901,845	901,845
EXPENDITURES				
CULTURE AND RECREATION				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
SERVICES & SUPPLIES	207,933	193,100	264,959	264,959
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL EXPENDITURES	207,933	193,100	264,959	264,959
OTHER USES				
CONTINGENCY	-	-	7,949	7,949
TOTAL EXPENDITURES AND OTHER USES	207,933	193,100	272,908	272,908
ENDING FUND BALANCE	553,404	623,132	628,937	628,937
TOTAL COMMITMENTS AND FUND BALANCE	761,337	816,232	901,845	901,845

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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OTHER TAXES				
ROOM TAX	40,679	40,002	40,050	40,050
INTERGOVERNMENTAL				
CITY OF FERNLEY ROOM TAXES	33,972	39,000	39,000	39,000
CITY OF YERINGTON ROOM TAXES	15,343	17,500	17,500	17,500
SUBTOTAL INTERGOVERNMENTAL	49,315	56,500	56,500	56,500
MISCELLANEOUS				
INVESTMENT INCOME	3,022	1,700	1,000	1,000
PENALTIES	72	75	-	-
SUBTOTAL MISCELLANEOUS	3,094	1,775	1,000	1,000
SUBTOTAL REVENUE	93,088	98,277	97,550	97,550
BEGINNING FUND BALANCE	54,616	34,126	43,500	43,500
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	54,616	34,126	43,500	43,500
TOTAL RESOURCES	147,704	132,403	141,050	141,050
EXPENDITURES				
CULTURE AND RECREATION				
EMPLOYEE BENEFITS	126	150	200	200
SERVICES & SUPPLIES	113,452	88,753	100,850	100,850
SUBTOTAL EXPENDITURES	113,578	88,903	101,050	101,050
ENDING FUND BALANCE	34,126	43,500	40,000	40,000
TOTAL COMMITMENTS AND FUND BALANCE	147,704	132,403	141,050	141,050

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

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
LICENSES AND PERMITS				
LICENSE FEES - PROSTITUTION	250,828	250,800	250,800	250,800
MISCELLANEOUS				
INTEREST	21,842	16,000	12,000	12,000
SUBTOTAL REVENUE	272,670	266,800	262,800	262,800
BEGINNING FUND BALANCE	463,801	336,847	337,847	337,847
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	463,801	336,847	337,847	337,847
TOTAL RESOURCES	736,471	603,647	600,647	600,647
<u>EXPENDITURES</u>				
PUBLIC SAFETY				
CAPITAL OUTLAY	399,624	265,800	294,000	294,000
WELFARE				
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL EXPENDITURES	399,624	265,800	294,000	294,000
TOTAL ENDING FUND BALANCE	336,847	337,847	306,647	306,647
TOTAL FUND COMMITMENTS AND FUND BALANCE	736,471	603,647	600,647	600,647

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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
FAIRGROUND REVENUE	203,984	215,598	215,598	215,598
INTERGOVERNMENTAL				
COMMISSION ON TOURISM GRANT	-	-	-	-
ROOM TAX GRANT	19,723	8,007	-	-
SUBTOTAL	19,723	8,007	-	-
MISCELLANEOUS				
INVESTMENT INCOME	14,146	11,500	9,000	9,000
MISCELLANEOUS	7,010	10,300	10,300	10,300
SUBTOTAL	21,156	21,800	19,300	19,300
SUBTOTAL REVENUE	244,863	245,405	234,898	234,898
BEGINNING FUND BALANCE	249,728	272,201	304,336	304,336
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	249,728	272,201	304,336	304,336
TOTAL RESOURCES	494,591	517,606	539,234	539,234
EXPENDITURES				
CULTURE AND RECREATION				
SALARIES & WAGES	-	624	1,000	1,000
EMPLOYEE BENEFITS	-	73	25	25
SERVICES & SUPPLIES	222,390	212,573	226,616	226,616
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	222,390	213,270	227,641	227,641
SUBTOTAL EXPENDITURES	222,390	213,270	227,641	227,641
OTHER USES				
CONTINGENCY	-	-	6,829	6,829
TOTAL EXPENDITURES AND OTHER USES	222,390	213,270	234,470	234,470
ENDING FUND BALANCE	272,201	304,336	304,764	304,764
TOTAL COMMITMENTS AND FUND BALANCE	494,591	517,606	539,234	539,234

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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
FINES & FORFEITURES				
ASSESSMENTS	29,906	33,275	33,525	33,525
FACILITIES ASSESSMENT	42,465	47,150	47,200	47,200
25% FINES	76,930	66,225	68,250	68,250
DEMERIT REDUCTION	4,324	5,000	5,000	5,000
SUBTOTAL REVENUE	153,625	151,650	153,975	153,975
BEGINNING FUND BALANCE	1,071,822	1,117,361	1,088,502	1,088,502
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	1,071,822	1,117,361	1,088,502	1,088,502
TOTAL RESOURCES	1,225,447	1,269,011	1,242,477	1,242,477
EXPENDITURES				
JUDICIAL				
SALARIES & WAGES	33,000	38,043	42,425	42,425
EMPLOYEE BENEFITS	-	754	1,321	1,321
SERVICES & SUPPLIES	75,086	85,712	406,568	406,568
CAPITAL OUTLAY	-	56,000	792,163	792,163
SUBTOTAL EXPENDITURES	108,086	180,509	1,242,477	1,242,477
OTHER USES				
OPERATING TRANSFERS OUT (SCH T)				
GENERAL FUND	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	108,086	180,509	1,242,477	1,242,477
ENDING FUND BALANCE	1,117,361	1,088,502	-	-
TOTAL COMMITMENTS AND FUND BALANCE	1,225,447	1,269,011	1,242,477	1,242,477

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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
DISTRICT COURT MEDIATION FEES	600	-	-	-
RECORDER CHILDREN LEGAL FEES	72,061	75,000	75,000	75,000
RECORDER LEGAL FEES	72,244	75,000	75,000	75,000
FINES & FORFEITURES				
FILING FEES	65,584	67,500	67,500	67,500
ADDITIONAL FILING FEES	1,332	1,250	1,250	1,250
TECH FEES	312	350	350	350
SECURITY FEES	12,040	13,500	13,500	13,500
SUBTOTAL REVENUE	224,173	232,600	232,600	232,600
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	-	-	-	-
BEGINNING FUND BALANCE	790,768	868,559	923,459	923,459
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	790,768	868,559	923,459	923,459
TOTAL RESOURCES	1,014,941	1,101,159	1,156,059	1,156,059
EXPENDITURES				
JUDICIAL				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
SERVICES & SUPPLIES	146,382	177,700	1,156,059	1,156,059
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL EXPENDITURES	146,382	177,700	1,156,059	1,156,059
ENDING FUND BALANCE	868,559	923,459	-	-
TOTAL COMMITMENTS AND FUND BALANCE	1,014,941	1,101,159	1,156,059	1,156,059

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

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
FINES & FORFEITURES				
JUVENILE SPECIAL ADMIN ASSESSMENT	8,542	9,050	9,050	9,050
CITY JUVENILE SPEC ADMIN ASSESSEMENT	3,524	4,075	4,075	4,075
SUBTOTAL REVENUE	12,066	13,125	13,125	13,125
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	-	-	-	-
BEGINNING FUND BALANCE	213,174	183,149	158,890	158,890
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	213,174	183,149	158,890	158,890
TOTAL RESOURCES	225,240	196,274	172,015	172,015
EXPENDITURES				
JUDICIAL				
SALARIES & WAGES	36,419	31,750	42,230	42,230
EMPLOYEE BENEFITS	5,264	4,634	5,762	5,762
SERVICES & SUPPLIES	408	1,000	2,500	2,500
SUBTOTAL EXPENDITURES	42,091	37,384	50,492	50,492
ENDING FUND BALANCE	183,149	158,890	121,523	121,523
TOTAL COMMITMENTS AND FUND BALANCE	225,240	196,274	172,015	172,015

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

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
MISCELLANEOUS				
LIBRARY GIFTS	-	-	-	-
SUBTOTAL REVENUE	-	-	-	-
BEGINNING FUND BALANCE	11,291	10,034	10,034	10,034
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	11,291	10,034	10,034	10,034
TOTAL RESOURCES	11,291	10,034	10,034	10,034
<u>EXPENDITURES</u>				
CULTURE AND RECREATION				
SERVICES & SUPPLIES	1,257	-	10,034	10,034
SUBTOTAL EXPENDITURES	1,257	-	10,034	10,034
ENDING FUND BALANCE	10,034	10,034	-	-
TOTAL COMMITMENTS AND FUND BALANCE	11,291	10,034	10,034	10,034

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

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
GENERAL MINING MAP FEE	4,010	8,000	4,000	4,000
SUBTOTAL REVENUE	4,010	8,000	4,000	4,000
BEGINNING FUND BALANCE	21,489	25,499	33,499	33,499
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	21,489	25,499	33,499	33,499
TOTAL RESOURCES	25,499	33,499	37,499	37,499
EXPENDITURES				
GENERAL GOVERNMENT				
SERVICES & SUPPLIES	-	-	37,499	37,499
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL EXPENDITURES	-	-	37,499	37,499
ENDING FUND BALANCE	25,499	33,499	-	-
TOTAL COMMITMENTS AND FUND BALANCE	25,499	33,499	37,499	37,499

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

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	-	-	-	-
LICENSES AND PERMITS				
UTILITY LICENSE FEES	1,100,000	1,100,000	1,100,000	1,100,000
EXCAVATION PERMITS	19,537	350,000	20,000	20,000
SUBTOTAL	1,119,537	1,450,000	1,120,000	1,120,000
INTERGOVERNMENTAL				
FEDERAL GRANTS				
ARPA ACT	-	-	-	-
FEMA GRANT	-	-	-	-
SCHOOLS AND ROADS	11,357	200,000	100,000	100,000
SUBTOTAL	11,357	200,000	100,000	100,000
STATE SHARED REVENUE				
GASOLINE TAXES	1,193,906	1,358,950	1,231,312	1,231,312
CHARGES FOR SERVICES				
STATE PARKS AGREEMENT	-	-	-	-
SUBTOTAL	-	-	-	-
MISCELLANEOUS				
INVESTMENT INCOME	30,691	29,500	27,500	27,500
SALES	13,427	11,826	-	-
MISCELLANEOUS	-	8,766	-	-
SUBTOTAL	44,118	50,092	27,500	27,500
SUBTOTAL REVENUE	2,368,918	3,059,042	2,478,812	2,478,812
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
BEGINNING FUND BALANCE	817,733	1,049,500	1,883,106	1,883,106
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	817,733	1,049,500	1,883,106	1,883,106
TOTAL AVAILABLE RESOURCES	3,186,651	4,108,542	4,361,918	4,361,918

LYON COUNTY
(Local Government)
SCHEDULE B - ROAD FUND

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
STATE				
OPIOID SETTLEMENT	355,994	284,692	306,346	306,346
SUBTOTAL INTERGOVERNMENTAL	355,994	284,692	306,346	306,346
CHARGES FOR SERVICES				
MEDICAID REVENUE	278	-	-	-
MISCELLANEOUS				
INVESTMENT INCOME	132,836	148,962	144,975	144,975
SUBTOTAL REVENUE	489,108	433,654	451,321	451,321
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
BEGINNING FUND BALANCE	744,028	1,006,629	1,303,637	1,303,637
PRIOR PERIOD ADJUSTMENTS	-			
RESIDUAL EQUITY TRANSFERS	-			
TOTAL BEGINNING FUND BALANCE	744,028	1,006,629	1,303,637	1,303,637
TOTAL RESOURCES	1,233,136	1,440,283	1,754,958	1,754,958
EXPENDITURES				
WELFARE				
SALARIES & WAGES	134,374	60,000	305,303	305,303
EMPLOYEE BENEFITS	62,913	25,755	162,116	162,116
SERVICES & SUPPLIES	29,220	50,891	56,730	56,730
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	226,507	136,646	524,149	524,149
SUBTOTAL EXPENDITURES	226,507	136,646	524,149	524,149
ENDING FUND BALANCE	1,006,629	1,303,637	1,230,809	1,230,809
TOTAL COMMITMENTS AND FUND BALANCE	1,233,136	1,440,283	1,754,958	1,754,958

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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	1,750,905	1,817,461	2,711,242	2,711,242
INTERGOVERNMENTAL				
STATE				
STATE SUPPLEMENTAL GRANT	362,376	225,345	-	-
STATE PAYMENT IN LIEU OF TAXES	-	-	-	-
SUBTOTAL INTERGOVERNMENTAL	362,376	225,345	-	-
MISCELLANEOUS				
INVESTMENT INCOME	288,224	240,000	40,000	40,000
OTHER	-	-	-	-
SUBTOTAL MISCELLANEOUS	288,224	240,000	40,000	40,000
SUBTOTAL REVENUE	2,401,505	2,282,806	2,751,242	2,751,242
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM				
SPECIAL MEDICAL INDIGENT FUND	-	-	-	-
BEGINNING FUND BALANCE	5,317,856	5,397,204	1,224,077	1,224,077
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	5,317,856	5,397,204	1,224,077	1,224,077
TOTAL RESOURCES	7,719,361	7,680,010	3,975,319	3,975,319
EXPENDITURES				
HEALTH				
SERVICES & SUPPLIES	159,000	159,961	165,000	165,000
ACTIVITY SUBTOTAL	159,000	159,961	165,000	165,000
WELFARE				
DIRECT ASSISTANCE				
MEDICAL INDIGENT				
SALARIES & WAGES	150,898	120,000	155,072	155,072
EMPLOYEE BENEFITS	65,170	66,032	84,971	84,971
SERVICES & SUPPLIES				
MEDICAL ASSISTANCE	24,063	25,000	40,000	40,000
300% MATCH	1,476,910	1,938,624	2,065,704	2,065,704
SUPPLEMENTAL FUND 1 CENT	166,746	242,328	258,213	258,213
DEVELOPMENTAL SERVICES	29,248	40,496	65,000	65,000
INDIGENT ACCIDENT 1.5 CENTS	250,122	363,492	387,320	387,320
CAPITAL OUTLAY	-	3,500,000	-	-
ACTIVITY SUBTOTAL	2,163,157	6,295,972	3,056,280	3,056,280
SUBTOTAL EXPENDITURES	2,322,157	6,455,933	3,221,280	3,221,280
ENDING FUND BALANCE	5,397,204	1,224,077	754,039	754,039
TOTAL COMMITMENTS AND FUND BALANCE	7,719,361	7,680,010	3,975,319	3,975,319

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

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	1,302,772	1,453,969	1,549,282	1,549,282
SUBTOTAL	1,302,772	1,453,969	1,549,282	1,549,282
INTERGOVERNMENTAL				
FEDERAL GRANTS	1,002,433	714,207	431,581	431,581
STATE GRANTS	349,730	330,602	-	-
OTHER	-	-	-	-
SUBTOTAL	1,352,163	1,044,809	431,581	431,581
CHARGES FOR SERVICES				
PROJECT INCOME	108,255	107,500	107,500	107,500
MISCELLANEOUS				
COMMUNITY CHEST GRANTS	153,176	117,192	-	-
REIMBURSEMENTS / DONATIONS	10,724	2,147	-	-
SUBTOTAL	163,900	119,339	-	-
SUBTOTAL REVENUE	2,927,090	2,725,617	2,088,363	2,088,363
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
BEGINNING FUND BALANCE	718,565	906,447	1,306,692	1,306,692
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	718,565	906,447	1,306,692	1,306,692
TOTAL RESOURCES	3,645,655	3,632,064	3,395,055	3,395,055
EXPENDITURES				
WELFARE				
HUMAN SERVICES				
SALARIES & WAGES	1,096,476	1,077,519	961,968	961,968
EMPLOYEE BENEFITS	551,307	560,735	508,304	508,304
SERVICES & SUPPLIES	1,004,995	687,118	595,365	595,365
CAPITAL OUTLAY	86,430	-	25,479	25,479
SUBTOTAL EXPENDITURES	2,739,208	2,325,372	2,091,116	2,091,116
OTHER USES:				
CONTINGENCY (Not to exceed 3% total expenditures all functions)				
CONTINGENCY	-	-	62,733	62,733
TOTAL EXPENDITURES AND OTHER USES	2,739,208	2,325,372	2,153,849	2,153,849
ENDING FUND BALANCE	906,447	1,306,692	1,241,206	1,241,206
TOTAL COMMITMENTS AND FUND BALANCE	3,645,655	3,632,064	3,395,055	3,395,055

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

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
JET FUEL TAX	53	-	-	-
SALES TAXES				
QUARTER-CENT SALES TAX	2,147,491	3,300,000	3,300,000	3,300,000
SUBTOTAL SALES TAXES	2,147,491	3,300,000	3,300,000	3,300,000
INTERGOVERNMENTAL				
FEDERAL				
PAYMENT IN LIEU OF TAXES	2,858,609	2,860,000	2,860,000	2,860,000
GRANTS	2,251,236	3,580,413	-	-
SUBTOTAL	5,109,845	6,440,413	2,860,000	2,860,000
STATE				
GRANTS	-	-	-	-
SUBTOTAL	-	-	-	-
OTHER	-	-	-	-
SUBTOTAL INTERGOVERNMENTAL	5,109,845	6,440,413	2,860,000	2,860,000
MISCELLANEOUS				
INVESTMENT INCOME	1,115,366	800,000	200,000	200,000
SALES & RENTAL	650	700	700	700
MISCELLANEOUS	-	-	-	-
SUBTOTAL MISCELLANEOUS	1,116,016	800,700	200,700	200,700
SUBTOTAL REVENUE	8,373,405	10,541,113	6,360,700	6,360,700
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)	-	-	1,700,000	1,700,000
SUBTOTAL OTHER FINANCIAL SOURCES	-	-	1,700,000	1,700,000
BEGINNING FUND BALANCE	22,967,539	26,531,613	24,698,456	24,698,456
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	22,967,539	26,531,613	24,698,456	24,698,456
TOTAL AVAILABLE RESOURCES	31,340,944	37,072,726	32,759,156	32,759,156

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

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
SERVICES & SUPPLIES	15,177	-	-	-
CAPITAL OUTLAY	1,680,812	8,500,000	24,263,710	24,263,710
INTERGOVERNMENTAL	200,000	200,000	200,000	200,000
SUBTOTAL	1,895,989	8,700,000	24,463,710	24,463,710
PUBLIC SAFETY				
SERVICES & SUPPLIES	31,166	-	-	-
CAPITAL OUTLAY	15,050	62,500	8,195,400	8,195,400
SUBTOTAL	46,216	62,500	8,195,400	8,195,400
JUDICIAL				
SERVICES & SUPPLIES	102,744	-	-	-
CAPITAL OUTLAY	2,673,452	3,474,469	-	-
SUBTOTAL	2,776,196	3,474,469	-	-
PUBLIC WORKS				
SERVICES & SUPPLIES	40,290	135,511	100,046	100,046
CAPITAL OUTLAY	50,640	1,790	-	-
SUBTOTAL	90,930	137,301	100,046	100,046
HEALTH				
SERVICES & SUPPLIES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	-	-	-	-
CULTURE & RECREATION				
SERVICES & SUPPLIES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	-	-	-	-
WELFARE				
SERVICES & SUPPLIES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	-	-	-	-
DEBT SERVICE				
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
SUBTOTAL	-	-	-	-
SUBTOTAL EXPENDITURES	4,809,331	12,374,270	32,759,156	32,759,156
OTHER USES:				
CONTINGENCY (Not to exceed 3% total expenditures all functions)				
CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	4,809,331	12,374,270	32,759,156	32,759,156
ENDING FUND BALANCE:	26,531,613	24,698,456	-	-
TOTAL COMMITMENTS AND FUND BALANCE	31,340,944	37,072,726	32,759,156	32,759,156

LYON COUNTY
 (Local Government)
 SCHEDULE B
 CAPITAL IMPROVEMENTS FUND

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
WATER USE FEES	4,730,597	4,950,000	5,100,000	5,100,000
SOURCE WATER USE FEES	85,361	87,200	89,000	89,000
MATERIAL AND SERVICE CHARGES	444,125	479,196	364,500	364,500
PENALTIES	61,744	71,000	71,000	71,000
TOTAL OPERATING REVENUE	5,321,827	5,587,396	5,624,500	5,624,500
OPERATING EXPENSE				
SALARIES & WAGES	1,273,864	1,244,100	1,470,195	1,470,195
EMPLOYEE BENEFITS	728,927	752,875	897,575	897,575
SERVICES & SUPPLIES	1,313,037	1,428,000	2,623,859	2,623,859
DEPRECIATION	1,295,171	1,370,000	1,500,000	1,500,000
TOTAL OPERATING EXPENSES	4,610,999	4,794,975	6,491,629	6,491,629
OPERATING INCOME OR (LOSS)	710,828	792,421	(867,129)	(867,129)
NONOPERATING REVENUES				
RENTAL INCOME	857	857	857	857
GAIN ON SALES OF ASSETS	587	4,825	-	-
INVESTMENT INCOME	756,794	760,000	700,000	700,000
GRANT INCOME	-	-	-	-
TOTAL NONOPERATING REVENUES	758,238	765,682	700,857	700,857
NONOPERATING EXPENSES				
GRANT EXPENSES	-	-	-	-
INTEREST EXPENSE	-	-	-	-
TOTAL NONOPERATING EXPENSES	-	-	-	-
CHANGE IN NET POSITION	1,469,066	1,558,103	(166,272)	(166,272)

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

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	5,300,258	5,587,396	5,624,500	5,624,500
PERSONNEL COSTS	(1,855,483)	(1,996,975)	(2,367,770)	(2,367,770)
SERVICES AND SUPPLIES	(1,301,017)	(1,428,000)	(2,623,859)	(2,623,859)
a. Net cash provided by (or used for) operating activities	2,143,758	2,162,421	632,871	632,871
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
GRANTS	19,190	-	-	-
GRANT EXPENSES	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	19,190	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
CAPITAL CONTRIBUTIONS FROM CUST.	845,914	800,000	800,000	800,000
CAPITAL CONTRIBUTIONS FROM GRANTS	-	-	2,824,560	2,824,560
GAIN ON SALE OF ASSETS	587	-	-	-
PURCHASE OF PLANT AND EQUIPMENT	(1,732,838)	(400,000)	(3,780,700)	(3,780,700)
c. Net cash provided by (or used for) capital and related financing activities	(886,337)	400,000	(156,140)	(156,140)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INVESTMENT INCOME	756,794	760,000	700,000	700,000
d. Net cash provided by (or used in) investing activities	756,794	760,000	700,000	700,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,033,405	3,322,421	1,176,731	1,176,731
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	15,012,415	17,045,820	20,368,241	20,368,241
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	17,045,820	20,368,241	21,544,972	21,544,972

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

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
SEWER USE FEES	7,219,458	7,400,000	7,600,000	7,600,000
INSPECTION / ADMINISTRATIVE FEES	207,140	230,500	225,000	225,000
PENALTIES	106,161	120,000	125,000	125,000
TOTAL OPERATING REVENUE	7,532,759	7,750,500	7,950,000	7,950,000
OPERATING EXPENSE				
SALARIES & WAGES	1,009,895	1,111,870	1,279,585	1,279,585
EMPLOYEE BENEFITS	368,371	573,092	682,913	682,913
SERVICES & SUPPLIES	1,901,804	1,696,330	2,399,050	2,399,050
BAD DEBTS	-	-	-	-
DEPRECIATION/AMORTIZATION	1,529,008	2,570,000	3,050,000	3,050,000
TOTAL OPERATING EXPENSES	4,809,078	5,951,292	7,411,548	7,411,548
OPERATING INCOME OR (LOSS)	2,723,681	1,799,208	538,452	538,452
NONOPERATING REVENUES				
RENTAL INCOME	526	526	526	526
INVESTMENT INCOME	1,036,618	925,000	870,000	870,000
GRANT INCOME	-	-	-	-
TOTAL NONOPERATING REVENUES	1,037,144	925,526	870,526	870,526
NONOPERATING EXPENSES				
INTEREST EXPENSE	564,259	547,555	516,442	516,442
BOND ISSUANCE COSTS	-	-	-	-
TOTAL NONOPERATING EXPENSES	564,259	547,555	516,442	516,442
CHANGE IN NET POSITION	3,196,566	2,177,179	892,536	892,536

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

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	7,462,131	7,751,026	7,950,526	7,950,526
PERSONNEL COSTS	(1,456,931)	(1,684,962)	(1,962,498)	(1,962,498)
SERVICES AND SUPPLIES	(1,840,383)	(1,696,330)	(2,399,050)	(2,399,050)
a. Net cash provided by (or used for) operating activities	4,164,817	4,369,734	3,588,978	3,588,978
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
GRANT INCOME	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
CAPITAL CONTRIBUTIONS FROM CUST.	1,530,960	1,500,000	1,500,000	1,500,000
GRANT INCOME	233,856	-	1,937,766	1,937,766
PROCEEDS FROM BONDS	-	-	-	-
INTEREST PAID ON BONDS	(566,692)	(566,758)	(547,555)	(547,555)
PRINCIPAL PAID ON BONDS	(1,744,713)	(1,763,849)	(1,794,963)	(1,794,963)
PURCHASE OF PLANT AND EQUIPMENT	(4,159,907)	(3,500,000)	(11,675,208)	(11,675,208)
c. Net cash provided by (or used for) capital and related financing activities	(4,706,496)	(4,330,607)	(10,579,960)	(10,579,960)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INVESTMENT INCOME	1,036,618	925,000	870,000	870,000
d. Net cash provided by (or used in) investing activities	1,036,618	925,000	870,000	870,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	494,939	964,127	(6,120,982)	(6,120,982)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	23,320,021	23,814,960	24,779,087	24,779,087
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	23,814,960	24,779,087	18,658,105	18,658,105

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

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) TYPE *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2026	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(11) (9)+(10) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
DAYTON SEWER										
SRF REVENUE BOND	2	20	9,895,875.28	7/1/2015	7/1/2035	2.38	5,283,991.90	122,790.03	501,955.61	624,745.64
SRF REVENUE BOND	2	20	2,000,000.00	10/14/2014	7/1/2034	2.61	1,016,208.58	25,821.25	108,259.43	134,080.68
USDA REVENUE BOND	4	40	6,920,000.00	2/17/2016	2/17/2056	2.5	5,728,083.42	141,765.71	132,266.29	274,032.00
SRF REVENUE BOND (GO Rev)	11	20	20,000,000.00	8/26/2021	7/1/2041	1.28	17,923,582.59	226,064.66	1,052,481.42	1,278,546.08
*Sub for Dayton Sewer Fund			38,815,875.28				29,951,866.49	516,441.65	1,794,962.75	2,311,404.40
TOTAL ALL DEBT SERVICE			38,815,875.28				29,951,866.49	516,441.65	1,794,962.75	2,311,404.40

SCHEDULE C-1 - INDEBTEDNESS
LYON COUNTY
(Local Government)

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				JUVENILE PROB SP ADMIN FUND	25	-
				CAPITAL IMPROVEMENTS FUND	25	1,700,000
SUBTOTAL						1,700,000
SPECIAL REVENUE FUNDS						
JUVENILE PROB SP ADMIN FUND	GENERAL FUND	35	-			
SUBTOTAL			-			

LYON COUNTY
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL IMPROVEMENTS FUND	GENERAL FUND	50	1,700,000			
SUBTOTAL			1,700,000			
EXPENDABLE TRUST FUNDS						
SUBTOTAL						
DEBT SERVICE						
SUBTOTAL						

LYON COUNTY
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS						
SUBTOTAL						
INTERNAL SERVICE						
SUBTOTAL						
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL						
TOTAL TRANSFERS			1,700,000			1,700,000

LYON COUNTY
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

LOBBYING EXPENSE ESTIMATE

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

Nevada Legislature: 84th Session; February 1, 2027 to May 31, 2027

1. Activity:	<u>Lobbyist</u>	
2. Funding Source:	<u>General Fund</u>	
3. Transportation		\$ <u>1,000</u>
4. Lodging and meals		\$ _____
5. Salaries and Wages		\$ <u>28,000</u>
6. Compensation to lobbyists		\$ _____
7. Entertainment		\$ _____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ <u>500</u>
Total		\$ <u><u>29,500</u></u>

Entity: Lyon County

Budget Year 2026-2027

Lobbying Expense Estimate, Page 1 of 1

**SCHEDULE OF EXISTING CONTRACTS
Budget Year 2026-2027**

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

Total Number of Existing Contracts: 8

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Reason or need for contract:
1	Robin Titus	1/1/2023	Autorenewal	\$ 12,000	\$ 12,000	Public Health Officer
2	Recon Health Care	7/1/2021	6/30/2026	\$ 909,989	\$ 909,989	Jail Medical Contract
3	Capital Reporters, Inc.	8/1/2024	6/30/2025	\$ 150,094	\$ 150,094	Court Reporter Contract
4	Brock Law LTD	7/1/2024	6/30/2027	\$ 445,578	\$ 445,578	Public Defender Services
5	Brock Law LTD	11/1/2024	6/30/2027	\$ 509,232	\$ 509,232	Public Defender Services
6	Mansfield & Mayo PLLC	7/1/2024	6/30/2027	\$ 509,232	\$ 509,232	Public Defender Services
7	Walther Law Offices, PLLC	7/1/2024	6/30/2027	\$ 276,046	\$ 276,046	Public Defender Services
8	Sciarani & Co.	TBD	TBD	\$ 95,000	\$ 100,000	Audit
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 2,907,171	\$ 2,912,171	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVITIZATION CONTRACTS
Budget Year 2026-2027

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

Total Number of Privatization Contracts: Three

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	G4S Secure Solutions, Inc.	5/14/2018	Autorenewal	Autorenewal	\$ 75,468	\$ 77,732		1.00	\$ 28.00	Building Security
2	Summit Food Service	7/1/2024	6/30/2027	3 years	\$ 401,020	\$ 413,051		1.00	\$ 17.00	Jail Food & Services
3	Class Act Maintenance	1/1/2026	12/31/2027	2 years	\$58,185	\$ 58,185		1	\$ 28.00	Landscaping Maint.
4										
5										
6										
7										
8										
9										
10										
11	Total				\$ 534,673	\$ 548,968		\$ 3.00		

Attach additional sheets if necessary.

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

6.c

Subject:

Time Certain at 9:00am: For Presentation Only: A presentation by Kim Fleming from Waste Management of Nevada, Inc on the the progress of the Silver Springs Transfer Station and other matters properly related thereto.

Summary:

Financial Department Comments:

Approved As To Legal Form:

County Manager Comments:

Recommendation:

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

6.d

Subject:

Time Certain at 9:05 A.M.: For Presentation Only: Presentation from Misha Allen, Northern Nye County Extension Educator on Agrivoltaics in Western States - farming and ranching under elevated solar. (Requested by Comm. Hendrix)

Summary:

Financial Department Comments:

Approved As To Legal Form:

County Manager Comments:

Recommendation:

ATTACHMENTS

- [Agrivoltaics in Western States - Lyon County](#)



Agrivoltaic Systems In Western States

Misha Allen

University of Nevada Reno
Northern Nye County Extension Educator
mishaa@unr.edu

Colorado Agrivoltaics Learning Center at Jack's Solar Garden, photo by Misha Allen



EXTENSION
College of Agriculture,
Biotechnology & Natural Resources



Solar Development Public Image

Photo by AA+W, Solar Panels in Nevada, UNR Adobe Photo Stock License

- Solar Development has a public image problem. What is public perception?
 - “Scorched earth” approach – “poison” the land & keep it bare (eye sore, dust)
 - Have had decades to incorporate land stewardship/shared land use practices into their business model
 - Land grab – utility scale projects impact large swaths of land
 - Unkept promises – community resource utilization, community benefits



EXTENSION
College of Agriculture,
Biotechnology & Natural Resources



Alternatives to Traditional Solar Development

Photo by Werner Slocum

- Shared Land Use Projects - *incorporating* solar generation as a co-priority
 - Agrivoltaics – farming/ranching under solar panels
 - Ecovoltaics – conservation of animals, plants, environment under solar
- Different Business Models and Operations Management best practices, co-prioritizing multiple services



EXTENSION
College of Agriculture,
Biotechnology & Natural Resources

Single Priority Conventional Solar

VS

Co-Priority or Co-Production Solar



Agrivoltaics

What is it? And why the mashup?

- **The Synergy of Ag Under PV Solar Systems**
Ag Production | Energy Production | Water Conservation
 - ✓ Increased land use efficiency w/ multiple products
 - ✓ Synergetic micro-climate benefits to crops & panels
 - Solar “canopy” shade reduces temp of crops + soil
 - Plants sweat less (evapotranspiration)
 - Soil retains more moisture
 - Cooler microenvironment reduces solar panel temps, and increases panel efficiency
 - ✓ Water Conservation w/ reduced water requirements
 - ✓ Shade is good for farm workers and livestock too, protecting them from heat exhaustion and reducing physiological stress
 - ✓ **Skeptical? Getting boots on the ground...**



Oregon State University Test Plots at North Willamette Research & Extension Center, photo by Misha Allen



EXTENSION
College of Agriculture,
Biotechnology & Natural Resources



Western States Agrivoltaics Tour

Gold Tree Solar Farm – Cal Poly SLO, photo by Misha Allen

- Western Sustainable Agriculture Research and Education Grant
- 10 Sites Visited in AZ, CA, CO & OR
 - ✓ 1 Utility Scale Agrivoltaics Operation
 - ✓ 8 Agrivoltaics Research, Education, & Demonstration Sites
 - ✓ 1 Non-Profit Solar Panel Manufacturer



EXTENSION
College of Agriculture,
Biotechnology & Natural Resources



University of Arizona (Tucson) Green Rooftop Project, photo by Misha Allen



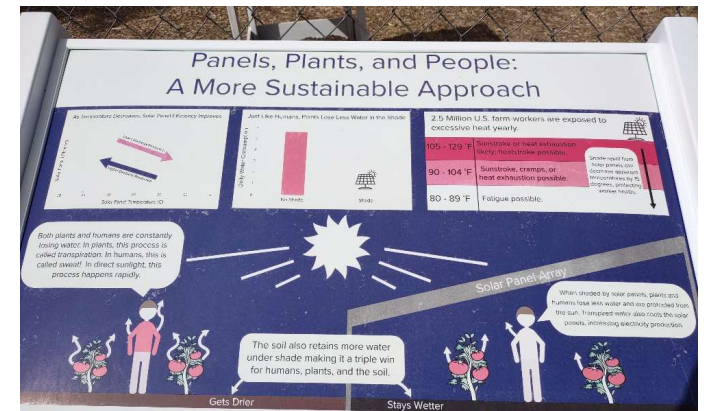
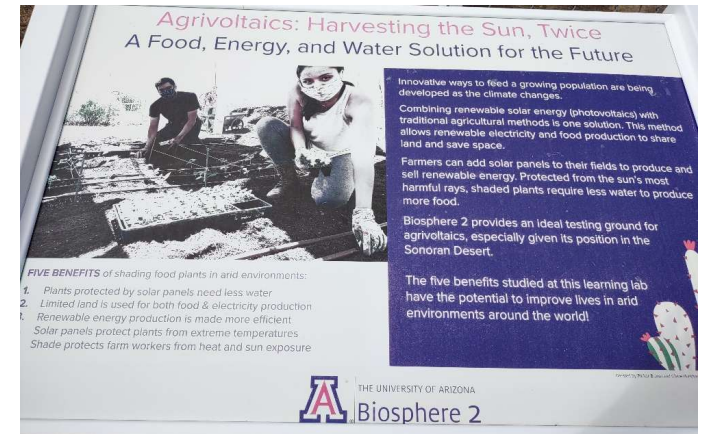
University of Arizona (Tucson) School Garden Workshop at Manzo Elementary School, photos by Misha Allen



EXTENSION
College of Agriculture,
Biotechnology & Natural Resources



University of Arizona, Biosphere 2, Agrivoltaics Test Plot, photo by Misha Allen



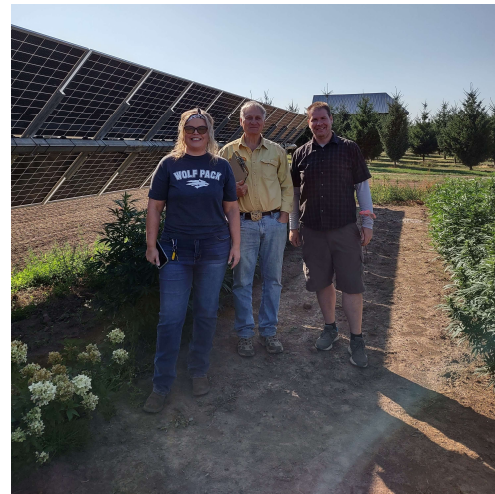
University of Arizona, Biosphere 2, Educational Boards, photos by Misha Allen



EXTENSION
College of Agriculture,
Biotechnology & Natural Resources



Oregon State University, North Willamette Research and Extension Center (Aurora),
dry farming photo by Misha Allen



Oregon State University, North
Willamette Research and
Extension Center (Aurora),
Pictured from left to right:
Misha Allen, Allan Branscomb
and Dr. Chad Higgins,
photo by Priya Allen

Oregon State University, North Willamette Research and Extension Center (Aurora),
framework photo by Misha Allen



EXTENSION
College of Agriculture,
Biotechnology & Natural Resources



California State University, San Luis Obispo, Gold Tree Solar Farm, photos by Misha Allen



EXTENSION
College of Agriculture,
Biotechnology & Natural Resources



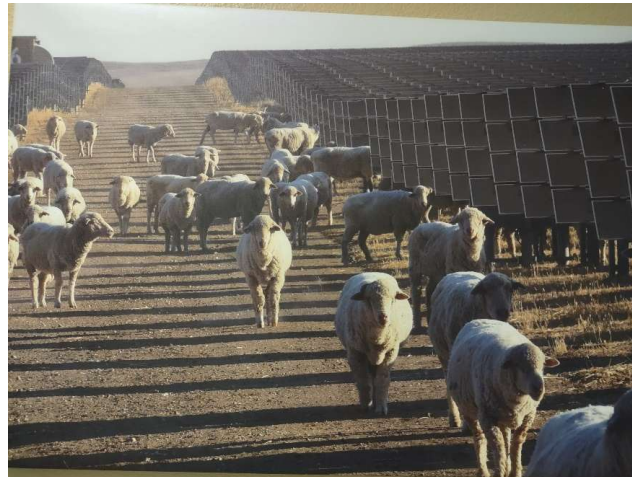
snipit photo from Google Maps



Topaz Solar Farm array fence, photo by Misha Allen



Topaz Solar Farm tour, photo by Priya Allen



a picture located onsite at Topaz Solar Farm, from an unknown source, Photo by Misha Allen



EXTENSION
College of Agriculture,
Biotechnology & Natural Resources

Cattle agrivoltaics @ Jack's Solar Garden, photo by Misha Allen



Sheep agrivoltaics @ Jack's Solar Garden, photo by Misha Allen



Solar panels provide shade for farm work at Jack's Solar Garden, photo by Misha Allen



EXTENSION
College of Agriculture,
Biotechnology & Natural Resources

Social Use

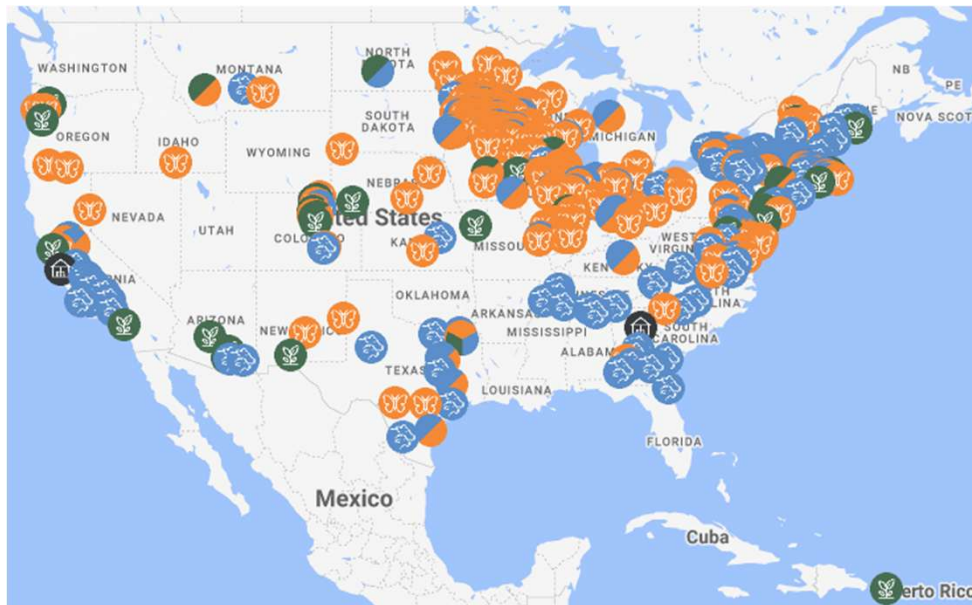
CO Agrivoltaics Learning Center At Jack's Solar Garden (Longmont, Colorado)



- Challenging what can be done:
Significant Community Engagement and Social Use
 - ✓ Sprout City Farms: farmer ed + community ed + food pantry
 - ✓ CSU, OSU & UA have research plots
 - ✓ Corporate and School Tours
 - ✓ Educational Workshops
 - ✓ Live music and dance performances
 - ✓ Artist on the Farm
 - ✓ Exercise classes
 - ✓ Weddings



Agrivoltaic Systems In the United States



OpenEI: Open energy information, data, and resources

- ✓ Over 660 known AV/EV systems, in the US, ***NV has none!***
- ✓ https://openei.org/wiki/InSPIRE/Agrivoltaics_Map



EXTENSION
College of Agriculture,
Biotechnology & Natural Resources

Conclusion

Final Thoughts

- ✓ What do you think about this concept?
- ✓ What potential benefits might this bring Nevada or your County?
- ✓ How might agrivoltaics or ecovoltaics:
 - Reflect your constituents' values?
 - Address challenges that you or your community face?
 - Support your County goals?





