



STATE OF NEVADA
DEPARTMENT OF TAXATION

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BRIAN SANDOVAL
Governor
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WILLIAM CHISEL
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Nevada Department of Taxation
1550 East College Parkway, Suite 115
Carson City, NV 89706-7921

North Lyon Fire Protection District herewith submits the (FINAL) budget for the
fiscal year ending June 30, 2013

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,125,193

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

This budget contains 2 governmental fund types with estimated expenditures of \$ 1,262,111 and
1 proprietary funds with estimated expenses of \$ 2,209,051

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

CERTIFICATION

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

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

Signed Josh Foli

Dated: 17 May 2012

APPROVED BY THE GOVERNING BOARD

[Handwritten signatures and lines for approval]

SCHEDULED PUBLIC HEARING:

Date and Time May 17, 2012 6:00 P.M.

Publication Date May 8 & May 15, 2012

Place: North Lyon Fire Protection District - Headquarters Station - Meeting Room, 195 East Main Street, Fernley, Nevada 89408

NORTH LYON COUNTY FIRE PROTECTION DISTRICT
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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/11	ESTIMATED CURRENT YEAR ENDING 06/30/12	BUDGET YEAR ENDING 06/30/13
General Government	0	0	0
Judicial	0	0	0
Public Safety	16.0	15.0	14.0
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	16.0	15.0	14.0

POPULATION (AS OF JULY 1)	19,150	19,102	19,716
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SOURCE OF POPULATION ESTIMATE* VOTER REGISTRATION X 1.95 (CLERK'S OFFICE)

Assessed Valuation (Secured and Unsecured Only)	460,082,053	470,686,766	452,950,714
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	460,082,053	470,686,766	452,950,714
TAX RATE			
General Fund	0.2395	0.2567	0.2803
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	0.2395	0.2567	0.2803

* 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.

NORTH LYON COUNTY FIRE PROT DIST
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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	0.2215	452,950,714	1,003,286	0.2215	1,003,286	(114,069)	889,217
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	-	-	SAME AS ABOVE			
VOTER APPROVED:							
C. Voter Approved Overrides	0.0500	452,950,714	226,475	0.0500	226,475	(25,749)	200,726
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)	0.0000			0.0000			-
E. Medical Indigent (NRS 428.285)	0.0000						
F. Capital Acquisition (NRS 354.59815)	0.0000						
G. Youth Services Levy (NRS 62.327)	0.0000						
H. Legislative Overrides							
I. SCCRT Loss NRS 354.59813	0.0088	452,950,714	39,772	0.0088	39,772	(4,522)	35,250
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0088	452,950,714	39,772	0.0088	39,772	(4,522)	35,250
M. SUBTOTAL A, C, L	0.2803	452,950,714	1,269,533	0.2803	1,269,533	(144,340)	1,125,193
N. Debt							
O. TOTAL M AND N	0.2803	452,950,714	1,269,533	0.2803	1,269,533	(144,340)	1,125,193

NORTH LYON COUNTY FIRE PROT DIST

(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

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

Budget For Fiscal Year Ending June 30, 2013

Budget Summary for NORTH LYON COUNTY FIRE PROT DIST
(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	81,189	135,790	1,125,193	0.2803	36,000	-	-	1,378,172
ACQUISITION FUND	135,641	-	-	0.0000	70	-	46,200	181,911
Subtotal Governmental Fund Types, Expendable Trust Funds	216,830	135,790	1,125,193	0.2803	36,070	-	46,200	1,560,083
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
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	-	-	-	-	-	-	-	-
TOTAL ALL FUNDS	XXXXXXXXXX	135,790	1,125,193	0.2803	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget Summary for NORTH LYON COUNTY FIRE PROT DIST
(Local Government)

Budget For Fiscal Year Ending June 30, 2013

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
AMBULANCE FUND	E	2,104,500	2,209,051	-	-	87,000	-	(17,551)
TOTAL		2,104,500	2,209,051	-	-	87,000	-	(17,551)

