

FY 2024/2025 ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2025
County Name: LYON COUNTY County Number:60

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	1 4,882,244	1,936,339		0		6,818,583	6,830,460
Less: Uncollected Delinquent Taxes - Levy Year	2	0		0		0	2
Less: Credits to Taxpayers	3 158,640	59,442		0		218,082	234,490
Net Current Property Taxes	4 4,723,604	1,876,897		0		6,600,501	6,595,970
Delinquent Property Tax Revenue	5 0	0		0		0	5
Penalties, Interest & Costs on Taxes	6 32,171					32,171	6
Other County Taxes/TIF Tax Revenues	7 1,109,279	1,637,201	0	0	0	2,746,480	2,347,259
Intergovernmental	8 589,267	5,917,912	0	0	0	6,507,179	5,325,692
Licenses & Permits	9 58,412	21,875		0	0	80,287	71,300
Charges for Service	10 902,123	213,276	0	0	0	1,115,399	1,073,590
Use of Money & Property	11 801,827	34,515	0	140,177	0	976,519	688,298
Miscellaneous	12 347,549	95,987	0	0	0	443,536	239,189
Subtotal Revenues	13 8,564,232	9,797,663	0	140,177	0	18,502,072	16,341,298
Other Financing Sources:							
General Long-Term Debt Proceeds	14 0	0	0	0	0	0	14
Operating Transfers In	15 0	7,482,172	0	445,000	0	7,927,172	7,927,173
Proceeds of Capital Asset Sales	16 0	0	0	0	0	0	16
Total Revenues & Other Sources	17 8,564,232	17,279,835	0	585,177	0	26,429,244	24,268,471
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	18 3,647,147	1,047,136				4,694,283	4,985,834
Physical Health and Social Services	19 559,824	8,587			0	568,411	878,099
Mental Health, ID & DD (Polk County only)	20 0	0			0	0	20
County Environment and Education	21 967,752	349,626			0	1,317,378	1,398,552
Roads & Transportation	22 0	8,196,082			0	8,196,082	9,272,772
Government Services to Residents	23 551,868	11,926			0	563,794	628,332
Administration	24 1,759,165	0			0	1,759,165	1,960,995
Nonprogram Current	25 0	70,597			0	70,597	73,349
Debt Service	26 641,125	0	0	438,227	0	1,079,352	1,086,645
Capital Projects	27 495,620	1,426,670	0		0	1,922,290	2,897,519
Subtotal Expenditures	28 8,622,501	11,110,624	0	438,227	0	20,171,352	23,182,097
Other Financing Uses:							
Operating Transfers Out	29 339,514	7,587,658	0	0	0	7,927,172	7,927,173
Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	30
Total Expenditures & Other Uses	31 8,962,015	18,698,282	0	438,227	0	28,098,524	31,109,270
Changes in fund balances	32 -397,783	-1,418,447	0	146,950	0	-1,669,280	-6,840,799
Beginning Fund Balance - July 1, 2024	33 5,490,935	8,993,717	0	760,955	0	15,245,607	11,626,125
Increase (Decrease) in Reserves (GAAP Budget)	34 0	0	0	0	0	0	34
Fund Balance - Nonspendable	35 0	0	0	0	0	0	35
Fund Balance - Restricted	36 708,533	6,941,868	0	907,905	0	8,558,306	3,404,940
Fund Balance - Committed	37 0	633,402	0	0	0	633,402	0
Fund Balance - Assigned	38 700,000	0	0	0	0	700,000	3,524,845
Fund Balance - Unassigned	39 3,684,619	0	0	0	0	3,684,619	-2,144,459
Total Ending Fund Balance - June 30, 2025	40 5,093,152	7,575,270	0	907,905	0	13,576,327	4,785,326

Additional details are available at: -
Notes to the financial statement, if any: -
Telephone: -