Agrivoltaic Systems In Western States

Misha Allen

University of Nevada Reno
Northern Nye County Extension Educator
mishaa@unr.edu

Colorado Agrivoltaics Learning Center at Jack's Solar Garden, photo by Misha Allen



EXTENSION
College of Agriculture,
Biotechnology & Natural Resources

Building Blocks of Community Capacity Northern Nye County



* Misha's model takes inspiration from Maslow's Hierarchy of Need. His theory provided a framework to create a visual model of need in Northern Nye County. She has utilized these blocks to educate members of the public and industries on why needs should be prioritized, how they foster sustainable communities, and how they increase a community's capacity to engage on critical issues.

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

8.a

Subject:

For Report Only: Dayton Justice Court Statistics Report

Summary:

Financial Department Comments:

Approved As To Legal Form:

County Manager Comments:

Recommendation:

ATTACHMENTS

- [April 2026 - Criminal and Civil Statistics](#)

Court: DAYTON JUSTICE COURT

J031102

Date: 4/1/2026 - 4/30/2026

Felony Case Types (Dictionary, p.1-5)

Criminal Caseload
(Dictionary p. 10-13)

	Crimes Against Persons	Domestic Violence	Older/Vulnerable Person(s) Abuse	Child Abuse and Neglect	Protection Order Violation	Crimes Against Property	Drugs	Weapons	Public Order	Motor Vehicle - DUI	Motor Vehicle - Reckless Driving	Motor Vehicle - Other	Other Felony
1. Begin Pending													
a. Active	7	0	0	1	0	7	5	1	0	1	0	1	1
b. Inactive	9	1	0	0	1	18	5	0	2	0	0	0	1
2. New Filings													
a. Charges	0	0	0	0	0	1	3	0	0	0	0	0	0
3. Reopened													
a. Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
4. Reactivated													
a. Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Disposition (Entry of Judgment)													
a. Original	1	0	0	0	0	2	2	1	0	1	0	0	0
b. Reopened	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Placed on Inactive Status													
a. Original	0	0	0	0	0	0	0	0	0	0	0	0	0
7. End Pending													
a. Active	6	0	0	1	0	6	6	0	0	0	0	1	1
b. Inactive	9	1	0	0	1	18	5	0	2	0	0	0	1
8. Set for Judicial Review													
a. Original	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Age of Active Pending Caseload													
i. Original. 0-90 days	1	0	0	1	0	3	3	0	0	0	0	1	0
ii. Original. 91-180 days	1	0	0	0	0	0	0	0	0	0	0	0	0
iii. Original. 181-365 days	2	0	0	0	0	1	1	0	0	0	0	0	1
iv. Original. > 365 days	1	0	0	0	0	1	2	0	0	0	0	0	0
v. Reopened. 0-60 days	0	0	0	0	0	0	0	0	0	0	0	0	0
vi. Reopened. 61-180 days	0	0	0	0	0	0	0	0	0	0	0	0	0
vii. Reopened. > 180 days	1	0	0	0	0	1	0	0	0	0	0	0	0
10. Time to Disposition													
a. Original. Mean Number of days	121	0	0	0	0	23	132	273	0	156	0	0	0
b. Original. Median Num. of days	121	0	0	0	0	23	132	273	0	156	0	0	0
c. Reopened. Mean Num. of days	0	0	0	0	0	0	0	0	0	0	0	0	0
d. Reopened. Median Num. of days	0	0	0	0	0	0	0	0	0	0	0	0	0
11. Self-Represented Litigants													
a. Original	0	0	0	0	0	0	0	0	0	0	0	0	0

Court: DAYTON JUSTICE COURT

J031102

Date: 4/1/2026 - 4/30/2026

Gross Misdemeanor Case Types (Dictionary, p.1-5)

Criminal Caseload
(Dictionary p. 10-13)

	Crimes Against Persons	Domestic Violence	Older/Vulnerable Person(s) Abuse	Child Abuse and Neglect	Protection Order Violation	Crimes Against Property	Drugs	Weapons	Public Order	Motor Vehicle - Other	Other Gross Misdemeanors
1. Begin Pending											
a. Active	1	0	0	0	2	1	0	0	0	0	0
b. Inactive	2	0	0	0	4	5	0	0	1	0	0
2. New Filings	0	0	0	0	0	1	0	0	0	0	0
a. Charges	0	0	0	0	0	1	0	0	0	0	1
3. Reopened	0	0	0	0	0	0	0	0	0	0	0
4. Reactivated	0	0	0	0	0	0	0	0	0	0	0
5. Disposition (Entry of Judgment)											
a. Original	0	0	0	0	0	0	0	0	0	0	0
b. Reopened	0	0	0	0	0	0	0	0	0	0	0
6. Placed on Inactive Status	0	0	0	0	0	0	0	0	0	0	0
7. End Pending											
a. Active	1	0	0	0	2	2	0	0	0	0	0
b. Inactive	2	0	0	0	4	5	0	0	1	0	0
8. Set for Judicial Review	0	0	0	0	0	0	0	0	0	0	0
9. Age of Active Pending Caseload											
i. Original. 0-90 days	0	0	0	0	0	1	0	0	0	0	0
ii. Original. 91-180 days	0	0	0	0	1	0	0	0	0	0	0
iii. Original. 181-365 days	0	0	0	0	0	1	0	0	0	0	0
iv. Original. > 365 days	0	0	0	0	1	0	0	0	0	0	0
v. Reopened. 0-60 days	0	0	0	0	0	0	0	0	0	0	0
vi. Reopened. 61-180 days	0	0	0	0	0	0	0	0	0	0	0
vii. Reopened. > 180 days	1	0	0	0	0	0	0	0	0	0	0
10. Time to Disposition											
a. Original. Mean Number of days	0	0	0	0	0	0	0	0	0	0	0
b. Original. Median Num. of days	0	0	0	0	0	0	0	0	0	0	0
c. Reopened. Mean Num. of days	0	0	0	0	0	0	0	0	0	0	0
d. Reopened. Median Num. of days	0	0	0	0	0	0	0	0	0	0	0
11. Self-Represented Litigants	0	0	0	0	0	0	0	0	0	0	0

Court: DAYTON JUSTICE COURT

J031102

Page 3 of 7

Date: 4/1/2026 - 4/30/2026

Misdemeanor, Traffic, and Civil Infraction Case Types (Dictionary, p.1-5)

Criminal Caseload
(Dictionary p. 10-13)

	Crimes Against Persons	Domestic Violence	Older/Vulnerable Person(s) Abuse	Protection Order Violation	Crimes Against Property	Drugs	Weapons	Public Order	Motor Vehicle - DUI	Motor Vehicle - Reckless Driving	Other Misdemeanor	Traffic Misdemeanor	Traffic Civil Infraction	Parking	Other Civil Infraction
1. Begin Pending															
a. Active	14	15	0	1	19	29	1	6	33	8	20	543	334	1	0
b. Inactive	7	7	0	3	21	13	0	5	20	2	9	94	0	0	0
2. New Filings															
a. Charges	2	8	0	1	1	6	0	1	6	0	6	68	164	0	0
3. Reopened	0	0	0	0	0	0	0	0	0	0	0	102	164	0	0
4. Reactivated	0	0	0	0	1	2	0	0	1	0	1	3	0	0	0
5. Disposition (Entry of Judgment)															
a. Original	4	6	0	1	3	7	1	0	8	1	3	77	144	0	0
b. Reopened	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Placed on Inactive Status	0	1	0	0	0	0	0	0	0	0	0	10	0	0	0
7. End Pending															
a. Active	12	16	0	1	18	30	0	7	32	7	23	527	354	1	0
b. Inactive	7	8	0	3	20	11	0	5	19	2	8	101	0	0	0
8. Set for Judicial Review	1	2	0	0	0	1	0	0	4	0	0	0	0	0	0
9. Age of Active Pending Caseload															
i. Original. 0-90 days	3	12	0	1	7	10	0	1	15	0	10	78	258	0	0
ii. Original. 91-180 days	1	1	0	0	5	4	0	1	8	3	4	20	2	0	0
iii. Original. 181-365 days	3	3	0	0	4	10	0	2	5	1	3	11	11	0	0
iv. Original. > 365 days	5	0	0	0	2	6	0	3	3	2	6	417	83	1	0
v. Reopened. 0-60 days	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
vi. Reopened. 61-180 days	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
vii. Reopened. > 180 days	0	0	0	0	0	0	0	0	1	1	0	1	0	0	0
10. Time to Disposition															
a. Original. Mean Number of days	216	199	0	222	145	236	405	0	138	41	174	152	47	0	0
b. Original. Median Num. of days	189	150	0	222	156	188	405	0	152	41	27	46	51	0	0
c. Reopened. Mean Num. of days	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d. Reopened. Median Num. of days	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11. Self-Represented Litigants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Court: DAYTON JUSTICE COURT

J031102

Page 4 of 7

Date: 4/1/2026 - 4/30/2026

Criminal Case Dispositions (Dictionary p. 16-19)	Felony Case Types (Dictionary, p.1-5)												
	Crimes Against Persons	Domestic Violence	Older/Vulnerable Person(s) Abuse	Child Abuse and Neglect	Protection Order Violation	Crimes Against Property	Drugs	Weapons	Public Order	Motor Vehicle - DUI	Motor Vehicle - Reckless Driving	Motor Vehicle - Other	Other Felony
Non-Trial Disposition													
Other Manner of Disposition	0	0	0	0	0	0	0	0	0	0	0	0	0
Default Judgement (Civil Infraction Only)	0	0	0	0	0	0	0	0	0	0	0	0	0
Uncontested Civil Violation (Civil Infrac. Only)	0	0	0	0	0	0	0	0	0	0	0	0	0
Bail Forfeitures	0	0	0	0	0	0	0	0	0	0	0	0	0
Nolle Prosequi (before trial)	0	0	0	0	0	0	0	0	0	0	0	0	0
Transferred (before/during trial)	0	0	0	0	0	0	0	0	0	0	0	0	0
Dismissed (before trial)	0	0	0	0	0	0	0	0	0	0	0	0	0
Guilty Pleas with Sentence (before trial)	0	0	0	0	0	0	0	0	0	0	0	0	0
Dismissed (after diversion)	0	0	0	0	0	0	0	0	0	0	0	0	0
Contested Civil Infraction													
FTA Default Judgment	0	0	0	0	0	0	0	0	0	0	0	0	0
Civil Infraction Dismissed	0	0	0	0	0	0	0	0	0	0	0	0	0
Civil Infraction Committed	0	0	0	0	0	0	0	0	0	0	0	0	0
Preliminary Hearing													
Waiver of Preliminary Hearing	1	0	0	0	0	2	2	0	0	1	0	0	0
Dismissed (during prelim.)	0	0	0	0	0	0	0	0	0	0	0	0	0
Guilty Pleas with Sentence (during prelim.)	0	0	0	0	0	0	0	0	0	0	0	0	0
Bindover	0	0	0	0	0	0	0	1	0	0	0	0	0
Total Non-Trial Dispositions	1	0	0	0	0	2	2	1	0	1	0	0	0
Trial Dispositions													
Bench Trial													
Dismissed (during trial)	0	0	0	0	0	0	0	0	0	0	0	0	0
Acquittal	0	0	0	0	0	0	0	0	0	0	0	0	0
Guilty Plea with Sentence (during trial)	0	0	0	0	0	0	0	0	0	0	0	0	0
Conviction	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Bench Trial Dispositions	0	0	0	0	0	0	0	0	0	0	0	0	0
Jury Trials													
Dismissed (during trial)	0	0	0	0	0	0	0	0	0	0	0	0	0
Acquittal	0	0	0	0	0	0	0	0	0	0	0	0	0
Guilty Plea with Sentence (during trial)	0	0	0	0	0	0	0	0	0	0	0	0	0
Conviction	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Jury Trial Dispositions	0	0	0	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL DISPOSITIONS	1	0	0	0	0	2	2	1	0	1	0	0	0

Court: DAYTON JUSTICE COURT

J031102

Page 5 of 7

Date: 4/1/2026 - 4/30/2026

Criminal Case Dispositions (Dictionary p. 16-19)	Gross Misdemeanor Types (Dictionary, p.1-5)										
	Crimes Against Persons	Domestic Violence	Older/Vulnerable Person(s) Abuse	Child Abuse and Neglect	Protection Order Violation	Crimes Against Property	Drugs	Weapons	Public Order	Motor Vehicle - Other	Other Gross Misdemeanor
Non-Trial Disposition											
Other Manner of Disposition	0	0	0	0	0	0	0	0	0	0	0
Default Judgement (Civil Infraction Only)	0	0	0	0	0	0	0	0	0	0	0
Uncontested Civil Violation (Civil Infrac. Only)	0	0	0	0	0	0	0	0	0	0	0
Bail Forfeitures	0	0	0	0	0	0	0	0	0	0	0
Nolle Prosequi (before trial)	0	0	0	0	0	0	0	0	0	0	0
Transferred (before/during trial)	0	0	0	0	0	0	0	0	0	0	0
Dismissed (before trial)	0	0	0	0	0	0	0	0	0	0	0
Guilty Pleas with Sentence (before trial)	0	0	0	0	0	0	0	0	0	0	0
Dismissed (after diversion)	0	0	0	0	0	0	0	0	0	0	0
Contested Civil Infraction											
FTA Default Judgment	0	0	0	0	0	0	0	0	0	0	0
Civil Infraction Dismissed	0	0	0	0	0	0	0	0	0	0	0
Civil Infraction Committed	0	0	0	0	0	0	0	0	0	0	0
Preliminary Hearing											
Waiver of Preliminary Hearing	0	0	0	0	0	0	0	0	0	0	0
Dismissed (during prelim.)	0	0	0	0	0	0	0	0	0	0	0
Guilty Pleas with Sentence (during prelim.)	0	0	0	0	0	0	0	0	0	0	0
Bindover	0	0	0	0	0	0	0	0	0	0	0
Total Non-Trial Dispositions	0	0	0	0	0	0	0	0	0	0	0
Trial Dispositions											
Bench Trial											
Dismissed (during trial)	0	0	0	0	0	0	0	0	0	0	0
Acquittal	0	0	0	0	0	0	0	0	0	0	0
Guilty Plea with Sentence (during trial)	0	0	0	0	0	0	0	0	0	0	0
Conviction	0	0	0	0	0	0	0	0	0	0	0
Total Bench Trial Dispositions	0	0	0	0	0	0	0	0	0	0	0
Jury Trials											
Dismissed (during trial)	0	0	0	0	0	0	0	0	0	0	0
Acquittal	0	0	0	0	0	0	0	0	0	0	0
Guilty Plea with Sentence (during trial)	0	0	0	0	0	0	0	0	0	0	0
Conviction	0	0	0	0	0	0	0	0	0	0	0
Total Jury Trial Dispositions	0	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL DISPOSITIONS	0	0	0	0	0	0	0	0	0	0	0

Court: DAYTON JUSTICE COURT

J031102

Page 6 of 7

Date: 4/1/2026 - 4/30/2026

Misdemeanor, Traffic, and Civil Infraction Case Types (Dictionary, p.1-5)

Criminal Case Dispositions (Dictionary p. 16-19)	Misdemeanor, Traffic, and Civil Infraction Case Types (Dictionary, p.1-5)															
	Crimes Against Persons	Domestic Violence	Older/Vulnerable Person(s) Abuse	Protection Order Violations	Crimes Against Property	Drugs	Weapons	Public Order	Motor Vehicle - DUI	Motor Vehicle - Reckless Driving	Other Misdemeanor	Traffic Misdemeanor	Traffic Civil Infractions	Parking	Other Civil Infractions	
Non-Trial Disposition																
Other Manner of Disposition	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Default Judgement (Civil Infraction Only)	0	0	0	0	0	0	0	0	0	0	0	0	16	0	0	
Uncontested Civil Violation (Civil Infrac. Only)	0	0	0	0	0	0	0	0	0	0	0	0	121	0	0	
Bail Forfeitures	0	0	0	0	0	0	0	0	0	0	31	1	0	0	0	
Nolle Prosequi (before trial)	1	1	0	0	0	4	1	0	1	0	0	4	0	0	0	
Transferred (before/during trial)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dismissed (before trial)	0	2	0	0	0	0	0	0	0	0	17	0	0	0	0	
Guilty Pleas with Sentence (before trial)	2	2	0	1	3	3	0	0	7	1	2	23	0	0	0	
Dismissed (after diversion)	1	1	0	0	0	0	0	0	0	0	1	2	0	0	0	
Contested Civil Infraction																
FTA Default Judgment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Civil Infraction Dismissed	0	0	0	0	0	0	0	0	0	0	0	0	4	0	0	
Civil Infraction Committed	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	
Preliminary Hearing																
Waiver of Preliminary Hearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dismissed (during prelim.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Guilty Pleas with Sentence (during prelim.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Bindover	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Non-Trial Dispositions	4	6	0	1	3	7	1	0	8	1	3	77	144	0	0	
Trial Dispositions																
Bench Trial																
Dismissed (during trial)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Acquittal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Guilty Plea with Sentence (during trial)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Conviction	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Bench Trial Dispositions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Jury Trials																
Dismissed (during trial)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Acquittal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Guilty Plea with Sentence (during trial)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Conviction	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Jury Trial Dispositions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
GRAND TOTAL DISPOSITIONS	4	6	0	1	3	7	1	0	8	1	3	77	144	0	0	

Nevada Trial Courts

Court: DAYTON JUSTICE COURT

J031102

Date: 4/1/2026 - 4/30/2026

Additional Criminal Caseload Statistics (p. 5-9)

Contested Civil Infraction Hearings	5
bench Trials	1
Jury Trials	0
DV Misd Charges (District Court Only)	

Death Penalty (Rule 250) Statistics (p. 6)

MOI to Seek Death Penalty Filed	0
MOI Withdrawn	0
Death Penalty Imposed	0

Mental Competency Statistics (p. 6)

Orders for Mental Competency Evaluation	0
Mental Competency Hearing	0
Findings of Incompetence	0

Court Interpreter Statistics (p. 6)

Cases with Court Interpreters	2	
by Party	Spanish	2
	Tagalog	0
	Chinese (Mandarin/Cantonese)	0
	American Sign Language	0
	Other Languages	0

Additional Criminal Proceedings (p. 7-9)

Extraordinary Writs	
Search Warrants Requests	9
Pre-trial Custody Hearings	0
Probable Cause Findings/Hearings	36
Extradition Hearings	0
72-Hour Hearings	0
Arraignment Hearings	45
Preliminary Hearings	1
Sentencing Hearings	44
Grand Jury Proceedings	

Post-Adjudication Case Activity

Remanded Cases	0
Request for Modification of Sentence	0
Sentencing Violation	0
Post-Conviction Relief	0

Preliminary Hearing Continuances (p.9)

Court Need	0
Prosecution Request	0
Defendant Request (pro per)	0
Defense Attorney Request	0
Other	0
Total Prelim Hearing Continuances	0

Trial Continuances (p.9)

Court Need	0
Prosecution Request	0
Defendant Request (pro per)	0
Defense Attorney Request	0
Other	0
Total Trial Continuances	0

Court: DAYTON JUSTICE COURT

Court ID: J031102

Date: 4/1/2026 to 4/30/2026

Justice/Municipal Court Case Types - Civil (Dictionary, p.27-29)

Civil Caseload (Dictionary p. 32-35)	Real Property Case			Tort Case					Contract Case					Protection Orders							
	Landlord/Tenant Case (Summary Eviction)	Unlawful Detainer Complaint (Writ of Restitution)	Other Real Property Case	Negligence Case			Intentional Misconduct Case	Other Tort Case	Seller Plaintiff (Debt Collection) Case				Contract Buyer Plaintiff Case	Other Contract Case	Contested Liens Case	Petition to Seal Records	Other Civil Matters	Small Claims Cases	Request for DV Protection Order	Request for Protection Order (Non-DV)	Request for High Risk Protection Order
				Auto Negligence Case	Premises Liability Case	Other Negligence Case			Credit Card Collection Case	Payday Loan Collection Case	Debt Collection Agency Case	Other Debt Collection Case									
Begin Pending																					
a. Active	56	3	2	1	0	0	0	0	216	4	27	29	3	20	0	9	17	18	5	2	0
b. Inactive	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Filings	7	0	0	0	0	0	0	0	24	0	0	2	0	0	0	0	1	1	5	15	0
Reopened	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reactivated	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dispositions (Entry of Judgments)																					
a. Original	9	0	2	0	0	0	0	0	13	1	0	4	0	0	0	0	0	0	2	12	0
b. Reopened	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Placed on Inactive Status	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
End Pending																					
a. Active	54	3	0	1	0	0	0	0	227	3	27	27	3	20	0	9	18	19	8	5	0
b. Inactive	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Set for Judicial Review	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Age Of Active Pending Caseload																					
i. Original, 0 - 90 days	8	0	0	0	0	0	0	0	72	1	0	5	0	1	0	0	2	3	4	3	0
ii. Original, 91 - 180 days	0	0	0	0	0	0	0	0	34	0	0	4	0	4	0	0	0	2	0	0	0
iii. Original, 181 - 365 days	0	0	0	1	0	0	0	0	26	0	0	4	0	5	0	0	0	2	0	0	0
iv. Original, > 365 days	46	3	0	0	0	0	0	0	95	2	26	13	3	9	0	9	13	11	4	2	0
v. Reopened, 0 - 60 days	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
vi. Reopened, 61 - 180 days	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0
vii. Reopened, > 180 days	0	0	0	0	0	0	0	0	0	0	1	1	0	1	0	0	2	1	0	0	0
l. Time to Disposition																					
a. Original, Mean Number of Days	36	0	13	0	0	0	0	0	211	283	0	294	0	0	0	0	0	0	1	1	0
b. Original, Median Number of Days	31	0	13	0	0	0	0	0	132	283	0	305	0	0	0	0	0	0	1	1	0
c. Reopened, Mean Number of Days	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d. Reopened, Median Number of Days	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
. Self-Represented Litigant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Court: DAYTON JUSTICE COURT

Court ID: J031102

Prepared by:

ANGELICA M.

Date: 4/1/2026 to 4/30/2026

Approved by:

[Signature]

Justice/Municipal Court Cases - Civil (Dictionary, p.27-29)

Civil Manner of Disposition
(Dictionary p. 37-39)

	Real Property Case			Tort Case				Contract Case				Protection Orders									
	Landlord/Tenant Case (Summary Eviction)	Unlawful Detainer Complaint (Writs of Restitution)	Other Real Property Case	Auto Negligence Case	Premises Liability Case	Other Negligence Case	Intentional Misconduct Case	Other Tort Case	Credit Card Collection Case	Payday Loan Collection Case	Debt Collection Agency Case	Other Debt Collection Case	Contract Buyer Plaintiff Case	Other Contract Case	Contested Liens Case	Petition to Seal Records	Other Civil Matters	Small Claims Cases	Request for DV Protection Order	Request for Protection Order (Non-DV)	Request for High Risk Protection Order
Non-Trial Dispositions																					
Other Manner of Disposition	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Voluntary Dismissal	0	0	0	0	0	0	0	0	5	0	0	3	0	0	0	0	0	0	0	0	0
Involuntary Dismissal	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0
Transferred (before trial)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Judgment on Arbitration	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Stipulated Dismissal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Stipulated Judgment	0	0	0	0	0	0	0	0	4	0	0	0	0	0	0	0	0	0			
Default Judgment	8	0	0	0	0	0	0	0	2	1	0	1	0	0	0	0	0	0			
Motion to Dismiss by the Defendant(s)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Summary Judgment	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Total Non-Trial Dispositions	8	0	1	0	0	0	0	0	13	1	0	4	0	0	0	0	0	0	0	0	0
Bench Trial Dispositions																					
Disposed After Trial Start (bench trial)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Judgment Reached (bench trial)	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Total Bench Trial Dispositions	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Jury Trial Dispositions																					
Disposed After Trial Start (jury trial)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Verdict Reached	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Total Jury Trial Dispositions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Protection Orders Dispositions																					
Denied without Hearing																			0	2	0
Granted without Hearing																			2	10	0
Denied with Hearing																			0	0	0
Granted with Hearing																			0	0	0
Total Protection Order Dispositions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	12	0	0
Grand Total Dispositions	9	0	2	0	0	0	0	0	13	1	0	4	0	0	0	0	0	2	12	0	0

Court: DAYTON JUSTICE COURT

Court ID: J031102

Date: 4/1/2026 to 4/30/2026

Additional Civil Caseload Statistics (Dictionary p. 30-31)

Civil Writs (related to an existing case)	8
Remitted/Remanded Civil Cases	0
Jury Trials	0
Non-Jury (Bench) Trials	2
Satisfaction of Judgment	8
Inmate Requests/Filings	0
Contempt and Preliminary Injunctions	0
Renewal of Judgment	0

Justice Courts Only (Dictionary p. 31)

Sexual Assault Protection Order	0
Extended DV Protection Orders Granted	1
Extended DV Protection Orders Denied	0
Extended DV Protection Orders Other	2
Extended Protection Orders (non-DV) Granted	4
Extended Protection Orders (non-DV) Denied	0
Extended Protection Orders (non-DV) Other	1
Extended High Risk Protection Orders Granted	0
Extended High Risk Protection Orders Denied	0
Extended High Risk Protection Orders Other	0
High Risk Protection Order Filed by LEO	0
High Risk Protection Order Filed by Family	0

Court Interpreter Statistics (Dictionary p. 31)

Cases with Court Interpreters 0

Languages Used by Party	Spanish	0
	Tagalog	0
	Chinese (Mandarin/Cantonese)	0
	American Sign Language	0
	Other Languages	0

Limited Jurisdiction Courts Only (Dictionary p. 31)

Order to Seal Records 0

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

9.a

Subject:

For Presentation Only: A presentation by Lyon County Community Development regarding code enforcement progress for the property located at 490 Cemetery Road, Dayton, Nevada, APN 016-151-14 (Community Development Director, Gavin Henderson).

Summary:

Financial Department Comments:

Approved As To Legal Form:

County Manager Comments:

Recommendation:

ATTACHMENTS

- [Staff Report](#)



LYON COUNTY
COMMUNITY DEVELOPMENT DEPARTMENT

BUILDING * DEVELOPMENT ENGINEERING * PLANNING
CODE ENFORCEMENT * ECONOMIC DEVELOPMENT
27 SOUTH MAIN STREET, YERINGTON, NV 89447
PHONE: 775-463-6592 FAX: 775-463-5305
WEBSITE: www.lyon-county.org

Meeting Date: May 21, 2025

Agenda Item: **For Presentation Only:** A presentation by Lyon County Community Development regarding code enforcement progress for the property located at 490 Cemetery Road, Dayton, Nevada, APN 016-151-14 (Community Development Director, Gavin Henderson).

Prepared By: Lyon County Community Development Department - Code Enforcement Division

Subject: Code Enforcement Progress Report —490 Cemetery Road, Dayton, Nevada (APN 016-151-14)

Property Owner: Reality Investments Inc. 9461 Charleville Blvd #464, Beverly Hills, CA 90212

I. Executive Summary

This report provides the Board of County Commissioners with a comprehensive update on code enforcement actions taken with respect to the property located at 490 Cemetery Road, Dayton, Nevada (Assessor's Parcel Number 016-151-14). Over a period of approximately ten months, Lyon County Code Enforcement Division, in collaboration with multiple partner agencies, successfully facilitated the complete remediation and cleanup of the subject property. The operation proceeded lawfully, safely, and in full accordance with the coordinated plan developed by participating agencies.

II. Background

In June 2025, the Lyon County Code Enforcement Division initiated formal contact with the owners of Parcel 016-151-14 regarding conditions identified on the subject property that posed public health risks, safety hazards, and environmental concerns, and which had generated increasing community complaints. The Division issued written correspondence to the property owner notifying them of the situation and requesting their engagement in developing a coordinated and lawful course of action.

That initial correspondence marked the beginning of an extensive ten-month collaborative effort between Lyon County Code Enforcement and the property ownership group. The County worked in concert with the Lyon County Sheriff's Office, the Lyon County District Attorney's Office, Lyon County Human Services, and the Bureau of Land Management to ensure a coordinated, effective, and legally compliant response.

A. Initial Correspondence

The following correspondence was issued to the property owner:

“The Lyon County Community Development Department is reaching out to notify you of a growing concern involving your property located at the top of 490 Cemetery Road in Dayton, Nevada (Assessor’s Parcel Number 016-151-14).

A homeless encampment has been identified on this parcel, and its continued presence is raising public health, safety, and environmental concerns. While we recognize the sensitive nature of this issue, Lyon County is in the beginning stages of assessing the situation and determining an appropriate course of action.

To that end, we are working in collaboration with the Lyon County Sheriff’s Office, the Lyon County District Attorney’s Office, Lyon County Human Services, and potentially the Bureau of Land Management to ensure a coordinated and effective response.

We would like to open a dialogue with you as the property owner to discuss the current conditions and to explore possible steps moving forward. Your engagement is essential in addressing this issue constructively and in compliance with applicable laws and ordinances.”

III. Planning and Coordination

Throughout the ten-month engagement period, Lyon County Code Enforcement worked closely with the property owner and multiple partner agencies to develop a lawful, coordinated, and humane approach to restoring the property to a compliant condition. Coordination efforts addressed the following operational considerations:

- Occupant notification procedures and legal compliance requirements
- Safety planning and risk assessment
- Human services resource outreach and engagement
- Contractor selection and coordination
- Debris removal logistics and environmental considerations
- Law enforcement support and operational planning
- Fire safety and environmental impact mitigation

In early April 2026, the property owner finalized a contractual agreement with a local contractor to perform the cleanup and remediation of the site. Following a multi-agency coordination meeting held on Monday, April 13, 2026, operational approval was granted to proceed with notice and cleanup activities.

IV. Notice to Vacate Operations

On Thursday, April 16, 2026, the Lyon County Code Enforcement Officer, assisted by deputies from the Lyon County Sheriff's Office, conducted formal posting and personal service of Notices to Vacate throughout the subject property. Prior to the issuance of notices, the property owner had executed a trespass order through the Lyon County Sheriff's Office, which authorized the condensed 48-hour notice period afforded to occupants to vacate the premises in accordance with applicable legal requirements.

Upon expiration of the notice period at 2:00 p.m. on Saturday, April 18, 2026, deputies from the Lyon County Sheriff's Office responded to the site. It was observed that the majority of individuals had already voluntarily departed the property prior to the deadline. The remaining occupants also vacated the premises voluntarily. No arrests, significant disturbances, or use-of-force were reported in connection with the notice and vacate operations. All phases of the operation were completed lawfully, safely, and in a professional manner.

V. Cleanup and Remediation Operations

Cleanup operations commenced on the morning of April 19, 2026, when the Lyon County Code Enforcement Officer escorted the property owner's retained contractor onto the site. Remediation efforts proceeded over the course of ten (10) days at a steady and deliberate pace.

A. Summary of Materials and Debris Removed

The following table summarizes the scope of the cleanup and removal operation:

Item Category	Quantity / Volume
Vehicles removed	17
Recreational vehicles (RVs) removed	12
Stick-built structures removed	2
Roll-off dumpsters utilized (30-yard capacity)	13
Total waste volume removed	Approx. 390 cubic yards
Total debris weight	Approx. 97 tons (195,000 lbs)
Scrap metal removed (processed separately)	More than 35 tons

To provide context for the scale of this operation: if the removed debris were distributed evenly across a standard American football field from end zone to end zone, it would cover the entire playing surface to an approximate depth of 2.5 inches.

VI. Community Outreach and Human Services Efforts

Throughout the duration of this matter, Lyon County and its partner agencies made sustained and good-faith efforts to engage with individuals residing on the subject property regarding available assistance and support services. Outreach efforts were conducted by the following agencies over the preceding year:

- Lyon County Human Services
- Lyon County Sheriff's Office MOST Team
- Lyon County Code Enforcement Division

These outreach efforts included the provision of information related to shelter resources, social services, behavioral health assistance, and other available community support programs.

VII. Agency Collaboration and Acknowledgments

The successful completion of this operation reflects the coordinated efforts of multiple agencies and organizations. The Community Development Department wishes to acknowledge the following agencies for their participation:

- Lyon County Code Enforcement Division
- Lyon County Sheriff's Office
- Central Lyon County Fire Protection District
- Lyon County Human Services
- Waste Management of Northern Nevada

Special recognition is extended to the following individuals for their leadership and assistance throughout the operation:

- Commander Abel Ortiz – Western Command, Lyon County Sheriff's Office
- Chief Deputy Mitch Brantingham – Lyon County Sheriff's Office
- Sergeant William McDaniel – Lyon County Sheriff's Office
- Staci Loncar – Central Lyon County Fire Protection District
- James Shannon – Operations Manager, Waste Management of Northern Nevada

VIII. Conclusion and Staff Recommendation

The coordinated remediation of the subject property at 490 Cemetery Road was completed safely, professionally, and without significant incident. Through the sustained collaboration of the property owner, county departments, partner agencies, and contracted cleanup personnel, the site was successfully cleared of hazardous debris, abandoned vehicles, temporary structures, and accumulated waste material.

