STATE OF NEVADA
DEPARTMENT OF TAXATION
Web Site: http://tax.state.nv.us
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

BRIAN SANDOVAL
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
WILLIAM CHISEL
Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

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, 2014

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling $ 1,151,774

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 $ 1,251,352 and 1 proprietary funds with estimated expenses of $ 1,962,456

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: 5/16/13

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING:

Date and Time May 16, 2013 6:00 P.M. Publication Date May 1 & 8, 2013

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

NORTH LYON COUNTY FIRE PROTECTION DISTRICT
13-14 INDEX

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/14
General Government	0	0	0
Judicial	0	0	0
Public Safety	15.0	14.0	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	15.0	14.0	14.0

POPULATION (AS OF JULY 1)	19,102	19,716	19,381
SOURCE OF POPULATION ESTIMATE*	VOTER REGISTRATION X 1.75 (CLERK'S OFFICE)		
Assessed Valuation (Secured and Unsecured Only)	470,686,766	452,950,714	458,207,466
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	470,686,766	452,950,714	458,207,466
TAX RATE			
General Fund	0.2567	0.2803	0.2974
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	0.2567	0.2803	0.2974

*** 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

Fiscal Year 2013-2014

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTALPREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5) - (7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	0.2394	458,207,466	1,096,949	0.2394	1,096,949	(169,685)	927,264
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	-	-	SAME AS ABOVE			
VOTER APPROVED: C. Voter Approved Overrides	0.0500	458,207,466	229,104	0.0500	229,104	(35,439)	193,665
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	0.0080	458,207,466	36,489	0.0080	36,489	(5,644)	30,845
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0080	458,207,466	36,489	0.0080	36,489	(5,644)	30,845
M. **SUBTOTAL A, C, L**	**0.2974**	**458,207,466**	**1,362,542**	**0.2974**	**1,362,542**	**(210,768)**	**1,151,774**
N. Debt							
O. **TOTAL M AND N**	**0.2974**	**458,207,466**	**1,362,542**	**0.2974**	**1,362,542**	**(210,768)**	**1,151,774**

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, 2014

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	64,596	136,562	1,151,774	0.2974	24,100	-	-	1,377,032
ACQUISITION FUND	140,101	-	-	0.0000	200	-	42,000	182,301
Subtotal Governmental Fund Types, Expendable Trust Funds	204,697	136,562	1,151,774	0.2974	24,300	-	42,000	1,559,333
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX	-	-	-	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	136,562	1,151,774	0.2974	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2014

Budget Summary for NORTH LYON COUNTY FIRE PROT DIST
(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	-	553,597	355,914	201,540	-	33,332	157,000	75,649	1,377,032
ACQUISITION FUND	C	-	-	42,000	98,301	-	-	42,000	182,301
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		553,597	355,914	243,540	98,301	33,332	157,000	117,649	1,559,333

* 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-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2014

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

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS IN (5)	OPERATING TRANSFERS OUT(6)	NET INCOME (7)
AMBULANCE FUND	E	1,803,200	1,962,456	200	-	115,000	-	(44,056)
TOTAL		1,803,200	1,962,456	200	-	115,000	-	(44,056)

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

** Include Depreciation

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/12	(2) ESTIMATED CURRENT YEAR ENDING 06/30/13	(3) BUDGET YEAR ENDING 06/30/14 TENTATIVE APPROVED	(4) FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	**1,072,405**	**1,125,193**	**1,151,774**	**1,151,774**
INTERGOVERNMENTAL				
FEDERAL GRANTS	10,000	151,254	-	-
STATE SHARED REVENUE				
CONSOLIDATED TAXES	126,357	135,790	136,562	136,562
SUBTOTAL	**136,357**	**287,044**	**136,562**	**136,562**
CHARGES FOR SERVICES				
MUTUAL AID	182,297	147,438	-	-
FIRE / SAFETY PLAN REVIEW	17,243	6,000	6,000	6,000
COST RECOVERY	8,584	10,000	10,000	10,000
INSPECTION FEES AND PERMITS	5,324	8,000	8,000	8,000
SUBTOTAL	**213,448**	**171,438**	**24,000**	**24,000**
MISCELLANEOUS				
INVESTMENT INCOME	224	100	100	100
MISCELLANEOUS	15,576	-	-	-
SUBTOTAL	**15,800**	**100**	**100**	**100**
SUBTOTAL REVENUE	**1,438,010**	**1,583,775**	**1,312,436**	**1,312,436**
OTHER FINANCIAL SOURCES				
BEGINNING FUND BALANCE	137,922	43,574	64,596	64,596
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL BEGINNING FUND BALANCE	**137,922**	**43,574**	**64,596**	**64,596**
TOTAL AVAILABLE RESOURCES	**1,575,932**	**1,627,349**	**1,377,032**	**1,377,032**

