

NORTH LYON FIRE PROTECTION DISTRICT

195 East Main Street
Fernley, Nevada 89408

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, 2021

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,637,681

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 \$ 2,597,415 and
1 proprietary funds with estimated expenses of \$ 1,548,990

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

Jason Nicholl
(Print Name)
Fire Chief
(Title)

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

Signed: [Signature]

Dated: 5/21/2020

APPROVED BY THE GOVERNING BOARD

[Signature]
[Signature]
[Signature]

SCHEDULED PUBLIC HEARING:

Date and Time: May 21, 2020 at 6 PM

Publication Date: May 6 and 13, 2020

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

**NORTH LYON FIRE PROTECTION DISTRICT
2021 FINAL BUDGET**

INDEX

	PAGE
INTRODUCTION	
Transmittal Letter	1
Index to the Budget	2
SUMMARY SCHEDULES	
Schedule S-2 - Statistical Data	3
Schedule S-3 - Property Tax Rate Reconciliation	4
Schedule A - Governmental Fund Types - Revenues	5
Schedule A-1 - Governmental Fund Types - Expenditures	6
Schedule A-2 - Proprietary Fund Type	7
GOVERNMENTAL FUND TYPES	
GENERAL FUND	
Schedule B-9 - Revenues	8
Schedule B-10 - Expenditures by Function	9
Schedule B-11 - Expenditures, Other Uses and Fund Balance	10
ACQUISITION FUND	
Schedule B-14 - Revenues and Expenditures	11
PROPRIETARY FUND	
Schedule F-1 - Ambulance Fund - Revenues and Expenses	12
Schedule F-2 - Ambulance Fund - Cash Flows	13
SUPPLEMENTARY INFORMATION	
Schedule C-1 - Indebtedness	14
Schedule T - Transfer Reconciliation	15
Schedule 31 - Existing Contracts	18
Schedule 32 - Privatization Contracts	19
PROOF OF PUBLICATION	20

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/19	ESTIMATED CURRENT YEAR ENDING 06/30/20	BUDGET YEAR ENDING 06/30/21
General Government			
Judicial			
Public Safety	21.0	21.0	23.0
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	21.0	21.0	23.0
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	21.0	21.0	23.0

POPULATION (AS OF JULY 1)	19,790	20,396	20,784
SOURCE OF POPULATION ESTIMATE*	Office of State Demographer Projections - please see below.		
Assessed Valuation (Secured and Unsecured Only)	736,254,206	823,503,342	902,013,856
Net Proceeds of Mines	-	131,073	43,582
TOTAL ASSESSED VALUE	736,254,206	823,634,415	902,057,438
TAX RATE			
General Fund	0.3023	0.3032	0.3041
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.3023	0.3032	0.3041

* 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

NOTE RE: POPULATION - For FY19 and FY20, these numbers are the certified population estimates for Fernley, NV.
For FY21, the estimate is based on the FY20 population plus 1.9% per the State Demographer's population projections.

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 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	0.2394	902,013,856	2,159,421	0.2394	2,159,421	869,905	1,289,516
B. PROPERTY TAX Outside Revenue Limitations:							
Net Proceeds of Mines	-	43,583	-	-	XXXXXXXXXXXXXXXXXXXX	-	-
VOTER APPROVED:							
C. Voter Approved Overrides	0.0500	902,057,438	451,029	0.0500	451,007	182,382	268,625
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. SCRT Loss (NRS 354.59813)	0.0147	902,057,438	132,520	0.0147	132,596	53,056	79,540
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0147	902,057,438	132,520	0.0147	132,596	53,056	79,540
M. SUBTOTAL A, C, L	0.3041	902,057,438	2,742,970	0.3041	2,743,024	1,105,343	1,637,681
N. Debt							
O. TOTAL M AND N	0.3041	902,057,438	2,742,970	0.3041	2,743,024	1,105,343	1,637,681

NORTH LYON FIRE PROTECTION DISTRICT

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, 2021

Budget Summary for

NORTH LYON FIRE PROTECTION 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)	
AMBULANCE FUND	E	1,250,000	1,548,990	176,500	-	100,000	-	(22,490)
TOTAL		1,250,000	1,548,990	176,500	-	100,000	-	(22,490)