This operation reflects Lyon County's continued commitment to balancing public safety, environmental stewardship, property rights, and compassionate community outreach when addressing complex land use and code enforcement matters.

IX. Condition Assessment Photographs (Pre-Clean Up)



Figure 1: Areal image of the pre-existing condition prior to clean up provided using Connect Explorer program

Figures 2 – 8: Depict pre-existing conditions prior to clean up effort from the ground level.



Figure 2



Figure 3



Figure 4



Figure 5



Figure 6



Figure 7



Figure 8



Figure 9

X. Condition Assessment Photographs (Post-Clean Up)

Figures 1-4: Images depict the conditions post clean-up efforts at the ground level



Figure 1



Figure 2



Figure 3



Figure 4

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

11.a

Subject:

For Possible Action: Review and accept claims and financial reports.

Summary:

Under NRS 244, the Comptroller approves bills for payment and the Board reviews the claims report.

Financial Department Comments:

Approved As To Legal Form:

County Manager Comments:

Recommendation:

Accept claims and financial reports.

ATTACHMENTS

- [Claims Report 4-16-25 to 4-30-25](#)
- [Cash Report 4-30-26](#)

CLAIMS REPORT
APRIL 16 THROUGH APRIL 30, 2026

<u>LYON COUNTY</u>	<u>BILLS</u>	<u>PAYROLL</u>	<u>TRUST AND AGENCY</u>	<u>BILLS</u>	<u>PAYROLL</u>
Governmental Funds					
General	916,503.99	1,136,268.13	DNA Testing		
Employee Benefits			Western Regional Youth Facility	47,912.85	54,471.78
Park Construction Tax	9,497.00		Mason Valley Swimming Pool District	10,683.47	76.87
Co-Op Extension	46,503.41		Silver Springs/Stagecoach Hospital	2,633.55	3,087.02
Unemployment	1,472.14		Fernley Swimming Pool	41,512.13	22,676.92
Room Tax			City of Fernley		
Aid to Domestic Violence			Mason Valley Fire Protection District	11,552.30	40,000.29
Vehicle Acquisition			North Lyon County Fire Protection District		
Fair and Rodeo			Smith Valley Fire Protection District	4,360.74	7,377.75
Capital Improvements	208,663.89		Stagecoach General Improvement District		
Justice Court Special Assessment	13,499.00	905.56	South Lyon Hospital District	4,927.00	
District Court Restricted Fees			State of Nevada	1,260.00	
Juvenile Probation Special Assessment		1,389.19	City of Yerington		
County Library Gift			Fish and Game		
911 Surcharge	9,626.12		Walker River Irrigation District		
Mining Claim Map			Range Improvement		
Road	19,450.77	57,904.30	Lyon County Bond	14,210.25	
R T C			Coroner Estate Proceeds		
Road Improvement	8,011.76		County Trust Property		
Opioid Settlement		3,647.34	Social Security Payee Program	12,095.58	
General Indigent	96,723.43	63,459.27	Central Lyon County Fire Protection District		
Medical Indigent	203,854.09	5,938.58	Carson Water Sub-Conservancy District		
Senior Services	40,917.53	58,371.11	Dayton Valley Ground Water		
Senior Services Donations	228.72		Smith Valley Artesia		
Animal Control Donations	3,900.00		Mason Valley Artesia		
Enterprise Funds			Churchill Valley Ground Water		
Dayton Water Utility	108,145.99	61,547.40	Truckee Carson Irrigation District		
Dayton Sewer Utility	135,824.79	50,732.40	Fernley Ground Water		
Component Unit Funds			Brady Hot Springs Ground Water		
Mason Valley Mosquito Control District	193.78	4,985.14	Lyon County School District		
Central Lyon Vector Control District	21,895.00				
Walker River Weed Control District	47.56		Subtotal	151,147.87	127,690.63
Silver Springs General Improvement District	3,600.25		SUMMARY		
Willowcreek General Improvement District	642.40		Lyon County	1,849,201.62	1,445,148.42
Subtotal	1,849,201.62	1,445,148.42	Trust & Agency	151,147.87	127,690.63
			TOTAL	2,000,349.49	1,572,839.05

CASH REPORT

April 30, 2026

<u>LYON COUNTY</u>	<u>BALANCE</u>	<u>CUSTODIAL FUNDS</u>	<u>BALANCE</u>
Governmental Funds		DNA Testing	2,065.00
General	13,398,131.75	Western Nevada Regional Youth Center	2,094,701.30
Park Construction Tax	1,287,625.45	Mason Valley Swimming Pool District	4,109,994.51
Cooperative Extension	667,653.29	Silver Springs/Stagecoach Hospital	2,407,183.16
Unemployment	390,817.59	Fernley Swimming Pool District	3,255,386.99
Room Tax	54,801.35	City of Fernley	79,201.25
County Stabilization	3,450,000.00	<u>Mason Valley Fire Protection District</u>	
Aid to Domestic Violence	-	General Fund	2,288,568.60
Vehicle Acquisition	389,764.40	Ambulance Fund	2,095,854.77
Fair and Rodeo	342,471.23	Acquisition Fund	472,796.13
Justice Court Special Assessment	1,079,698.63	Emergency Fund	18,352.66
District Court Restricted Fees	924,255.52	North Lyon County Fire Protection District	74,160.80
Juvenile Probation Special Assessment	164,794.00	<u>Smith Valley Fire Protection District</u>	
Library Gift	10,033.86	General Fund	607,555.51
Mining Claim Map	32,474.07	Emergency Fund	430,243.81
911 Surcharge	798,703.47	Acquisition Fund	1,712,822.29
Animal Control Donations	184,934.57	Stagecoach General Improvement District	3,878.83
Road	1,529,826.04	South Lyon Hospital District	1,755,622.93
R T C	19,165,676.24	State of Nevada	381,378.15
Road Improvement	911,427.70	City of Yerington	12,726.37
Opioid Settlement	1,260,256.68	Fish and Game	6,988.44
General Indigent	1,224,414.55	Walker River Irrigation District	7,741.84
Medical Indigent	2,428,782.41	Range Improvement	446.45
Senior Services	1,211,964.60	Lyon County Bond	648,107.58
Senior Services Donations	235,878.04	Coroner Estate Proceeds	60,351.08
Capital Improvements	26,061,970.20	County Trust Property & Inmate Trust	1,014,813.81
Subtotal Governmental Funds	77,206,355.64	Social Security Payees/Public Guardianships	524,185.82
Enterprise Funds		<u>Central Lyon County Fire Protection District</u>	
Dayton Water Utility	19,915,378.07	General Fund	348,283.61
Dayton Sewer Utility	23,703,051.52	Ambulance Fund	21,309.94
Subtotal Enterprise Funds	43,618,429.59	Carson Water Sub-Conservancy District	9,651.17
Component Unit Funds		Dayton Valley Ground Water	316.19
Mason Valley Mosquito Control District	1,153,391.19	Smith Valley Artesia	1,067.33
Central Lyon County Vector Control District	850,349.97	Mason Valley Artesia	398.03
Walker River Weed Control District	388,342.61	Churchill Valley Ground Water	334.31
Silver Springs General Improvement District	5,743,308.10	Truckee Carson Irrigation District	16,312.99
Willowcreek General Improvement District	1,147,558.79	Brady Hot Springs Ground Water	-
Subtotal Component Unit Funds	9,282,950.66	Fernley Ground Water	90.56
		<u>Lyon County School District</u>	
		General Fund	787,086.88
		Debt Service Fund	540,119.13
Total Lyon County	130,107,735.89	Total Custodial Funds	25,790,098.22

SUMMARY

Lyon County	130,107,735.89
Custodial Funds	25,790,098.22
Unallocated Cash	
Unapportioned Purchase Cards	-
Unapportioned Interest	(311,387.41)

TOTAL **155,586,446.70**

BANK ACCOUNTS AND PETTY CASH

Wells Fargo Bank Checking	12,035,492.49
US Bank Investment	84,836,714.91
Local Government Investment Pool	58,697,892.00
Inmate Trust	7,747.30
Fernley Swimming Pool Imprest	300.00
Dayton Utilities Imprest	500.00
Silver Springs GID Imprest	500.00
Petty Cash	7,300.00

TOTAL **155,586,446.70**

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

11.b

Subject:

For Possible Action: Review and accept travel claims.

Summary:

The Board of Commissioners has requested to have the travel report presented to them. It is not required by statute.

Financial Department Comments:

Approved As To Legal Form:

County Manager Comments:

Recommendation:

Accept travel claims.

ATTACHMENTS

- [Travel Report 4-16-26 to 4-30-26](#)

LYON COUNTY TRAVEL REPORT

April 16-30, 2026

<u>Department / Name</u>	<u>Description</u>	<u>Amount</u>
Sheriff		
Brad Pope	Sheriff's & Chiefs Carson City, NV 04/28-4/30/2026 - Per Diem	189.00
Nicholas Baugh	Drug Investigation School Carson City, NV 04/27-05/01/2026 - Per Diem	95.00
Sean Shannon	Tri State Meeting Las Vegas, NV 01/29-01/31/2026 - Lodging	220.47
Jeremy Tafelmeyer	Drug Investigation School Carson City, NV 04/27-05/01/2026 - Per Diem	95.00
Cori Norman	Death Investigations Phoenix, AZ 04/12-04/18/2026 - Airport Parking	216.00
Cori Norman	Death Investigations Napa, CA 05/11-05/14/2026 - Per Diem	166.00
William McDaniel	Drone Instructor Ogden, UT 05/03-05/09/2026 - Per Diem	301.00
Anthony Cupp	Drone Instructor Ogden, UT 05/04-05/09/2026 - Per Diem	254.00
Ariana Mendoza	Drone Instructor Ogden, UT 05/04-05/09/2026 - Per Diem	254.00
Jose Vasquez	Drone Instructor Ogden, UT 05/04-05/09/2026 - Per Diem	254.00
County Manager		
Martha Tapia	CDBG Workshop Fallon, NV 04/07-04/09/2026 - Mileage, Per Diem	163.28
Martha Tapia	Annual CAB Training Silver Springs, NV 04/11/2026 - Mileage	21.03
Assessor		
Lea Sencion	IAAO Course 201 Appraisal of Land Virginia City, NV 05/04-05/08/2026 - Registration, Per Diem	465.00
Valerie Garcia	IAAO Course 201 Appraisal of Land Virginia City, NV 05/04-05/08/2026 - Registration	465.00
Facilities		
Eugenio Galaz	Pesticides Applicator Training Yerington, NV 03/31-04/01/2026 Registration	35.00
Trevor Pipkin	Pesticides Applicator Training Yerington, NV 03/31-04/01/2026 Registration	35.00
Rick Aiazzi	Pesticides Applicator Training Yerington, NV 03/31-04/01/2026 Registration	35.00
Joe Fry	Applicator Training Reno, NV 03/10-03/11/2026 - Per Diem	38.00
Planning		
Mark Jones	Planning Commission Meeting 04/14/2026 - Mileage	42.20
Wendy Loomis	Planning Commission Meeting 04/14/2026 - Mileage	42.20
Andrew Merritt	Planning Commission Meeting 04/14/2026 - Mileage	55.39
Animal Services		
Megan Williams	Equine Investigations Academy Level 1 Denver, CO 05/17-05/23/2026 - Airfare, Per Diem	2,521.79
Nicole Cates	Equine Investigations Academy Level 1 Denver, CO 05/17-05/23/2026 - Airfare, Per Diem	2,521.79
Juvenile Probation		
Kevin Montgomery	Colt Armorer's Course Davis, CA 04/27-04/30/2026 - Registration	635.00
Natasha Smihula	2026 Tyler Conference Las Vegas, NV 04/06-04/10/2026 - Lodging	236.96
Abram Minnitte	Axon Taser Instructor Course Elko, NV 03/08-03/10/2026 - Lodging	34.50
Abram Minnitte	Basic Field Training Carson City, NV 06/01-03/06/2026 - Registration	375.00
Abram Minnitte	Transport Minor Churchill, NV 04/10/2026 - Per Diem	16.00
Selena Ramirez	Transport Minor Churchill, NV 04/10/2026 - Per Diem	16.00
Samantha Ugalde	Covered Office Fernley, NV 04/16 & 04/21/2026 - Mileage	81.20
Samantha Ugalde	Fernley Juvenile Master Court 04/23/2026 - Mileage	40.60
Christopher Gentine	Transport Minor Reno, NV 04/23/2026 - Per Diem	33.00
Leandra Blake	Transport Minor Reno, NV 04/23/2026 - Per Diem	33.00

Samantha Ugalde	Interviews Silver Springs, NV 04/27/2026 - Mileage	21.03
Samantha Ugalde	Fernley Juvenile Master Court 04/30/2026 - Mileage	40.60
Eleazar Hernandez	Transport Minor Churchill, NV 04/24/2026 - Per Diem	19.00
Eleazar Hernandez	Transport Minor Las Vegas, NV 04/29/2026 - Per Diem	59.00

Library

Krystal Kenner	Cover Branch Silver Springs, NV 04/16-04/18/2026 - Mileage	182.34
Krystal Kenner	Cover Branch Fernley, NV 04/25/2026 - Mileage	68.14
Krystal Kenner	Cover Branch Silver Springs, NV 04/28/2026 - Mileage	46.40
Kay Edwards	Trustee Meeting Yerington, NV 04/28/2026 - Mileage	46.40
Janet Schardt	Trustee Meeting Yerington, NV 04/28/2026 - Mileage	31.90
Patti Palmer	Trustee Meeting Yerington, NV 04/28/2026 - Mileage	68.16
Sara Ross	Trustee Meeting Yerington, NV 04/28/2026 - Mileage	<u>76.86</u>
		<u><u>10,646.24</u></u>

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

11.c

Subject:

For Possible Action: Approve the May 7, 2026 minutes.

Summary:

Financial Department Comments:

Approved As To Legal Form:

County Manager Comments:

Recommendation:

ATTACHMENTS

- [Minutes](#)

Board of County Commissioners

Lyon County, Nevada

The Honorable Board of Lyon County Commissioners met this day, Thursday, May 7, 2026, at 9:00 A.M. in the LYON COUNTY ADMINISTRATIVE COMPLEX, 27 S. MAIN STREET, YERINGTON, NV 89447.

1. Roll Call

Present: Chairman Scott Keller, Vice-Chair Tammy Hendrix, Commissioner Robert Jacobson, Commissioner John Cassinelli, and Commissioner David Hockaday

Staff Present: County Manager Andrew Haskin, Deputy District Attorney Stephanie Long, Deputy Clerk Melissa Colocho

2. Invocation given by Sam Inman of Lighthouse Church Assembly of God - Silver Springs

3. Pledge of Allegiance

4. Public Participation

Chair Keller asked for public comment.

Jim DeChambeau asked for something to be done about speeding and traffic on Osborne Lane.

Robin Biggs expressed opposition to data centers, and commented her suggestion of rumble strips, a dummy car, and a flashing speed limit sign on Osborne Lane.

Autumn Goddard asked what the status of the data centers is, whether it has been approved, and what further levers need to be pulled for it to be approved.

5. For Possible Action: Review and Adoption of Agenda

Chair Keller asked for public comment, and there was none at this time.

Comm. Cassinelli moved to approve the agenda as presented; Comm. Hockaday seconded, and the motion passed 5-0.

6. Time Certain

6.a Time Certain at 9:00 A.M.: For Presentation Only: Presentation from Alida Ceballos, State Director U.S. Department of Agriculture, Rural Development with information on various Rural Development Programs and updates on past and upcoming Rural Development investments in Lyon County. (Requested by Comm. Hendrix)

State Director, Alida Ceballos (Presidential Appointee), gave a presentation on Revitalizing Rural Communities through USDA Rural Development including: The Rural Development Mission, USDA Rural Development Programs, Rural Development Offices, Water and Environmental Programs, Community Facility (CF) Direct Loan Program, Single Family Housing, and Business Programs.

Ms. Ceballos had discussion with and answered questions from the Board, and the Board thanked her for the presentation.

Chair Keller asked for public comment, and there was none.

6.b Time Certain at 9:00 A.M.: For Presentation Only: Presentation by Fernley High School VITA Program (Volunteer Income Tax Assistance) student volunteers Robert Woolsey, Markus Javier and Rebecca Mayer on the VITA program, the benefits and assistance provided to senior citizens in Lyon County for income tax assistance and income tax filing. (Requested by Comm. Jacobson)

Student volunteers Robert Woolsey, Markus Javier, and Rebecca Mayer gave a presentation on the Fernley High School VITA Program (Volunteer Income Tax Assistance), including what VITA is, what the program does, and who benefits from the program. They also explained Student Involvement, Student Training & Service, Quality and Accuracy, Growth Over Time 2022 – 2024, 2026 Performance, Impact & Testimonials, Cost Savings, Student Impact, Why VITA Matters, Areas for Growth, and how to support the program.

The presenters answered questions and provided clarification for the Board, and the Board thanked the presenters.

7. Commissioners/County Manager Reports

Comm. Hockaday went to court for a case the Commission is involved in, and attended the Smith Valley Advisory Board and Park Board meetings, clean-ups at the Hillcrest and Valley Grove Cemeteries, and the Smith Valley Rotary Dinner. He also attended several 4th of July Committee meetings and stated fireworks in Smith Valley will be on July 3rd with a big activity and event on July 4th. After attending several meetings regarding the flag dedication ceremony, he attended the ceremony itself at Rosie's Place, where he was invited to raise the Space Force flag.

Comm. Cassinelli attended a Boys and Girls Club event in Fernley, the flag dedication ceremony at Rosie's Place, met with Mayor McIntyre, and emceed an NNDA event with a Q&A with Congressman Amodei. The Dayton Valley Conservation District meeting was cancelled, but Comm. Cassinelli met with Conservation Tech, Devin Ardesco, who completed his pesticide applicator training. The Mound House CAB meeting was cancelled also. Comm. Cassinelli also attended the Central Lyon Fire Community Wildfire Preparedness Day event, a coffee and conversation, and the ribbon cutting ceremony for the Fueled by Faith Car Club, and toured Osborne Lane.

Comm. Hendrix attended the Search and Rescue Bingo Night Fundraiser, two sessions of the Rural Energy Academy, the NACO Board of Directors' meeting, the flag dedication ceremony, the Nevada Legislative Committee meeting, and the Silver Springs and Stagecoach Advisory Board meetings. She stated the ribbon cutting ceremony for the Silver Springs 7-Eleven will be on May 8th.

Comm. Jacobson attended the EmployNV grand opening, a Boys and Girls Club fundraiser, Boys and Girls Club meeting, the Chamber of Commerce event, and the City Council meeting, but was unable to attend the budget meeting. He also attended a NV Works meeting with the youth council, and a NACO Zoom meeting on revenue generation regarding unclaimed property.

Chair Keller attended the National Association of Counties Rural Action Caucus, the Agriculture and Rural Affairs Steering Committee, and the West Region Committee meeting. He gave an update on some bills and other information from those meetings. He also attended the Nevada Association of Counties Board of Directors meeting, took his Governor's appointment to SLUPAC (State Land Use Planning Advisory Council), and attended the Silver Springs Advisory Board.

County Manager, Andrew Haskin, met with Mayor McIntyre, and with NDEP (Nevada Division of Environmental Protection. He hopes to have the Lands Bill back before the Board soon, and gave a reminder of the Special meeting on Wednesday, May 13th at 9:00 A.M. for the North Lyon Power General Improvement District Service Plan hearing.

8. Elected Officials' Reports

Sheriff Brad Pope reported an MOU (Memorandum of Understanding) was reached with HSI (Department of Homeland Security) to cross-deputize an HSI agent to assist in child pornography investigations and internet crimes against children. He reported the District Attorney approved and the MOU was not brought before the board because there is no financial impact or no cost to the County or the Sheriff's office.

Comm. Jacobson wished Staci Lindberg and her staff a happy Clerk's Appreciation Month.

9. Appointed Officials' Reports

Facilities Director, Doug Homestead, gave updates on the Dayton Government Building project, the Fernley Justice Center, the Hillcrest, Dayton, and Valley View Cemeteries, the Lyon County Fairgrounds, various painting projects, the JPO parking lot, and Dressler Park.

10. Advisory Board Reports

There were none at this time.

11. CONSENT AGENDA

Chair Keller asked for public comment, and there was none at this time.

Comm. Hockaday moved to approve the consent agenda items 11.a. through 11.n.; Comm. Cassinelli seconded, and the motion passed 5-0.

11.a. For Possible Action: Review and accept claims and financial reports.

County claims totaled \$3,111,155.57 and payroll totaled \$ 1,967,428.56. The cash balance was \$126,708,104.92.

11.b. For Possible Action: Review and accept travel claims.

Travel claims total was \$18,865.48.

11.c. For Possible Action: Approve the changes on Assessor's tax roll due to correction in assessments and review of tax roll changes.

The unsecured factual corrections totaled \$636.36.

11.d. For Possible Action: Approve the April 16, 2026 minutes.

11.e. For Possible Action: Accept a grant award amendment from the Nevada Department of Health and Human Services, Aging and Disability Services Division, for FY26, increasing the award by \$10,216.02 for a total amount of \$99,675, with a county match of \$14,951, for Homemaker services.

11.f. For Possible Action: Accept a grant award amendment from the Nevada Department of Health and Human Services, Aging and Disability Services Division, for FY26 increasing the award by \$10,200.29 for a total amount of \$82,437, with a county match of \$12,366, for Nevada Care Connection/Aging and Disability Resource Center services.

11.g. For Possible Action: Accept grant award from Aging and Disability Services Division, State of Nevada, for FY26 Nutrition Services Incentive Program in the amount of \$37,485.

11.h. For Possible Action: Accept a grant award amendment from the Nevada Department of Health and Human Services, Director's Office, for FY26 increasing the award by \$5,611 for a total amount of \$39,065, with a county match of \$3,907, for the Family Resource Center (FRC).

11.i. For Possible Action: Accept a Libraries Transforming Communities (LTC) Accessible Small and Rural Communities grant in the amount of \$20,000 from the American Library Associations (ALA) Public Programs Office for the purpose of retrofitting the restrooms at the Yerington Branch Library; and authorize the Library Director to sign.

11.i. For Possible Action: Approve an Interlocal Agreement Amendment #3 with the Nevada Health Authority, Nevada Medicaid and the Department of Human Services, Division of Social Services, increasing the award by \$2,358,886.26 for a total amount of \$6,843,536.87, to pay non-federal share of the costs for Aged, Blind, and Disabled recipients in institutional care, and clients eligible for State Waiver services related to independent living.

11.k. For Possible Action: Approve an Interlocal Agreement between the Department of Health and Human Services and the Third Judicial District Court for the period July 1, 2026 through June 30, 2030, with the State agreeing to pay \$105,172 to Lyon County for the enforcement of child support obligations.

11.l. For Possible Action: Approve the annual maintenance agreement with the Government Software Assurance Corporation in the amount of \$258,300 for tax assessment and collection and Community Development software support for fiscal year 2026-2027.

11.m. For Possible Action: Approve the annual Virginia City Hillclimb event for September 19-20, 2026. (Requested by the Virginia City Hillclimb Committee)

11.n. For Possible Action: Approve State Engineer's budget for the supervision of Lyon County's Groundwater Basins for the Fiscal Year July 1, 2026 to June 30, 2027.

****END OF CONSENT AGENDA****

REGULAR AGENDA

12. Facilities

12.a. For Possible Action: Approve Change Order #1 in the amount of \$25,860 to be funded from a budget transfer from the General Fund Contingency for additional work needed from JWC for the paving project at the Dayton JPO parking lot. This is for removing the native soil and replacing it with 6" of base material to provide a better base for the new asphalt. (Facilities Director, Doug Homestead)

Facilities Director, Doug Homestead, explained when the asphalt was torn up, it was discovered that there was no base.

Chair Keller asked for public comment, and there was none.

Comm. Jacobson moved to approve Change Order #1 in the amount of \$25,860 to be funded from a budget transfer from the General Fund Contingency for additional work needed from JWC for the paving project at the Dayton JPO parking lot. This is for removing the native soil and replacing it with 6" of base material to provide a better base for the new asphalt; Comm. Cassinelli seconded, and the motion passed 5-0.

13. Public Hearing on Planning Items

13.a For Possible Action: To approve the request from Central Lyon County Fire Protection District for a Zoning Map Amendment to amend the Zoning Map designation from the Title 10 district of Limited Commercial District (C-1), to the Title 15 district of Public Facilities (PF), for a parcel located at 199 Six Mile Canyon Road in Dayton on an approximately 1.02-acre parcel (APN 016-025-26), PLZ-2026-12. (Senior Planner, Lisa Nash)

Senior Planner, Lisa Nash, gave a presentation including: Applicant Request, Vicinity Map and Project Summary, Master Plan, Master Plan Land Use Table, Current and Proposed Zoning, Public Facilities Zone, Findings – Highlights, and Planning Commission and CUP Motion.

Ms. Nash was available for questions and discussion with the Board.

Chair Keller asked for public comment, and there was none.

Comm. Hockaday moved to approve the request from Central Lyon County Fire Protection District for a Zoning Map Amendment to amend the Zoning Map designation from the Title 10 district of Limited Commercial District (C-1), to the Title 15 district of Public Facilities (PF), for a parcel located at 199 Six Mile Canyon Road in Dayton on an approximately 1.02-acre parcel (APN 016-025-26), PLZ-2026-12; Comm. Cassinelli seconded, and the motion passed 5-0.

13.b For Possible Action: To approve the request from Central Lyon County Fire Protection District for a Conditional Use Permit for a General Aviation Airport to add a Helipad to the existing fire station on land currently zoned C-1 (Limited Commercial District) with a separate application request to be zoned PF (Public Facilities), located at 199 Six Mile Canyon Road in Dayton on an approximately 1.02-acre parcel (APN 016-025-26), PLZ-2026-013. (Senior Planner, Lisa Nash)

Senior Planner, Lisa Nash, gave a presentation including: Applicant Request, Location Map and Project Summary, Site Plan, Master Plan and Zoning, Conditional Use Permit, Findings for Conditional Use Permits, Findings Highlights – summaries from Staff Report, Planning Commission and CUP Motion.

Ms. Nash was available for questions and had discussion with the Board, with additional clarification provided by County Manager, Andrew Haskin.

Central Lyon Fire Chief, Tim McHargue, expressed that air ambulance transports are an area of critical need for the district. He also reported that discussions have begun with Reach Air Ambulance and negotiations for a long-term partnership to the benefit of the community can begin once the CUP is in place. Chief Tim McHargue was available for questions and had discussion with the Board.

Chair Keller asked for public comment, and there was none.

Comm. Cassinelli moved to approve the request from Central Lyon County Fire Protection District for a Conditional Use Permit for a General Aviation Airport to add a Helipad to the existing fire station on land currently zoned C-1 (Limited Commercial District) with a separate application request to be zoned PF (Public Facilities), located at 199 Six Mile Canyon Road in Dayton on an approximately 1.02-acre parcel (APN 016-025-26), PLZ-2026-013; Comm. Hockaday seconded, and the motion passed 5-0.

14. Sheriff

14.a For Possible Action: Approve a master sales agreement between Timekeeping Systems and the Lyon County Sheriff's Office for Guard1 software for jail management in the amount of \$21,242.21, with an annual cost of \$6,575 thereafter. The agreement shall commence on the effective date and continue for an initial term of one (1) year, followed by automatic renewal for up to five (5) additional one (1) year terms. Implementation will occur immediately, with training to begin upon delivery of equipment. (Sheriff, Brad Pope)

Sheriff, Brad Pope, gave an overview of the product, and explained the funds are not a direct jail budget request, and will come from money earned on phone and commissary sales.

Comm. Hockaday expressed support of the product.

Chair Keller asked for public comment, and there was none at this time.

Comm. Hockaday moved to approve a master sales agreement between Timekeeping Systems and the Lyon County Sheriff's Office for Guard1 software for jail management in the amount of \$21,242.21, with an annual cost of \$6,575 thereafter. The agreement shall commence on the effective date and continue for an initial term of one (1) year, followed by automatic renewal for up to five (5) additional one (1) year terms. Implementation will occur immediately, with training to begin upon delivery of equipment; Comm. Hendrix seconded, and the motion passed 5-0.

15. Human Services

15.a For Possible Action: Accept a donation in the amount of \$60 for events related to Child Abuse Prevention from 4 Corners Coffee and More. (Human Services Director, Shayla Homes)

Human Services Director, Shayla Homes explained community members wanted to donate toward efforts on child abuse prevention for supplies, etc.

Chair Keller asked for public comment, and there was none at this time.

Comm. Jacobson moved to accept a donation in the amount of \$60 for events related to Child Abuse Prevention from 4 Corners Coffee and More; Comm. Hockaday seconded, and the motion passed 5-0.

16. Utilities

16.a For Presentation Only - Utilities Project Update (Utilities Engineer, Kishora Panda)

Utilities Engineer, Kishora Panda, gave a presentation on updates for Utilities Department Project Statuses, including information on:

Projects In Pre-Design/Planning: Silver Springs General Improvement District (SSGID) Wastewater Treatment Plant (WWTP) Effluent Disposal Study

Projects In Design: Rose Peak Water Main Replacement

Projects In Construction: Rolling A Wastewater Treatment Facility Phase 4 Expansion and Hwy 50 – Dayton Valley Rd Sewer Replacement Project Phase 2

Projects Completed (Last Quarter): SSGID Wastewater Treatment Plant (WWTP) Sludge Dewatering and Disposal Alternative Study and Lift Station 1 Condition Assessment

Mr. Panda was available for questions and had discussion with the Board.

17. Community Development

17.a For Presentation Only: A presentation from Lyon County Community Development on current development projects, department updates, and statistical data related to building permits and planning applications for the month of April 2026 (Community Development Director, Gavin Henderson).

Community Development Director, Gavin Henderson, gave a presentation with a Community Development Summary, including: Mission Statement, April 2026 Building – Residential Data, April 2026 Building – Commercial Data, April 2026 Building – Updates, Comment Box, Website Edit 1: Review Timelines, Website Edit 2: Fees and Deposits, Website Edits 3 and 4: Information and Apps, April 2026 Planning Data (Intake), Planning Application Information – Website, April 2026 Planning – Updates, Active Development Projects, and Floodplain Development Projects.

Mr. Henderson was available for questions and had discussion with the Board.

17.b For Possible Action: To approve the Federal Aviation Administration (FAA) Grant Application in the amount of \$711,886 with a required County match of \$35,595 for the FY 27 Lighting System Upgrade Project at Silver Springs Airport, and approval of Task Order A with Lochner, Inc. for consultant services in the amount of \$138,120, as a part of the total grant application amount; and authorize the County Manager to sign (Community Development Director, Gavin Henderson).

Community Development Director, Gavin Henderson, gave a presentation on the Silver Springs Airport – Lighting System Upgrade, including the 2026 Airport Capital Improvement Plan, a Project Overview, a Design Plans Example, photos of Existing Equipment, and the Bid and Cost Summary.

Mr. Henderson was available for questions and had discussion with the Board.

Chair Keller asked for public comment, and there was none at this time.

Comm. Jacobson moved to approve the Federal Aviation Administration (FAA) Grant Application in the amount of \$711,886 with a required County match of \$35,595 for the FY 27 Lighting System Upgrade Project at Silver Springs Airport, and approval of Task Order A with Lochner, Inc. for consultant services in the amount of \$138,120, as a part of the total grant application amount; and authorize the County Manager to sign; Comm. Hendrix seconded, and the motion passed 5-0.

17.c For Possible Action: To approve the FAA Grant Application in the amount of \$407,840 with a required County match of \$20,392 for the FY 27 Automated Weather Observing System (AWOS) Upgrade Project at Silver Springs Airport, and approval of Task Order B with Lochner, Inc. for

consultant services in the amount of \$145,510, as a part of the total grant application amount; and authorize the County Manager to sign (Community Development Director, Gavin Henderson).

Community Development Director, Gavin Henderson, gave a presentation on the Silver Springs Airport – AWOS System Upgrade, including the 2026 Airport Capital Improvement Plan, a Project Overview, Site Plan - AWOS II P/T Upgrade, and Bid and Cost Summary. Mr. Henderson was available for questions and had discussion with the Board.

Chair Keller asked for public comment.

Robin Biggs expressed confusion as to why some bids were higher.

Comm. Cassinelli moved to approve the FAA Grant Application in the amount of \$407,840 with a required County match of \$20,392 for the FY 27 Automated Weather Observing System (AWOS) Upgrade Project at Silver Springs Airport, and approval of Task Order B with Lochner, Inc. for consultant services in the amount of \$145,510, as a part of the total grant application amount; and authorize the County Manager to sign; Comm. Hendrix seconded, and the motion passed 5-0.

18. Comptroller

18.a For Possible Action: Approve a lease extension with He Haz Mine, LLC, Series A for the period of July 1, 2026 through June 30, 2027 for office space at Occidental Square in Dayton with monthly rent of \$5,800 per month with up to four optional 90-day renewals at \$6,125 per month after the first year. (Comptroller, Josh Foli)

Comptroller, Josh Foli, explained this should be the last lease for this property because of the future move to the Dayton Government Complex, but allows optional 90-day renewals in the case of construction delays.

Chair Keller asked for public comment, and there was none at this time.

Comm. Hockaday moved to approve a lease extension with He Haz Mine, LLC, Series A for the period of July 1, 2026 through June 30, 2027 for office space at Occidental Square in Dayton with monthly rent of \$5,800 per month with up to four optional 90-day renewals at \$6,125 per month after the first year; Comm. Cassinelli seconded, and the motion passed 5-0.

18.b For Possible Action: Approve a salary increase for a law clerk, employee #1542, effective June 1, 2026 to \$73,520 from \$66,026, with additional current fiscal year funding of \$863 to come from a budget transfer from the General Fund contingency. (Comptroller, Josh Foli)

Comptroller, Josh Foli, explained there were two vacant law clerk positions, and one position was filled. In order to fill the second vacant position, which was unfilled for over a year, a higher salary was offered. This increase will make the current employee salary equivalent to the new employee.

Chair Keller asked for public comment, and there was none at this time.

Comm. Hendrix moved to approve a salary increase for a law clerk, employee #1542, effective June 1, 2026 to \$73,520 from \$66,026, with additional current fiscal year funding of \$863 to come from a budget transfer from the General Fund contingency; Comm. Cassinelli seconded, and the motion passed 5-0.

19. Advisory Board

19.a For Possible Action: Acknowledge the resignation of Keri Kidder from the Smith Valley Citizen Advisory Board. (Citizen Advisory Board Liaison, Martha Tapia)

Citizen Advisory Board Liaison, Martha Tapia, and Comm. Hockaday thanked Keri Kidder for her service to the Board.

Chair Keller asked for public comment, and there was none at this time.

Comm. Hockaday moved to acknowledge the resignation of Keri Kidder from the Smith Valley Citizen Advisory Board; Comm. Jacobson seconded, and the motion passed 5-0.

19.a For Possible Action: Acknowledge the resignation of Loretta Sell from the Planning Commission. (County Manager, Andrew Haskin)

County Manager, Andrew Haskin, and the Board thanked Loretta Sell for her service to the Planning Commission.

Chair Keller asked for public comment, and there was none at this time.

Comm. Hendrix moved to acknowledge the resignation of Loretta Sell from the Planning Commission; Comm. Cassinelli seconded, and the motion passed 5-0.

20. County Manager

20.a For Possible Action: Authorize and select County Commissioners to attend the 2026 NACo (National Association of Counties) Annual Conference & Exposition in New Orleans, Louisiana July 17-20, 2026 for an approximate cost of \$3,500/person. (County Manager, Andrew Haskin)

Comms. Hockaday and Cassinelli declined, Chair Keller, and Comm. Hendrix expressed interest in attending. Comm. Jacobson expressed interest, but was not interested in sending three attendees at that cost, and expressed his dissatisfaction with not being able to attend by Zoom.

Chair Keller asked for public comment, and there was none at this time.

Chair Keller moved to authorize Comm. Keller and Comm. Hendrix to attend the 2026 NACo (National Association of Counties) Annual Conference & Exposition in New Orleans, Louisiana, July 17-20, 2026 for an approximate cost of \$3,500/person; Comm. Hendrix seconded, and the motion passed 5-0.

20.b For Possible Action: To discuss and provide direction to the County Manager in regards to developing a Bill Draft Resolution (BDR) for the 2027 Legislature, which may include: discussion on possible topics for a BDR; direction to staff to research and come back with information related to a possible BDR; and input from the public on possible topics for a BDR. The Board may direct staff to prepare a resolution and bring back to the Board for further consideration. (County Manager, Andrew Haskin)

County Manager, Andrew Haskin, stated this item will be a standing agenda item until the BDR has been selected, and asked for research priorities or interests. Mr. Haskin was available for questions, direction, and had discussion with the Board.

Chair Keller asked for public comment, and there was none at this time.

21. Agenda Requests

Comm. Hockaday, Comm. Hendrix, and Chair Keller had none.