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/12	(2) ESTIMATED CURRENT YEAR ENDING 06/30/13	(3) BUDGET YEAR ENDING 06/30/14 TENTATIVE APPROVED	(4) FINAL APPROVED
PUBLIC SAFETY				
FIRE				
SALARIES & WAGES	629,425	662,000	553,597	553,597
EMPLOYEE BENEFITS	371,546	401,696	355,914	355,914
SERVICES & SUPPLIES	268,087	365,857	201,540	201,540
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	**1,269,058**	**1,429,553**	**1,111,051**	**1,111,051**
FUNCTION: PUBLIC SAFETY				
SALARIES & WAGES	629,425	662,000	553,597	553,597
EMPLOYEE BENEFITS	371,546	401,696	355,914	355,914
SERVICES & SUPPLIES	268,087	365,857	201,540	201,540
CAPITAL OUTLAY	-	-	-	-
OTHER USES	-	-	-	-
FUNCTION SUBTOTAL	**1,269,058**	**1,429,553**	**1,111,051**	**1,111,051**

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

FUNCTION: PUBLIC SAFETY

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/12	(2) ESTIMATED CURRENT YEAR ENDING 06/30/13	(3) BUDGET YEAR ENDING 06/30/14 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/14 FINAL APPROVED
PG FUNCTION SUMMARY				
6 PUBLIC SAFETY	1,269,058	1,429,553	1,111,051	1,111,051
TOTAL EXP - ALL FUNCTIONS	**1,269,058**	**1,429,553**	**1,111,051**	**1,111,051**
OTHER USES:				
CONTINGENCY (Not to exceed 3%				
total expenditures all functions)				
CONTINGENCY	-	-	33,332	33,332
OPERATING TRANSFERS OUT (SCH T)				
ACQUISITION FUND	135,000	46,200	42,000	42,000
AMBULANCE FUND	128,300	87,000	115,000	115,000
TOTAL EXPENDITURES AND OTHER USES	**1,532,358**	**1,562,753**	**1,301,383**	**1,301,383**
ENDING FUND BALANCE	**43,574**	**64,596**	**75,649**	**75,649**
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	**1,575,932**	**1,627,349**	**1,377,032**	**1,377,032**

NORTH LYON COUNTY FIRE PROT DIST
(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/12	(2) ESTIMATED CURRENT YEAR ENDING 06/30/13	(3) BUDGET YEAR ENDING 06/30/14 TENTATIVE APPROVED	(4) FINAL APPROVED
MISCELLANEOUS				
INVESTMENT INCOME	130	200	200	200
SUBTOTAL	**130**	**200**	**200**	**200**
SUBTOTAL REVENUE	**130**	**200**	**200**	**200**
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	**135,000**	**46,200**	**42,000**	**42,000**
BEGINNING FUND BALANCE	122,571	135,701	140,101	140,101
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL BEGINNING FUND BALANCE	**122,571**	**135,701**	**140,101**	**140,101**
TOTAL RESOURCES	**257,701**	**182,101**	**182,301**	**182,301**
EXPENDITURES				
PUBLIC SAFETY				
FIRE				
SERVICES & SUPPLIES	-	-	-	-
CAPITAL OUTLAY	80,000	-	98,301	98,301
ACTIVITY SUBTOTAL	**80,000**	**-**	**98,301**	**98,301**
DEBT SERVICE				
PRINCIPAL	15,638	16,399	17,131	17,131
INTEREST	26,362	25,601	24,869	24,869
ACTIVITY SUBTOTAL	**42,000**	**42,000**	**42,000**	**42,000**
SUBTOTAL EXPENDITURES	**122,000**	**42,000**	**140,301**	**140,301**
ENDING FUND BALANCE	**135,701**	**140,101**	**42,000**	**42,000**
TOTAL COMMITMENTS AND FUND BALANCE	**257,701**	**182,101**	**182,301**	**182,301**