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

** Include Depreciation

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING (4) 06/30/21	
	ACTUAL PRIOR YEAR ENDING 06/30/19	ESTIMATED CURRENT YEAR ENDING 06/30/20	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
Ad Valorem	1,346,875	1,443,132	1,637,681	1,637,681
INTERGOVERNMENTAL				
State - CTX	182,561	188,200	202,007	202,007
Federal grants	490	31,000	-	-
	183,051	219,200	202,007	202,007
CHARGES FOR SERVICES				
Mutual Aid / Cost recovery	248,152	420,797	500,000	540,000
Inspection fees and permits	5,539	7,281	71,000	71,000
Fire and safety reviews	104,769	50,945	42,000	42,000
	358,460	479,023	613,000	653,000
MISCELLANEOUS				
Other	11,875	42,000	-	-
	11,875	42,000	-	-
SUBTOTAL REVENUE ALL SOURCES	1,900,261	2,183,355	2,452,688	2,492,688
OTHER FINANCING SOURCES				
Transfers In (Schedule T)				
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE	771,493	909,541	848,937	905,706
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	771,493	909,541	848,937	905,706
TOTAL AVAILABLE RESOURCES	2,671,754	3,092,896	3,301,625	3,398,394

NORTH LYON FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B - GENERAL FUND

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 06/30/19	ESTIMATED CURRENT YEAR ENDING 06/30/20	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY - FIRE				
Salaries and wages	883,655	1,098,376	1,226,326	1,336,058
Employee benefits	419,311	495,589	632,912	638,245
Services and supplies	359,247	307,225	368,675	390,354
	1,662,213	1,901,190	2,227,913	2,364,657
FUNCTION SUBTOTAL	1,662,213	1,901,190	2,227,913	2,364,657

NORTH LYON FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION _____ Public Safety _____

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 06/30/19	ESTIMATED CURRENT YEAR ENDING 06/30/20	TENTATIVE APPROVED	FINAL APPROVED
MISCELLANEOUS REVENUES				
NV Energy	-	170,000	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	100,000	186,000	196,000	243,000
Medium-Term Financing	-	1,032,700	-	-
BEGINNING FUND BALANCE	55,818	20,198	20,440	20,440
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	55,818	20,198	20,440	20,440
TOTAL RESOURCES	155,818	1,408,898	216,440	263,440
EXPENDITURES				
Public Safety - Fire:				
Capital outlay	93,620	1,202,700	-	47,000
Debt Service:				
Principal	21,312	165,855	137,704	137,704
Interest	20,688	19,903	48,054	48,054
Subtotal	135,620	1,388,458	185,758	232,758
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	20,198	20,440	30,682	30,682
TOTAL COMMITMENTS & FUND BALANCE	155,818	1,408,898	216,440	263,440

NORTH LYON FIRE PROTECTION DISTRICT
(Local Government)

ACQUISITION FUND
(Capital Projects Fund)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 06/30/19	ESTIMATED CURRENT YEAR ENDING 06/30/20	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Ambulance Fees, net of bad debts	1,685,544	1,016,616	1,250,000	1,250,000
OPERATING EXPENSE				
Salaries and wages	846,732	713,821	775,094	786,902
Employee benefits	614,031	295,595	423,043	431,688
Services and supplies	238,156	301,830	159,500	217,000
Depreciation	85,892	85,900	85,900	113,400
Total Operating Expense	1,784,811	1,397,146	1,443,537	1,548,990
Operating Income or (Loss)	(99,267)	(380,530)	(193,537)	(298,990)
NONOPERATING REVENUES				
Miscellaneous	39,615	1,013	6,500	6,500
GEMT	-	382,000	170,000	170,000
Total Nonoperating Revenues	39,615	383,013	176,500	176,500
NONOPERATING EXPENSES	-	-	-	-
Net Income before Operating Transfers	(59,652)	2,483	(17,037)	(122,490)
Transfers (Schedule T)				
In	-	100,000	200,000	100,000
Out	-	-	-	-
Net Operating Transfers	-	100,000	200,000	100,000
CHANGE IN NET POSITION	(59,652)	102,483	182,963	(22,490)

