



North Lyon County Fire Protection District
195 East Main Street
Fernley, Nevada 89408
District Office (775) 575-3310 District Fax (775) 575-3314
www.northlyonfire.com

Directors
 Jon Osborn
 Vern Watson
 Steve Carr
 Patricia Hon
 Daniel McCassie

Scott Huntley, District Fire Chief

Nevada Department of Taxation
 1550 College Parkway, Suite 115
 Carson City, NV 89706-7937

NORTH LYON FIRE PROTECTION DISTRICT _____ herewith submits the FINAL budget for the fiscal year ending June 30, 2018

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,267,490

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 0 If the final computation requires, the tax rate will be lowered.

This budget contains 2 governmental fund types with estimated expenditures of \$ 2,008,300 and 1 proprietary funds with estimated expenses of \$ 1,154,300

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 Jon Osborn

 (Print Name)
chair

 (Title)

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

Signed [Signature]

Dated: 5/18/17

SCHEDULED PUBLIC HEARING:

Date and Time May 19, 2017 at 6:00 PM

Publication Date May 12 and 17, 2017

Place: North Lyon Fire Protection District-Hdqtrs Station-Mtng Room-195 East Main Street, Fernley, NV 89408

**NORTH LYON FIRE PROTECTION DISTRICT
2018 FINAL BUDGET**

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/16	ESTIMATED CURRENT YEAR ENDING 06/30/17	BUDGET YEAR ENDING 06/30/18
General Government			
Judicial			
Public Safety	14.0	14.0	14.0
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	14.0	14.0	14.0
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	14.0	14.0	14.0

POPULATION (AS OF JULY 1)	19,077	18,936	19,042
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SOURCE OF POPULATION ESTIMATE*	State-Certified		
Assessed Valuation (Secured and Unsecured Only)	669,703,932	601,144,061	657,894,481
Net Proceeds of Mines	-	153,217	-
TOTAL ASSESSED VALUE	669,703,932	601,297,278	657,894,481
TAX RATE			
General Fund	0.3001	0.3012	0.3018
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.3001	0.3012	0.3018

* 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 Fire Protection District
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED 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	657,894,481	1,574,999	0.2394	1,574,999	569,575	1,005,424
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides	0.0500	657,894,481	328,947	0.0500	328,947	118,958	209,989
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.0124	657,894,481	81,787	0.0124	81,787	29,710	52,077
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0124	657,894,481	81,787	0.0124	81,787	29,710	52,077
M. SUBTOTAL A, C, L	0.3018	657,894,481	1,985,733	0.3018	1,985,733	718,243	1,267,490
N. Debt							
O. TOTAL M AND N	0.3018	657,894,481	1,985,733	0.3018	1,985,733	718,243	1,267,490

North Lyon Fire Protection District
(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, 2018

Budget Summary for North Lyon Fire Protection 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	325,986	161,307	1,267,490	0.3018	439,544	-	-	2,194,327
Acquisition Fund	187,724	-	-	-	-	-	215,000	402,724
DEBT SERVICE								
Subtotal Governmental Fund Types,	513,710	161,307	1,267,490	0.3018	439,544	-	215,000	2,597,051
Expendable Trust Funds								
PROPRIETARY FUNDS								
	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	161,307	1,267,490	0.3018	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2018 North Lyon Fire Protection District
(Local Government)
 Budget Summary for

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	\$ 970,000	\$ 1,154,300	\$ 500	\$ -	\$ 100,000		\$ (83,800)
TOTAL		\$ 970,000	\$ 1,154,300	\$ 500	\$ -	\$ 100,000	\$ -	\$ (83,800)

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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
Ad Valorem	1,162,909	1,208,162	1,267,490	1,267,490
INTERGOVERNMENTAL				
Federal Grants	304,009	288,749	-	-
State - CTX	127,585	156,926	161,307	161,307
	431,594	445,675	161,307	161,307
CHARGES FOR SERVICES				
Mutual Aid	258,015	376,644	-	376,644
Cost recovery	8,492	10,000	10,000	10,000
Inspection fees and permits	8,910	11,800	11,800	11,800
Fire and safety reviews	55,355	40,000	40,000	40,000
	330,772	438,444	61,800	438,444
MISCELLANEOUS				
Investment income	1,087	1,090	1,100	1,100
Other	59,147	-	18,000	-
	60,234	1,090	19,100	1,100
SUBTOTAL REVENUE ALL SOURCES	1,985,509	2,093,371	1,509,697	1,868,341
OTHER FINANCING SOURCES				
Transfers In (Schedule T)				
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE	332,418	307,404	371,447	325,986
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	332,418	307,404	371,447	325,986
TOTAL AVAILABLE RESOURCES	2,317,927	2,400,775	1,881,144	2,194,327

North Lyon Fire Protection District
(Local Government)

SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY		(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
		ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
PAGE	FUNCTION SUMMARY				
	General Government				
	Judicial				
	Public Safety	1,408,523	1,627,489	1,453,000	1,684,300
	Public Works				
	Debt Service				
	Intergovernmental Expenditures				
	TOTAL EXPENDITURES - ALL FUNCTIONS	1,408,523	1,627,489	1,453,000	1,684,300
	OTHER USES:				
	CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	-	-	40,000	50,000
	Transfers Out (Schedule T)				
	Acquisition Fund	252,000	180,000	215,000	215,000
	Ambulance Fund	350,000	267,300	100,000	100,000
	TOTAL EXPENDITURES AND OTHER USE	2,010,523	2,074,789	1,808,000	2,049,300
	ENDING FUND BALANCE:	307,404	325,986	73,144	145,027
	TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	2,317,927	2,400,775	1,881,144	2,194,327

North Lyon Fire Protection District
(Local Government)

SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2016	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2017	(3) (4) BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
MISCELLANEOUS				
Investment income	398	-	-	-
Subtotal				
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	252,000	180,000	215,000	215,000
BEGINNING FUND BALANCE	164,877	85,724	187,724	187,724
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	164,877	85,724	187,724	187,724
TOTAL RESOURCES	417,275	265,724	402,724	402,724
EXPENDITURES				
Public Safety:				
Capital outlay	289,551	36,000	274,120	282,000
Debt Service:				
Principal	18,623	19,481	20,352	20,352
Interest	23,377	22,519	21,648	21,648
	42,000	42,000	42,000	42,000
Subtotal	331,551	78,000	316,120	324,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				9,700
Transfers Out (Schedule T)				
ENDING FUND BALANCE	85,724	187,724	86,604	69,024
TOTAL COMMITMENTS & FUND BALANCE	417,275	265,724	402,724	402,724

North Lyon Fire Protection District
(Local Government)

ACQUISITION FUND

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Ambulance Fees	2,286,439			
Less: Bad debts	(1,184,159)			
Net Operating Revenue	1,102,280	967,000	970,000	970,000
OPERATING EXPENSE				
Salaries and wages	535,000	488,400	632,500	531,500
Employee Benefits	280,525	288,200	373,200	313,500
Services and supplies	173,923	263,689	264,000	271,300
Depreciation	34,739	38,000	38,000	38,000
Total Operating Expense	1,024,187	1,078,289	1,307,700	1,154,300
Operating Income or (Loss)	78,093	(111,289)	(337,700)	(184,300)
NONOPERATING REVENUES				
Interest income	742	500	500	500
Miscellaneous	3,181	-	10,000	-
Total Nonoperating Revenues	3,923	500	10,500	500
NONOPERATING EXPENSES	-	-	-	-
CAPITAL CONTRIBUTIONS	5,000	-	-	-
Net Income before Operating Transfers	87,016	(110,789)	(327,200)	(183,800)
Transfers (Schedule T)				
In	350,000	267,300	100,000	100,000
Out				
Net Operating Transfers	350,000	267,300	100,000	100,000
CHANGE IN NET POSITION	437,016	156,511	(227,200)	(83,800)

North Lyon Fire Protection District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

AMBULANCE FUND

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Ambulance fees	1,157,926	967,000	970,000	970,000
Personnel costs	(835,665)	(776,600)	(1,005,700)	(845,000)
Services and supplies	(157,711)	(263,689)	(264,000)	(271,300)
Miscellaneous income		-	10,000	-
a. Net cash provided by (or used for) operating activities	164,550	(73,289)	(289,700)	(146,300)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers	350,000	267,300	100,000	100,000
b. Net cash provided by (or used for) noncapital financing activities	350,000	267,300	100,000	100,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from grants	5,000	-	-	-
Purchase of equipment	(158,777)	(28,100)	-	-
c. Net cash provided by (or used for) capital and related financing activities	(153,777)	(28,100)	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Income from investments	742	500	500	500
d. Net cash provided by (or used in) investing activities	742	500	500	500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	361,515	166,411	(189,200)	(45,800)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	328,967	690,482	851,208	856,893
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	690,482	856,893	662,008	811,093

North Lyon Fire Protection District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

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) NAME OF BOND OR LOAN List and Subtotal By Fund ACQUISITION FUND	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2017	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/18 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
USDA	4	30	700,000	8/7/2004	6/7/2034	4.38%	503,503	\$ 21,648	\$ 20,352	\$ 42,000
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			\$ 700,000				\$ 503,503	\$ 21,648	\$ 20,352	\$ 42,000

SCHEDULE C-1 - INDEBTEDNESS

North Lyon Fire Protection District Budget Fiscal Year 2017-2018
(Local Government)

Transfer Schedule for Fiscal Year 2017-2018

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				Acquisition Fund	11	\$ 215,000
				Ambulance Fund	12	100,000
SUBTOTAL						\$ 315,000
SPECIAL REVENUE FUNDS						
SUBTOTAL						

North Lyon Fire Protection District
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2017 - 2018

Local Government: North Lyon Fire Protection District

Contact: Kasey Miller

E-mail Address: kmiller@northlyonfire.com

Daytime Telephone: 775-575-3310

Total Number of Existing Contracts: -0-

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	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 2017 - 2018

Local Government: North Lyon Fire Protection District

Contact: Kasey Miller

E-mail Address: kmiller@northlyonfire.com

Daytime Telephone: 775-575-3310

Total Number of Privatization Contracts: -0-

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	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	Total									

Attach additional sheets if necessary.