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

** Include Depreciation

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 06/30/11	(2) ESTIMATED CURRENT YEAR ENDING 06/30/12	(3) (4) BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
PROPERTY TAXES				
AD VALOREM	1,026,530	1,083,815	1,125,193	1,125,193
INTERGOVERNMENTAL				
FEDERAL GRANTS	9,314	10,531	-	-
STATE SHARED REVENUE				
CONSOLIDATED TAXES	135,408	126,357	135,790	135,790
SUBTOTAL	144,722	136,888	135,790	135,790
CHARGES FOR SERVICES				
MUTUAL AID	6,413	175,544	-	-
FIRE / SAFETY PLAN REVIEW	30,440	14,500	14,500	14,500
COST RECOVERY	-	16,000	16,000	16,000
INSPECTION FEES AND PERMITS	-	5,400	5,400	5,400
SUBTOTAL	36,853	211,444	35,900	35,900
MISCELLANEOUS				
INVESTMENT INCOME	562	200	100	100
MISCELLANEOUS	51,824	13,745	-	-
SUBTOTAL	52,386	13,945	100	100
SUBTOTAL REVENUE	1,260,491	1,446,092	1,296,983	1,296,983
OTHER FINANCIAL SOURCES				
BEGINNING FUND BALANCE	351,885	137,922	81,189	81,189
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL BEGINNING FUND BALANCE	351,885	137,922	81,189	81,189
TOTAL AVAILABLE RESOURCES	1,612,376	1,584,014	1,378,172	1,378,172

NORTH LYON COUNTY FIRE PROT DIST
 (Local Government)
 SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/11	ESTIMATED CURRENT YEAR ENDING 06/30/12	TENTATIVE APPROVED	FINAL APPROVED
PG FUNCTION SUMMARY				
6 PUBLIC SAFETY	1,146,273	1,239,525	1,030,237	1,118,000
TOTAL EXP - ALL FUNCTIONS	1,146,273	1,239,525	1,030,237	1,118,000
OTHER USES:				
CONTINGENCY (Not to exceed 3% total expenditures all functions)				
CONTINGENCY	-	-	30,907	33,540
OPERATING TRANSFERS OUT (SCH T)				
ACQUISITION FUND	328,181	135,000	46,200	46,200
AMBULANCE FUND	-	128,300	185,009	87,000
TOTAL EXPENDITURES AND OTHER USES	1,474,454	1,502,825	1,292,353	1,284,740
ENDING FUND BALANCE	137,922	81,189	85,819	93,432
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	1,612,376	1,584,014	1,378,172	1,378,172

NORTH LYON COUNTY FIRE PROT DIST
(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/11	ESTIMATED CURRENT YEAR ENDING 06/30/12	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
AMBULANCE FEES	2,068,393	2,100,000	2,100,000	2,100,000
SUBSCRIPTION SERVICE	-	4,500	4,500	4,500
TOTAL OPERATING REVENUE	2,068,393	2,104,500	2,104,500	2,104,500
OPERATING EXPENSES				
SALARIES & WAGES	307,710	361,000	348,845	342,687
EMPLOYEE BENEFITS	170,203	214,327	211,334	227,614
SERVICES & SUPPLIES	151,302	174,573	198,750	198,750
BAD DEBTS	1,347,227	1,440,000	1,440,000	1,424,000
DEPRECIATION	-	-	16,000	16,000
TOTAL OPERATING EXPENSES	1,976,442	2,189,900	2,214,929	2,209,051
OPERATING INCOME OR (LOSS)	91,951	(85,400)	(110,429)	(104,551)
NONOPERATING REVENUES				
INVESTMENT INCOME	57	-	-	-
FEDERAL GRANTS	-	-	-	-
MISCELLANEOUS INCOME	-	-	-	-
TOTAL NONOPERATING REVENUES	57	-	-	-
NONOPERATING EXPENSES				
INTEREST EXPENSE	-	-	-	-
FEDERAL GRANT EXPENSES	-	-	-	-
TOTAL NONOPERATING EXPENSES	-	-	-	-
NET INCOME BEFORE OPERATING TRANSFERS	92,008	(85,400)	(110,429)	(104,551)
OPERATING TRANSFERS (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	-	128,300	185,009	87,000
NET INCOME	92,008	42,900	74,580	(17,551)