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 06/30/21	
	ACTUAL PRIOR YEAR ENDING 06/30/19	ESTIMATED CURRENT YEAR ENDING 06/30/20	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net ambulance fees and GEMT	1,046,078	1,389,616	1,420,000	1,420,000
Personnel costs	(800,320)	(1,009,416)	(1,198,137)	(1,218,590)
Services and supplies	(229,152)	(301,830)	(159,500)	(217,000)
Miscellaneous income	-	1,013	6,500	6,500
a. Net cash provided by (or used for) operating activities	16,606	79,383	68,863	(9,090)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from General Fund		100,000	200,000	100,000
b. Net cash provided by (or used for) noncapital financing activities	-	100,000	200,000	100,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of equipment	(40,422)	-	(200,000)	(270,000)
Proceeds from grants	32,789	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(7,633)	-	(200,000)	(270,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
d. Net cash provided by (or used in) investing activities				
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	8,973	179,383	68,863	(179,090)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	198,897	207,870	6,790	387,253
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	207,870	387,253	75,653	208,163

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	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/20	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 6/30/21 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
ACQUISITION FUND:										
USDA	4	30 yrs	700,000	8/7/2004	6/7/2034	4.38%	\$ 439,417	\$ 19,608	\$ 22,392	\$ 42,000
PNC Eqpt Finance	5	8 yrs	1,032,700	2/21/20	2/21/27	3.20%	888,942	28,446	115,312	143,758
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			\$ 1,732,700				\$ 1,328,359	\$ 48,054	\$ 137,704	\$ 185,758

SCHEDULE C-1 - INDEBTEDNESS

NORTH LYON FIRE PROTECTION DISTRICT
(Local Government) Budget Fiscal Year 2020-2021

Transfer Schedule for Fiscal Year 2020-2021

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				Ambulance Fund	10	100,000
				Acquisition Fund	10	243,000
SUBTOTAL						343,000
SPECIAL REVENUE FUNDS						
SUBTOTAL						

NORTH LYON FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS						
Ambulance Fund	General Fund	12	100,000			
SUBTOTAL			100,000			
INTERNAL SERVICE						
SUBTOTAL						
TOTAL TRANSFERS			343,000			343,000

NORTH LYON FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2020 - 2021

Local Government: NORTH LYON FIRE PROTECTION DISTRICT

Contact: Kasey Miller, Office Manager

E-mail Address: Knmiller@northlyonfire.com

Daytime Telephone: 775-575-3310

Total Number of Existing Contracts: None

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2020-21	Proposed Expenditure FY 2021-22	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 2020 - 2021

Local Government: NORTH LYON FIRE PROTECTION DISTRICT

Contact: Kasey Miller, Office Manager

E-mail Address: Kmliller@northlyonfire.com

Daytime Telephone: 775-575-3310

Total Number of Privatization Contracts: None

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2020-21	Proposed Expenditure FY 2021-22	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.

PROOF OF NEWSPAPER PUBLICATION
GOES HERE

Timestamp
4/30/2020 16:01:57 (CDT)

City
Yerington

Final Pub Date
5/13/2020 0:00:00 (CDT)

State
NV

Ad Number
0000551046

ZIP Code
89447

Publication
Mason Valley News

Your Name
Ben Dailey

Market
Reno

Email Address
bdailey@localiq.com

Delivery Method
Both

Number of Affidavits Needed
1

Customer Email
jfoli@lyon-county.org

Customer Phone Number
Josh Foli

Customer Address
27 S Main St
Yerington, NV 89447

Account Number (If Known)
312169 AdPoint# 104056

Name
Josh Foli

Street
27 S Main St



**PROOF OF
PUBLICATION**

**STATE OF WISCONSIN SS.
COUNTY OF BROWN**

**LYON COUNTY CLERK
ATTN JOSH FOLI
27 S MAIN ST
YERINGTON, NV 89447**

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada. Notice was published in the Mason Valley News/Leader Courier in the county of Lyon, state of Nevada. Mason Valley News is published in cooperation with the Reno Gazette Journal between the date: 5/6/2020 and 5/13/2020, for exact publication dates please see last line of Proof of Publication below.