Comm. Cassinelli requested a review on Title 15 and the H1 HOS Allowed Uses table and how that meshed with the Title 10 M1.

Comm. Jacobson asked to invite Bren Oscarson-McClean (a rural health liaison with Care Source) to speak about Medicaid and Medicare changes.

22. Commissioner Comments

Comm. Jacobson, Comm. Cassinelli, and Chair Keller had none.

Comm. Hendrix offered condolences to friends and family of Kim Fairbanks.

Comm. Hockaday thanked Rosie's for sponsoring the fundraiser for the 4th of July Committee on May 3rd. He also mentioned on May 14-16, the Smith Valley schools are hosting the 2026 Division A softball and baseball tournament at Dressler Park.

23. Public Participation

Chair Keller asked for public comment.

Robin Biggs wondered if any legal representation was present, and expressed concerns regarding water, doors not opening, and library bathrooms.

24. Adjourn

Meeting adjourned at 12:27 P.M.

25. Closed Session pursuant to NRS 241.015(3)(b)(2)

The meeting reconvened and there was a closed session beginning at 12:32 P.M.

26. Adjourn

Meeting adjourned at 12:49 P.M.

LYON COUNTY BOARD OF COMMISSIONERS

SCOTT KELLER, Chairman

ATTEST

STACI LINDBERG, Lyon County Clerk/Treasurer

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

11.d

Subject:

For Possible Action: Accept a FFY 2025 Emergency Management Performance Grant (EMPG) award from the Nevada Office of Emergency Management in the amount of \$53,239.65 for salaries and supplies, with a County match of \$53,239.65, and to allow Emergency Manager to sign the grant award.

Summary:

Financial Department Comments:

Lyon County meets the grant requirements.

Approved As To Legal Form:

County Manager Comments:

Recommendation:

Accept a FFY 2025 Emergency Management Performance Grant (EMPG) award from the Nevada Office of Emergency Management in the amount of \$53,239.65 for salaries and supplies, with a County match of \$53,239.65, and to allow Emergency Manager to sign the grant award.

ATTACHMENTS

- [FFY 2025 Lyon County EMPG Subaward](#)



Powered by ZoomGrants™

Lyon County
Lyon County
53,239.65

Sub-Grantee Award

STATE OF NEVADA
NEVADA OFFICE OF EMERGENCY MANAGEMENT (OEM/HS)
2478 Fairview Drive, Carson City, NV 89701
Telephone (775) 687-0300, Fax (775) 687-0322

Subrecipient Grant Award

Subrecipient: Lyon County

Program Name: EMPG

Federal Grant Award Number: EMF-2025-EP-05001

UEI (formally known as OEM/HS DUNS): XVTREHCXGM77

Subrecipient UEI: UT4JJJ9N6L69

Subrecipient Award Amount: \$53,239.65

Assistance Listing Number (ALT) (formally CFDA): 97.042

Project Title: Lyon County

Subrecipient Period of Performance: October 1, 2024 - September 30, 2026

Federal Award Period to OEM/HS: October 1, 2024 - September 30, 2027

Federal Award Amount to OEM/HS: \$4,218,945.00

This award in the amount of \$53,239.65 is subject to the requirements (federal, state, financial, and program assurances) established by the Federal Government, the Nevada Office of Emergency Management (OEM/HS). This award is subject to the availability of federal funding.

Special Conditions: (If Applicable) This project is approved subject to such conditions or limitations as set forth on the attached page(s)

MOU Required: No

EHP Required: No

Federal Funding Hold: No

As the duly authorized representative of the Lyon County(Subrecipient or Recipient), Taylor Allison, hereby certify that the Subrecipient has the legal authority to apply for federal grant assistance and the institutional, managerial, and financial capability (including funds sufficient to pay the non-Federal share of the project cost) to ensure proper planning, management, and completion of the described project ("Project") within the period of performance. I further acknowledge that the Subrecipient is responsible for reviewing and adhering to all of the following legal and programmatic requirements, which are incorporated by reference and through the following Attachments:

Attachment A	Fiscal Year 2025 Emergency Management Performance Grant, Notice of Funding Opportunity
Attachment B	Fiscal Year 2025 Emergency Management Performance Grant, Award Letter and Federal Agreement Articles
Attachment C	Preparedness Grants Manual
Attachment D	OEM/HS Grant Management Guide
Attachment E	State Administrative Manual (SAM)
Attachment F	EHP Screening Form
Attachment G	FEMA Contract Provisions Guide
Attachment H	2 CFR Part 200
Attachment I	Nevada Revised Statutes, Chapters 332 and 333, as applicable
Attachment J	Nevada Administrative Code 333, if applicable

In addition to the above-listed requirements, Lyon County hereby agrees to comply with the following Federal and State Grant Award Articles:

FEDERAL ARTICLES

Article 1 - DHS Specific Acknowledgements and Assurances

Lyon County is required to follow the applicable provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards in effect as of the federal award date and located in Title 2, Code of Federal Regulations, Part 200 and adopted by DHS at 2 C.F.R. §3002.10.

Lyon County must acknowledge and agree to provide DHS access to records, accounts, documents, information, facilities, and staff pursuant to 2 C.F.R. § 200.337.

1. Lyon County must cooperate with any compliance reviews or compliance investigations conducted by DHS.
2. Lyon County must give DHS access to, and the right to examine and copy, records, accounts, and

other documents and sources of information related to the federal award and permit access to facilities, personnel, and other individuals and information as may be necessary, as required by DHS regulations and other applicable laws or program guidance.

3. Lyon County must submit timely, complete, and accurate reports to OEM/HS officials and maintain appropriate backup documentation to support the reports.
4. Lyon County must comply with all other special reporting, data collection, and evaluation requirements, as prescribed by law or detailed in program guidance.

Article 2 - Acknowledgement of Federal Funding from DHS

Lyon County must acknowledge their use of federal funding when issuing statements, press releases, requests for proposal, bid invitations, and other documents describing projects or programs funded in whole or in part with federal award funds.

Article 3 - Activities Conducted Abroad

Lyon County must coordinate with appropriate government authorities when performing project activities outside the United States obtain all appropriate licenses, permits, or approvals.

Article 4 - Age Discrimination Act of 1975

Lyon County must comply with the requirements of the Age Discrimination Act of 1975, Pub. L. No. 94-135 (1975) (codified as amended at Title 42, U.S. Code, section 6101 et seq.), which prohibits discrimination on the basis of age in any program or activity receiving federal financial assistance.

Article 5 - Americans with Disabilities Act of 1990

Lyon County must comply with the requirements of Titles I, II, and III of the Americans with Disabilities Act, Pub. L. No. 101-336 (1990) (codified as amended at 42 U.S.C. sections 12101-12213), which prohibits Lyon County from discriminating on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities.

Article 6 - Best Practices for Collection and Use of Personally Identifiable Information (PII)

Lyon County is required to have a publicly available privacy policy that describes standards on the usage and maintenance of the PII they collect. DHS defines personally identifiable information (PII) as any information that permits the identity of an individual to be directly or indirectly inferred, including any information that is linked or linkable to that individual. The DHS Privacy Impact Assessments: Privacy Guidance and Privacy Template, is a useful resource.

Article 7 - CHIPS and Science Act of 2022, Public Law 117-167 CHIPS

Lyon County must comply with the CHIPS and Science Act of 2022, if applicable: (1) Recipients of DHS research and development (R&D) awards must report to the DHS Component research program office any finding or determination of sex based and sexual harassment and/or an administrative or disciplinary action taken against principal investigators or co-investigators to be completed by an authorized organizational representative (AOR) at the recipient institution. (2) Notification. An AOR must disclose the following information to agencies within 10 days of the date/the finding is made, or 10 days from when a recipient imposes an administrative action on the reported individual, whichever is sooner. Reports should include: (a) Award number, (b) Name of PI or Co-PI being reported, (c) Awardee name, (d) Awardee address, (e) AOR name, title, phone, and email address, (f) Indication of the report type: (i) Finding or determination has been made that the reported individual violated awardee policies or codes of conduct, statutes, or regulations related to sexual harassment, sexual assault, or other forms of harassment, including the date that the finding was made. (ii) Imposition of an administrative or disciplinary action by the recipient on the reporting individual related to a finding/determination or an investigation of an alleged violation of recipient policy or codes of conduct, statutes, or regulations, or other forms of harassment. (iii) The date and nature of the administrative/disciplinary action, including a basic explanation or description of the event, which should not disclose personally identifiable information regarding any complaints or individuals involved. Any description provided must be consistent with the Family Educational Rights in Privacy Act. (3) Definitions. (a) An "authorized organizational representative (AOR)" is an administrative official who, on behalf of the proposing institution, is empowered to make certifications and representations and can commit the institution to the conduct of a project that an agency is being asked to support as well as adhere to various agency policies and award requirements. (b) "Principal investigators and co-principal investigators" are

award personnel supported by a grant, cooperative agreement, or contract under Federal law. (c) A “reported individual” refers to recipient personnel who have been reported to a federal agency for potential sexual harassment violations. (d) “Sex based harassment” means a form of sex discrimination and includes harassment based on sex, sex stereotypes, sex characteristics, pregnancy or related conditions, sexual orientation, and gender identity. (e) “Sexual harassment” means unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when this conduct explicitly or implicitly affects an individual’s employment, unreasonably interferes with an individual’s work performance, or creates an intimidating, hostile, or offensive work environment, whether such activity is carried out by a supervisor or by a co-worker, volunteer, or contractor.

Article 8 - Civil Rights Act of 1964 - Title VI

Lyon County must comply with the requirements of Title VI of the Civil Rights Act of 1964, Pub. L. No. 88-352 (codified as amended at 42 U.S.C. § 2000d et seq.), which provides that no person in the United States will, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance. DHS implementing regulations for the Act are found at 6 C.F.R. Part 21 and 44 C.F.R. Part 7.

Article 9 - Civil Rights Act of 1968

Lyon County must comply with Title VIII of the *Civil Rights Act of 1968*, Pub. L. No. 90-284 (codified as amendment at 42 U.S.C. § 2000d et seq.), which prohibits recipients from discriminating in the sale, rental, financing, and advertising of dwellings, or in the provision of services in connection therewith, on the basis of race, color, national origin, religion, disability, familial status, and sex, as implemented by the U.S. Department of Housing and Urban Development at 24 C.F.R. Part 100. The prohibition on disability discrimination includes the requirement that new multifamily housing with four or more dwelling units- i.e., the public and common use areas and individual apartment units (all units in buildings with elevators and ground-floor units in buildings without elevators) - be designed and constructed with certain accessible features. (See 24 C.F.R. Part 100, Subpart D).

Article 10 - Copyright

Lyon County must affix the applicable copyright notices of 17 U.S.C. §§ 401 or 402 to any work first produced under federal awards and also include an acknowledgement that the work was produced under a federal award (including the federal award number and federal awarding agency). As detailed in 2 C.F.R. §200.315, a federal awarding agency reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work for federal purposes and to authorize others to do so.

Article 11 - Debarment and Suspension

Lyon County is subject to the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689 set forth at 2 C.F.R. Part 180 as implemented by DHS at 2 C.F.R. Part 3000. These regulations prohibit Lyon County from entering into covered transactions (such as subawards and contracts) with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities.

Article 12 - Drug-Free Workplace Regulations

Lyon County must comply with drug-free workplace requirements in Subpart B (or Subpart C, if the Subrecipient is an individual) of 2 C.F.R. Part 3001, which adopts the Government-wide implementation (2 C.F.R. Part 182) of the Drug-Free Workplace Act of 1988 (41 U.S.C. sections 8101- 8106).

Article 13 - Duplicative Costs

Lyon County is prohibited from charging any cost to this federal award that will be included as a cost used to meet cost sharing or matching requirements of any other federal award in either the current or a prior budget period. (See 2 C.F.R. § 200.403(f). However, Lyon County may shift costs that are allowable under two or more federal awards where otherwise permitted by federal statutes, regulations, or the federal financial assistance award terms and conditions.

Article 14 - Education Amendments of 1972 (Equal Opportunity in Education Act) - Title IX

Lyon County must comply with the requirements of Title IX of the Education Amendments of 1972, Pub. L. No. 92-318 (1972) (codified as amended at 20 U.S.C. section 1681 et seq.), which provide that no person

in the United States will, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any educational program or activity receiving federal financial assistance. DHS implementing regulations are codified at 6 C.F.R. Part 17. Lyon County must also comply with FEMA's implementing regulations at 44 C.F.R. Part 19.

Article 15 - Energy Policy and Conservation Act

Lyon County must comply with the requirements of the Energy Policy and Conservation Act, Pub. L. No. 94-163 (1975) (codified as amended at 42 U.S.C. section 6201 et seq.), which contain policies relating to energy efficiency that are defined in the state energy conservation plan issued in compliance with this Act.

Article 16 - Equal Treatment of Faith-Based Organizations

It is DHS policy to ensure the equal treatment of faith-based organizations in social service programs administered or supported by DHS or its component agencies, enabling those organizations to participate in providing important social services to beneficiaries. Lyon County must comply with the equal treatment policies and requirements contained in 6 C.F.R. Part 19 and other applicable statutes, regulations, and guidance governing the participation of faith-based organizations in individual DHS programs.

Article 17 - Anti-Discrimination

Lyon County must comply with all applicable Federal anti-discrimination laws material to the government's payment decisions for purposes of 31 U.S.C. § 3729(b)(4).

1. As used in this clause – (a) DEI means “diversity, equity, and inclusion.” (b) DEIA means “diversity, equity, inclusion, and accessibility.” (c) Discriminatory equity ideology has the meaning set forth in Section 2(b) of Executive Order 14190 of January 29, 2025. (d) Discriminatory prohibited boycott means refusing to deal, cutting commercial relations, or otherwise limiting commercial relations specifically with Israeli companies or with companies doing business in or with Israel or authorized by, licensed by, or organized under the laws of Israel to do business. (e) Federal anti-discrimination laws mean Federal civil rights law that protect individual Americans from discrimination on the basis of race, color, sex, religion, and national origin. (f) Illegal immigrant means any alien, as defined in 8 U.S.C. §1101(a)(3), who has no lawful immigration status in the United States.
2. Grant award certification. (a) By accepting the grant award, Lyon County is certifying that: (i) They do not, and will not during the term of this financial assistance award, operate any programs that advance or promote DEI, DEIA, or discriminatory equity ideology in violation of Federal anti-discrimination laws; and (ii) They do not engage in and will not during the term of this award engage in, a discriminatory prohibited boycott.
3. DHS reserves the right to suspend payments in whole or in part and/or terminate financial assistance awards if the Secretary of Homeland Security or her designee determines that the subrecipient has violated any provision of subsection (2).
4. Upon suspension or termination under subsection (3), all funds received by the subrecipient shall be deemed to be in excess of the amount that the subrecipient is determined to be entitled to under the Federal award for purposes of 2 C.F.R. § 200.346. As such, all amounts received will constitute a debt to the Federal Government that may be pursued to the maximum extent permitted by law.

Article 18 – False Claims Act and Program Civil Fraud Remedies

Lyon County must comply with the requirements of the False Claims Act, 31 U.S.C. §§ 3729- 3733, which prohibit the submission of false or fraudulent claims for payment to the Federal Government. (See 31 U.S.C. §§ 3801-3812, which details the administrative remedies for false claims and statements made).

Article 19 - Federal Debt Status

Lyon County is required to be non-delinquent in their repayment of any federal debt. Examples of relevant debt include delinquent payroll and other taxes, audit disallowances, and benefit overpayments. See OMB Circular A-129.

Article 20 - Federal Leadership on Reducing Text Messaging while Driving

Lyon County is encouraged to adopt and enforce policies that ban text messaging while driving subrecipient-owned, subrecipient-rented, or privately owned vehicles when on official government business or when performing any work for or on behalf of the Federal Government. Subrecipient is also encouraged

to conduct the initiatives of the type described in Section 3(a) of Executive Order 13513.

Article 21 - Fly America Act of 1974

Lyon County must comply with Preference for U.S. Flag Air Carriers (a list of certified air carriers can be found at: [Certificated Air Carriers List | US Department of Transportation,https://www.transportation.gov/policy/aviation-policy/certificated-aircarriers-list](https://www.transportation.gov/policy/aviation-policy/certificated-aircarriers-list)) for international air transportation of people and property to the extent that such service is available, in accordance with the International Air Transportation Fair Competitive Practices Act of 1974, 49 U.S.C. § 40118, and the interpretative guidelines issued by the Comptroller General of the United States in the March 31, 1981, amendment to Comptroller General Decision B-138942.

Article 22 - Hotel and Motel Fire Safety Act of 1990

Lyon County must ensure that all conference, meeting, convention, or training space funded entirely or in part by federal award funds complies with the fire prevention and control guidelines of Section 6 of the Hotel and Motel Fire Safety Act of 1990, 15 U.S.C. § 2225a.

Article 23 – John S. McCain National Defense Authorization Act of Fiscal Year 2019 Lyon County is subject to the prohibitions described in section 889 of the John S. McCain National Defense Authorization Act for Fiscal Year 2019, Pub. L. No. 115-232 (2018) and 2 C.F.R. §§ 200.216, 200.327, 200.471, and Appendix II to 2 C.F.R. Part 200. The statute – as it applies to DHS recipients, subrecipients, and their contractors and subcontractors – prohibits obligating or expending federal award funds on certain telecommunications and video surveillance products and contracting with certain entities for national security reasons.

Article 24 - Limited English Proficiency (Civil Rights Act of 1964, Title VI)

Lyon County must comply with the Title VI of the Civil Rights Act of 1964 (42 U.S.C. section 2000d et seq.) prohibition against discrimination on the basis of national origin, which requires that recipients of federal financial assistance take reasonable steps to provide meaningful access to persons with limited English proficiency (LEP) to their programs and services. For additional assistance and information regarding language access obligations, please refer to the DHS Recipient Guidance: <https://www.dhs.gov/guidance-published-help-department-supported-organizations-provide-meaningful-access-people-limited> and additional resources on <http://www.lep.gov>.

Article 25 - Lobbying Prohibitions

Lyon County must comply with 31 U.S.C. § 1352 and 6 C.F.R. Part 9, which provide that none of the funds provided under a federal award may be expended by the subrecipient to pay any person to influence, or attempt to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with any federal action related to a federal award or contract, including any extension, continuation, renewal, amendment, or modification. Per 6 C.F.R. Part 9, subrecipients must file a lobbying certification form as described in Appendix A to 6 C.F.R. Part 9 or available on Grants.gov as the Grants.gov Lobbying Form and file a lobbying disclosure form as described in Appendix B to 6 C.F.R. Part 9 or available on Grants.gov as the Disclosure of Lobbying Activities (SF-LLL).

Article 26 - National Environmental Policy Act

Lyon County must comply with the requirements of the National Environmental Policy Act of 1969, Pub. L. No. 91-190 (1970) (codified as amended at 42 U.S.C. section 4321 et seq.) (NEPA) and the Council on Environmental Quality (CEQ) Regulations for Implementing the Procedural Provisions of NEPA, which requires recipients to use all practicable means within their authority, and consistent with other essential considerations of national policy, to create and maintain conditions under which people and nature can exist in productive harmony and fulfill the social, economic, and other needs of present and future generations of Americans.

Article 27 - National Security Presidential Memorandum-33 (NSPM-33) and provisions of the CHIPS and Science Act of 2022, Pub. L. 117-167, Section 10254

Lyon County must ensure that research institutions (“covered institutions”) comply with the requirements in NSPM-33 and provisions of Pub. L. 117-167, Section 10254 (codified at 42 U.S.C. § 18951) certifying that

the institution has established and operates a research security program that includes elements relating to: (a) cybersecurity; (b) foreign travel security; (c) research security training; and (d) export control training, as appropriate. (2) Definition. "Covered institutions" means recipient research institutions receiving federal Research and Development (R&D) science and engineering support "in excess of \$50 million per year."

Article 28 - Non-Supplanting Requirement

Lyon County must ensure that federal funds supplement but do not supplant non-federal funds that, in the absence of such federal funds, would otherwise have been made available for the same purpose.

Article 29 - Notice of Funding Opportunity Requirements

All of the instructions, guidance, limitations, and other conditions set forth in the Notice of Funding Opportunity (NOFO) for this program are incorporated here by reference in the award terms and conditions. Lyon County must comply with any such requirements set forth in the program NOFO. If a condition of the NOFO is inconsistent with these terms and conditions and any such terms of the federal award, the condition in the NOFO shall be invalid to the extent of the inconsistency. The remainder of that condition and all other conditions set forth in the NOFO shall remain in effect.

Article 30 - Patents and Intellectual Property Rights

Lyon County is subject to the Bayh-Dole Act, 35 U.S.C. section 200 et seq. Lyon County is subject to the specific requirements governing the development, reporting, and disposition of rights to inventions and patents resulting from federal financial assistance awards located at 37 C.F.R. Part 401 and the standard patent rights clause located at 37 C.F.R. section 401.14.

Article 31 - Presidential Executive Orders

Lyon County must comply with the requirements of Presidential Executive Orders related to grants (also known as federal assistance and financial assistance), the full text of which are incorporated by reference.

Article 32 - Procurement of Recovered Materials

Lyon County must comply with Section 6002 of the Solid Waste Disposal Act, Pub. L. No. 89-272 (1965) (codified as amended by the Resource Conservation and Recovery Act at 42 U.S.C. § 6962) and 2 C.F.R. § 200.323. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 C.F.R. Part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition.

Article 33 - Rehabilitation Act of 1973

Lyon County must comply with the requirements of Section 504 of the Rehabilitation Act of 1973, Pub. L. No. 93-112 (1973) (codified as amended at 29 U.S.C. section 794), which provides that no otherwise qualified handicapped individuals in the United States will, solely by reason of the handicap, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.

Article 34 – Required Use of American Iron, Steel, Manufactured Products, and Construction Materials

If Lyon County receives a federal award from a financial assistance program that provides funding for infrastructure are hereby notified that none of the funds provided under this federal award may be used for a project for infrastructure unless: (a) all iron and steel used in the project are produced in the United States—this means all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States; (b) all manufactured products used in the project are produced in the United States—this means the manufactured product was manufactured in the United States; and the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components of the manufactured product, unless another standard for determining the minimum amount of domestic content of the manufactured product has been established under applicable law or regulation; and (c) all construction materials are manufactured in the United States—this means that all manufacturing processes for the construction material occurred in the United States. (2) The Buy America preference only applies to articles, materials, and supplies that are consumed in, incorporated into, or affixed to an infrastructure project. As such, it does not apply to tools, equipment, and supplies, such as temporary scaffolding, brought to the construction site and removed at or

before the completion of the infrastructure project. Nor does a Buy America preference apply to equipment and furnishings, such as movable chairs, desks, and portable computer equipment, that are used at or within the finished infrastructure project but are not an integral part of the structure or permanently affixed to the infrastructure project. (3) Waivers - When necessary, recipients may apply for, and the agency may grant, a waiver from these requirements. The agency should notify the recipient for information on the process for requesting a waiver from these requirements. (a) When the Federal agency has determined that one of the following exceptions applies, the federal awarding official may waive the application of the domestic content procurement preference in any case in which the agency determines that: (i) applying the domestic content procurement preference would be inconsistent with the public interest; (ii) the types of iron, steel, manufactured products, or construction materials are not produced in the United States in sufficient and reasonably available quantities or of a satisfactory quality; or (iii) the inclusion of iron, steel, manufactured products, or construction materials produced in the United States will increase the cost of the overall project by more than 25 percent. (b) A request to waive the application of the domestic content procurement preference must be in writing. The agency will provide instructions on the format, contents, and supporting materials required for any waiver request. Waiver requests are subject to public comment periods of no less than 15 days and must be reviewed by the Made in America Office. (c) There may be instances where a federal award qualifies, in whole or in part, for an existing waiver described at "Buy America" Preference in FEMA Financial Assistance Programs for Infrastructure | FEMA.gov. (4) Definitions. The definitions applicable to this term are set forth at 2 C.F.R. § 184.3, the full text of which is incorporated by reference.

Article 35 - SAFECOM

Lyon County must comply with the SAFECOM Guidance for Emergency Communication Grants, including provisions on technical standards that ensure and enhance interoperable communications. The SAFECOM Guidance is updated annually and can be found at Funding and Sustainment | CISA.

Article 36 – System for Award Management & Unique Entity Identifier Requirements

Lyon County is required to comply with the requirements set forth in the government-wide financial assistance award term regarding the System for Award Management and Universal Identifier Requirements located at 2 C.F.R. Part 25, Appendix A, the full text of which is incorporated here by reference.

Article 37 – Termination of the Federal Award

Termination of a Federal Award by FEMA:

Lyon County acknowledges and accepts that FEMA may terminate the federal award in whole or in part for one of the following reasons identified in 2 C.F.R. § 200.340:

1. If the recipient or subrecipient fails to comply with the terms and conditions of the federal award.
2. With the consent of the recipient, in which case FEMA and the recipient must agree upon termination conditions. The conditions include effective date and, in the case of partial termination, the portion to be terminated.
3. If the federal award no longer effectuates the program goals or agency priorities. Under this provision, FEMA may terminate the award for these purposes if any of the following reasons apply:
 - a. If DHS/FEMA, in its sole discretion, determines that a specific award objective is ineffective at achieving program goals as described in this NOFO;
 - b. If DHS/FEMA, in its sole discretion, determines that an objective of the award as described in this NOFO will be ineffective at achieving program goals or agency priorities;
 - c. If DHS/FEMA, in its sole discretion, determines that the design of the grant program is flawed relative to program goals or agency priorities;
 - d. If DHS/FEMA, in its sole discretion, determines that the grant program is not aligned to either the DHS Strategic Plan, the FEMA Strategic Plan, or successor policies or documents;
 - e. If DHS/FEMA, in its sole discretion, changes or re-evaluates the goals or priorities of the grant program and determines that the award will be ineffective at achieving the updated program goals or agency priorities; or
 - f. For other reasons based on program goals or agency priorities described in the termination notice provided to the recipient pursuant to 2 C.F.R. § 200.341.
 - g. If the awardee falls out of compliance with the Agency's statutory or regulatory authority, award terms and conditions, or other applicable laws.

Termination of a Subaward by the Pass-Through Entity:

Lyon County acknowledges and accepts that the pass-through entity may terminate a subaward in whole or in part for one of the following reasons identified in 2 C.F.R. §200.340:

1. If the subrecipient fails to comply with the terms and conditions of the federal award.
2. With the consent of the subrecipient, in which case the pass-through entity and the subrecipient must agree upon the termination conditions. These conditions include the effective date and, in the case of partial termination, the portion to be terminated.
3. If the pass-through entity's award has been terminated, the pass-through recipient will terminate its subawards.

Termination by the Recipient or Subrecipient:

Lyon County acknowledges and accepts that the recipient or subrecipient may terminate the federal award in whole or in part for the following reasons identified in 2 C.F.R. § 200.340: Upon sending FEMA or the pass-through entity a written notification of the reasons for such termination, the effective date, and, in the case of partial termination, the portion to be terminated. However, if FEMA or the pass-through entity determines that the remaining portion of the federal award will not accomplish the purposes for which the federal award was made, FEMA or the pass-through entity may terminate the federal award in its entirety.

Impacts of Termination:

Lyon County acknowledges and accepts the following impacts of Termination:

1. When FEMA terminates the federal award prior to the end of the period of performance due to the recipient's material failure to comply with the terms and conditions of the federal award, FEMA will report the termination in SAM.gov in the manner described at 2 C.F.R. §200.340(c).
2. When the federal award is terminated in part or its entirety, FEMA or the pass-through entity and the recipient or subrecipient remain responsible for compliance with the requirements in 2 C.F.R. §§ 200.344 and 200.345.

Notification Requirements:

Lyon County acknowledges and accepts the following notification requirements:

1. FEMA or the pass-through entity must provide written notice of the termination in a manner consistent with 2 C.F.R. § 200.341.
2. The federal award will be terminated on the date of the notification unless stated otherwise in the notification.

Opportunities to Object and Appeals:

Lyon County acknowledges and accepts that when FEMA terminates a federal award, the written notification of termination will provide the opportunity, and describe the process, to object and provide information challenging the action, pursuant to 2 C.F.R. § 200.342.

Effects of Suspension and Termination:

Lyon County acknowledges and accepts the following effects of suspension and termination of a federal award:

The allowability of costs to the recipient or subrecipient, resulting from financial obligation incurred by the recipient or subrecipient, during a suspension or after a termination of a federal award, are subject to 2 C.F.R. § 200.343.

Article 38 - Terrorist Financing

Lyon County must comply with E.O. 13224 and U.S. laws that prohibit transactions with, and the provisions of resources and support to, individuals and organizations associated with terrorism. Recipients are legally responsible to ensure compliance with the Order and laws.

Article 39 - Trafficking Victims Protection Act of 2000 (TVPA)

Lyon County must comply with the requirements of the government-wide federal award term and condition which implements Trafficking Victims Protection Act of 2000, Pub. L. No. 106-386, § 106 (codified as amended at 22 U.S.C. § 7104). The federal award term and condition is in 2 C.F.R. § 175.105, the full text of which is incorporated by reference.

Article 40 – Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism (USA Patriot) Act of 2001, Pub. L. 107-56

Lyon County must comply with the requirements of Pub. L.107-56, Section 817 of the USA PATRIOT Act, which amends 18 U.S.C. §§ 175–175c.

Article 41 - Use of DHS Seal, Logo, and Flags

Lyon County must obtain permission from their DHS Financial Assistance Office prior to using the DHS seal(s), logos, crests, or reproductions of flags or likenesses of DHS agency officials, including use of the United States Coast Guard seal, logo, crests or reproductions of flags or likenesses of Coast Guard officials. This includes use of DHS component (e.g., FEMA, CISA, etc.) seals, logos, crests, or reproductions of flags, or likenesses of component officials.

Article 42 - Whistleblower Protection Act

Lyon County must comply with the statutory requirements for whistleblower protections in 10 U.S.C § 470141 U.S.C. § 4712.

Article 43 - Environmental Planning and Historic Preservation

DHS/FEMA funded activities that could have an impact on the environment are subject to the FEMA EHP review process. This review does not address all federal, state, and local requirements. Acceptance of federal funding requires Lyon County to comply with all federal, state, and local laws. DHS/FEMA is required to consider the potential impacts to natural and cultural resources of all projects funded by DHS/FEMA grant funds, through its EHP review process, as mandated by: the National Environmental Policy Act; Endangered Species Act; National Historic Preservation Act of 1966, as amended; Clean Water Act; Clean Air Act; National Flood Insurance Program regulations; and any other applicable laws, regulations and executive orders. General guidance for FEMA's EHP process is available on the DHS/FEMA Website. Specific applicant guidance on how to submit information for EHP review depends on the individual grant program. Applicants should contact their grant Program Officer to be put into contact with EHP staff responsible for assisting their specific grant program. The FEMA EHP review process must be completed before funds are released to carry out the proposed project, otherwise, DHS/FEMA may not be able to fund the project due to noncompliance with EHP laws, executive orders, regulations, and policies. DHS/FEMA may also need to perform a project closeout review to ensure the applicant complied with all required EHP conditions identified in the initial review. If ground disturbing activities occur during construction, the applicant will monitor the ground disturbance, and if any potential archaeological resources are discovered, the applicant will immediately cease work in that area and notify the pass-through entity, if applicable, and DHS/FEMA. EO 11988, Floodplain Management, and EO 11990, Protection of Wetlands, require that all federal actions in or affecting the floodplain or wetlands be reviewed for opportunities to relocate, and be evaluated for social, economic, historical, environmental, legal, and safety considerations. FEMA's regulations at 44 C.F.R. Part 9 implement the EOs and require an eight-step review process if a proposed action is in a floodplain or wetland or has the potential to affect or be affected by a floodplain or wetland. The regulation also requires that the federal agency provide public notice of the proposed action at the earliest possible time to provide the opportunity for public involvement in the decision-making process (44 C.F.R. § 9.8). Where there is no opportunity to relocate the federal action, FEMA is required to undertake a detailed review to determine what measures can be taken to minimize future damages to the floodplain or wetland.

Article 44 – Applicability of DHS Standard Terms and Conditions to Tribal Nations

The DHS Standard Terms and Conditions are a restatement of general requirements imposed upon recipients and flow down to sub-recipients as a matter of law, regulation, or executive order. If the requirement does not apply to Tribal Nations, or there is a federal law or regulation exempting its application to Tribal Nations, then the acceptance by Tribal Nations, or acquiescence to DHS Standard Terms and Conditions does not change or alter its inapplicability to a Tribal Nation. The execution of grant documents is not intended to change, alter, amend, or impose additional liability or responsibility upon the Tribal Nations where it does not already exist.

Article 45 - Disposition of Equipment Acquired Under the Federal Award

When original or replacement equipment acquired under this award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the non-state recipient or subrecipient (including subrecipients of a State or Tribal Nation), must request instructions from FEMA to make proper disposition of the equipment pursuant to 2 C.F.R. § 200.313(e). State recipients must follow the disposition requirements in accordance with State laws and procedures. 2 C.F.R. section 200.313(b). Tribal Nations must follow the disposition requirements in accordance with Tribal laws and procedures noted in 2 C.F.R. section 200.313(b); and if such laws and procedures do not exist, then Tribal Nations must follow the disposition instructions in 2 C.F.R. section 200.313(e).

Article 46 - Prior Approval for Modification of Approved Budget

Before making any change to the FEMA approved budget for this award, a written request must be submitted and approved by FEMA as required by 2 C.F.R. section 200.308. For purposes of non-construction projects, FEMA is utilizing its discretion to impose an additional restriction under 2 C.F.R. section 200.308(i) regarding the transfer of funds among direct cost categories, programs, functions, or activities. For awards with an approved budget where the federal share is greater than the simplified acquisition threshold (currently \$250,000) and where the cumulative amount of such transfers exceeds or is expected to exceed ten percent (10%) of the total budget FEMA last approved, transferring funds among direct cost categories, programs, functions, or activities is unallowable without prior written approval from FEMA. For purposes of awards that support both construction and non-construction work, 2 C.F.R. section 200.308(f)(9) requires the recipient to obtain prior written approval from FEMA before making any fund or budget transfers between the two types of work. Any deviations from a FEMA approved budget must be reported in the first Federal Financial Report (SF-425) that is submitted following any budget deviation, regardless of whether the budget deviation requires prior written approval.

Article 47 - Indirect Cost Rate

2 C.F.R. section 200.211(b)(16) requires the terms of the award to include the indirect cost rate for the federal award. If applicable, the indirect cost rate for the award is stated in the budget documents or other materials approved by FEMA and included in the award file.

Article 48 – System for Award Management and Unique Entity Identifier Requirements

Recipients are required to comply with the requirements set forth in the government wide federal award term and condition regarding the System for Award Management and Unique Entity Identifier Requirements in 2 C.F.R. Part 25, Appendix A, the full text of which is incorporated reference.

Article 49 - Build America, Buy America Act (BABAA) Required Contract Provision & Self-Certification

In addition to the DHS Standard Terms & Conditions regarding Required Use of American Iron, Steel, Manufactured Products, and Construction Materials, recipients and subrecipients of FEMA financial assistance for programs that are subject to BABAA must include a Buy America preference contract provision as noted in 2 C.F.R. section 184.4 and a self-certification as required by the FEMA Buy America Preference in FEMA Financial Assistance Programs for Infrastructure (FEMA Interim Policy #207-22-0001). This requirement applies to all subawards, contracts, and purchase orders for work performed, or products supplied under the FEMA award subject to BABAA.

STATE ARTICLES

Article 1 - Written Authorization

Lyon County shall obtain a written authorization from its governing body in support of the grant project's scope of work (Project), which specifies that the Subrecipient agrees:

- a. To designate the authorized representative with the authority to bind the governing body;
- b. To provide all matching funds required for the Project;
- c. That any liability arising out of the performance of the Project and assurances will be the responsibility of the Lyon County; and
- d. Grant funds shall not be used to supplant expenditures controlled by the Lyon County or its governing

body.

Article 2 – Disposition of Equipment Acquired Under the Federal Award

When original or replacement equipment acquired under this award is no longer needed for the original project or program or for other activities currently or previously supported by DHS/FEMA, Lyon County must request instructions from OEM/HS to make proper disposition of the equipment pursuant to 2 C.F.R. Section 200.313.

Article 3 - Access to Records

Lyon County will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the grant award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.

Article 4 - Period of Performance

The period of performance for each grant award will be determined by OEM/HS based upon the deadlines imposed on OEM/HS by the terms of the federal grant. All work on the Project must be completed within the period of performance specified in this Grant Award. OEM/HS will periodically review the expenditures of the grant to ensure sufficient progress is made on the Project. If OEM/HS determines that the Project will not be completed within the period of performance, OEM/HS may terminate the grant and re-obligate the funding to other projects.

Article 5 - Funding Restrictions

Federal funds made available through an award may be used only for the purpose outlined in the award and must be consistent with the statutory authority for the award. Award funds may not be used for matching funds for any other Federal award, lobbying, or intervention in Federal regulatory or adjudicatory proceedings. In addition, Federal funds may not be used to sue the Federal Government or any other government entity.