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/12	(2) ESTIMATED CURRENT YEAR ENDING 06/30/13	(3) BUDGET YEAR ENDING 06/30/14 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
AMBULANCE FEES	1,770,265	1,800,000	1,800,000	1,800,000
SUBSCRIPTION SERVICE	-	3,200	3,200	3,200
TOTAL OPERATING REVENUE	**1,770,265**	**1,803,200**	**1,803,200**	**1,803,200**
OPERATING EXPENSES				
SALARIES & WAGES	370,817	248,044	373,873	373,873
EMPLOYEE BENEFITS	219,166	134,109	231,583	231,583
SERVICES & SUPPLIES	155,315	170,250	167,000	167,000
BAD DEBTS	774,113	1,140,000	1,140,000	1,140,000
DEPRECIATION	-	16,000	50,000	50,000
TOTAL OPERATING EXPENSES	**1,519,411**	**1,708,403**	**1,962,456**	**1,962,456**
OPERATING INCOME OR (LOSS)	**250,854**	**94,797**	**(159,256)**	**(159,256)**
NONOPERATING REVENUES				
INVESTMENT INCOME	47	200	200	200
FEDERAL GRANTS	-	23,787	-	-
MISCELLANEOUS INCOME	-	-	-	-
TOTAL NONOPERATING REVENUES	**47**	**23,987**	**200**	**200**
NONOPERATING EXPENSES				
INTEREST EXPENSE	-	-	-	-
FEDERAL GRANT EXPENSES	-	-	-	-
TOTAL NONOPERATING EXPENSES	**-**	**-**	**-**	**-**
NET INCOME BEFORE OPERATING TRANSFERS	**250,901**	**118,784**	**(159,056)**	**(159,056)**
OPERATING TRANSFERS (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	**128,300**	**87,000**	**115,000**	**115,000**
NET INCOME	**379,201**	**205,784**	**(44,056)**	**(44,056)**

NORTH LYON COUNTY FIRE PROT DIST
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND AMBULANCE FUND

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/12	(2) ESTIMATED CURRENT YEAR ENDING 06/30/13	(3) BUDGET YEAR ENDING 06/30/14 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	777,120	660,000	660,000	660,000
PERSONNEL COSTS	(609,458)	(382,153)	(605,456)	(605,456)
SERVICES AND SUPPLIES	(228,252)	(170,250)	(167,000)	(167,000)
a. Net cash provided by (or used for) operating activities	**(60,590)**	**107,597**	**(112,456)**	**(112,456)**
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
OPERATING TRANSFER IN - GENERAL	128,300	87,000	115,000	115,000
b. Net cash provided by (or used for) noncapital financing activities	**128,300**	**87,000**	**115,000**	**115,000**
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
INTEREST EXPENSE	-	-	-	-
PRINCIPAL EXPENSE	-	-	-	-
ACQUISITION OF CAPITAL ASSETS	-	(120,000)	(120,000)	(120,000)
c. Net cash provided by (or used for) capital and related financing activities	**-**	**(120,000)**	**(120,000)**	**(120,000)**
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INVESTMENT INCOME	47	200	200	200
d. Net cash provided by (or used in) investing activities	**47**	**200**	**200**	**200**
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	**67,757**	**74,797**	**(117,256)**	**(117,256)**
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	**66,102**	**133,859**	**208,656**	**208,656**
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	**133,859**	**208,656**	**91,400**	**91,400**

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
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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
								REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/14		(9)+(10)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2013	INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
ACQUISITION FUND										
USDA Station Ln	4	30	700,000.00	8/7/2004	6/7/2034	4.38	576,343.00	24,869.00	17,131.00	42,000.00
***Sub for Acquisition Fund**			**700,000.00**				**576,343.00**	**24,869.00**	**17,131.00**	**42,000.00**
TOTAL ALL DEBT SERVICE			**700,000.00**				**576,343.00**	**24,869.00**	**17,131.00**	**42,000.00**

SCHEDULE C-1 - INDEBTEDNESS

NORTH LYON COUNTY FIRE PROT DIST Budget Fiscal Year 2013-2014
(Local Government)

Transfer Schedule for Fiscal Year 2013-2014

	TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
GENERAL FUND					ACQUISITION FUND	8	42,000
					AMBULANCE FUND	8	115,000
SUBTOTAL							**157,000**
SPECIAL REVENUE FUNDS							
SUBTOTAL							

NORTH LYON COUNTY FIRE PROT DIST
(Local Government)