5/6/2020, 5/13/2020

Legal Clerk

**Subscribed and sworn before me this
13TH OF MAY, 2020**

**NOTARY PUBLIC RESIDING
AT STATE OF WISCONSIN
COUNTY OF BROWN**

Notary Expires: 8-25-23

Ad#: 0000551046
PO:
of Affidavits: 1

**SHELLY HORA
Notary Public
State of Wisconsin**

PUBLIC NOTICE THIS IS NOT A BILL FOR TAXES OWED

Notice is hereby given that on the following dates public hearings will be held to adopt a budget and tax rate for the fiscal year beginning July 1, 2020:

Lyon County - May 21, 2020
Lyon County Commissioners Room, 27 South Main Street, Yerington, Nevada 89447 - 9:00 a.m.

Central Lyon County Vector Control District - May 21, 2020
Lyon County Commissioners Room, 27 South Main Street, Yerington, Nevada 89447 - 9:00 a.m.

Silver Springs General Improvement District - May 21, 2020
Lyon County Commissioners Room, 27 South Main Street, Yerington, Nevada 89447 - 9:00 a.m.

Walker River Weed Control District - May 21, 2020
Lyon County Commissioners Room, 27 South Main Street, Yerington, Nevada 89447 - 9:00 a.m.

Willowcreek General Improvement District - May 21, 2020

Lyon County Commissioners Room, 27 South Main Street, Yerington, Nevada 89447 - 9:00 a.m.

Mason Valley Mosquito Control District - May 21, 2020

Lyon County Commissioners Room, 27 South Main Street, Yerington, Nevada 89447 - 9:00 a.m.

Central Lyon County Fire Protection District - May 21, 2020
District Office, 246 Dayton Valley Road, Suite 106, Dayton, Nevada 89403 - 6:00 p.m.

Stagecoach General Improvement District - May 21, 2020
Stagecoach GID Office, 5000 Navajo Tr., Stagecoach, Nevada 89429 - 3:45 p.m.

Silver Springs/Stagecoach Hospital District - May 21, 2020
Lahontan Medical Complex, 3595 Highway 50 West, Silver Springs, Nevada 89429 - 6:00 p.m.

South Lyon Hospital District - May 18, 2020
South Lyon Medical Center Conference Room, 213 S Whitacre, Yerington, Nevada 89447 - 8:00 a.m.

North Lyon County Fire Protection District - May 21, 2020
Headquarters Station, 195 East Main Street, Fernley, Nevada 89408 - 6:00 p.m.

Smith Valley Fire Protection District - May 18, 2020
Smith Valley Fire Station, 1 Hardie Lane, Smith, Nevada 89430 - 6:00 p.m.

Mason Valley Fire Protection District - May 20, 2020
Mason Valley Fire Station, 118 S. Main St., Yerington, Nevada 89447 - 5:35 p.m.

City of Fernley - May 20, 2020
Fernley City Hall, 595 Silver Lace Blvd., Fernley, Nevada 89408 - 5:00 p.m.

Fernley Swimming Pool District - May 21, 2020
Fernley Swimming Pool, 300 Cottonwood Lane, Fernley, Nevada 89408 - 10:00 a.m.

Mason Valley Swimming Pool District - May 19, 2020
Mason Valley Fire Station, 118 S. Main St., Yerington, Nevada 89447 - 5:15 p.m.

Lyon County School District - May 28, 2020
Fernley Intermediate School, 320 Highway 95A, Fernley, NV 89408 - 6:30 p.m.

City of Yerington - May 25, 2020
Yerington City Hall, Council Chambers, 102 South Main Street, Yerington, Nevada - 10:00 a.m.

The tax rates contained within this notice are based on tentative budgets prepared in such detail and on such forms prescribed by and submitted to the Department of Taxation on April 15, 2020.

The tentative budgets are on file and available for public inspection at 27 S. Main Street, Yerington, Nevada.

The purpose of this public hearing is to receive opinions from members of the public on the proposed budget and tax rates before final action is taken.