Article 6 - Conflicts of Interest

Lyon County will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

Article 7 - Construction Projects

For construction projects, the Lyon County will:

- a. Not dispose of, modify the use of, or change the terms of the real property title or other interest in the site and facilities without permission and instructions from the awarding agency. Will record the federal awarding agency directives and include a covenant in the title of real property acquired in whole, or in part, with federal assistance funds to ensure nondiscrimination during the useful life of the project;
- b. Comply with the requirements of the awarding agency with regard to the drafting, review, and approval of construction plans and specifications; and
- c. Provide and maintain competent and adequate engineering supervision at the construction site to ensure that the complete work conforms with the approved plans and specifications and will furnish progressive reports and such other information as may be required by the assistance awarding agency or State.

Article 8 - Worker Compensation

Lyon County will comply with provisions that require every employer to be insured to protect workers who may be injured on the job at all times during the performance of the work of this Project, as per the worker's compensation laws set forth in NRS 616A, NRS 616B, NRS 616C, NRS 616D, and NRS 617.

Article 9 - Nevada Public Records Act and the Freedom of Information Act

Lyon County acknowledges that all information submitted in the course of applying for funding under this program, or provided in the course of an entity's grant management activities that are under Federal control, is subject to the Freedom of Information Act (FOIA) contained in 5 U.S.C. § 552, and the Nevada

Article 10 – Subrecipient Monitoring

Lyon County agrees to participate in OEM/HS's monitoring visits and to follow up and take corrective action on all identified non-conformances and observations with action, which includes, but is not limited to, the submission and implementation of a corrective action plan to the OEM/HS.

Article 11 – Post Award Changes

In the event that FEMA or OEM determines that an error in the award package has been made, or if an administrative change must be made to the award package, Lyon County will be notified of the change in writing. If Lyon County wants to modify the Project, a project change request must be submitted to OEM/HS, and written approval is required.

Article 12 – Assignment and Delegation

Lyon County shall neither assign, transfer, nor delegate any rights, obligations, or duties under the Notice of Grant Award without prior approval of the OEM/HS.

Article 13 – Indemnification and Defense

To the fullest extent permitted by law, the Lyon County shall indemnify, hold harmless and defend, not excluding the State's right to participate, the State from and against all liability, claims, actions, damages, losses, and expenses, including, without limitation, reasonable attorneys' fees and costs, arising out of any breach of the obligations of Lyon County under this Agreement, or any alleged negligent or willful acts or omissions of the Lyon County, its officers, employees, and agents. Lyon County obligation to indemnify the State shall apply in all cases except for claims arising solely from the State's own negligence or willful misconduct. Lyon County waives any rights of subrogation against the State. Lyon County duty to defend begins when the State requests defense of any claim arising from this Agreement.

Article 14 – Termination

The OEM/HS retains the right to terminate a sub-grant, for cause, at any time before completion of the grant period when it has determined that the Lyon County has failed to comply with the conditions of this Grant Award.

- a. The OEM/HS reserves the right to terminate this Grant Award in whole or in part due to the failure of the Lyon County to comply with any term or condition of the signed and agreed upon assurances, failure to implement audit/monitoring recommendations within the prescribed period of time, failure to communicate with or respond to any State Administrative Agency (SAA) request or communication, to acquire and maintain all required insurance policies, bonds, licenses, permits, and certifications or to make satisfactory progress in performing the program, financial and administrative requirements of the grant.
- b. The OEM/HS reserves the right to terminate or implement specific conditions to this Grant Award, based on decisions of Federal awarding agency, as set forth in 2 CFR § 200.339.
- c. The OEM/HS staff shall provide written notice of the termination and the reasons for such actions to the Subrecipient.
- d. The OEM/HS may, upon the termination of the award, procure, on terms and in the manner that it deems appropriate, materials or services to replace those described in the project description of the grant award. Lyon County shall be liable to the OEM/HS for any excess costs incurred by the OEM/HS in procuring equivalent materials or services in substitution for materials or services described in the project description of the grant award.

Article 15 – Assent

Lyon County agrees that the terms and conditions listed in the incorporated Attachments are specifically a part of this Grant Award.

Article 16 – Governing Law - Jurisdiction

This Grant Award and the rights and obligations of the parties hereto shall be governed by, and construed according to, the laws of the State of Nevada. The parties' consent to the exclusive jurisdiction of and venue in the First Judicial District Court, Carson City, Nevada for enforcement of this agreement.

As the duly authorized representative I, Taylor Allison, hereby certifies that the Lyon County will comply with the above grant award, attachments, assurances, and certifications.

Documents

Lyon County

Nevada Office of Emergency
Management / Homeland
Security

[Attachment A - FY25 EMPG
NOFO](#)

[Attachment B - FY25 EMPG
FEMA Award Letter and
Agreement Articles](#)

[Attachment C - FEMA
Preparedness Grants Manual](#)

[Attachment D - OEM Grants
Manual](#)

[Attachment E - State
Administrative Manual](#)

[Attachment F - EHP Screening
Form](#)

[Attachment G - FEMA Contract
Provisions Guide](#)

[Attachment H - 2 CFR 200](#)

[Attachment I - NRS](#)

[Attachment J - NAC](#)

Signatures

Lyon County

Nevada Office of Emergency
Management / Homeland Security

Not signed yet.

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

11.e

Subject:

For Possible Action: Approve interlocal contract between Nevada Health and Human Services Division of Welfare and Supportive Services and Lyon County Human Services, in an amount not to exceed \$5,400, which designates Lyon County Human Services offices as application sites for the Energy Assistance Program.

Summary:

This interlocal agreement designates Lyon County Human Services offices as application sites for the Energy Assistance Program administered through Nevada Health and Human Services Division of Welfare and Supportive Services. As an application site, Lyon County Human Services will receive \$15 per completed application submitted to the State of Nevada.

Financial Department Comments:

There is no match requirement.

Approved As To Legal Form:

County Manager Comments:

Recommendation:

ATTACHMENTS

- [Energy Assistance Program Intake Site Interlocal Agreement FY27](#)

CETS #:	32387
Agency Reference #:	N/A

INTERLOCAL CONTRACT BETWEEN PUBLIC AGENCIES

A Contract Between the State of Nevada
Acting by and through its

Public Entity #1:	Department of Human Services Division of Social Services
Address:	1470 College Parkway
City, State, Zip Code:	Carson City, NV 89706
Contact:	Monique Pomerleau
Phone:	775-684-0678
Email:	dsscontracts@dss.nv.gov

Public Entity #2:	Lyon County Human Services
Address:	PO Box 1141
City, State, Zip Code:	Silver Springs, NV 89429
Contact:	Shayla Holmes, Director
Phone:	(775) 577-5009
Fax:	(775) 577-5093
Email:	sholmes@lyon-county.org

WHEREAS, NRS 277.180 authorizes any one or more public agencies to contract with any one or more other public agencies to perform any governmental service, activity or undertaking which any of the public agencies entering into the contract is authorized by law to perform; and

WHEREAS, it is deemed that the services hereinafter set forth are both necessary and in the best interests of the State of Nevada.

NOW, THEREFORE, in consideration of the aforesaid premises, the parties mutually agree as follows:

1. **REQUIRED APPROVAL.** This Contract shall not become effective until and unless approved by appropriate official action of the governing body of each party.
2. **DEFINITIONS**

TERM	DEFINITION
State	The State of Nevada and any State agency identified herein, its officers, employees and immune contractors.
Contracting Entity	The public entities identified above.
Fiscal Year	The period beginning July 1 st and ending June 30 th of the following year.
Contract	Unless the context otherwise requires, 'Contract' means this document titled Interlocal Contract Between Public Agencies and all Attachments or Incorporated Documents.

CETS #:	32387
Agency Reference #:	N/A

3. **CONTRACT TERM.** This Contract shall be effective as noted below, unless sooner terminated by either party as specified in *Section 4, Termination*.

Effective From:	July 1, 2026	To:	June 30, 2030
-----------------	--------------	-----	---------------

4. **TERMINATION.** This Contract may be terminated by either party prior to the date set forth in *Section 3, Contract Term*, provided that a termination shall not be effective until **30** days after a party has served written notice upon the other party. This Contract may be terminated by mutual consent of both parties or unilaterally by either party without cause. The parties expressly agree that this Contract shall be terminated immediately if for any reason State and/or federal funding ability to satisfy this Contract is withdrawn, limited, or impaired.
5. **NOTICE.** All communications, including notices, required or permitted to be given under this Contract shall be in writing and directed to the parties at the addresses stated above. Notices may be given: (a) by delivery in person; (b) by a nationally recognized next day courier service, return receipt requested; or (c) by certified mail, return receipt requested. If specifically requested by the party to be notified, valid notice may be given by facsimile transmission or email to the address(es) such party has specified in writing.
6. **INCORPORATED DOCUMENTS.** The parties agree that this Contract, inclusive of the following Attachments, specifically describes the Scope of Work. This Contract incorporates the following Attachments in descending order of constructive precedence:

ATTACHMENT A:	SCOPE OF WORK
ATTACHMENT B:	COMPLETED APPLICATION REQUIREMENTS
ATTACHMENT C:	INTAKE SITE APPLICATION CHECKLIST
ATTACHMENT D:	INTAKE SITE LOG

Any provision, term or condition of an Attachment that contradicts the terms of this Contract, or that would change the obligations of the State under this Contract, shall be void and unenforceable.

7. **CONSIDERATION.** The parties agree that the services specified in *Section 6, Incorporated Documents* at a cost as noted below:

\$15.00	per	Application packet per Attachment A – Scope of Work
---------	-----	---

Total Contract or installments payable at:	Monthly
--	---------

Total Contract Not to Exceed:	\$5,400.00
-------------------------------	------------

Any intervening end to a biennial appropriation period shall be deemed an automatic renewal (not changing the overall Contract term) or a termination as the result of legislative appropriation may require.

8. **ASSENT.** The parties agree that the terms and conditions listed in the incorporated Attachments of this Contract are also specifically a part of this Contract and are limited only by their respective order of precedence and any limitations expressly provided.

CETS #:	32387
Agency Reference #:	N/A

9. **INSPECTION & AUDIT**

- A. Books and Records. Each party agrees to keep and maintain under general accepted accounting principles full, true and complete records, agreements, books, and document as are necessary to fully disclose to the State or United States Government, or their authorized representatives, upon audits or reviews, sufficient information to determine compliance with all State and federal regulations and statutes.
- B. Inspection & Audit. Each party agrees that the relevant books, records (written, electronic, computer related or otherwise), including but not limited to relevant accounting procedures and practices of the party, financial statements and supporting documentation, and documentation related to the work product shall be subject, at any reasonable time, to inspection, examination, review, audit, and copying at any office or location where such records may be found, with or without notice by the State Auditor, Employment Security, the Department of Administration, Budget Division, the Nevada State Attorney General's Office or its Fraud Control Units, the State Legislative Auditor, and with regard to any federal funding, the relevant federal agency, the Comptroller General, the General Accounting Office, the Office of the Inspector General, or any of their authorized representatives.
- C. Period of Retention. All books, records, reports, and statements relevant to this Contract must be retained a minimum three years and for five years if any federal funds are used in this Contract. The retention period runs from the date of termination of this Contract. Retention time shall be extended when an audit is scheduled or in progress for a period reasonably necessary to complete an audit and/or to complete any administrative and judicial litigation which may ensue.

- 10. **BREACH - REMEDIES.** Failure of either party to perform any obligation of this Contract shall be deemed a breach. Except as otherwise provided for by law or this Contract, the rights and remedies of the parties shall not be exclusive and are in addition to any other rights and remedies provided by law or equity, including but not limited to actual damages, and to a prevailing party reasonable attorneys' fees and costs. It is specifically agreed that reasonable attorneys' fees shall not exceed \$150.00 per hour.
- 11. **LIMITED LIABILITY.** The parties will not waive and intend to assert available NRS Chapter 41 liability limitations in all cases. Contract liability of both parties shall not be subject to punitive damages. Actual damages for any State breach shall never exceed the amount of funds which have been appropriated for payment under this Contract, but not yet paid, for the fiscal year budget in existence at the time of the breach.
- 12. **FORCE MAJEURE.** Neither party shall be deemed to be in violation of this Contract if it is prevented from performing any of its obligations hereunder due to strikes, failure of public transportation, civil or military authority, acts of public enemy, acts of terrorism, accidents, fires, explosions, or acts of God, including, without limitation, earthquakes, floods, winds, or storms. In such an event the intervening cause must not be through the fault of the party asserting such an excuse, and the excused party is obligated to promptly perform in accordance with the terms of the Contract after the intervening cause ceases.
- 13. **INDEMNIFICATION.** Neither party waives any right or defense to indemnification that may exist in law or equity.
- 14. **INDEPENDENT PUBLIC AGENCIES.** The parties are associated with each other only for the purposes and to the extent set forth in this Contract, and in respect to performance of services pursuant to this Contract, each party is and shall be a public agency separate and distinct from the other party and, subject only to the terms of this Contract, shall have the sole right to supervise, manage, operate, control, and direct performance of the details incident to its duties under this Contract. Nothing contained in this Contract shall be deemed or constructed to create a partnership or joint venture, to create relationships of an employer-employee or principal-agent, or to otherwise create any liability for one agency whatsoever with respect to the indebtedness, liabilities, and obligations of the other agency or any other party.
- 15. **WAIVER OF BREACH.** Failure to declare a breach or the actual waiver of any particular breach of the Contract or its material or nonmaterial terms by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach.
- 16. **SEVERABILITY.** If any provision contained in this Contract is held to be unenforceable by a court of law or equity, this Contract shall be construed as if such provision did not exist and the non-enforceability of such provision shall not be held to render any other provision or provisions of this Contract unenforceable.

CETS #:	32387
Agency Reference #:	N/A

17. **ASSIGNMENT.** Neither party shall assign, transfer or delegate any rights, obligations or duties under this Contract without the prior written consent of the other party.
18. **OWNERSHIP OF PROPRIETARY INFORMATION.** Unless otherwise provided by law any reports, histories, studies, tests, manuals, instructions, photographs, negatives, blue prints, plans, maps, data, system designs, computer code (which is intended to be consideration under this Contract), or any other documents or drawings, prepared or in the course of preparation by either party in performance of its obligations under this Contract shall be the joint property of both parties.
19. **PUBLIC RECORDS.** Pursuant to NRS 239.010, information or documents may be open to public inspection and copying. The parties will have the duty to disclose unless a particular record is made confidential by law or a common law balancing of interests.
20. **CONFIDENTIALITY.** Each party shall keep confidential all information, in whatever form, produced, prepared, observed or received by that party to the extent that such information is confidential by law or otherwise required by this Contract.
21. **FEDERAL FUNDING.** In the event, federal funds are used for payment of all or part of this Contract, the parties agree to comply with all applicable federal laws, regulations and executive orders, including, without limitation the following:
 - A. The parties certify, by signing this Contract, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by any federal department or agency. This certification is made pursuant to Executive Orders 12549 and 12689 and Federal Acquisition Regulation Subpart 9.4, and any relevant program-specific regulations. This provision shall be required of every subcontractor receiving any payment in whole or in part from federal funds.
 - B. The parties and its subcontractors shall comply with all terms, conditions, and requirements of the Americans with Disabilities Act of 1990 (P.L. 101-136), 42 U.S.C. 12101, as amended, and regulations adopted thereunder, including 28 C.F.R. Section 35, inclusive, and any relevant program-specific regulations.
 - C. The parties and its subcontractors shall comply with the requirements of the Civil Rights Act of 1964 (P.L. 88-352), as amended, the Rehabilitation Act of 1973 (P.L. 93-112), as amended, and any relevant program-specific regulations, and shall not discriminate against any employee or offeror for employment because of race, national origin, creed, color, sex, religion, age, disability or handicap condition (including AIDS and AIDS-related conditions.)
 - D. Clean Air Act (42 U.S.C. 7401–7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251–1387), as amended. Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401–7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251–1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).
22. **PROPER AUTHORITY.** The parties hereto represent and warrant that the person executing this Contract on behalf of each party has full power and authority to enter into this Contract and that the parties are authorized by law to perform the services set forth in *Section 6, Incorporated Documents*.
23. **GOVERNING LAW – JURISDICTION.** This Contract and the rights and obligations of the parties hereto shall be governed by, and construed according to, the laws of the State of Nevada. The parties consent to the exclusive jurisdiction of and venue in the First Judicial District Court, Carson City, Nevada for enforcement of this Contract.
24. **ENTIRE AGREEMENT AND MODIFICATION.** This Contract and its integrated Attachment(s) constitute the entire agreement of the parties and as such are intended as a complete and exclusive statement of the promises, representations, negotiations, discussions, and other agreements that may have been made in connection with the subject matter hereof. Unless an integrated Attachment to this Contract specifically displays a mutual intent to amend a particular part of this Contract, general conflicts in language between any such Attachment and this Contract shall be construed consistent with the terms of this Contract. Unless otherwise expressly authorized by the terms of this Contract, no modification or amendment to this Contract shall be binding upon the parties unless the same is in writing and signed by the respective parties hereto, approved by the Office of the Attorney General.

CETS #:	32387
Agency Reference #:	N/A

IN WITNESS WHEREOF, the parties hereto have caused this Contract to be signed and intend to be legally bound thereby.

Scott Keller	Date	Chair, Lyon County Board of County Commissioners
		Title

Robert H. Thompson	Date	Administrator, Division of Social Services
		Title

APPROVED BY BOARD OF EXAMINERS

Signature – Clerk of the Board of Examiners

On: _____
Date

Approved as to form by:

Deputy Attorney General for Attorney General

On: _____
Date

SCOPE OF WORK
Energy Assistance Program Intake Sites

THE CONTRACTOR AGREES TO:

1. Assist individuals with the completion of Energy Assistance Program (EAP) applications to fully and accurately record family circumstances.
2. Review completed applications to determine if the client's declared circumstances appear to be within Energy Assistance Program eligibility guidelines as published online at the Division of Social Services (DSS) website. Inform the customer of their legal right to apply for Energy Assistance Program consideration even when their declared circumstances have been reviewed and appear to be outside Energy Assistance Program eligibility rules.
3. Counsel the customer on other community opportunities that might address their circumstances in the event their declared circumstances are outside Energy Assistance Program eligibility rules.
4. Review the DSS application for those customers wishing to apply for Energy Assistance Program consideration to determine what supporting documentation will be required to process the application.
5. Identify and collect the required documentation for the application process.
6. Submit fully completed applications as specified in Attachment B with required supporting documentation to designated DSS office locations for Energy Assistance Program eligibility determinations.
7. Complete and attach as a cover sheet with each completed application a Completed Application Checklist (Attachment C) by the tenth day after receipt of a completed application with the required verification. If not received within the required time frames, the application will be considered a stale claim and compensation will not be provided.
8. Complete and submit an Intake Site Log Form (Attachment D) when submitting applications for compensation to DSS.
9. Permit authorized state and federal personnel to monitor and/or audit the activities, procedures, cases, and accounting records subject to this agreement, and develop corrective action plans to rectify any exceptions noted in monitoring and/or audit reports that result in noncompliance with this agreement or federal/state statutes and regulations.

DIVISION OF SOCIAL SERVICES AGREES TO:

1. After review by DSS staff, provide compensation in the amount of \$15 for each Application Packet if the application was completed correctly and all required documentation was submitted within required time frames. When both conditions are met, DSS Staff will approve payment. DSS will accept incomplete applications, but compensation will not be provided. DSS will provide a reason for each Application Packet that is considered incomplete.
2. Provide application, eligibility and required documentation training to the Contractor to facilitate satisfactory completion of the contractual responsibilities outlined in this agreement.
3. Provide timely dissemination of published changes to application, eligibility and required documentation.
4. Provide to the Contractor, at least monthly, a full listing of applications received and which applications were eligible for compensation and which were not and why.

BOTH PARTIES MUTUALLY AGREE:

1. Information/data provided to DSS by the Contractor shall remain confidential except as specified in this paragraph. DSS shall use such information for a client/household for the purpose of establishing the eligibility of and/or the benefit of a client/household.
2. The Contractor shall not use or disclose any information provided by DSS concerning an applicant/recipient of DSS services under this agreement for any purpose other than fulfillment of responsibilities set forth in this contract.

COMPLETED APPLICATION REQUIREMENTS

The Contractor agrees to assist families applying for the **Energy Assistance Program** by ensuring the Application Packet is complete prior to submitting it to the Division of Social Services (DSS). Contractor agrees to use the Intake Site Completed Application Checklist (Attachment C) and the Intake Site Log (Attachment D) when submitting applications for compensation.

An application will only be considered complete, if all verifications applicable to the circumstances of the application are attached to the application. Failure to provide a completed application with all verifications will result in the agency not receiving reimbursement for the application received by EAP.

1. Energy Assistance Program Application (2824-EL)

Pages 1 through 5 have to be fully completed, with an answer for every question in sections A through G and initialed in sections H and I. The Head of Household needs to sign and date page 6 of the application (Section J. Signatures).

Some areas of special attention are:

- Energy Assistance Program Application (2824-EL) Page 1, Section A. It has to list the name, relationship, gender, date of birth, age, citizenship status, disability status, and social security number of everyone living under the same roof. The home address, mailing address and contact phone numbers have to be provided and current.
- Energy Assistance Program Application (2824-EL) Page 2, Section D. The utility information needs to be listed and complete. The name of the energy provider, the account number, as listed on a current bill, and the name on the account. Even if the client wants to have all of the money paid to the cooling vendor, the heating vendor needs to be listed. The arrearage question needs to be marked: Yes or No.
- Energy Assistance Program Application (2824-EL) Page 3-4, Section F. All income, regardless of source needs to be indicated on the application.

2. Verification of Identity

Verification of identity of the applicant will be required for all applications.

The following documents can be accepted as proof of identity:

- Driver's license issued by the State or Territory either with a photograph of the individual or other identifying information of the individual such as name, age, sex, race, height, weight or eye color.

- Certificate of Degree of Indian Blood, or other U.S. American Indian/Alaska Native tribal document if the document carries a photograph or other personal identifying information.
- Identification card issued by the Federal, State or local government with the same information included on driver's licenses.
- School identification card with a photograph of the individual.
- U.S. military card or draft record.
- Military dependent's identification card.
- U.S. Coast Guard Merchant Mariner card.
- Any combination of three or more corroborating documents to prove identity, such as marriage license, divorce decree, high school and college diploma, employer ID cards and property deeds and/or title.

3. Verification of Citizenship

The applicant must complete the application attesting all members requesting assistance are U.S. citizens, have legal immigration status, or are not citizens/without legal status. If the claim of citizenship or non-citizen status is questionable, further verifications must be secured to resolve the issue.

Copies of the following documents will, combined with acceptable proof of identity, establish a person's U.S. citizenship or nationality for purposes of EAP benefits:

- United States passport;
- Report of birth abroad of a U.S. citizen (FS-240) issued by the Department of State to U.S. citizens;
- Certificate of birth (FS-545) issued by a Foreign Service post or Certification of Report of Birth (DS-1350) issued by the State Department;
- Certificate of Naturalization (N-550) or N-570) issued by the United States Citizenship and Immigration Service (USCIS) through a court;
- Certificate of Citizenship (N-560 or N-561) issued by USCIS to persons who derive citizenship through a parent;
- United States Citizen Identification Card (I-197) issued by USCIS until 4/7/83 to citizens living near the Canadian or Mexican border who needed it for frequent border crossings (formerly I-179, last issued February 1974);

- Northern Mariana Identification Card issued by the USCIS to a collectively naturalized citizen born in the Northern Mariana Islands before November 3, 1986;
- Statement provided by the U.S. consular officer certifying the individual is a U.S. citizen (this is given to a person born outside the U.S. who derives citizenship through a parent, but does not have a FS-240, FS-545 or DS-1350); or
- American Indian Card with a classification code “KIC” and a statement on the back identifying U.S. citizens of the Texas Band of Kickapoos living near the U.S./Mexican border.

4. Residence

- If a client is buying their home, then a copy of a current mortgage statement will need to be provided.
- If the client is renting/leasing their residence, a copy of the lease listing all people living at that address, with the signature of both the tenant and the landlord will need to be provided. If the lease does not list all household members, a signed and dated statement from the landlord with a contact phone number, listing all persons living at the address is needed. Or a Rental Verification Form completed and signed by the landlord, listing their contact information is needed.

5. Utility Bills

Applications must be submitted by the person whose name appears on the utility bill or the applicant must provide written authorization, from the individual whose name is printed on the bill, to act on their behalf. The applicant must be the person who is responsible for paying the cost of energy for the household.

The following also needs to be provided:

- A current copy of heating and cooling utility bills.
- If the client does not receive service through Nevada Power, Southwest Gas, or Sierra Pacific, then there needs to be 12 months of bills attached. The 12 month history has to be from the energy company or billing source and will need to reflect usage and dollar amount of each month.

6. Income (current income/financial means for ALL people living in the home)

- **Earned income**
Verifications for at least the most current 30 days of check stubs. If paid biweekly or semimonthly, at least the 2 most recent check stubs. If paid weekly, at least the 4 most recent check stubs. If started employment within last 30 days, then a letter from the company on their letterhead listing contact information, date of hire,

employee name, rate of pay, schedule of pay (weekly, biweekly, semimonthly) and number of hours to be worked per week. If the client is self employed or works for a temporary or seasonal job, they will need to provide a 12-month history of earnings.

- **Unearned income**

Verifications for at least the most current 30 days proof of income, gifts and/or cash contributions. Social security recipients need to provide their current award letter. If a client is receiving monies paid directly to them or paid to one of their bills, a statement from the person paying the money is needed. The statement needs to include: the name and contact information for the person giving the money, specify who it is paid to (vendor or client), the amount, how long they have been paying, and if they plan to continue paying, the date the statement is written and a signature of the person writing the statement. If it is unemployment received from any state except the State of Nevada, an award letter and proof of the last 2 quarters earnings is needed. If it is child support paid from a state other than the State of Nevada, then a current court order or printout from the distributing state showing 12 months of payments is required.

Note: If basic living expenses (i.e. shelter, utility, etc.) exceed income provide verification of how the household is meeting current living expenses.

7. Complete Application Checklist

Attached to top of application packet, reflecting information included, Intake Site name and name of person certifying as completed packet of information unless income loss occurred within the last 60 days.

DSS agrees to provide compensation in the amount of \$15 for each fully completed Application Packet submitted. DSS will accept incomplete applications, but no compensation will be provided. DSS will provide a reason for each Application Packet that is considered incomplete.

Joe Lombardo
Governor

Laura Rich
Director



**DEPARTMENT OF
HUMAN SERVICES**
DIVISION OF SOCIAL SERVICES
Helping people. It's who we are and what we do.
ENERGY ASSISTANCE PROGRAM

ATTACHMENT C



Robert H. Thompson
Administrator

INTAKE SITE APPLICATION CHECKLIST

Applicant Name: _____
Social Security No.: _____
Date signed by Applicant: _____
Intake Site Name: _____

EAP Date Stamp

A completed checklist is required to be attached to the top of a completed application packet before it is submitted to the Energy Assistance Program. The Intake Site is responsible for completing the checklist below. Refer to the Application Checklist Instructions-for additional information.

Intake Site		EAP Recv'd
	Fully completed EAP application	
	Identification of Applicant	
	Citizenship Verification, if born outside of the United States	
	Home/Residence Verification	
	Heating bill/usage	
	Cooling bill/usage	
	If bill is not in applicant name, written authorization statement from person listed on bill.	
	Income	
	Other:	
	Other:	

Signature of Intake Site Staff/Date

Signature of EAP Staff/Date

Notes:

Joe Lombardo
Governor

Laura Rich
Director



DEPARTMENT OF HUMAN SERVICES

DIVISION OF SOCIAL SERVICES
Helping people. It's who we are and what we do.

ENERGY ASSISTANCE PROGRAM



Robert H. Thompson
Administrator

Energy Assistance Program
2527 N. Cason St., Suite 260
Carson City, Nevada 89706-0246
(775) 684-0730 – FAX: (775) 684-0740

Energy Assistance Program
3330 E. Flamingo Rd., #55
Las Vegas, Nevada 89121-4397
(702) 486-1404 – FAX: (702) 486-1441

INTAKE SITE LOG

_____	_____
Intake Site Name	Contact Person Name
_____	_____
Intake Site Address	Contact Person Telephone
_____	_____
Date Log & Applications Sent	Contact Person Email

	Social Security Number	Applicant's Name on attached application (Last, First)	EAP Only Section	
			Complete/ OK to Pay	Incomplete
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				

CCAO EAP ONLY			
Total to be Paid:	\$	_____	
OK to Pay Complete Apps:		_____	BA: _____
		Signature	Date

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

11.f

Subject:

For Possible Action: Approve the amendment to the Food Service Agreement between Lyon County Sheriff's Office and Summit Food, LLC, authorizing a 3.8% price increase effective July 1, 2026.

Summary:

Financial Department Comments:

Approved As To Legal Form:

County Manager Comments:

Recommendation:

ATTACHMENTS

- [Lyon County - Amendment #2](#)

AMENDMENT #2 TO THE FOOD SERVICE AGREEMENT

This Amendment is made and entered into by and between Lyon County (“Client”), and Summit Food Service, LLC (“Company”) (collectively “the Parties”).

WHEREAS, the Parties have entered into a certain Food Service Agreement (the “Agreement”), effective July 1, 2024;

WHEREAS, the Parties have agreed to adjust pricing for the Agreement; and

WHEREAS, the Parties now desire to amend said Agreement upon the terms and conditions stated herein.

NOW, THEREFORE, the Parties, intending to be legally bound hereby, mutually agree as follows:

1. **Payment Arrangement.** Per section 7.7 of the Agreement, pricing at section 7.1.A. shall be amended to reflect that Company shall charge and Client shall pay per the following scale:

Population	Current Price	New Price
< 25	TBN	TBN
25 - 29	\$11.162	\$11.608
30 - 34	\$9.346	\$9.720
35 - 39	\$8.080	\$8.403
40 - 44	\$7.148	\$7.434
45 - 49	\$6.433	\$6.690
50 - 54	\$5.865	\$6.100
55 - 59	\$5.406	\$5.622
60 - 64	\$5.025	\$5.226
65 - 69	\$4.705	\$4.893
70 - 74	\$4.432	\$4.609
75 - 79	\$4.197	\$4.365
80 - 84	\$4.009	\$4.169
85 - 89	\$3.845	\$3.999
90 - 94	\$3.700	\$3.848
95 - 99	\$3.571	\$3.714
100 - 104	\$3.457	\$3.595
105 - 109	\$3.354	\$3.488
110 - 114	\$3.261	\$3.391
115 - 119	\$3.177	\$3.304
120 - 124	\$3.101	\$3.225
125 +	\$3.031	\$3.152
Religious Meal	\$6.317	\$6.570

2. **Change in Conditions.** Section 7.6 of the Agreement shall be amended to the following language: The financial terms set forth in this Agreement, and all other obligations assumed by Company hereunder, are based on conditions in existence on the date Company commences operations including, without limitation, population; labor costs; tariffs; inmate labor; applicable Governmental Rules; food and supply costs; provision of equipment and utilities; state of the Premises; and federal, state and local sales, use and excise taxes (the “Conditions”). Further, Client acknowledges that in connection with the negotiation and execution of this Agreement, Company has relied upon Client’s representations regarding existing and future conditions (the “Representations”). In the event of change in the Conditions, inaccuracy of the Representations, or if Client requests any significant change in the Food Services as provided under this Agreement, the financial terms and other obligations assumed by Company shall be renegotiated to reflect a proportionate increase in Company’s charges to the Client. Company will provide a thirty (30) day notice of such increased charges. In the case that Client provides inmate labor to assist with duties

under the Agreement, Client acknowledges that Client is solely responsible for any pay, compensation, benefits or other remuneration (if any) payable to the inmate. If Company sustains increases in its operational costs (e.g. product or labor costs), Company, with written notification to Client, may increase its prices for items to recover such increased costs.

3. All capitalized terms not defined herein shall have the meanings given to such terms in the Agreement.
4. To the extent there is any inconsistency between the Agreement and this Amendment, the provisions of this Amendment shall prevail with respect to matters expressly set forth in this Amendment, and the Agreement shall prevail with respect to all other matters. No representations, inducements, or agreements, oral or in writing, between the parties with respect to such matters, unless contained in the Agreement or this Amendment, shall be of any force or effect.
5. Except as expressly amended herein, all other terms of the Agreement are hereby ratified and confirmed and will continue in full force and effect, and the parties hereby ratify and confirm the terms of the Agreement, as modified by this Amendment.
6. Counterparts; Electronic Delivery. This Amendment may be signed in one or more counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same document with the same effect as if such signatures were upon the same instrument. Counterparts may be delivered via facsimile, electronic mail (including PDF or any electronic signature complying with the U.S. federal ESIGN Act of 2000, e.g., www.docusign.com), or other transmission method, and any counterpart so delivered will be deemed to have been duly and validly delivered and be valid and effective for all purposes. This Amendment may be executed electronically.

This Amendment is effective as of July 1, 2026.

CLIENT: Lyon County

COMPANY: Summit Food Service, LLC

Signature: _____

Signature: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

12.a

Subject:

For Possible Action: Accept the donation of a 2007 Pace Utility 8' x 20' enclosed Mass Casualty Incident (MCI) response trailer and associated supplies from the State of Nevada, Division of Public and Behavioral Health - Public Health Preparedness Program; authorize the Emergency Manager to execute all necessary transfer documentation; and approve the addition of the trailer to the Lyon County fleet inventory. (Emergency Manager, Taylor Allison)

Summary:

Financial Department Comments:

Approved As To Legal Form:

County Manager Comments:

Recommendation:

Accept the donation of a 2007 Pace Utility 8' x 20' enclosed Mass Casualty Incident (MCI) response trailer and associated supplies from the State of Nevada, Division of Public and Behavioral Health "Public Health Preparedness Program; authorize the Emergency Manager to execute all necessary transfer documentation; and approve the addition of the trailer to the Lyon County fleet inventory.

ATTACHMENTS

- [MCI Trailer Transfer Document](#)

NEVADA STATE PURCHASING DIVISION
 PROPERTY MANAGEMENT PROGRAM
 515 EAST MUSSER, SUITE 300
 CARSON CITY, NV 89701

SOLD TO: Lyon County Emergency Management Attn: Taylor Allison 18 HWY 95A North, Yerington NV 89447 tallison@lyon-county.org	DATE: 4/21/2026 <hr/> INVOICE #: 26-043 <hr/> VTID CNTL #: 26-334RN <hr/> PO #:
--	--

**EXCESS PROPERTY
 BILL OF SALE**

DESCRIPTION	STATE ID #	PROPERTY OF	B/A	PRICE
2007 Pace Utility 8' x 20' Trailer VIN 4FPAB20236G107839 Transfer to local emergency services	295880	DPBH	3218	\$ \$0.00 -

ALL ITEMS ON THIS INVOICE ARE SOLD AS IS-WHERE IS

By signing below, the recipient agent named on this invoice acknowledges receipt of the property listed hereon and understands that the property is subject to the provisions of NAC 333.120.

INV TOTAL: \$ \$0.00 -

PROPERTY SOLD BY: Judy Gates

RECEIVED BY:

DATE:

FOR OFFICE USE ONLY

REMIT TO:
 NV STATE SURPLUS PROGRAM
 515 E. MUSSER ST., STE 300
 CARSON CITY, NV 89701

CUSTOMER COPY

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

14.a

Subject:

For Possible Action: Approve a revision to Policy 2-4 Grants to update the federal de minimis indirect cost rate. (Comptroller, Josh Foli)

Summary:

The maximum allowable de minimus indirect cost rate for federal grants has been updated from 10% to 15% in accordance with the federal uniform guidance.

Financial Department Comments:

There is no fiscal impact anticipated from this change.

Approved As To Legal Form:


County Manager Comments:

Recommendation:

Approve a revision to Policy 2-4 Grants to update the federal de minimis indirect cost rate.

ATTACHMENTS

- [2-4 Grants - Revised 5-21-26](#)

		LYON COUNTY ADMINISTRATIVE POLICIES AND PROCEDURES	
TOPIC: GRANTS		NUMBER: 2-4	
EFFECTIVE: 9/1/2011	REVISED: <u>11/07/2024</u> <u>05/21/26</u>	REVIEWED:	
REFERENCE:			
POLICY CUSTODIAN: COUNTY COMPTROLLER			

A. DEFINITION AND PURPOSE

The definition of a grant for purposes of this policy is as follows: An award of financial assistance in the form of money or property by a funding source including the federal government, state government, other local governments, non-profit agencies, and private businesses and citizens that the County has the ability to accept or reject. For the purpose of this policy, a department is defined to be a term that represents any department, office, division, court, or entity for which the County acts as a fiscal agent.

The Board of County Commissioners:

- is charged with the control of county revenues and expenditures in order to promote prudence and efficiency in the expenditure of public funds;
- shall not for any purpose contract debts or liabilities except those expressly authorized by law;
- has sole authority to receive, by donation for the use and benefit of the county all real property;
- has sole authority to receive donations of personal property where the personal property has a value, singly or in the aggregate, of \$3,000 or greater from a contributor during a fiscal year;
- except as otherwise provided herein, has sole authority to accept grants and cash contributions from private and public sources or other financial assistance from the federal government or any agency or instrumentality thereof and to comply with such conditions as may be necessary.

Grant funding is inherently unstable; therefore, it is the policy of the board of county commissioners:

- To discourage grant funding for mandated or other programs except in those instances where local funds would otherwise be utilized to provide the same service if the grant were not available and/or the elimination of the program at the end of the grant funding period is assured.
- To encourage grant funding for special projects that strengthen a program, have definable starting and ending dates, and do not expend the service in such a way as to require the substitution of local funds to continue part or all of the service once grant funding ends.