Transfer Schedule for Fiscal Year 2013-2014

	TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND							
ACQUISITION FUND	GENERAL FUND	9	42,000				
SUBTOTAL			**42,000**				
EXPENDABLE TRUST FUNDS							
SUBTOTAL							
SUBTOTAL							

NORTH LYON COUNTY FIRE PROT DIST
(Local Government)

Transfer Schedule for Fiscal Year 2013-2014

	TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS	GENERAL FUND	10	115,000				
SUBTOTAL							
INTERNAL SERVICE							
SUBTOTAL							
RESIDUAL EQUITY TRANSFERS							
SUBTOTAL							
TOTAL TRANSFERS			**157,000**				**157,000**

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: N/A.

2. Funding Source: N/A.

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 Year 2013-2014

Lobbying Expense Estimate, Page 1 of 1

Schedule of Existing Contracts
Budget Year 2013-2014

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 Existing Contracts: None

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2013-14	Proposed Expenditure FY 2014-15	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 2013-2014

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 2013-14	Proposed Expenditure FY 2014-15	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.

Nevada Department of Taxation
Form 33
Report of Liabilities Associated with
Public Safety Employee NRS Chapter 617 Benefits

Local Government: NORTH LYON COUNTY FIRE PROT DIST

Pursuant to Temporary Regulation, Sec. 14, please check the appropriate box or provide the requested information:

1. Costs associated with the NRS Chapter 617 benefits for public safety employees are addressed through:

(a) ☐ Pre-funding Plan (b) ☐ Pay-as-you-go Plan (c) ☑ Association of self-insured public employers

(d) ☐ Private Insurer. Please describe: _____

2. If you reported (c) or (d) on Line 1, please identify the association or insurer and where the actuarial study and funding report may be obtained.

Public Agency Compensation Trust

3. If you reported (c) or (d) on Line 1, report the amount of contractually required contributions for each of the following years:

Fund	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Contributions	34,879	36,733	21,624	19,251	8,711	7,517

If you reported (c) on Line 1, skip Lines 4-13. Sign and date this form.

4. If you reported (a) or (b) on Line 1, was an actuarial study prepared to estimate the liabililty of the NRS Chapter 617 benefits? Yes ☐ No ☐

5. When was the last actuarial study prepared? _____ 6. How often are actuarial studies prepared? _____

7. Who prepared the actuarial study (Name, designation, address)

Name and Designation *Address*

8. Did the actuarial study separately report current public safety employees from eligible, non-current public safety employees? Yes ☐ No ☐

9. Where may the public review a complete copy of the actuarial report? (Provide a website link if available)

10. Historical Claims Paid

	Current Public Safety Employees	Eligible Non-Current Public Safety Employees	Total
10(a) Number of Employees subject to the benefit, prior 10* fiscal years			
10(b) Number of known and accepted claims in the past 10* fiscal years			
10(c) Total paid out for claims in the past 10* fiscal years			

**See Temp Regulation Sec. 14(2) for exceptions to 10 years*

11. Estimated Future Liability Under NRS Chapter 617

	Current Public Safety Employees	Eligible Non-Current Public Safety Employees	Total
11(a) Estimated number of employees subject to the benefit over next 30 years*			
11(b) Estimated amount of actuarial liability for medical & disability, non-discounted			
11(c) Estimated amount of actuarial liablity for medical and disability, discounted			
11(d) What discount rate was selected to determine the liability in 11(c)?			

*The estimate should not include a projection of new employees that may be hired over the 30 year period.

12. Reserves

12(a) Has the local government established a reserve for known and accepted historical claims? ☐ Yes ☐ No

12(b) What percentage of historical claims (Line 10(b)) are fully funded? _____

12(c) Has the local government established a reserve(s) for the amounts reported in Line 11(c)? ☐ Yes ☐No

12(d) Identify each fund used for reserves _____

12(e) List the amount of payments made to each fund reserve for the following years (add lines if more than 1 fund):

Fund	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Payments						

12(f) List the total reserves established for each fund (add lines if more than 1 fund):

Fund	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Total Reserves						

13. What is the current year funded ratio of the present value of contributions plus investment return compared to the present value of the accrued liabilities? (Line 12(f) divided by Line 11(c)) _____.

Josh Fol Comptroller
Signature and Title

5/16/13
Date

775-463-6510
Contact Phone Number

jfol@lyon-county.org
Contact E-mail Address