For each fiscal year beginning on or after July 1, 1983, the revenue of the local government from taxes ad valorem, except those levied for debt service, must not exceed the amount calculated as follows:

- The rate must be set so that when applied to the current fiscal year's assessed valuation of all property which was on the preceding fiscal year's assessment roll, together with the assessed valuation of property on the central assessment roll which was allocated to the local government, but excluding net proceeds of mines and the assessed valuation attributable to a redevelopment area or tax increment area, it will produce 106 percent of the maximum revenue allowable for the preceding fiscal year.
- This rate must then be applied to the total assessed valuation, excluding net proceeds of mines but including new real property, possessory interests and mobile homes, for the current fiscal year.

Assessed value of property is determined pursuant to NRS 361.227 by establishing a "taxable value" of property which is the market value for land added to the replacement cost for improvements, less all applicable depreciation and obsolescence.

The combined tax rate for taxes ad valorem is calculated as follows:

- Operating rate (limited by NRS 354.59811) for each taxing entity.
- Debt rate for each taxing entity, which is a rate sufficient to generate revenues to pay principal and interest on the outstanding tax supported debt.
- Combined school rate which includes a legislatively approved operating rate for all schools in the State and the debt rate for each individual school district.
- State rate which is a legislatively approved rate which is used to support special major statewide projects such as dams or state parks.

Further information regarding the assessed value of property or of tax rates may be obtained from the County Assessor, Troy Villines, located at Yerington, Nevada, the Ex-Officio Tax Receiver, Nikki Bryan, located at Yerington, Nevada, or the County Comptroller, Josh Foli, located at Yerington, Nevada.

PUBLISH: May 6 & 13, 2020 Mason Valley News

89-000051346

LYON COUNTY TAX RATES TENTATIVE 2020 2021		
TOTAL RATE	FUND RATE	TOTAL DISTRICT RATE
STATE OF NEVADA	0.1700	
COUNTY OPERATIONS:		
GENERAL	0.7687	
GENERAL INCIDENT	0.0280	
MEDICAL INCIDENT	0.1220	
CO-OPERATIVE EXTENSION FUND	0.0100	
TOTAL COUNTY	0.9287	
LYON COUNTY SCHOOL DISTRICT		
LYON COUNTY SCHOOL OPERATION	0.7360	
LYON COUNTY SCHOOL DEBT	0.5687	
TOTAL SCHOOL	1.3047	
TOTAL STATE AND COUNTY AND SCHOOL	2.4354	
CITY OF YERINGTON: (DIST. 1.0)		
CITY OF YERINGTON	0.4044	
SOUTH LYON HOSPITAL DISTRICT	0.5615	
MASON VALLEY MOSQUITO CONTROL DISTRICT	0.0838	
MASON VALLEY SWIMMING POOL DISTRICT	0.1749	
TOTAL	1.2246	3.6600
MASON VALLEY FIRE PROTECTION: (DIST. 2.0)		
MASON VALLEY FIRE PROTECTION	0.3888	
SOUTH LYON HOSPITAL DISTRICT	0.5615	
MASON VALLEY MOSQUITO CONTROL DISTRICT	0.0838	
MASON VALLEY GROUND WATER BASIN	0.0000	
MASON VALLEY SWIMMING POOL DISTRICT	0.1749	
TOTAL	1.2090	3.6444
MASON VALLEY FIRE PROTECTION: (DIST. 2.1)		
MASON VALLEY FIRE PROTECTION	0.3888	
SOUTH LYON HOSPITAL DISTRICT	0.5615	
MASON VALLEY MOSQUITO CONTROL DISTRICT	0.0838	
MASON VALLEY GROUND WATER BASIN	0.0000	
MASON VALLEY SWIMMING POOL DISTRICT	0.1749	
TOTAL	1.2090	2.8444
MASON VALLEY FIRE PROTECTION: (DIST. 2.2)		
MASON VALLEY FIRE PROTECTION	0.3888	
SOUTH LYON HOSPITAL DISTRICT	0.5615	
MASON VALLEY MOSQUITO CONTROL DISTRICT	0.0838	
MASON VALLEY GROUND WATER BASIN	0.0000	
MASON VALLEY SWIMMING POOL DISTRICT	0.1749	
TOTAL	1.0341	3.4695
WILLOWCREEK GENERAL IMPROVEMENT DISTRICT: (DIST. 3.0)		
MASON VALLEY FIRE PROTECTION	0.3888	
WILLOWCREEK GENERAL IMPROVEMENT DISTRICT	0.0156	
SOUTH LYON HOSPITAL DISTRICT	0.5615	
MASON VALLEY MOSQUITO CONTROL DISTRICT	0.0838	
MASON VALLEY GROUND WATER BASIN	0.0000	
MASON VALLEY SWIMMING POOL DISTRICT	0.1749	
TOTAL	1.2246	3.6600
SMITH VALLEY FIRE: (DIST. 4.0)		
SMITH VALLEY FIRE PROTECTION	0.4058	
SOUTH LYON HOSPITAL DISTRICT	0.5615	
SMITH VALLEY GROUND WATER BASIN	0.0000	
TOTAL	1.0273	3.4927
GENERAL COUNTY: (DIST. 5.0)		
SOUTH LYON HOSPITAL DISTRICT	0.5615	
TOTAL	0.8615	2.9969
GENERAL COUNTY: (DIST. 6.1)		
SOUTH LYON HOSPITAL DISTRICT	0.5615	
TOTAL	0.5615	2.9969
CITY OF FERNLEY: (DIST. 6.0)		
CARSON TRUCKEE WATER CONSERVANCY	0.0000	
NORTH LYON COUNTY FIRE PROTECTION DISTRICT	0.3041	
CITY OF FERNLEY	0.6736	
FERNLEY SWIM POOL DISTRICT	0.2000	
TOTAL	1.1777	3.8131
NORTH LYON FIRE-NORTH CITY (DIST. 6.1)		
NORTH LYON COUNTY FIRE PROTECTION	0.3041	
FERNLEY SWIM POOL DISTRICT	0.2000	
TOTAL	0.5041	2.9195