B. SCOPE

This policy is applicable to any department preparing and submitting grant applications to agencies outside the County government for funds, materials, or equipment to be received and administered by the County or by an entity for which the County acts as fiscal agent. The goals and objectives of the departments should be established early in the planning process and should not change based on changes in the availability of different funding sources sought and received. If grant policies and regulations conflict with County regulations and policies, the federal and state regulations will prevail unless they are less restrictive than County policies.

No grant will be accepted that will incur management reporting costs greater than the grant amount. Such costs include, but are not limited to, indirect costs, overhead and any other items needed to administer the grant. Any unapproved submittal in violation of these grant procedures shall not bind the County.

C. COMPTROLLER'S DEPARTMENT RESPONSIBILITY

The Board of Commissioners authorizes the Comptroller's Department to promulgate any procedures or practices that minimize the County's risk for non-compliance with grant requirements and for providing support to requesting agencies. The required central grant file will be maintained by the department seeking grant funds and must be retained in accordance with federal and state retention standards.

For Federal Grants, the department should ensure compliance with the Federal Office of Management and Budget (OMB) general requirements and any other state and/or federal requirements specified in the grant conditions. The Comptroller's Department will review expenditures for obvious non-compliance and will act as liaison with independent auditors. All departments shall submit any/all grant information required by the Comptroller's Department to carry out its oversight responsibilities.

D. GRANT APPLICATION PROCEDURES

The County department desiring to submit a grant application soliciting funds will prepare the request as outlined by the grantor's requirements. Grant applications will be reviewed by the department seeking grants in order to make an independent assessment of all financial aspects of the application to ensure funds availability. The department director or their designee should sign the grant application as approval that funds are available and that they are supportive of the fiscal impacts to their department. The department applying for the grant should make every effort to project all initial and ongoing costs associated with the grant program including but not limited to: staff support, IT support, office space, utilities, furniture, vehicles, office equipment and supplies, computer software and hardware.

Any grant pertaining to technology will be required to contact the IT Department before applying for the grant. Lyon County's software/hardware standards and IT staffing must be considered for any software/hardware purchases. IT will assist in evaluating any

equipment/software purchased for compatibility and ability to be supported.

E. GRANT ACCEPTANCE PROCEDURES

The department requesting the grant will prepare a Board of Commissioners agenda item for formal approval and acceptance. The agenda summary shall detail any matching fund requirements. The grant award letter/acceptance agreement (notification received detailing the amount of the grant awarded, grant assurances and special conditions, and the guidelines that must be followed to comply with the grant requirements) will be attached to the agenda item. New grants should be placed on the regular agenda. Renewals of existing grants would be placed on the consent agenda.

Upon Board of Commissioner approval and acceptance, the Comptroller's Department will assign an account code to the grant and the applicable department will be notified of the account code. For reimbursable grants, all reimbursement requests should be copied and forwarded to the Comptroller's Department. The Comptroller's Department will notify the Treasurer of such anticipated receipts of revenue for those reimbursements made to the County.

Departments should notify the Comptroller's Department if:

- There is a subsequent alteration in the funding configuration;
- There is a subsequent alteration in the County's financial obligation;
- Grant funds will be carried forward into the next fiscal year;
- There is any notification that the grant will be terminated.

Departments are responsible for ensuring that all funds are expended prior to the end of the grant period in order for funds to be used adequately and not lost in future award periods.

F. GRANT MONITORING AND REPORTING

Monitoring of Grants

Departments are responsible for continuous monitoring of the financial status of grants. The Comptroller's Department will provide departments with on-line access of monthly financial reports for such monitoring. Departments must review the monthly financial reports and notify the Comptroller's Department promptly of any discrepancies noted and/or any additional reports needed.

Departments must also monitor grants for compliance with all applicable federal, state, and local regulations and ensure that grant expenditures are in compliance with grant procurement policies and procedures. For example, equipment procured with grant funds must be disposed of in accordance with the terms of the grant and payroll costs must be supported properly based on the percentage worked on the grant. Federal grants must meet requirements set out in the Code of Federal Regulations (CFR), specifically at 2 CFR 200. Departments should contact the Comptroller's Department if assistance is needed with compliance issues.

Subrecipient Monitoring

The Comptroller's Department shall be notified by the responsible department of any federal grants that will be passed through to other entities. The Comptroller's Department will work with the responsible department to ensure that a subrecipient agreement is properly approved and that subrecipient monitoring will be performed in accordance with federal regulations.

Grant Reporting

The requesting department is responsible for providing financial reports to grantors.

Departments handling grant reporting are responsible for complying by the due dates with all reporting requirements of the grant including financial reporting and reimbursement requests. All reimbursement requests should be copied and forwarded to the Comptroller's Department for review and monitoring of timeliness of revenue reimbursements.

Timely requests for reimbursements are crucial to maximize the financial benefits of the grants to the County. Grant reimbursements should be completed timely and in accordance with the requirements of the specific grant.

G. INDIRECT COSTS

Grant applicants may request indirect costs if the application guidelines do not require a federally approved indirect cost rate and indirect costs are allowed in the grant. Departments should contact the Comptroller's Department for assistance with identifying and calculating indirect costs for inclusion in grant applications. Utilizing the federal ~~ten~~-fifteen percent de minimus indirect cost rate is the preferred method for any indirect costs for a federal grant.

H. NEW PERSONNEL

Any new personnel positions to be created as a result of grant funding must be approved by the County Manager and properly classified by Human Resources. Departments are to promptly notify Payroll each July of coding changes needed for those persons being charged to grants since grant codes may change each year. Where employees are funded by a grant, salaries and wages will be supported by bi-weekly timesheets showing the hours each day that the employee worked solely on that program for that period.

I. GRANT-RELATED PROCUREMENT AND POLICY ISSUES

Any contracts made with Federal grant funds must comply with the following requirement:

A copy of the required certification related to the suspension and disbarment of the contractor **MUST** be obtained before awarding a bid and again before a contract is signed. This copy must be kept with the grant file, scanned into the County's accounting software with the invoice (upon approval from the Comptroller's Office, frequently used vendors may be kept solely in the grant file instead of being scanned into the County's accounting software), and be available for the County auditors when requested. This information is available on the System for Award Management web page and can be accessed at the following address: <https://www.sam.gov/content/exclusions>. From there, go to Search Records at the top left of the page, and search for your contractor by name. You will receive a message showing whether or not your contractor is excluded, which you will need to save as a pdf or print. If excluded, you may not purchase from that source. If there are no records matching the search request, you may purchase from that contractor, assuming all other purchasing and grant requirements have been met. In either case, please print out the pages for your grant file, to show compliance with this requirement.

The Comptroller's Department also needs to be notified so that assets acquired using Federal funds can be properly identified. Equipment items purchased with Federal funds that cost \$10,000 or more, individually, are to be tagged when purchased so that proper disposal procedures can be followed when items are sold or sent to surplus. Also, land purchases made with grant funds often have land use restrictions which will be discussed with the District Attorney's office to ensure restriction compliance. When assets acquired with Federal funds are no longer used in the grant program (i.e., grant has expired, asset was lost, stolen, or damaged, or asset became idle) the grantor must be notified. The Federal Government may be due a portion of the proceeds for equipment items with a book value of \$10,000 or more at the time of disposition. If the federal agency is compensated for the current fair market value of the item, the equipment may be retained by the agency.

Grantees should follow the County's procurement policy and the grantor's policies and procedures for all practices including procurement for the selection of contractors and vendors. If grant applications have special conditions, a copy of such must be given to the Comptroller's Department for assistance in compliance monitoring. If grant guidelines require grantees to abide by different procurement procedures other than those adopted by the County, the grantee should resolve the situation with the Comptroller's Department prior to submitting the application. As a rule, the federal and state regulations prevail unless less restrictive than County policies.

J. CLASSIFICATION OF GRANT REVENUE

All federal, state and local grant revenue should be receipted as revenue as opposed to as expenditure refunds in order to be in compliance with approved grant policies.

K. YEAR-END PROCEDURES

Indicate clearly on your July and August invoices which fiscal year (prior or current) they are to be posted to. Only goods and services received prior to June 30th can be posted back to the prior year. Reconcile July and August expenditures promptly since these adjustments can only be made until the end of August, this is due to audit timing and materiality of expenditures.

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

14.b

Subject:

For Possible Action: Approve the Lyon County Debt Management Policy and Capital Improvement Plan for 2026-2027. (Comptroller, Josh Foli)

Summary:

By statute, the Board of Commissioners reviews and approves the debt management policy and capital improvement plan on an annual basis.

Financial Department Comments:

Approved As To Legal Form:

County Manager Comments:

Recommendation:

Approve the Lyon County Debt Management Policy and Capital Improvement Plan for 2026-2027.

ATTACHMENTS

- [Lyon County Debt Management Policy 2027](#)

Lyon County, Nevada
Debt Management Policy
Fiscal Year 2027

Prepared May 2026

EXECUTIVE SUMMARY

This Debt Management Policy was created to fulfill the requirements of NRS 350.013. The County is generally limited in the bonds it can issue by its statutory debt limit, the \$3.64 limit on overlapping tax rates and the amount of revenue available to pay debt service on bonds. The policy discusses the outstanding and proposed debt of the County, its ability to afford such debt and other items relating to the issuance of bonds by the County.

As of June 30, 2026, the County has \$24,223,783 of general obligation debt outstanding. The County not proposing new debt in Fiscal Year 2027. The County's debt is paid from sources other than property taxes, mostly water and sewer system revenues. The County presently has approximately \$316,918,499 of statutory debt limit available.

This policy contains information regarding the general obligation debt of the County and all other special districts for which the County Commissioners sit as the governing body, except the Willowcreek General Improvement District. None of the districts listed has any outstanding general obligation debt at this time. These districts are:

Central Lyon Vector Control District
Mason Valley Mosquito Control District
Walker River Weed Control District

TABLE OF CONTENTS

	<u>Page</u>
Affordability of Existing, Authorized and Proposed General Obligation Debt	1
Outstanding, Authorized and Proposed General Obligation Debt	1
General Obligation Bonds	1
General Obligation Water and Sewer Revenue Secured Bonds	2
General Obligation Debt Limit	3
General Obligation Debt Comparisons	4
Method of Sale	5
Operational Costs of Future Capital Projects	6
Capital Improvement Plan	6
Chief Financial Officer of the County	6

- APPENDIX A – Debt Service Schedules
- APPENDIX B – Five-Year Capital Improvement Plan

TABLES

	<u>Page</u>
Outstanding General Obligation Debt.....	1
Water and Sewer Revenue Secured Bonds.....	2
General Obligation Debt Limit.....	3
General Obligation Debt Comparison.....	4

Affordability of Existing, Authorized and Proposed General Obligation Debt

NRS 350.013 1.(c)(1) A discussion of its ability to afford existing general obligation debt, authorized future general obligation debt and proposed future general obligation debt;

NRS 350.013 1.(c)(6) A discussion of its sources of money projected to be available to pay existing general obligation debt, authorized future general obligation debt and proposed future general obligation debt;

Outstanding, Authorized and Proposed General Obligation Debt

As of June 30, 2026, the County has \$24,223,783 of general obligation debt outstanding.

The following table lists the outstanding, authorized, and proposed general obligation debt.

Outstanding, Authorized, and Proposed General Obligation Debt
As of June 30, 2026

Issue	Issue Date	Maturity Date	Amount Issued	Amount Outstanding
Outstanding General Obligation Debt				
<u>General Obligation Revenue-Supported Debt</u>				
Water and Sewer Improvement Bonds -				
State Revolving Fund	08/19/05	07/01/35	\$15,980,733	\$ 5,283,992
State Revolving Fund	10/29/14	07/01/34	\$2,000,000	1,016,208
State Revolving Fund	08/26/21	07/01/41	\$20,000,000	<u>17,923,583</u>
Total Outstanding General Obligation Debt				<u>\$ 24,223,783</u>

Appendix A contains individual debt service schedules for the outstanding bond issues.

The following sections demonstrate the ability of the County to make principal and interest payments on the bonds.

General Obligation Bonds

The County currently has no outstanding general obligation debt paid by the levy of a specific property tax.

General Obligation Water and Sewer Revenue Secured Bonds

The County currently has \$24,223,783 in outstanding general obligation debt secured by the County’s Water and Sewer Revenues with the following amortization schedule.

Water and Sewer Revenue Secured Bonds

Fiscal Year	Principal	Interest	Total
2027	\$ 1,662,696	\$ 374,676	\$ 2,037,372
2028	1,691,073	346,299	2,037,372
2029	1,719,985	317,387	2,037,372
2030	1,749,445	287,927	2,037,372
2031	1,779,463	257,909	2,037,372
2032	1,810,051	227,322	2,037,373
2033	1,841,220	196,152	2,037,372
2034	1,872,984	164,388	2,037,372
2035	1,838,313	132,019	1,970,332
2036	1,489,253	101,666	1,590,919
2037	1,195,713	82,833	1,278,546
2038	1,211,067	67,479	1,278,546
2039	1,226,619	51,928	1,278,547
2040	1,242,370	36,177	1,278,547
2041	1,258,323	20,224	1,278,547
2042	<u>635,208</u>	<u>4,065</u>	<u>639,273</u>
TOTAL	<u>\$ 24,223,783</u>	<u>\$ 2,668,451</u>	<u>\$ 26,892,234</u>

General Obligation Debt Limit

NRS 350.013 1.(c)(2) A discussion of its capacity to incur authorized and proposed future general obligation debt without exceeding the applicable debt limit;

The County is limited by state statutes as to the amount of general obligation debt it can have outstanding. The limit is equal to 10 percent of the County’s total assessed valuation. As of June 30, 2026, the County has \$24,223,783 of general obligation debt outstanding. Based on fiscal year 2026 assessed value, the County’s available general obligation debt limit is approximately \$316,918,499.

**General Obligation Debt Limit
Based on Fiscal Year 2026 Assessed Value**

Lyon County Assessed Value	\$3,414,228,155
General Obligation Debt Limit (10%)	\$341,142,282
Outstanding General Obligation Debt	\$24,223,783
Proposed General Obligation Debt	\$0
Available General Obligation Debt	\$316,918,499

Other factors also limit the amount of debt the County can issue. These factors include, but are not limited to: overlapping tax rates, available revenues, market conditions, and type of projects to be funded.

General Obligation Debt Comparisons

NRS 350.013 1.(c)(3) A discussion of its general obligation debt that is payable from property taxes per capita as compared with such debt of other municipalities in this state;

NRS 350.013 1.(c)(4) A discussion of its general obligation debt that is payable from property taxes as a percentage of assessed valuation of all taxable property within the boundaries of the municipality;

The following table shows a comparison of the County’s outstanding debt with other comparable local governments.

**General Obligation Debt Comparison
As of June 30, 2026**

County	Total General Obligation Debt ¹	Population ²	Fiscal Year 2026 Assessed Valuation ³	General Obligation Debt Per Capita	General Obligation Debt as a % of Assessed Value
Douglas County	\$ 73,190,004	57,149	\$4,886,575,182	\$1,280.69	1.50%
Lyon County	\$ 24,223,783	66,154	\$3,414,228,155	\$ 366.17	0.71%

¹ Excludes medium-term financing, lease/purchase agreements.

² Nevada State Demographer’s Office as of 7/1/25.

³ Nevada Department of Taxation as of 3/2025; does not include Redevelopment or Increment Districts.

Method of Sale

NRS 350.013 1.(c)(5) Policy regarding the manner in which the municipality expects to sell its debt;

Bonds can generally be sold at a competitive sale, negotiated sale or be privately placed.

Competitive Sale – Offering documents are sent to any firm interested in purchasing the bonds. A day and time are chosen for the sale and bonds are awarded to the firm offering the lowest true interest cost on the bond (the “TIC”). The TIC is the discount rate which results in a present value of the future debt service payments equal to the amount bid for the bonds.

Negotiated Sale – One firm, or group of firms, is chosen in advance to offer the bonds for sale. At the time of the sale, interest rates and other terms of the bonds are negotiated with the underwriter.

Private Placement – A purchaser, usually an individual or bank, is identified and the bonds are placed directly. Interest rates and other terms of the bonds are negotiated with the purchaser.

NRS 350.155 general requires bonds issued by the County to be sold at competitive sale. For most County general obligation bonds a competitive sale will usually result in the lowest TIC on the bonds. There are certain circumstances under which the County would consider a negotiated sale or private placements. Such circumstances include, but are not limited to:

- 1) Bonds issued with a variable rate of interest.
- 2) Bonds rated below A- or not rated.
- 3) Very small or very large bond issues.
- 4) Unstable or highly volatile markets.
- 5) Bonds with unusual security or structure.

The County will follow the requirements of NRS 350.155 in choosing a method of sale for its bonds. If the County determines that a negotiated sale is warranted for a general obligation bond or a bond secured by an excise tax, it will distribute a request for proposal to underwriting firms. The selection of an underwriter(s) will be based on a determination of the firm that demonstrates its ability to obtain the overall best interest rate for the County. Consideration in making this determination will be given to the firm’s experience with similar financings, proposed compensation structure and marketing plan.

Operational Costs of Future Capital Projects

NRS 350.013 1.(c)(7) A discussion of its operational costs and revenue sources, for the ensuing 5 fiscal years, associated with each project included in its plan for capital improvement submitted pursuant to paragraph (d), if those costs and revenues are expected to affect the property tax rate.

The County has a Capital Improvement Plan. Funding for all projects identified for fiscal year 2026-2027 has been identified. It is anticipated that projects for the following years will be paid for with PILT funds and sales taxes. Some projects will have an impact on the County's general fund, which is funded in part by the levy of property taxes, however, the County anticipates that any financial impact on the general fund will be provided for within the maximum rate calculated by the Department of Taxation and that no tax overrides for operational costs will be required.

Capital Improvement Plan

NRS 350.013 1.(d) Either:

- (1) Its plan for capital improvement for the ensuing 5 fiscal years, which must include any contemplated issuance of general obligation debt during this period and the sources of money projected to be available to pay the debt; or
- (2) A statement indicating that no changes are contemplated in its plan for capital improvement for the ensuing 5 fiscal years.

The County's Five-Year Capital Improvement Plan, which will outline the sources of money available to pay debt, is included as Appendix B.

Chief Financial Officer of the County

NRS 350.013 1.(e) A statement containing the name, title, mailing address and telephone number of the chief financial officer of the municipality.

The chief financial officer of Lyon County is:

Josh Foli
County Comptroller
27 South Main Street
Yerington, Nevada 89447
Phone (775) 463-6510
Fax (775) 463-6500

APPENDIX A
DEBT SERVICE SCHEDULES

Water and Sewer – State Revolving Fund Bond Series 2005

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	501,955.61	122,790.03	624,745.64
2028	513,973.23	110,772.41	624,745.64
2029	526,278.58	98,467.06	624,745.64
2030	538,878.53	85,867.10	624,745.63
2031	551,780.15	72,965.49	624,745.64
2032	564,990.65	59,754.99	624,745.64
2033	578,517.44	46,228.20	624,745.64
2034	592,368.08	32,377.56	624,745.64
2035	606,550.33	18,195.31	624,745.64
2036	308,699.30	3,673.52	312,372.82
Totals	<u>5,283,991.90</u>	<u>651,091.67</u>	<u>5,935,083.57</u>

Water and Sewer – State Revolving Fund Bond Series 2014

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	108,259.43	25,821.25	134,080.68
2028	111,103.43	22,977.25	134,080.68
2029	114,022.15	20,058.53	134,080.68
2030	117,017.55	17,063.13	134,080.68
2031	120,091.64	13,989.04	134,080.68
2032	123,246.49	10,834.19	134,080.68
2033	126,484.20	7,596.46	134,080.66
2034	129,806.98	4,273.68	134,080.66
2035	66,176.71	863.61	67,040.32
Totals	<u>1,016,208.58</u>	<u>123,477.14</u>	<u>1,139,685.72</u>

Water and Sewer – State Revolving Fund Bond Series 2021

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	1,052,481.42	226,064.66	1,278,546.08
2028	1,065,996.29	212,549.79	1,278,546.08
2029	1,079,684.71	198,861.37	1,278,546.08
2030	1,093,548.89	184,997.19	1,278,546.08
2031	1,107,591.12	170,954.96	1,278,546.08
2032	1,121,813.65	156,732.43	1,278,546.08
2033	1,136,218.81	142,327.27	1,278,546.08
2034	1,150,808.94	127,737.14	1,278,546.08
2035	1,165,586.44	112,959.64	1,278,546.08
2036	1,180,553.70	97,992.38	1,278,546.08
2037	1,195,713.14	82,832.94	1,278,546.08
2038	1,211,067.25	67,478.83	1,278,546.08
2039	1,226,618.50	51,927.58	1,278,546.08
2040	1,242,369.47	36,176.61	1,278,546.08
2041	1,258,322.68	20,223.40	1,278,546.08
2042	635,207.58	4,065.33	639,272.91
Totals	<u>17,923,582.59</u>	<u>1,893,881.52</u>	<u>19,817,464.11</u>

APPENDIX B
FIVE-YEAR
CAPITAL IMPROVEMENT PLAN

FIVE YEAR CAPITAL IMPROVEMENT PLAN
(Per NRS 354.5945)



Minimum level of expenditure for items classified as capital assets \$25,000
Minimum level of expenditure for items classified as capital projects \$25,000

ENTITY: LYON COUNTY
DATE: JUNE 2026

		FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029	FY2029-2030
Fund:	General Fund					
Capital Improvement:	Vehicles	374,000	400,000	400,000	400,000	400,000
	Roof Replacements	-	50,000	50,000	50,000	50,000
	HVAC Replacements	-	60,000	60,000	60,000	60,000
	Generators	125,000	-	-	-	-
	Mound House Community Center Remodel	150,000	-	-	-	-
	Replace Pavement at Admin Building	50,000	-	-	-	-
	Replace Silver Springs Senior Center Flooring	30,000	-	-	-	-
	Dispatch UPS	43,845	-	-	-	-
	Skid Steer with Mulcher Attachment	140,000	-	-	-	-
	IT Equipment	-	100,000	100,000	100,000	100,000
Funding Source:	Property & Consolidated Taxes, Charges for Service					
Completion Date:		30-Jun	30-Jun	30-Jun	30-Jun	30-Jun
Fund Total		912,845	610,000	610,000	610,000	610,000

Fund:	Park Construction Tax Fund					
Capital Improvement:	Park Improvements	1,437,281	303,300	303,300	303,300	303,300
Funding Source:	Park Construction Taxes					
Completion Date:		30-Jun	30-Jun	30-Jun	30-Jun	30-Jun
Fund Total		1,437,281	303,300	303,300	303,300	303,300

Fund:	Vehicle Acquisition Fund					
Capital Improvement:	Vehicles	294,000	262,800	262,800	262,800	262,800
Funding Source:	Brothel Licenses					
Completion Date:		30-Jun	30-Jun	30-Jun	30-Jun	30-Jun
Fund Total		294,000	262,800	262,800	262,800	262,800

FIVE YEAR CAPITAL IMPROVEMENT PLAN
(Per NRS 354.5945)



Minimum level of expenditure for items classified as capital assets **\$25,000** ENTITY: LYON COUNTY
 Minimum level of expenditure for items classified as capital projects **\$25,000** DATE: JUNE 2026

		FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029	FY2029-2030
Fund:	Justice Court Special Assessment Fund					
Capital Improvement:	Courthouse Remodels	792,163	52,200	52,200	52,200	52,200
Funding Source:	Special Assessments					
Completion Date:		30-Jun	30-Jun	30-Jun	30-Jun	30-Jun
Fund Total		792,163	52,200	52,200	52,200	52,200

Fund:	Road Fund					
Capital Improvement:	Dayton Yard Fuel Station	32,500	-	-	-	-
Funding Source:	Gas Tax					
Completion Date:		30-Jun	30-Jun	30-Jun	30-Jun	30-Jun
Fund Total		32,500	-	-	-	-

Fund:	Road Improvement Fund					
Capital Improvement:	Grader	440,000	-	-	450,000	-
	Pickups	-	75,000	-	70,000	90,000
	1 Ton Truck - Dump/Sander/Plow	-	140,000	-	-	-
	Excavator	-	275,000	-	-	-
	10 Wheel Dump/Sander/Plow	-	-	300,000	-	-
	Skidsteer	-	-	130,000	-	-
	Water Trucks	-	-	-	-	320,000
	Sweeper Broom	-	-	-	-	110,000
Funding Source:	Road Construction Tax					
Completion Date:		30-Jun	30-Jun	30-Jun	30-Jun	30-Jun
Fund Total		440,000	490,000	430,000	520,000	520,000

FIVE YEAR CAPITAL IMPROVEMENT PLAN
(Per NRS 354.5945)



Minimum level of expenditure for items classified as capital assets **\$25,000** ENTITY: LYON COUNTY
 Minimum level of expenditure for items classified as capital projects **\$25,000** DATE: JUNE 2026

		FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029	FY2029-2030
Fund:	Senior Services Fund					
Capital Improvement:	Vehicles (Grant Match)	25,479	-	-	-	-
Funding Source:	Property Taxes					
Completion Date:		30-Jun	30-Jun	30-Jun	30-Jun	30-Jun
Fund Total		25,479	-	-	-	-

		FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029	FY2029-2030
Fund:	Capital Improvements Fund					
Capital Improvement:	Public Safety Complex	8,195,400	3,100,000	3,100,000	3,100,000	3,100,000
	Dayton Government Complex	21,403,710	-	-	-	-
	IT Server and SAN Replacement	-	125,000	-	-	-
	Road Reconstructions	-	-	300,000	500,000	500,000
	Building Construction Projects	2,860,000	-	2,775,000	2,775,000	2,775,000
Funding Source:	PILT and Public Safety Sales Tax and ARPA Grant					
Completion Date:		30-Jun	30-Jun	30-Jun	30-Jun	30-Jun
Fund Total		32,459,110	3,225,000	6,175,000	6,375,000	6,375,000

LYON COUNTY GOVERNMENTAL TOTAL		36,393,378	4,943,300	7,833,300	8,123,300	8,123,300
---------------------------------------	--	-------------------	------------------	------------------	------------------	------------------

FIVE YEAR CAPITAL IMPROVEMENT PLAN
(Per NRS 354.5945)



Minimum level of expenditure for items classified as capital assets **\$25,000**
Minimum level of expenditure for items classified as capital projects **\$25,000**

ENTITY: LYON COUNTY
DATE: JUNE 2026

		FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029	FY2029-2030
Fund:	Dayton Water Utility Fund					
Capital Improvement:	Water Main Replacement - Grosh/Rose Peak	3,230,700	-	-	-	-
	Dayton Fueling Station (Split Roads, Water, Sewer)	16,250	-	-	-	-
	SCADA Upgrade	250,000	-	-	-	-
	Generators	300,000	-	-	500,000	-
	Building Alarm System	-	27,000	-	-	-
	Water Main Addition - El Dorado Zone Loop	-	2,150,500	-	-	-
	DVE Site Decommissioning, Well #9 Rehab	-	1,384,500	-	-	-
	Rose Peak Water Tank Rehab - Coating	-	1,750,800	-	-	-
	Holley Ranch Well Investigation	-	-	537,900	-	-
	Water Main Looping - Pebble Beach Area	-	-	768,400	376,600	1,807,200
	Replace Old Town Water Main Highway 50	-	-	1,974,000	-	-
	Mira Vida Well	-	-	-	5,000,000	-
	Water Main Replacement - Mound House (Cowee)	-	-	-	825,800	-
	Well #2 Pumpbowl and Lower Dayton Tank Valve	-	-	-	189,800	-
	PRV Between Industrial and Red Rock	-	-	-	200,000	-
	Water Main Replacement - HWY 50 - Phases I & II	-	-	-	-	4,675,200
	Water Main Addition - Upper Dayton to Rose Peak	-	-	-	-	15,655,000
	Carson River Camp Water Line Replacement	-	-	-	-	4,799,245
	Lakeview PRV Controls Automation	-	-	-	-	100,000
	Utility Office Parking Lot Purchase	-	-	-	-	50,000
	Service Vehicles	-	-	-	42,500	-
Funding Source:	User Fees, Connection Fees					
Completion Date:		30-Jun	30-Jun	30-Jun	30-Jun	30-Jun
Fund Total		3,796,950	5,312,800	3,280,300	7,134,700	27,086,645

FIVE YEAR CAPITAL IMPROVEMENT PLAN
(Per NRS 354.5945)



Minimum level of expenditure for items classified as capital assets \$25,000
Minimum level of expenditure for items classified as capital projects \$25,000

ENTITY: LYON COUNTY
DATE: JUNE 2026

		FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029	FY2029-2030
Fund:	Dayton Sewer Utility Fund					
Capital Improvement:	Replace Gravity Lines - Hwy 50	5,213,000	-	-	-	-
	Rolling A Sewer Plant Expansion	300,000	-	-	-	-
	Dayton Fueling Station (Split Roads, Water, Sewer)	16,250	-	-	-	-
	SCADA Upgrade	250,000	-	-	-	-
	Sewer & Manhole Rehabilitation	2,422,208	-	-	-	-
	Lift Station 1 Rehabilitation	1,000,000	-	-	-	-
	Aspen Creek RIB Expansion	2,500,000	-	-	-	-
	Rehabilitation - Rolling A	-	3,665,450	1,000,000	-	-
	Building Alarm System	-	23,000	-	-	-
	Equipment Storage Facility - Rolling A	-	750,000	-	-	-
	Industrial and Rose Peak Lift Station Rehabilitation	-	1,000,000	-	-	-
	Rolling A to South Plant Effluent Pumping Improvements	-	2,100,000	-	-	-
	Additional RIBS	-	3,000,000	-	-	-
	Odor Control Rehabilitation - Rolling A Headworks	-	250,000	-	-	-
	Lift Station 3A Abandonment	-	231,500	1,574,100	-	-
	Lift Station Rehabilitations	-	-	5,008,500	-	-
	Lift Station 1A & Force Main	-	-	345,000	4,500,000	-
	Roof Replacement - Rolling A Headworks	-	-	100,000	-	-
	Flow Meter Addition / Replacement	-	-	725,000	1,168,000	-
	Septage Receiving Station - Rolling A	-	-	1,000,000	-	-
	Solids Dewatering Blower Replacement - Rolling A	-	-	-	500,000	-
	Force Main Separation LS2/Rose Peak LS/Industrial LS	-	-	-	-	2,000,000
	Lift Station 4 Access Improvements	-	-	-	-	500,000
	Newman Lift Station Odor Control Improvements	-	-	-	-	500,000
	Utility Office Parking Lot Purchase	-	-	-	-	100,000
	Dewatered Solids Loading System - Rolling A	-	-	-	-	500,000
	Vehicles	240,000	-	-	127,500	-
Funding Source:	User Fees, Connection Fees, Federal Grants					
Completion Date:		30-Jun	30-Jun	30-Jun	30-Jun	30-Jun
Fund Total		11,941,458	11,019,950	9,752,600	6,295,500	3,600,000
ENTERPRISE TOTAL		15,738,408	16,332,750	13,032,900	13,430,200	30,686,645
LYON COUNTY TOTAL		52,131,786	21,276,050	20,866,200	21,553,500	38,809,945

LGF-F011
38,809,945
V2025.1

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

14.c

Subject:

For Possible Action: Approve a four-year contract between Axon Enterprise and Lyon County Juvenile Probation in the amount of \$82,272.95 for body cameras and tasers for the Juvenile Probation Department. (Comptroller, Josh Foli)

Summary:

This item is to combined the existing taser and body camera contracts into a single contract that ends at the same time.

Financial Department Comments:

This is in the existing budget.

Approved As To Legal Form:

County Manager Comments:

Recommendation:

Approve a four-year contract between Axon Enterprise and Lyon County Juvenile Probation in the amount of \$82,272.95 for body cameras and tasers for the Juvenile Probation Department.

ATTACHMENTS

- [Axon Contract](#)



Axon Enterprise, Inc.
 17800 N 85th St
 Scottsdale, Arizona 85255
 United States
 VAT: 86-0741227
 Domestic:(800) 978-2737
 International: +1.800.978.2737

Q-834121-46121RP

Issued: 04/09/2026

Quote Expiration: 05/31/2026

Estimated Contract Start Date: 07/01/2026

Account Number: 509964

Payment Terms: N30

Mode of Delivery: AUTO-GND

Credit/Debit Amount: \$0.00

SHIP TO	BILL TO
Account Information Delivery Address: Shipping Address 1075 1075 Pyramid Ave Silver Springs, NV 89429-8916 USA	Lyon County Juvenile Probation 31 S Main St Yerington NV 89447-2571 USA Email:

SALES REPRESENTATIVE	PRIMARY CONTACT
Ryley Pladson Phone: Email: rpladson@axon.com Fax:	Christopher Gentine Phone: 775-302-1077 Email: cgentine@lyon-county.org Fax:

Quote Summary

Program Length	60 Months
TOTAL COST	\$82,272.95
ESTIMATED TOTAL W/ TAX	\$82,272.95

Discount Summary

Average Savings Per Year	\$4,425.09
TOTAL SAVINGS	\$22,125.44

Payment Summary

Date	Subtotal	Tax	Total
Jun 2026	\$11,631.99	\$0.00	\$11,631.99
Jun 2027	\$17,660.24	\$0.00	\$17,660.24
Jun 2028	\$17,660.24	\$0.00	\$17,660.24
Jun 2029	\$17,660.24	\$0.00	\$17,660.24
Jun 2030	\$17,660.24	\$0.00	\$17,660.24
Total	\$82,272.95	\$0.00	\$82,272.95

Quote Unbundled Price:	\$104,395.78
Quote List Price:	\$81,299.98
Quote Subtotal:	\$82,272.95

Pricing

All deliverables are detailed in Delivery Schedules section lower in proposal

Item	Description	Qty	Term	Unbundled	List Price	Net Price	Subtotal	Tax	Total
Program									
100552	TRANSFER BALANCE - GOODS	1			\$1.00	(\$2,989.49)	(\$2,989.49)	\$0.00	(\$2,989.49)
100553	TRANSFER BALANCE - SOFTWARE AND SERVICES	1			\$1.00	\$3,977.06	\$3,977.06	\$0.00	\$3,977.06
BWCUnTAP	BWC Unlimited with TAP	9	60	\$145.68	\$102.91	\$102.91	\$55,571.40	\$0.00	\$55,571.40
A la Carte Software									
85760	AXON AUTO-TRANSCRIBE - UNLIMITED SERVICE	9	60		\$27.12	\$27.12	\$14,644.80	\$0.00	\$14,644.80
ProLicense	Pro License Bundle	3	60		\$48.82	\$48.75	\$8,775.00	\$0.00	\$8,775.00
A la Carte Warranties									
80465	AXON BODY - TAP WARRANTY - MULTI BAY DOCK	2	49		\$23.41	\$23.41	\$2,294.18	\$0.00	\$2,294.18
Total							\$82,272.95	\$0.00	\$82,272.95

Delivery Schedule

Hardware

Bundle	Item	Description	QTY	Shipping Location	Estimated Delivery Date
BWC Unlimited with TAP	73309	AXON BODY - TAP REFRESH 1 - CAMERA	9	1	12/01/2028
BWC Unlimited with TAP	73313	AXON BODY - TAP REFRESH 1 - DOCK SINGLE BAY	9	1	12/01/2028
BWC Unlimited with TAP	73310	AXON BODY - TAP REFRESH 2 - CAMERA	9	1	06/01/2031
BWC Unlimited with TAP	73314	AXON BODY - TAP REFRESH 2 - DOCK SINGLE BAY	9	1	06/01/2031

Software

Bundle	Item	Description	QTY	Estimated Start Date	Estimated End Date
BWC Unlimited with TAP	73686	AXON EVIDENCE - STORAGE - UNLIMITED (AXON DEVICE)	9	07/01/2026	06/30/2031
BWC Unlimited with TAP	73746	AXON EVIDENCE - ECOM LICENSE - PRO	9	07/01/2026	06/30/2031
Pro License Bundle	73683	AXON EVIDENCE - STORAGE - 10GB A LA CARTE	9	07/01/2026	06/30/2031
Pro License Bundle	73746	AXON EVIDENCE - ECOM LICENSE - PRO	3	07/01/2026	06/30/2031
A la Carte	85760	AXON AUTO-TRANSCRIBE - UNLIMITED SERVICE	9	07/01/2026	06/30/2031

Warranties

Bundle	Item	Description	QTY	Estimated Start Date	Estimated End Date
BWC Unlimited with TAP	80464	AXON BODY - TAP WARRANTY - CAMERA	9	06/01/2027	06/30/2031
BWC Unlimited with TAP	80466	AXON BODY - TAP WARRANTY - SINGLE BAY DOCK	9	06/01/2027	06/30/2031
A la Carte	80465	AXON BODY - TAP WARRANTY - MULTI BAY DOCK	2	06/01/2027	06/30/2031

Shipping Locations

Location Number	Street	City	State	Zip	Country
1	1075 Pyramid Ave	Silver Springs	NV	89429-8916	USA

Payment Details

Jun 2026						
Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Annual Payment 1	80465	AXON BODY - TAP WARRANTY - MULTI BAY DOCK	2	\$300.43	\$0.00	\$300.43
Annual Payment 1	85760	AXON AUTO-TRANSCRIBE - UNLIMITED SERVICE	9	\$1,917.75	\$0.00	\$1,917.75
Annual Payment 1	BWCUwTAP	BWC Unlimited with TAP	9	\$7,277.14	\$0.00	\$7,277.14
Annual Payment 1	ProLicense	Pro License Bundle	3	\$1,149.10	\$0.00	\$1,149.10
Transfer Value	100552	TRANSFER BALANCE - GOODS	1	(\$2,989.49)	\$0.00	(\$2,989.49)
Transfer Value	100553	TRANSFER BALANCE - SOFTWARE AND SERVICES	1	\$3,977.06	\$0.00	\$3,977.06
Total				\$11,631.99	\$0.00	\$11,631.99

Jul 2026						
Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Invoice Upon Fulfillment	BWCUwTAP	BWC Unlimited with TAP	9	\$0.00	\$0.00	\$0.00
Total				\$0.00	\$0.00	\$0.00

Jun 2027						
Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Annual Payment 2	80465	AXON BODY - TAP WARRANTY - MULTI BAY DOCK	2	\$498.44	\$0.00	\$498.44
Annual Payment 2	85760	AXON AUTO-TRANSCRIBE - UNLIMITED SERVICE	9	\$3,181.76	\$0.00	\$3,181.76
Annual Payment 2	BWCUwTAP	BWC Unlimited with TAP	9	\$12,073.56	\$0.00	\$12,073.56
Annual Payment 2	ProLicense	Pro License Bundle	3	\$1,906.48	\$0.00	\$1,906.48
Total				\$17,660.24	\$0.00	\$17,660.24

Jun 2028						
Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Annual Payment 3	80465	AXON BODY - TAP WARRANTY - MULTI BAY DOCK	2	\$498.44	\$0.00	\$498.44
Annual Payment 3	85760	AXON AUTO-TRANSCRIBE - UNLIMITED SERVICE	9	\$3,181.76	\$0.00	\$3,181.76
Annual Payment 3	BWCUwTAP	BWC Unlimited with TAP	9	\$12,073.56	\$0.00	\$12,073.56
Annual Payment 3	ProLicense	Pro License Bundle	3	\$1,906.48	\$0.00	\$1,906.48
Total				\$17,660.24	\$0.00	\$17,660.24

Jun 2029						
Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Annual Payment 4	80465	AXON BODY - TAP WARRANTY - MULTI BAY DOCK	2	\$498.44	\$0.00	\$498.44
Annual Payment 4	85760	AXON AUTO-TRANSCRIBE - UNLIMITED SERVICE	9	\$3,181.76	\$0.00	\$3,181.76
Annual Payment 4	BWCUwTAP	BWC Unlimited with TAP	9	\$12,073.56	\$0.00	\$12,073.56
Annual Payment 4	ProLicense	Pro License Bundle	3	\$1,906.48	\$0.00	\$1,906.48
Total				\$17,660.24	\$0.00	\$17,660.24

Jun 2030

Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Annual Payment 5	80465	AXON BODY - TAP WARRANTY - MULTI BAY DOCK	2	\$498.44	\$0.00	\$498.44
Annual Payment 5	85760	AXON AUTO-TRANSCRIBE - UNLIMITED SERVICE	9	\$3,181.76	\$0.00	\$3,181.76
Annual Payment 5	BWCUwTAP	BWC Unlimited with TAP	9	\$12,073.56	\$0.00	\$12,073.56
Annual Payment 5	ProLicense	Pro License Bundle	3	\$1,906.48	\$0.00	\$1,906.48
Total				\$17,660.24	\$0.00	\$17,660.24

Tax is estimated based on rates applicable at date of quote and subject to change at time of invoicing. If a tax exemption certificate should be applied, please submit prior to invoicing.