NORTH LYON COUNTY FIRE PROT DIST
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND AMBULANCE FUND

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/11	ESTIMATED CURRENT YEAR ENDING 06/30/12	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	713,379	660,000	660,000	676,000
PERSONNEL COSTS	(518,134)	(575,327)	(560,179)	(570,301)
SERVICES AND SUPPLIES	(152,471)	(174,573)	(198,750)	(198,750)
a. Net cash provided by (or used for) operating activities	42,774	(89,900)	(98,929)	(93,051)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
OPERATING TRANSFER IN - GENERAL	-	128,300	185,009	87,000
b. Net cash provided by (or used for) noncapital financing activities	-	128,300	185,009	87,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
INTEREST EXPENSE	-	-	-	-
PRINCIPAL EXPENSE	-	-	-	-
ACQUISITION OF CAPITAL ASSETS	-	-	(120,000)	(80,000)
c. Net cash provided by (or used for) capital and related financing activities	-	-	(120,000)	(80,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INVESTMENT INCOME	57	-	-	-
d. Net cash provided by (or used in) investing activities	57	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	42,831	38,400	(33,920)	(86,051)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	23,271	66,102	104,502	104,502
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	66,102	104,502	70,582	18,451

NORTH LYON COUNTY FIRE PROT DIST
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND AMBULANCE FUND

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

- * - Type
- | | |
|-----------------------------------|--|
| 1 - General Obligation Bonds | 6 - Medium-Term Financing - Lease Purchase |
| 2 - G.O. Revenue Supported Bonds | 7 - Capital Leases |
| 3 - G.O. Special Assessment Bonds | 8 - Special Assessment Bonds |
| 4 - Revenue Bonds | 9 - Mortgages |
| 5 - Medium-Term Financing | 10 - Other (Specify Type) |
| | 11 - Proposed (Specify Type) |

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2012	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/13		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
ACQUISITION FUND										
USDA Station Ln	4	30	700,000.00	8/7/2004	6/7/2034	4.38	592,742.00	25,601.00	16,399.00	42,000.00
*Sub for Acquisition Fund			700,000.00				592,742.00	25,601.00	16,399.00	42,000.00
TOTAL ALL DEBT SERVICE			700,000.00				592,742.00	25,601.00	16,399.00	42,000.00

SCHEDULE C-1 - INDEBTEDNESS

NORTH LYON COUNTY FIRE PROT DIST Budget Fiscal Year 2012-2013
(Local Government)

			TRANSFERS IN			TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT		
ENTERPRISE FUNDS	GENERAL FUND	10	87,000					
SUBTOTAL								
INTERNAL SERVICE								
SUBTOTAL								
RESIDUAL EQUITY TRANSFERS								
TOTAL TRANSFERS			133,200			133,200		133,200

NORTH LYON COUNTY FIRE PROT DIST
(Local Government)

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: 77th Session; February 4, 2013 to June 4, 2013

1. Activity:	<u>N/A.</u>	
2. Funding Source:	<u>N/A.</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: NORTH LYON COUNTY FIRE PROTECTION DISTRICT Budget Fiscal Year 2012-2013

Lobbying Expense Estimate, Page 1 of 1

**Schedule of Existing Contracts
Budget Year 2012-2013**

Local Government: NORTH LYON COUNTY FIRE PROT DIST
Contact: Josh Foli
E-mail Address: ifoli@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 2012-13	Proposed Expenditure FY 2013-14	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 2012-2013**

Local Government: NORTH LYON COUNTY FIRE PROT DIST
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 2012-13	Proposed Expenditure FY 2013-14	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.