Standard Terms and Conditions

Axon Enterprise Inc. Sales Terms and Conditions

Axon Master Services and Purchasing Agreement:

This Quote is limited to and conditional upon your acceptance of the provisions set forth herein and Axon's Master Services and Purchasing Agreement (posted at <https://www.axon.com/sales-terms-and-conditions>), as well as the attached Statement of Work (SOW) for Axon Fleet and/or Axon Interview Room purchase, if applicable. In the event you and Axon have entered into a prior agreement to govern all future purchases, that agreement shall govern to the extent it includes the products and services being purchased and does not conflict with the Axon Customer Experience Improvement Program Appendix as described below.

ACEIP:

The Axon Customer Experience Improvement Program Appendix, which includes the sharing of de-identified segments of Agency Content with Axon to develop new products and improve your product experience (posted at www.axon.com/legal/sales-terms-and-conditions), is incorporated herein by reference. By signing below, you agree to the terms of the Axon Customer Experience Improvement Program.

Acceptance of Terms:

Any purchase order issued in response to this Quote is subject solely to the above referenced terms and conditions. By signing below, you represent that you are lawfully able to enter into contracts. If you are signing on behalf of an entity (including but not limited to the company, municipality, or government agency for whom you work), you represent to Axon that you have legal authority to bind that entity. If you do not have this authority, please do not sign this Quote.

Exceptions to Standard Terms and Conditions

Agency has existing contract(s) originated via Quote(s):

Q-442732, Q-596344, Q-761611, Q-828110,

Agency is terminating those contracts effective 7/1/2026. Any changes in this date will result in modification of the program value which may result in additional fees or credits due to or from Axon.

The parties agree that Axon is applying a Transfer Balance of \$987.57

100% discounted body-worn camera and docking station hardware contained in this quote reflects a TAP replacement for hardware purchased under existing quotes aforementioned above. All TAP obligations from this contract will be considered fulfilled upon execution of this quote.

Rewrite Estimates

Estimated Amounts and Contract Terminations. Any amounts stated as due under existing or terminated contracts — including contract transfer balances carried forward to new or pending contracts — are estimates based on payments received as of the calculation date. These estimates may be adjusted if new contracts are not executed on the anticipated dates or if expected payments are not made.

Refresh Shipment Timing

Technology Assurance Plan (TAP) Refresh Prior to Renewal. For Customers with expiring agreements that include TAP refresh rights, Axon may, in its discretion, ship refresh hardware under the existing contract while renewal or replacement agreements are in progress. Any such shipments will be deemed made under the terms of the existing contract until the new contract is fully executed, after which any applicable updates, fees, or adjustments will apply.

Shipment Timing

Shipment Variance. Estimated shipment dates are provided for planning purposes only and are not guarantees. Axon may ship hardware before or after the estimated shipment date, and failure to meet an estimated shipment date will not, by itself, constitute a breach, provided Axon uses commercially reasonable efforts to meet estimated shipment dates.

Signature

Date Signed

4/9/2026



Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

15.a

Subject:

For Possible Action: Acknowledge the resignation of Katie Baker from the Planning Commission.
(County Manager, Andrew Haskin)

Summary:

Financial Department Comments:

Approved As To Legal Form:

County Manager Comments:

Recommendation:

ATTACHMENTS

- [Katie Baker Resignation](#)



Martha Tapia <mtapia@lyon-county.org>

PC Resignation

Katie Baker <kproctor926@gmail.com>

Sat, May 2, 2026 at 1:08 PM

To: blathrop@lyon-county.org, ahaskin@lyon-county.org, mtapia@lyon-county.org

To whom it may concern:

I have recently accepted a position with Lyon County and have been advised I can no longer serve as a Planning Commissioner.

Thank you for the opportunity, I apologize for any inconvenience

Thank you

Katie Baker

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

15.b

Subject:

For Possible Action: Review the continued membership of Jerry Culwell as Board Member of the Central Lyon County Vector Control District Advisory Board pursuant to Article III of the Advisory Board Bylaws and Lyon County Code Section 3.01.04. Mr. Culwell has missed several meetings and the County has not been able to make contact with him and Mr. Culwell has not had any contact with the Central Lyon County Vector Control District Advisory Board or County staff. Board action may include, but is not limited to, removal, suspension, reprimand, a correction period, or "no action." (Closed session may be held to consider character, alleged misconduct, professional competence, and physical or mental health pursuant to NRS 241.030.) (County Manager, Andrew Haskin)

Summary:

Financial Department Comments:

Approved As To Legal Form:

County Manager Comments:

Recommendation:

ATTACHMENTS

- [Central Lyon County Vector Control Advisory Board Member Removal Request](#)
- [Letter to Jerry Culwell](#)
- [CAB Bylaws 2025](#)



Martha Tapia <mtapia@lyon-county.org>

Central Lyon County Vector Control Advisory Board Board Member removal

Ty Minor <twm3645@yahoo.com>

Tue, Apr 21, 2026 at 1:12 PM

Reply-To: Ty Minor <twm3645@yahoo.com>

To: Andrew Haskin <ahaskin@lyon-county.org>, Martha Tapia <mtapia@lyon-county.org>

Good Afternoon,

At our meeting on April 14th 2026, the Central Lyon County Vector Control Advisory Board Voted on item number 7 of our board to let the board of County commission that there is a need for removal of Jerry Culwell from our Board. I got told to send you a message to you to try to facilitate this. HE has been non responsive since last year and hasn't been to over 7 meetings. We have another individual that's showing interest in joining the board. Please let me know what the next steps are.

Thanks,

Tyler Minor



BOARD OF COUNTY COMMISSIONERS
LYON COUNTY NEVADA
27 South Main Street
Yerington, Nevada 89447
Phone: (775)463-6531 Fax: (775)463-6533

John Cassinelli, District 1
Scott Keller, District 2
Tammy Hendrix, District 3
Robert Jacobson, District 4
Dave Hockaday, District 5

Andrew Haskin
County Manager

207

April 21, 2026

Jerry Culwell
219 David Avenue
Stagecoach, NV 89429

Re: Notice of Meeting of the Lyon County Board of Commissioners regarding your removal from the Central Lyon County Vector Control District Advisory Board

Dear Mr. Culwell,

After review of your unexcused absences to the Central Lyon County Vector Control District Advisory Board, I am requesting the Board of Commissioners to remove you from the Board due to lack of participation. The Board of County Commissioners will hear this item at their May 21, 2026 meeting at 9:00am in the Commissioner Chambers located at 27 S. Main Street, Yerington, NV 89447. Per NRS 241.033 this notice of meeting is being mailed to you via certified mail. Please note that the BOC may consider your character, alleged misconduct, competence, or physical or mental health per NRS 241.033.

The County Commission, may consider your character, alleged misconduct, professional competence, or physical or mental health. This notice is provided pursuant to NRS 241.031 and 241.033. The topics of discussion will relate to your ability to serve in the position for which you have applied. If the County Commission desires to close the meeting, they must allow you to: (a) attend the closed meeting or that portion of the closed meeting during which the character, alleged misconduct, professional competence, or physical or mental health of the person is considered; (b) have an attorney or other representative of the person's choosing present with the person during the closed meeting; and (c) present written evidence, provide testimony and present witnesses relating to the character, alleged misconduct, professional competence, or physical or mental health of the person to the public body during the closed meeting.



BOARD OF COUNTY COMMISSIONERS
LYON COUNTY NEVADA
27 South Main Street
Yerington, Nevada 89447
Phone: (775)463-6531 Fax: (775)463-6533

John Cassinelli, District 1
Scott Keller, District 2
Tammy Hendrix, District 3
Robert Jacobson, District 4
Dave Hockaday, District 5

Andrew Haskin
County Manager

You have a right to appear before the BOC and explain the reasons why you have been unable to fulfill your duties as a board member on the Central Lyon County Vector Control District Advisory Board. You may also submit a letter of resignation if you so desire.

If you have any questions, please contact me at (775) 463-6531

Sincerely,

Andrew Haskin
County Manager

Attachment: Proof of Service

CC: Central Lyon County Vector Control District Advisory Board



BOARD OF COUNTY COMMISSIONERS
LYON COUNTY NEVADA
27 South Main Street
Yerington, Nevada 89447
Phone: (775)463-6531 Fax: (775)463-6533

John Cassinelli, District 1
Scott Keller, District 2
Tammy Hendrix, District 3
Robert Jacobson, District 4
Dave Hockaday, District 5

Andrew Haskin
County Manager

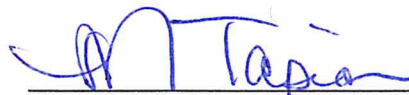
PROOF OF SERVICE

I, Martha Tapia, hereby swear or affirm under penalty of perjury, that in accordance with NRS 241.033, I served the foregoing Notice of Meeting of the Board of County Commissioners on May 21, 2026 @ 9:00am to consider character, alleged misconduct, competence, or physical or mental health.

_____ by personally serving it on _____

X by depositing it in the United States Mail, postage prepaid, certified mail # 7007 2560 0000 4781 0245

On this 21st day of April, 2026.



Signature of person making service

Mailed by Certified mail 04/21/2026
Received by/Certified Mail



LYON COUNTY CITIZEN ADVISORY BOARD BY-LAWS

ARTICLE I - General

1. Citizen Advisory Boards are established by the Lyon County Commission to represent residents of Lyon County in designated geographical areas. Citizen Advisory Boards provide information and recommendations to the Lyon County Commission and to other appointed Lyon County boards and commissions. Within their respective geographic area of responsibility, Citizen Advisory Boards:
 - a. Provide input on land use, services, budget, taxes and other matters;
 - b. Represent the views and concerns of citizens in a fair and equitable manner;
 - c. Serve as a liaison between the citizens of Lyon County and the County Commissioners; and,
 - d. Disseminate information to the citizens on issues of concern.
2. Citizen Advisory Board members should strive to keep the citizens within their geographic areas of responsibility informed. Information provided to the Citizen Advisory Boards should be distributed by the advisory board members to the citizens to the maximum extent possible.
3. Citizen Advisory Boards act in an advisory capacity only. Issues of concern noted by the Citizen Advisory Board shall be presented to the appropriate Lyon County Board, commission, department, or liaison either in writing or at a public meeting.
 - a. Citizen Advisory Boards shall record any concerns or issues during advisory board meetings and provide this information to the appropriate board, commission, department or liaison. The advisory board may also decide to provide a recommendation of approval or denial; however, the advisory board should primarily concentrate its efforts on gathering and providing adequate information to the Lyon County Board of Commissioners.
 - b. New members must attend a new member orientation training session annually. Failure to comply with this requirement may result in automatic removal from the Citizen Advisory Board.
4. The Lyon County Manager's Office provides membership documents, records retention, and office supplies to all Citizen Advisory Boards. Citizen Advisory Boards should contact the Advisory Board Liaison if a question arises in these areas of support. A copy of all minutes, notice of posting, audio files and agendas must be provided to the County Manager's Office for public record retention within 45 days or the next meeting, whichever occurs first.

ARTICLE II – Representation

1. Citizen Advisory Board members must permanently reside within the geographic area of responsibility for their advisory board.

2. Applicants must fill out an Advisory Board Application that will be reviewed by the Lyon County Commission prior to review of possible appointment to a Citizen Advisory Board.
3. Vacancies on a Citizen Advisory Board will be filled according to Lyon County Code.
 - a. If no acceptable applications are received for a Citizen Advisory Board position the affected Citizen Advisory Board will hold nominations on their agenda until an appropriate candidate can be brought forward for appointment to the Board of Commissioners.

ARTICLE III – Removal from Citizen Advisory Board

1. The Lyon County Commission may remove a Citizen Advisory Board member for the following:
 - a. Poor performance or unprofessional conduct
 - b. Ethics violations or open meeting law violations
 - c. The applicant misrepresented themselves in the application process
 - d. Three unexcused absences
2. The Chair of the Citizen Advisory Board will notify the County Manager's office when a member is subject to the aforementioned. The County Commissioners will then take appropriate actions to notify the member. The County Manager's office may place an item on the Commission agenda. A vote of the Board of County Commissioners is necessary to remove a Citizens Advisory Board member.

ARTICLE IV – Meetings

1. Each Citizen Advisory Board should meet once a month, in a meeting place in or near their geographic area of responsibility. Meetings will be noticed and conducted in accordance with the Nevada State Open Meeting Law. The meeting place will be at a location accessible to the general public and pursuant to the Americans with Disability Act that will accommodate people with disabilities. Whenever possible, these meetings should be conducted in a publicly owned building.
2. For public convenience, each Citizen Advisory Board will schedule its meeting for the same day of week, time and location. However, the Citizen Advisory Board may move the meeting place to encourage community/neighborhood attendance for a specific meeting. If the meeting place is moved, then the Citizen Advisory Board must notify the Lyon County Manager's Office and highlight the new location in bold letters on the public notice for the meeting. The agenda will be posted at both the original and new locations, plus locations as noted on the agenda.
3. Each Citizen Advisory Board will prepare an agenda. The agenda and minutes will be prepared in a format approved by the Lyon County District Attorney's Office and in accordance with the Nevada State Open Meeting Law.

4. When a Citizen Advisory Board desires to make a permanent change to its regular meeting date and/or time, then the following process will be followed:
 - a. The Citizen Advisory Board will announce the intent and reason for the change as an action agenda item during a regular meeting. The Citizen Advisory Board will notify the Lyon County Commission by letter or via email prior to the meeting of the intent and reason.
 - b. At the next regular meeting, the Citizen Advisory Board will schedule an agenda item to vote on the proposed change. The results of this vote will be submitted as a request to the Board of Commissioners by a Letter of Transmittal and delivered to the liaison. The correspondence will include the contents discussed, final action, and requested action by the Board of County Commissioners.
 - c. The Board of County Commissioners will then vote at their regularly scheduled meeting. The liaison will notify the Citizen Advisory Board if the requested change was approved. If the Board of Commissioners agrees to the change, the proposed change will be effective immediately.
5. Special meetings of a Citizen Advisory Board may be called by the Chair, by a majority of the board members, or by the Lyon County Commission. Special meetings will be noticed according to the Nevada State Open Meeting Law.
6. Joint meetings between a Citizen Advisory Board and the Lyon County Commission may be held when requested by the Chair of the Citizen Advisory Board or the Lyon County Commission.

ARTICLE V – Quorum and Attendance

1. A simple majority of the Citizen Advisory Board members constitutes a quorum for the transaction of business. A vote which results in a simple majority of the quorum is sufficient to carry any action item.
2. Citizen Advisory Board members are expected to attend all regular meetings. The Chair can excuse members who are unable to attend a meeting. The absence and the Chair's approval of the absence must be noted as such in the minutes.

ARTICLE VI – Recommended Order of Business

1. Citizen Advisory Boards must follow a standard order of business to adhere to the Nevada State Open Meeting Law and for public convenience. The content and results of advisory board meetings are more important than adhering to strict meeting formats; however, Citizen Advisory Boards must follow an agenda to ensure an orderly meeting. Agendas should contain, at a minimum, the following items:

- a. Name of the Citizen Advisory Board
- b. Weekday, date and time of meeting
- c. Building and address of meeting
- d. OML notice, to hear items in a different order to accomplish business
- e. Call to Order
- f. Roll Call/Determination of Quorum
- g. Public Participation
- h. Review and adoption of Agenda
- i. Approval of Minutes
- j. Community Reports (reports from County agencies or departments)
- k. Correspondence
- l. Chair/Member comments.
- m. Public Comment
- n. Adjourn
- o. Posting Locations

All agendas must conform to Nevada State Open Meeting Law requirements, including the requirement of specificity in description of an item sufficient to inform the public of likely action to be taken by the Citizen Advisory Board.

ARTICLE VII – Officers

1. Citizen Advisory Boards shall appoint from its membership the following officers: Chair, Vice-Chair, and Secretary. A person may not hold more than one office at a time. All officers are voting members. The Lyon County Commission will be notified in writing of the officers for each Citizen Advisory Board.
2. Appointment of officers will be held annually or as vacancies occur. The appointment for officers shall be held during a regular Citizen Advisory Board meeting and will be agendaized. The term of office for each officer will be set through December 31st. Annual appointment of officers shall be completed at the first meeting of the new year. Newly appointed officers will assume office immediately upon appointment.
 - a. In the event a vacancy is created during an officer's term, the Citizen Advisory Board will conduct a special appointment to fill the vacancy at their next regular meeting.
3. The Chair is responsible for the following duties:
 - a. Chair all Citizen Advisory Board meetings;
 - b. Call special meetings of the Citizen Advisory Board with appropriate prior public notice;
 - c. Appoint all committees in accordance with Article 10 of these bylaws;
 - d. Excuse members from attending a Citizen Advisory Board meeting;
 - e. Approve the agenda for publication. The Chair shall coordinate with the secretary to prepare a draft agenda for review and will approve the agenda prior to submitting the agenda to the County Manager for final approval and posting;

- f. Ensure that agendas are posted in accordance with the Nevada State Open Meeting Law at the locations noted on the agenda. The Chair will certify such posting at the beginning of each Citizen Advisory Board meeting;
 - g. Approve correspondence, reports or a Letter of Transmittal initiated by the Citizen Advisory Board prior to submitting such correspondence to the Lyon County Commission or to other boards, commissions, departments or agencies;
 - h. Represent the Citizen Advisory Board at public hearings before the Lyon County Commission or other County boards or commissions. In the event that the Chair is unable to appear, the Chair may designate an alternate representative with the consent of the other board members.
- 4. The Vice-Chair is responsible for the following duties:
 - a. Assume the duties of the Chair in the absence of the Chair; and
 - b. Perform other duties as assigned by the Chair.
- 5. The Secretary is responsible for the following duties:
 - a. Assume the duties of the Chair in the absence of the Chair and the Vice-Chair;
 - b. Record audio and minutes of the Citizen Advisory Board meeting according to the Nevada State Open Meeting Law. A copy of the audio and minutes will be provided to the Lyon County Commission office for public record within 45 days of the meeting date;
 - c. Post meeting agendas in accordance with the Nevada State Open Meeting Law and at the locations noted on the agenda;
 - d. Perform other secretarial duties as assigned by the Chair.
 - e. The secretary will send audio recordings and final minutes to the County Manager's office for retention and distribution.

ARTICLE VIII – Correspondence

- 1. Any correspondence representing the Citizen Advisory Board shall be signed by the Chair, or in that officer's absence, any other officer of the advisory board. The Secretary may sign correspondence on behalf of the Chair only with the Chair's permission and when the Chair is unable to sign personally.

ARTICLE IX – Expenditures

- 1. The Lyon County Manager's office will review all requests for expenditures for the Citizen Advisory Board prior to any expenditure being made.

ARTICLE X – Committees

- 1. The Chair of the Citizen Advisory Board may appoint, with the concurrence of the rest of the advisory board, the following committees:
 - a. Standing committees (comprised of advisory board members) as are required to carry out the business of the advisory board; and

- b. Ad hoc committees, whenever the need arises, provided that the duties, scope of authority and length of duration of such committees are clearly specified at the time of their appointment. Ad hoc committees are subject to the following constraints:
 - 1.) The Lyon County Commission will be notified of the ad hoc committee's duties, scope of authority, length of duration and membership;
 - 2.) A member of the Citizen Advisory Board shall serve on each ad hoc committee;
 - 3.) Remaining ad hoc committee members should be from the geographic area of the Citizen Advisory Board, but need not be members of the advisory board; and
 - 4.) Reports from the ad hoc committee should be given to the Citizen Advisory Board at regular intervals during the boards' public meeting.
2. The Chair of the Citizen Advisory Board may also appoint, with the concurrence of the rest of the advisory board, the chair of the standing or ad hoc committees.

ARTICLE XI – Amendments

1. Amendments to these bylaws may be recommended by the Citizen Advisory Board to cover unique issues or concerns in the boards' geographic area of responsibility. These amendments shall be limited in scope and specialized to respond to the specific issue or concern.
2. Proposed amendments to the standard bylaws shall be discussed as an agenda item by the Citizen Advisory Board during at least one public meeting. Issues, concerns and any appropriate recommendations from the public meeting will accompany the proposed amendment request.
3. Amendments to these bylaws do not take effect until approved by the Lyon County Board of Commissioners. Proposed amendment requests will be submitted by the Citizen Advisory Board to the Lyon County Commission for approval.
4. Amendments will be compiled at the end of these bylaws and will contain the date approved by the Lyon County Board of Commissioners.

ARTICLE XII - Effective Date

These bylaws shall be effective from and after their adoption by the Lyon County Board of Commissioners on August 7, 2025.

Approved: 
 Scott Keller, Chairman
 Board of County Commissioners

Attest: Staci Lindberg
Staci Lindberg, Clerk

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

16.a

Subject:

For Possible Action: To discuss and provide direction to the County Manager in regards to developing a Bill Draft Resolution (BDR) for the 2027 Legislature, which may include: discussion on possible topics for a BDR, direction to staff to research and come back with information related to a possible BDR, and input from the public on possible topics for a BDR. The Board may direct staff to prepare a resolution and bring back to the Board for further consideration. (County Manager, Andrew Haskin)

Summary:

Financial Department Comments:

Approved As To Legal Form:

County Manager Comments:

Recommendation:

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

16.b

Subject:

For Possible Action: Approve Settlement Agreement and Mutual Release between James P. Haddan, Diane E. Haddan, and Lyon County (the "County"), Lyon County Board of Commissioners, Andrew Haskin, in his official capacity as County Manager, and Stephen Rye, in his official capacity as District Attorney, wherein the County will pay \$3,000 to the Haddans in exchange for dismissal of the action and no admission of liability by any party. (County Manager, Andrew Haskin)

Summary:

The Haddans filed a public records action seeking county records related to certain drainage, utility and road issues. The parties have agreed to settle the action with a payment of \$3,000.00 to the Haddans. Upon payment, the case will be dismissed.

Financial Department Comments:

Approved As To Legal Form:

County Manager Comments:

Recommendation:

Approve Settlement Agreement

ATTACHMENTS

- [Settlement Agreement and Mutual Release, Haddans v. Lyon County et al](#)

SETTLEMENT AGREEMENT AND MUTUAL RELEASE

This Settlement Agreement and Mutual Release (“Agreement”), effective as of the execution of the Agreement by the last signatory hereto (“Effective Date”), is made and entered into by and between JAMES P. HADDAN (“Mr. Haddan”), DIANE E. HADDAN (“Mrs. Haddan,” collectively with Mr. Haddan, the “Haddans”), and LYON COUNTY (the “County”), LYON COUNTY BOARD OF COMMISSIONERS (“BCC”), ANDREW HASKIN, in his official capacity as County Manager (“Haskin”), STEPHEN RYE, in his official capacity as District Attorney (“Rye,” collectively with the County, BCC and Haskin, the “Lyon County Parties”) (the Haddans and Lyon County Parties, each a “Party” and collectively the “Parties”). In consideration of the mutual covenants and agreements of the Parties to this Agreement, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, it is hereby warranted and agreed as follows:

RECITALS

WHEREAS, the Haddans, to date, have previously remitted assorted public records requests and requests for inspection under NRS 239 *et seq.* and NRS 239C *et seq.* to the Lyon County Parties (the “PRRs”);

WHEREAS, the Haddans initiated a writ petition action against the Lyon County Parties related to the PRRs on October 13, 2025, as later amended on January 9, 2026, in the Third Judicial District Court in and for Lyon County, Nevada (the “Action”);

WHEREAS, without any Party admitting liability or fault, and in a compromise of each of their positions and rights, the Parties desire to enter into this Agreement to resolve all disputes related to their respective rights, claims and allegations related to or stemming from the Action upon the terms and conditions stated herein. Neither the execution nor the performance of this Agreement shall be considered an admission of fault, liability, or wrongdoing whatsoever by any of the Parties.

1. TERMS OF AGREEMENT

A. PAYMENT

- (i) The Lyon County Parties agree to remit a single, \$3,000.00 payment, in U.S. dollars (USD) (the “Payment”), to the Haddans, via a check made out to “James Haddan or Diane Haddan,” within thirty (30) days of both of the following requisites being satisfied: (1) the complete execution of this Agreement by all Parties, and (2) the formal approval of this Agreement by the BCC.
- (ii) The Payment shall be delivered via U.S. Mail to the Haddans, or alternatively, made available to the Haddans via pick-up at a mutually-convenient time and location. The Parties shall work together as reasonably necessary to ensure the Haddans’ receipt of the Payment.

- (iii) This payment obligation is solely an obligation of the County, and not of any member of the BCC individually, nor Haskin individually, nor Rye individually.
- (iv) The parties understand and agree that this Agreement, and the payment obligation contemplated herein, are contingent upon formal approval by the BCC.
 - a. Once the Haddans have agreed to tentative, proposed language for the Agreement, the Agreement shall be presented to the BCC for formal approval within thirty (30) days.

2. DISMISSAL OF ACTION

Upon the Haddans' receipt of the Payment, the Parties shall cooperate as necessary to dismiss the Action in its entirety within twenty-one (21) days. The dismissal, unless otherwise required by the Third Judicial District Court, shall be in the form of a stipulation (or, "stipulation and order"). The dismissal will be with prejudice, with all Parties to dismiss all claims and defenses, and all Parties to bear their own respective attorney's fees and costs.

3. ATTORNEY'S FEES & COSTS

Each Party shall bear its own fees and costs related to the Action, resolution of this matter, the drafting and negotiation of this Agreement, and any other matters related to the settlement contemplated herein. If any legal action or other proceeding is brought by either Party to enforce this Agreement or to recover damages or equitable relief for a breach thereof, the prevailing Party shall be entitled to recover its costs, and reasonable attorneys' fees incurred in such action or proceeding, which amount shall be determined by the Court and not a jury. Nothing herein is intended or should be construed as a waiver of the right to request a jury in any legal proceeding brought by any Party to enforce this Agreement or to recover damages or equitable relief for breach thereof.

4. ENTIRE AGREEMENT

All prior or contemporaneous understandings or agreements between the Parties are merged into this Agreement. This Agreement expresses the entire agreement between the Parties on all matters, whether presently known or unknown arising out of or relating to the Action, including, without limitation, any claims that have been or could have been asserted with respect to the Action. This Agreement may be modified only in writing, signed by all the Parties, and no term or provision may be waived except by such writing. There are no other agreements or representations, express or implied, either oral or in writing, between the Parties concerning the subject matter of this Agreement, except as specifically set forth in this Agreement. The Parties acknowledge and agree that they have been represented by counsel in connection with the preparation, negotiation, and execution of this Agreement.

5. MUTUAL RELEASES

Each Party shall specifically release, waive, and forever discharge the other Party and its successors in interest, past, present and future assigns, officers, executives, employees, agents,

affiliates, attorneys and insurers, from any and all past claims, demands, actions, liabilities and causes of action, of every kind and character, whether asserted or unasserted, whether known or unknown, suspected or unsuspected, in law or in equity, for or by reason of any matter, cause or thing whatsoever related to the PRRs or the Action. The Parties acknowledge that they might have sustained losses or may in the future sustain losses that are currently unknown or unsuspected, and such losses as were or may be sustained may give rise to additional losses, expenses or claims (monetary and/or equitable) in the future, which are not now anticipated. The Parties acknowledge that this release has been negotiated and agreed upon considering these factors and, notwithstanding any other language herein, the Parties expressly waive all rights, actions, claims or demands it or he may have against such other Party as more specifically set forth herein. Further, the Parties represent they fully understand the effect of a release of all rights, actions, claims or demands, known or unknown and, based upon that understanding and their independent judgment by the reading of this Agreement, hereby agree to such a release.

6. APPLICABLE LAW

No rule of construction against the drafting Party shall be implemented; instead, this Agreement shall be interpreted in accordance with the fair meaning of its terms. This Agreement is intended to be enforced according to its written terms exclusively under the laws of the State of Nevada. Venue for any legal action concerning this Agreement shall lie exclusively in the Third Judicial District Court, Lyon County, Nevada and the Parties consent to jurisdiction and venue in such Court.

7. BENEFIT

This Agreement shall be binding upon and inure to the benefit of the Parties, and each of them, their successors, assigns, personal representatives, agents, employees, directors, officers, and servants.

8. SEVERABILITY

Wherever possible, each term, covenant and condition of this Agreement shall be interpreted in such manner as to be valid under applicable law, but if any provision shall be invalid, such provision shall be ineffective but shall not necessarily invalidate the remainder of the terms, covenants, or conditions of this Agreement.

9. FURTHER INSTRUCTIONS

The Parties shall take such actions and execute, acknowledge, and deliver such other instruments and documents as may be necessary or appropriate to carry out the full intent and purpose of this Agreement.

10. MUTUAL WARRANTIES

Each Party to this Agreement warrants and represents to the other that they have not assigned or transferred to any person not a party hereto any claim or other released matter, or any part or portion thereof, and that each Party has the authority to execute this Agreement.

11. RECITALS

The recital provisions above are incorporated into and made a substantive part of this Agreement.

12. REPRESENTATION BY COUNSEL

The Haddans acknowledge that they have prosecuted the Action in a *pro se* capacity without the assistance of counsel. The Haddans further acknowledge that they are entering into and have negotiated this Agreement without the assistance of counsel, but represent and warrant that they have had the opportunity to either retain counsel regarding the same, or are willingly forgoing the assistance of counsel. The Haddans agree to not seek to invalidate this Agreement on the basis that they were not represented by counsel.

13. COUNTERPARTS

This Agreement may be executed in any number of counterparts and each counterpart executed by any of the undersigned together with all other counterparts so executed shall constitute a single instrument and agreement of the undersigned. Facsimile and electronic copies (including but not limited to via DocuSign) shall have the same force and effect as originals.


[SIGNATURES ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date set forth below their signature:

HADDANS

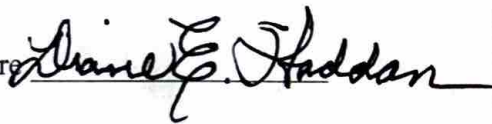
JAMES P. HADDAN

Date: 5/13/26

Signature: 

DIANE E. HADDAN

Date: 5.13.26

Signature: 

LYON COUNTY PARTIES

LYON COUNTY, and LYON COUNTY BOARD OF COMMISSIONERS

Date: _____

Printed Name: _____

Position: _____

Signature: _____

ANDREW HASKIN, in his official capacity as County Manager

Date: _____

Signature: _____

STEPHEN RYE, in his official Capacity as District Attorney

Date: _____

Signature: _____

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

18.a

Subject:

Time Certain at 9:00 AM - Public Hearing on the 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 - Dept of Taxation Approval Letter for Tentative Budget](#)



STATE OF NEVADA
DEPARTMENT OF TAXATION

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

JOE LOMBARDO
Governor

GEORGE KELESIS
Chair, Nevada Tax Commission

SHELLIE HUGHES
Executive Director

May 6, 2026

Josh Foli, CPA CGMA
Lyon County Comptroller
27 South Main Street
Yerington, NV 89447

Re: Willowcreek General Improvement District Tentative Budget – Fiscal 2026-27

Dear Mr. Foli:

The Department of Taxation has examined your fiscal year 2026-27 tentative budget pursuant to NRS 354.596(5) and finds it to be in compliance with the law and appropriate regulations.

Please be reminded a proof of publication on the notice of the public hearing must be transmitted to the Department with your final budget per NRS 354.598 (3).

If you should have any questions, please do not hesitate to call me at (775) 684-2077 or e-mail address at dlauchner@tax.state.nv.us.

Sincerely,

Deborah Lauchner, Budget Analyst
Department of Taxation
Local Government Finance

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

18.b

Subject:

For Possible Action: Approve the final budget for fiscal year 2026-2027.

Summary:

Financial Department Comments:

Approved As To Legal Form:

County Manager Comments:

Recommendation:

ATTACHMENTS

- [Willowcreek General Improvement District Final Budget 2026-2027](#)

WILLOWCREEK GENERAL IMPROVEMENT DISTRICT

C/O LYON COUNTY COMPTROLLER'S OFFICE
27 S MAIN STREET
YERINGTON, NV 89447
(775) 463-6510

Nevada Department of Taxation
3850 Arrowhead Drive
Carson City, NV 89706

Willowcreek General Improvement District herewith submits the FINAL budget for the
fiscal year ending June 30, 2027

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 958

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 1%. If the final computation requires, the tax rate will be lowered.

This budget contains _____ governmental fund types with estimated expenditures of \$ _____ and
1 proprietary funds with estimated expenses of \$ 311,533

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

I Josh Foli
(Print Name)
Lyon County Comptroller
(Title)

certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed _____

Dated: May 21, 2026

Phone: (775) 463-6510

APPROVED BY THE GOVERNING BOARD

Only necessary for FINAL Budget
(Signature by DocuSign is acceptable)

SCHEDULED PUBLIC HEARING:

(Must be held from May 18, 2026 to May 31, 2026)

Date and Time May 21, 2026 9:00 A.M.

Publication Date May 6 & 13, 2026

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

Page: 1
Schedule 1

WILLOWCREEK GENERAL IMPROVEMENT DISTRICT
26-27 INDEX

	<u>PAGE</u>
SCHEDULE 1 – TRANSMITTAL LETTER.....	1
INDEX.....	2
SCHEDULE S-2 – STATISTICAL DATA.....	3
SCHEDULE S-3 – PROPERTY TAX RATE AND REVENUE RECONCILIATION.....	4
SCHEDULE A – ESTIMATED REVENUES AND OTHER RESOURCES.....	5
SCHEDULE A-2.....	6
SCHEDULE F-1.....	7
SCHEDULE F-2.....	8
SCHEDULE C-1: INDEBTEDNESS.....	9
LOBBYING EXPENSE FORM.....	10
SCHEDULE OF EXISTING CONTRACTS.....	11
SCHEDULE OF PRIVATIZATION CONTRACTS.....	12

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27
General Government	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Sanitation	0	0	0
Health	0	0	0
Welfare	0	0	0
Culture and Recreation	0	0	0
Community Support	0	0	0
TOTAL GENERAL GOVERNMENT			
Utilities	0	0	0
Hospitals	0	0	0
Transit Systems	0	0	0
Airports	0	0	0
Other	0	0	0
TOTAL	0.0	0.0	0.0

POPULATION (AS OF JULY 1)	250	256	257
---------------------------	-----	-----	-----

SOURCE OF POPULATION ESTIMATE*	HOUSEHOLDS x 2.6 DEMOGRAPHERS OCCUPANCY RATE		
Assessed Valuation (Secured and Unsecured Only)	10,246,388	10,518,113	10,551,973
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	10,246,388	10,518,113	10,551,973
TAX RATE			
General Fund	0.0000	0.0000	0.0000
Special Revenue Funds	0.0000	0.0000	0.0000
Capital Projects Funds	0.0000	0.0000	0.0000
Debt Service Funds	0.0000	0.0000	0.0000
Enterprise Fund	0.0156	0.0156	0.0156
Other	0.0000	0.0000	0.0000
TOTAL TAX RATE	0.0156	0.0156	0.0156

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

WILLOWCREEK GENERAL IMPROVEMENT DISTRICT
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026-2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.1548	10,551,973	16,334	0.0156	1,646	688	958
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	-	-	0.0156	XXXXXXXXXXXXXXXXXX	-	-
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000			0.0000			
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)	0.0000			0.0000			
E. Medical Indigent (NRS 428.285)	0.0000			0.0000			
F. Capital Acquisition (NRS 354.59815)	0.0000			0.0000			
G. Youth Services Levy (NRS 62B.150, 62B.160)	0.0000			0.0000			
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.0000			0.0000			-
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	-	-	0.0000	-	-	-
M. SUBTOTAL A, C, L	0.1548	10,551,973	16,334	0.0156	1,646	688	958
N. Debt							
O. TOTAL M AND N	0.1548	10,551,973	16,334	0.0156	1,646	688	958

WILLOWCREEK GENERAL IMPROVEMENT DIST
(Local Government)
SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for WILLOWCREEK GENERAL IMPROVEMENT DISTRICT
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT(6)	
WILLOWCREEK GEN IMP DISTRICT	E	119,500	279,290	126,762	32,243	-	-	(65,271)
TOTAL		119,500	279,290	126,762	32,243	-	-	(65,271)

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

** Include Depreciation

Last Revised 11/7/25

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
WATER USE FEES	78,022	72,700	74,000	74,000
SEWER USE FEES	45,605	44,150	45,500	45,500
TOTAL OPERATING REVENUE	123,627	116,850	119,500	119,500
OPERATING EXPENSE				
WATER				
SERVICES & SUPPLIES	35,171	47,500	47,500	47,500
DEPRECIATION	46,936	46,708	46,708	46,708
SUBTOTAL WATER	82,107	94,208	94,208	94,208
SEWER				
SERVICES & SUPPLIES	39,764	53,000	117,500	117,500
DEPRECIATION	67,582	67,582	67,582	67,582
SUBTOTAL SEWER	107,346	120,582	185,082	185,082
TOTAL OPERATING EXPENSES	189,453	214,790	279,290	279,290
OPERATING INCOME OR (LOSS)	(65,826)	(97,940)	(159,790)	(159,790)
NONOPERATING REVENUES				
AD VALOREM	851	911	958	958
CONSOLIDATED TAXES	2,304	2,304	2,304	2,304
SPECIAL ASSESSEMENT	88,500	88,500	88,500	88,500
GAIN ON SALE OF ASSETS	-	-	-	-
AMERICAN RESCUE PLAN ACT FUNDING	20,522	-	-	-
INVESTMENT INCOME	46,150	45,000	35,000	35,000
TOTAL NONOPERATING REVENUES	158,327	136,715	126,762	126,762
NONOPERATING EXPENSES				
AMERICAN RESCUE PLAN EXPENSES	20,522	-	-	-
INTEREST EXPENSE - SEWER	34,012	33,173	32,243	32,243
TOTAL NONOPERATING EXPENSES	54,534	33,173	32,243	32,243
NET INCOME BEFORE				
OPERATING TRANSFERS	37,967	5,602	(65,271)	(65,271)
CHANGE IN NET POSITION	37,967	5,602	(65,271)	(65,271)

WILLOWCREEK GEN IMPROVEMENT DIST
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	124,708	116,850	119,500	119,500
SERVICES AND SUPPLIES	(75,067)	(100,500)	(165,000)	(165,000)
a. Net cash provided by (or used for) operating activities	49,641	16,350	(45,500)	(45,500)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
AD VALOREM TAXES	849	911	958	958
SPECIAL ASSESSMENT	89,566	88,500	88,500	88,500
AMERICAN RESCUE PLAN ACT FUNIDNG	20,522	-	-	-
AMERICAN RESCUE PLAN ACT EXPENSES	(20,522)	-	-	-
INTERGOVERNMENTAL REVENUES	2,304	2,304	2,304	2,304
b. Net cash provided by (or used for) noncapital financing activities	92,719	91,715	91,762	91,762
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
CAPITAL CONTRIBUTIONS - CUSTOMERS	15,400	-	-	-
PRINCIPAL PAID	(21,241)	(22,139)	(23,069)	(23,069)
INTEREST PAID	(34,072)	(33,173)	(32,243)	(32,243)
SALE OF ASSETS	-	-	-	-
ACQUISITION OF CAPITAL ASSETS	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(39,913)	(55,312)	(55,312)	(55,312)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INVESTMENT INCOME	46,150	45,000	35,000	35,000
d. Net cash provided by (or used in) investing activities	46,150	45,000	35,000	35,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	148,597	97,753	25,950	25,950
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	886,026	1,034,623	1,132,376	1,132,376
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,034,623	1,132,376	1,158,326	1,158,326

WILLOWCREEK GEN IMPROVEMENT DIST
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) Type *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2026	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
WILLOWCREEK GEN IMP DISTRICT										
USDA Revenue Bonds - Sewer	4	40	759,000.00	3/5/2008	3/5/2048	4.125	555,723.18	22,617.48	16,182.60	38,800.08
USDA Revenue Bonds - Sewer	4	40	323,000.00	3/5/2008	3/5/2048	4.125	236,493.45	9,625.09	6,886.67	16,511.76
*Sub for Willowcreek Gen Imp			1,082,000.00				792,216.63	32,242.57	23,069.27	55,311.84
TOTAL ALL DEBT SERVICE			1,082,000.00				792,216.63	32,242.57	23,069.27	55,311.84

SCHEDULE C-1 - INDEBTEDNESS
 WILLOWCREEK GEN IMPROVEMENT DIST
 (Local Government)

**SCHEDULE OF EXISTING CONTRACT
Budget Year 2026-2027**

Local Government: WILLOWCREEK GENERAL IMPROVEMENT DISTRICT
Contact: Josh Foli
E-mail Address: jfoli@lyon-county.org
Daytime Telephone: (775) 463-6510

Total Number of Existing Contracts: None

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Reason or need for contract:
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2026-2027

Local Government: WILLOWCREEK GENERAL IMPROVEMENT DISTRICT
Contact: Josh Foli
E-mail Address: jfoli@lyon-county.org
Daytime Telephone: (775) 463-6510

Total Number of Privatization Contracts: None

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	Total									

Attach additional sheets if necessary.

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

21.a

Subject:

Time Certain at 9:00 AM - Public Hearing on the tentative budget for fiscal year 2026-2027.

Summary:

Financial Department Comments:

Approved As To Legal Form:

County Manager Comments:

Recommendation:

ATTACHMENTS

- [Mason Valley Mosquito Control District - Dept of Taxation Approval Letter for Tentative Budget](#)



STATE OF NEVADA
DEPARTMENT OF TAXATION

JOE LOMBARDO
Governor

GEORGE KELESIS
Chair, Nevada Tax Commission

SHELLIE HUGHES
Executive Director

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

May 6, 2026

Josh Foli, CPA CGMA
Lyon County Comptroller
27 South Main Street
Yerington, NV 89447

Re: Mason Valley Mosquito Control District Tentative Budget – Fiscal 2026-27

Dear Mr. Foli:

The Department of Taxation has examined your fiscal year 2026-27 tentative budget pursuant to NRS 354.596(5) and finds it to be in compliance with the law and appropriate regulations.

Please be reminded a proof of publication on the notice of the public hearing must be transmitted to the Department with your final budget per NRS 354.598 (3).

If you should have any questions, please do not hesitate to call me at (775) 684-2077 or e-mail address at dlauchner@tax.state.nv.us.

Sincerely,

A handwritten signature in blue ink that reads "Dlauchner".

Deborah Lauchner, Budget Analyst
Department of Taxation
Local Government Finance

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

21.b

Subject:

For Possible Action: Approve the final budget for fiscal year 2026-2027.

Summary:

Financial Department Comments:

Approved As To Legal Form:

County Manager Comments:

Recommendation:

ATTACHMENTS

- [Mason Valley Mosquito Control District Final Budget 2026-2027](#)

MASON VALLEY MOSQUITO CONTROL DISTRICT
26-27 INDEX

	<u>PAGE</u>
SCHEDULE 1 – TRANSMITTAL LETTER.....	1
INDEX.....	2
SCHEDULE S-2 – STATISTICAL DATA.....	3
SCHEDULE S-3 – PROPERTY TAX RATE AND REVENUE RECONCILIATION.....	4
SCHEDULE A – ESTIMATED REVENUES AND OTHER RESOURCES.....	5
SCHEDULE A-1.....	6
SCHEDULE B	
REVENUE – GENERAL FUND.....	7
EXPENDITURES – GENERAL FUND.....	8
SUMMARY.....	9
LOBBYING EXPENSE FORM.....	10
SCHEDULE OF EXISTING CONTRACTS.....	11
SCHEDULE OF PRIVATIZATION CONTRACTS.....	12

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27
General Government	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Sanitation	0	0	0
Health	1.5	1.5	1.5
Welfare	0	0	0
Culture and Recreation	0	0	0
Community Support	0	0	0
TOTAL GENERAL GOVERNMENT			
Utilities	0	0	0
Hospitals	0	0	0
Transit Systems	0	0	0
Airports	0	0	0
Other	0	0	0
TOTAL	1.50	1.50	1.50

POPULATION (AS OF JULY 1)	7,964	7,992	8,024
---------------------------	-------	-------	-------

SOURCE OF POPULATION ESTIMATE*	HOUSEHOLDS x 2.16 x DEMOGRAPHERS OCCUPANCY RATE		
Assessed Valuation (Secured and Unsecured Only)	363,752,805	380,458,131	380,467,350
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	363,752,805	380,458,131	380,467,350
TAX RATE			
General Fund	0.0838	0.0838	0.0838
Special Revenue Funds	0.0000	0.0000	0.0000
Capital Projects Funds	0.0000	0.0000	0.0000
Debt Service Funds	0.0000	0.0000	0.0000
Enterprise Fund	0.0000	0.0000	0.0000
Other	0.0000	0.0000	0.0000
TOTAL TAX RATE	0.0838	0.0838	0.0838

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

MASON VALLEY MOSQUITO CONTROL DISTRICT
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026-2027

	(1)	(2)	(3)	(4)	(5)	(6)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.3803	380,467,350	1,446,917	0.0538	204,691	27,069	177,622
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	-		SAME AS ABOVE	XXXXXXXXXXXXXXXXXX		
VOTER APPROVED:							
C. Voter Approved Overrides	0.0300	380,467,350	114,140	0.0300	114,140	15,094	99,046
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)	0.0000			0.0000			
E. Medical Indigent (NRS 428.285)	0.0000			0.0000			
F. Capital Acquisition (NRS 354.59815)	0.0000			0.0000			
G. Youth Services Levy (NRS 62.327)	0.0000			0.0000			
H. Legislative Overrides							
I. SCCRT Loss NRS 354.59813	0.0266	380,467,350	101,174	0.0000			
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0266	380,467,350	101,174	0.0000	-	-	-
M. SUBTOTAL A, C, L	0.4369	380,467,350	1,662,231	0.0838	318,831	42,163	276,668
N. Debt							
O. TOTAL M AND N	0.4369	380,467,350	1,662,231	0.0838	318,831	42,163	276,668

 MASON VALLEY MOSQUITO CONTROL DIST
 (Local Government)
 SCHEDULE S-3 - PROPERTY TAX RATE
 AND REVENUE RECONCILIATION

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

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

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for MASON VALLEY MOSQUITO CONTROL DISTRICT
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
GENERAL FUND	1,090,954	125,077	276,668	0.0838	65,000	-	-	1,557,699
Subtotal Governmental Fund Types, Expendable Trust Funds	1,090,954	125,077	276,668	0.0838	65,000	-	-	1,557,699
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX	-	-	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	125,077	276,668	0.0838	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for MASON VALLEY MOSQUITO CONTROL DISTRICT
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
GENERAL FUND	-	114,275	56,698	398,350	-	17,080	-	971,296	1,557,699
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		114,275	56,698	398,350	-	17,080	-	971,296	1,557,699

* FUND TYPES: R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	276,448	261,817	276,668	276,668
INTERGOVERNMENTAL				
FEDERAL GRANTS	-	-	-	-
STATE SHARED REVENUE				
CONSOLIDATED TAXES	103,315	120,950	125,077	125,077
SUBTOTAL INTERGOVERNMENTAL	103,315	120,950	125,077	125,077
MISCELLANEOUS				
INVESTMENT INCOME	44,490	40,000	30,000	30,000
ADMINISTRATION REIMBURSEMENT	10,000	35,000	35,000	35,000
SUBTOTAL	54,490	75,000	65,000	65,000
SUBTOTAL REVENUE	434,253	457,767	466,745	466,745
OTHER FINANCIAL SOURCES				
BEGINNING FUND BALANCE	822,348	974,107	1,090,954	1,090,954
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL BEGINNING FUND BALANCE	822,348	974,107	1,090,954	1,090,954
TOTAL RESOURCES	1,256,601	1,431,874	1,557,699	1,557,699
EXPENDITURES				
HEALTH				
SALARIES & WAGES	92,110	100,573	114,275	114,275
EMPLOYEE BENEFITS	45,881	52,071	56,698	56,698
SERVICES & SUPPLIES	144,503	158,901	398,350	398,350
CAPITAL OUTLAY	-	29,375	-	-
SUBTOTAL	282,494	340,920	569,323	569,323
OTHER USES:				
CONTINGENCY (Not to exceed 3% total expenditures all functions)	-	-	17,080	17,080
TOTAL EXPENDITURES AND OTHER USES	282,494	340,920	586,403	586,403
ENDING FUND BALANCE	974,107	1,090,954	971,296	971,296
TOTAL COMMITMENTS & FUND BALANCE	1,256,601	1,431,874	1,557,699	1,557,699

MASON VALLEY MOSQUITO CONTROL DIST
(Local Government)
SCHEDULE B-14 - GENERAL FUND

**SCHEDULE OF EXISTING CONTRACTS
Budget Year 2026-2027**

Local Government: MASON VALLEY MOSQUITO CONTROL DISTRICT

Contact: Josh Foli

E-mail Address: jfoli@lyon-county.org

Daytime Telephone: (775) 463-6510

Total Number of Existing Contracts: None

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Reason or need for contract:
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2026-2027

Local Government: MASON VALLEY MOSQUITO CONTROL DISTRICT
Contact: Josh Foli
E-mail Address: jfoli@lyon-county.org
Daytime Telephone: (775) 463-6510

Total Number of Privatization Contracts: None

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	Total									

Attach additional sheets if necessary.

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

24.a

Subject:

Time Certain at 9:00 AM - Public Hearing on the 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 - Dept of Taxation Approval for Tentative Budget](#)



STATE OF NEVADA
DEPARTMENT OF TAXATION

JOE LOMBARDO
Governor

GEORGE KELESIS
Chair, Nevada Tax Commission

SHELLIE HUGHES
Executive Director

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

May 6, 2026

Josh Foli, CPA CGMA
Lyon County Comptroller
27 South Main Street
Yerington, NV 89447

Re: Walker River Weed Control District Tentative Budget – Fiscal 2026-27

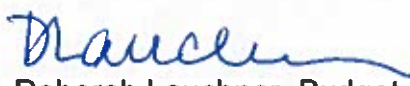
Dear Mr. Foli:

The Department of Taxation has examined your fiscal year 2026-27 tentative budget pursuant to NRS 354.596(5) and finds it to be in compliance with the law and appropriate regulations.

Please be reminded a proof of publication on the notice of the public hearing must be transmitted to the Department with your final budget per NRS 354.598 (3).

If you should have any questions, please do not hesitate to call me at (775) 684-2077 or e-mail address at dlauchner@tax.state.nv.us.

Sincerely,


Deborah Lauchner, Budget Analyst
Department of Taxation
Local Government Finance

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

24.b

Subject:

For Possible Action: Approve the final 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 Final Budget 2026-2027](#)

WALKER RIVER WEED CONTROL DISTRICT

C/O LYON COUNTY COMPTROLLER'S OFFICE

27 S MAIN STREET
YERINGTON, NV 89447
(775) 463-6510

Nevada Department of Taxation
3850 Arrowhead Drive
Carson City, NV 89706

Walker River Weed Control District herewith submits the FINAL budget for the
fiscal year ending June 30, 2027

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

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 1%. If the final computation requires, the tax rate will be lowered.

This budget contains 1 governmental fund types with estimated expenditures of \$ 92,860 and
_____ proprietary funds with estimated expenses of \$ _____

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

I Josh Foli
(Print Name)
Lyon County Comptroller
(Title)

certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed _____

Dated: May 21, 2026

Phone: (775) 463-6510

APPROVED BY THE GOVERNING BOARD

Only necessary for FINAL Budget
(Signature by DocuSign is acceptable)

SCHEDULED PUBLIC HEARING:

(Must be held from May 18, 2026 to May 31, 2026)

Date and Time May 21, 2026 9:00 A.M.

Publication Date May 6 & 13, 2026

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

WALKER RIVER WEED CONTROL DISTRICT
26-27 INDEX

	<u>PAGE</u>
SCHEDULE 1 – TRANSMITTAL LETTER.....	1
INDEX.....	2
SCHEDULE S-2 – STATISTICAL DATA.....	3
SCHEDULE A – ESTIMATED REVENUES AND OTHER RESOURCES.....	4
SCHEDULE A-1.....	5
SCHEDULE B.....	6
LOBBYING EXPENSE FORM.....	7
SCHEDULE OF EXISTING CONTRACTS.....	8
SCHEDULE OF PRIVATIZATION CONTRACTS.....	9

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27
General Government	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Sanitation	0.8	0.8	0.8
Health	0	0	0
Welfare	0	0	0
Culture and Recreation	0	0	0
Community Support	0	0	0
TOTAL GENERAL GOVERNMENT			
Utilities	0	0	0
Hospitals	0	0	0
Transit Systems	0	0	0
Airports	0	0	0
Other	0	0	0
TOTAL	0.8	0.8	0.8

POPULATION (AS OF JULY 1)	6,057	6,123	6,198
---------------------------	-------	-------	-------

SOURCE OF POPULATION ESTIMATE*	HOUSING UNITS x 2.6 X DEMOGRAPHERS OCCUPANCY RATE		
Assessed Valuation (Secured and Unsecured Only)	105,936,895	104,692,866	106,053,501
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	105,936,895	104,692,866	106,053,501
TAX RATE			
General Fund	0.0000	0.0000	0.0000
Special Revenue Funds	0.0000	0.0000	0.0000
Capital Projects Funds	0.0000	0.0000	0.0000
Debt Service Funds	0.0000	0.0000	0.0000
Enterprise Fund	0.0000	0.0000	0.0000
Other	0.0000	0.0000	0.0000
TOTAL TAX RATE	0	0	0

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

WALKER RIVER WEED CONTROL DISTRICT
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

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

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for WALKER RIVER WEED CONTROL DISTRICT
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
WALKER RIVER WEED DISTRICT	380,058	-	-	0.0000	100,827	-	-	480,885
Subtotal Governmental Fund Types, Expendable Trust Funds	380,058	-	-	-	100,827	-	-	480,885
PROPRIETARY FUNDS	-	-	-	-	-	-	-	-
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX	-	-	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	-	-	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for WALKER RIVER WEED CONTROL DISTRICT
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WALKER RIVER WEED DISTRICT	-	24,145	12,215	56,500	-	2,786	-	385,239	480,885
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		24,145	12,215	56,500	-	2,786	-	385,239	480,885

* FUND TYPES: R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
TAXES				
WEED ASSESSMENTS	90,320	88,675	89,827	89,827
MISCELLANEOUS				
INVESTMENT INCOME	15,445	16,000	11,000	11,000
MISCELLANEOUS	-	-	-	-
SUBTOTAL MISCELLANEOUS	15,445	16,000	11,000	11,000
SUBTOTAL REVENUE	105,765	104,675	100,827	100,827
BEGINNING FUND BALANCE	270,998	346,392	380,058	380,058
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	270,998	346,392	380,058	380,058
TOTAL RESOURCES	376,763	451,067	480,885	480,885
<u>EXPENDITURES</u>				
SANITATION				
SALARIES & WAGES	12,489	14,500	24,145	24,145
EMPLOYEE BENEFITS	5,834	6,309	12,215	12,215
SERVICES & SUPPLIES	12,048	50,200	56,500	56,500
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES ALL FUNCTIONS	30,371	71,009	92,860	92,860
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	2,786	2,786
TOTAL EXPENDITURES AND OTHER USES	30,371	71,009	95,646	95,646
ENDING FUND BALANCE	346,392	380,058	385,239	385,239
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	376,763	451,067	480,885	480,885

WALKER RIVER WEED CONTROL DISTRICT
 (Local Government)
 SCHEDULE B - GENERAL FUND

LOBBYING EXPENSE ESTIMATE

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

Nevada Legislature: 84th Session; February 1, 2027 to May 31, 2027

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

Entity: WALKER RIVER WEED CONTROL DISTRICT

Budget Year 2026-2027

Lobbying Expense Estimate, Page 1 of 1

Page: 7

Schedule 30

Last Revised 11/7/25

LGF-F004
V2025.2

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2026 - 2027

Local Government: WALKER RIVER WEED CONTROL DISTRICT
Contact: Josh Foli
E-mail Address: jfoli@lyon-county.org
Daytime Telephone: (775) 463-6510

Total Number of Existing Contracts: None

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Reason or need for contract:
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2026 - 2027

Local Government: WALKER RIVER WEED CONTROL DISTRICT

Contact: Josh Foli

E-mail Address: jfoli@lyon-county.org

Daytime Telephone: (775) 463-6510

Total Number of Privatization Contracts: None

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	Total									

Attach additional sheets if necessary.

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

28.a

Subject:

Time Certain at 9:00 AM - Public Hearing on the 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 District - Dept of Taxation Approval Letter for Tentative Budget](#)



STATE OF NEVADA
DEPARTMENT OF TAXATION

JOE LOMBARDO
Governor

GEORGE KELESIS
Chair, Nevada Tax Commission

SHELLIE HUGHES
Executive Director

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

May 6, 2026

Josh Foli, CPA CGMA
Lyon County Comptroller
27 South Main Street
Yerington, NV 89447

Re: Central Lyon Vector Control District Tentative Budget – Fiscal 2026-27

Dear Mr. Foli:

The Department of Taxation has examined your fiscal year 2026-27 tentative budget pursuant to NRS 354.596(5) and finds it to be in compliance with the law and appropriate regulations.

Please be reminded a proof of publication on the notice of the public hearing must be transmitted to the Department with your final budget per NRS 354.598 (3).

If you should have any questions, please do not hesitate to call me at (775) 684-2077 or e-mail address at dlauchner@tax.state.nv.us.

Sincerely,

A handwritten signature in blue ink that reads "Dlauchner".

Deborah Lauchner, Budget Analyst
Local Government Finance
Department of Taxation

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

28.b

Subject:

For Possible Action: Approve the final budget for fiscal year 2026-2027.

Summary:

Financial Department Comments:

Approved As To Legal Form:

County Manager Comments:

Recommendation:

ATTACHMENTS

- [Central Lyon Vector Control District Final Budget 2026-2027](#)

CENTRAL LYON VECTOR CONTROL DISTRICT
26-27 INDEX

	<u>PAGE</u>
SCHEDULE 1 – TRANSMITTAL LETTER.....	1
INDEX.....	2
SCHEDULE S-2 – STATISTICAL DATA.....	3
SCHEDULE S-3 – PROPERTY TAX RATE AND REVENUE RECONCILIATION.....	4
SCHEDULE A – ESTIMATED REVENUES AND OTHER RESOURCES.....	5
SCHEDULE A-1.....	6
SCHEDULE B – GENERAL FUND.....	7
LOBBYING EXPENSE FORM.....	8
SCHEDULE OF EXISTING CONTRACTS.....	9
SCHEDULE OF PRIVATIZATION CONTRACTS.....	10

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27
General Government	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Sanitation	0	0	0
Health	0	0	0
Welfare	0	0	0
Culture and Recreation	0	0	0
Community Support	0	0	0
TOTAL GENERAL GOVERNMENT			
Utilities	0	0	0
Hospitals	0	0	0
Transit Systems	0	0	0
Airports	0	0	0
Other	0	0	0
TOTAL	0.00	0.00	0.00

POPULATION (AS OF JULY 1)	27,663	28,217	28,636
---------------------------	--------	--------	--------

SOURCE OF POPULATION ESTIMATE*	HOUSEHOLDS X 2.6 X DEMOGRAPHERS OCCUPANCY RATE		
Assessed Valuation (Secured and Unsecured Only)	1,410,209,011	1,438,899,345	1,492,071,854
Net Proceeds of Mines	1,286,799	535,997	981,704
TOTAL ASSESSED VALUE	1,411,495,810	1,439,435,342	1,493,053,558
TAX RATE			
General Fund	0.0450	0.0450	0.0450
Special Revenue Funds	0.0000	0.0000	0.0000
Capital Projects Funds	0.0000	0.0000	0.0000
Debt Service Funds	0.0000	0.0000	0.0000
Enterprise Fund	0.0000	0.0000	0.0000
Other	0.0000	0.0000	0.0000
TOTAL TAX RATE	0.0450	0.0450	0.0450

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

CENTRAL LYON VECTOR CONTROL DISTRICT
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026-2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.1923	1,492,071,854	2,869,254	0.0450	671,432	260,286	411,146
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	981,704	-	0.0450	XXXXXXXXXXXXXXXXXX	-	-
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000			0.0000			
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)	0.0000			0.0000			
E. Medical Indigent (NRS 428.285)	0.0000			0.0000			
F. Capital Acquisition (NRS 354.59815)	0.0000			0.0000			
G. Youth Services Levy (NRS 62B.150, 62B.160)	0.0000			0.0000			
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.0000			0.0000			
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	-	-	0.0000	-	-	-
M. SUBTOTAL A, C, L	0.1923	1,493,053,558	2,869,254	0.0450	671,432	260,286	411,146
N. Debt							
O. TOTAL M AND N	0.1923	1,493,053,558	2,869,254	0.0450	671,432	260,286	411,146

CENTRAL LYON VECTOR CONTROL DISTRICT
(Local Government)
SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

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

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for CENTRAL LYON VECTOR CONTROL DISTRICT
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
GENERAL FUND	790,635	-	411,146	0.0450	21,000	-	-	1,222,781
Subtotal Governmental Fund Types, Expendable Trust Funds	790,635	-	411,146	0.0450	21,000	-	-	1,222,781
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX	-	-	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	-	411,146	0.0450	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
PROPERTY TAXES				
AD VALOREM	356,846	377,165	411,146	411,146
MISCELLANEOUS				
INVESTMENT INCOME	28,721	30,000	21,000	21,000
SUBTOTAL REVENUE	385,567	407,165	432,146	432,146
BEGINNING FUND BALANCE	460,090	618,770	790,635	790,635
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	460,090	618,770	790,635	790,635
TOTAL RESOURCES	845,657	1,025,935	1,222,781	1,222,781
EXPENDITURES				
HEALTH				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	336	350	800	800
SERVICES & SUPPLIES	226,551	234,950	471,000	471,000
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES ALL FUNCTIONS	226,887	235,300	471,800	471,800
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	14,154	14,154
TOTAL EXPENDITURES AND OTHER USES	226,887	235,300	485,954	485,954
ENDING FUND BALANCE	618,770	790,635	736,827	736,827
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	845,657	1,025,935	1,222,781	1,222,781

CENTRAL LYON VECTOR CONTROL DISTRICT
(Local Government)
SCHEDULE B - GENERAL FUND

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2026 - 2027

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

Total Number of Existing Contracts: One

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Reason or need for contract:
1	Integrity Pest Management, LLC	1/1/2025	12/31/2027	\$ 223,950.00	\$ 223,950.00	Vector Control
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 223,950	\$ 223,950	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2026 - 2027

Local Government: CENTRAL LYON VECTOR CONTROL DISTRICT

Contact: Josh Foli

E-mail Address: jfoli@lyon-county.org

Daytime Telephone: (775) 463-6510

Total Number of Privatization Contracts: None

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	Total									

Attach additional sheets if necessary.

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

31.a

Subject:

Time Certain at 9:00 AM - Public Hearing on the tentative budget for fiscal year 2026-2027.

Summary:

Financial Department Comments:

Approved As To Legal Form:

County Manager Comments:

Recommendation:

ATTACHMENTS

- [SSGID - Dept of Taxation Approval Letter for Tentative Budget](#)



STATE OF NEVADA
DEPARTMENT OF TAXATION

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

JOE LOMBARDO
Governor

GEORGE KELESIS
Chair, Nevada Tax Commission

SHELLIE HUGHES
Executive Director

May 6, 2026

Josh Foli, CPA CGMA
Lyon County Comptroller
27 South Main Street
Yerington, NV 89447

Re: Silver Springs General Improvement District Tentative Budget – Fiscal 2026-27

Dear Mr. Foli:

The Department of Taxation has examined your fiscal year 2026-27 tentative budget pursuant to NRS 354.596(5) and finds it to be in compliance with the law and appropriate regulations.

Please be reminded a proof of publication on the notice of the public hearing must be transmitted to the Department with your final budget per NRS 354.598 (3).

If you should have any questions, please do not hesitate to call me at (775) 684-2027 or e-mail address at dlauchner@tax.state.nv.us.

Sincerely,

A handwritten signature in blue ink, appearing to read "Dlauchner".

Deborah Lauchner, Budget Analyst
Local Government Finance
Department of Taxation

Lyon County Board of County Commissioners Agenda Summary

Meeting Date: May 21, 2026

Agenda Item Number:

31.b

Subject:

For Possible Action: Approve the final 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 Final Budget 2026-2027](#)

SILVER SPRINGS GENERAL IMPROVEMENT DISTRICT

C/O LYON COUNTY COMPTROLLER'S OFFICE

**27 S MAIN STREET
YERINGTON, NV 89447
(775) 463-6510**

Nevada Department of Taxation
3850 Arrowhead Drive
Carson City, NV 89706

Silver Springs General Improvement District herewith submits the FINAL budget for the
fiscal year ending June 30, 2027

This budget contains _____ fund, including Debt Service, requiring property tax revenues totaling \$ _____

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 1%. If the final computation requires, the tax rate will be lowered.

This budget contains _____ governmental fund types with estimated expenditures of \$ _____ and
1 proprietary funds with estimated expenses of \$ 2,254,305

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I Josh Foli
(Print Name)
Lyon County Comptroller
(Title)

Only necessary for FINAL Budget
(Signature by DocuSign is acceptable)

certify that all applicable funds and financial operations of this Local Government are listed herein

Signed _____

Dated: May 21, 2026

Phone: (775) 463-6510

SCHEDULED PUBLIC HEARING:
(Must be held from May 18, 2026 to May 31, 2026)

Date and Time May 21, 2026 9:00 A.M.

Publication Date May 6 & 13, 2026

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

Page: 1
Schedule 1

SILVER SPRINGS GENERAL IMPROVEMENT DISTRICT
26-27 INDEX

	<u>PAGE</u>
SCHEDULE 1 – TRANSMITTAL LETTER.....	1
INDEX.....	2
SCHEDULE S-2 – STATISTICAL DATA.....	3
SCHEDULE A-2.....	4
SCHEDULE F-1.....	5
SCHEDULE F-2.....	6
LOBBYING EXPENSE FORM.....	7
SCHEDULE OF EXISTING CONTRACTS.....	8
SCHEDULE OF PRIVATIZATION CONTRACTS.....	9

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27
General Government	0.0	0.0	0.0
Judicial	0.0	0.0	0.0
Public Safety	0.0	0.0	0.0
Public Works	0.0	0.0	0.0
Sanitation	0.0	0.0	0.0
Health	0.0	0.0	0.0
Welfare	0.0	0.0	0.0
Culture and Recreation	0.0	0.0	0.0
Community Support	0.0	0.0	0.0
TOTAL GENERAL GOVERNMENT			
Utilities	0.0	0.0	0.0
Hospitals	0.0	0.0	0.0
Transit Systems	0.0	0.0	0.0
Airports	0.0	0.0	0.0
Other	0.0	0.0	0.0
TOTAL	0.0	0.0	0.0

POPULATION (AS OF JULY 1)	2,459	2,475	2,478
---------------------------	-------	-------	-------

SOURCE OF POPULATION ESTIMATE*	HOUSEHOLDS x 2.6 x DEMOGRAPHERS OCCUPANCY RATE		
Assessed Valuation (Secured and Unsecured Only)	54,730,176	54,426,265	56,189,428
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	54,730,176	54,426,265	56,189,428
TAX RATE			
General Fund	0.0000	0.0000	0.0000
Special Revenue Funds	0.0000	0.0000	0.0000
Capital Projects Funds	0.0000	0.0000	0.0000
Debt Service Funds	0.0000	0.0000	0.0000
Enterprise Fund	0.0000	0.0000	0.0000
Other	0.0000	0.0000	0.0000
TOTAL TAX RATE	0	0	0

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

SILVER SPRINGS GID
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
SEWER USE FEES	308,066	322,000	322,000	322,000
INSPECTION FEES	-	450	5,000	5,000
PENALTIES	6,206	6,200	6,200	6,200
TOTAL OPERATING REVENUE	314,272	328,650	333,200	333,200
OPERATING EXPENSE				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
SERVICES & SUPPLIES	343,284	303,144	1,911,745	1,911,745
DEPRECIATION	212,042	240,656	342,560	342,560
TOTAL OPERATING EXPENSES	555,326	543,800	2,254,305	2,254,305
OPERATING INCOME OR (LOSS)	(241,054)	(215,150)	(1,921,105)	(1,921,105)
NONOPERATING REVENUES				
AMERICAN RESCUE PLAN ACT FUNDING	72,853	9,845	-	-
AMERICAN RESCUE PLAN ACT EXPENSES	(72,853)	(9,845)	-	-
INTEREST INCOME - EDU'S	109,457	104,065	98,333	98,333
INVESTMENT INCOME	230,978	220,000	180,000	180,000
MISCELLANEOUS INCOME	14,196	21,053	21,053	21,053
TOTAL NONOPERATING REVENUES	354,631	345,118	299,386	299,386
NONOPERATING EXPENSES				
INTEREST EXPENSE	-	-	-	-
TOTAL NONOPERATING EXPENSES	-	-	-	-
NET INCOME BEFORE				
OPERATING TRANSFERS	113,577	129,968	(1,621,719)	(1,621,719)
CHANGE IN NET POSITION	113,577	129,968	(1,621,719)	(1,621,719)

SILVER SPRINGS GID

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND SILVER SPRINGS GID

Page: 5
Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	315,035	349,703	354,253	354,253
PERSONNEL COSTS	-	-	-	-
SERVICES AND SUPPLIES	(273,239)	(303,144)	(1,911,745)	(1,911,745)
a. Net cash provided by (or used for) operating activities	41,796	46,559	(1,557,492)	(1,557,492)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
AMERICAN RESCUE PLAN ACT	72,853	9,845	-	-
AMERICAN RESCUE PLAN ACT EXPENSES	(72,853)	(9,845)	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
CAPITAL CONTRIBUTIONS - CUST.	115,121	121,821	127,488	127,488
SRF GRANT	589,101	-	592,920	592,920
LEASE INCOME	17,056	-	-	-
PURCHASE OF PLANT & EQUIPMENT	(589,101)	-	(1,172,000)	(1,172,000)
c. Net cash provided by (or used for) capital and related financing activities	132,177	121,821	(451,592)	(451,592)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INVESTMENT INCOME	338,306	324,065	278,333	278,333
d. Net cash provided by (or used in) investing activities	338,306	324,065	278,333	278,333
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	512,279	492,445	(1,730,751)	(1,730,751)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,610,601	5,122,880	5,615,325	5,615,325
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	5,122,880	5,615,325	3,884,574	3,884,574

SILVER SPRINGS GID
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND SILVER SPRINGS GID

Page: 6
Schedule F-2

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2026 - 2027

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

Total Number of Existing Contracts: One

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Reason or need for contract:
1	Sciarani & Co.	TBD	TBD	\$ 8,000	\$ 8,000.00	Audit
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 8,000	\$ 8,000	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2026 - 2027

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

Total Number of Privatization Contracts: None

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	Total									

Attach additional sheets if necessary.