FERNLEY GENERAL COUNTY (DIST. 6.2)		
NORTH LYON COUNTY FIRE PROTECTION	0.3041	
TOTAL	0.3041	2.7125
CITY OF FERNLEY (DIST. 6.3)		
CARSON TRUCKEE WATER CONSERVANCY	0.0000	
NORTH LYON COUNTY FIRE PROTECTION DISTRICT	0.3041	
CITY OF FERNLEY	0.6736	
FERNLEY SWIM POOL DISTRICT	0.2000	
TOTAL	1.1777	1.5665
CENTRAL LYON COUNTY FIRE - HIGH SUB (DIST. 7.0)		
CENTRAL LYON COUNTY FIRE PROTECTION DISTRICT	0.6990	
CARSON TRUCKEE WATER CONSERVANCY	0.0000	
SILVER SPRINGS/STAGE COACH HOSPITAL	0.0450	
CENTRAL LYON VECTOR CONTROL DISTRICT	0.0450	
TOTAL	0.7890	2.2244
SILVER SPRINGS/STAGE COACH HOSPITAL DISTRICT: (DIST. 8.1)		
CENTRAL LYON COUNTY FIRE PROTECTION DISTRICT	0.6990	
CARSON TRUCKEE WATER CONSERVANCY	0.0000	
SILVER SPRINGS/STAGE COACH HOSPITAL DISTRICT	0.0450	
CARSON WATER SUB-CONSERVANCY DISTRICT	0.0300	
CENTRAL LYON VECTOR CONTROL DISTRICT	0.0450	
TOTAL	0.8190	3.7544
SILVER SPRINGS/STAGE COACH HOSPITAL DISTRICT: (DIST. 8.2)		
CENTRAL LYON COUNTY FIRE PROTECTION DISTRICT	0.6990	
CARSON TRUCKEE WATER CONSERVANCY	0.0000	
SILVER SPRINGS/STAGE COACH HOSPITAL DISTRICT	0.0450	
CARSON WATER SUB-CONSERVANCY DISTRICT	0.0300	
CENTRAL LYON VECTOR CONTROL DISTRICT	0.0450	
TOTAL	0.8190	3.2544
SILVER SPRINGS/STAGE COACH HOSPITAL DISTRICT: (DIST. 8.3)		
CENTRAL LYON COUNTY FIRE PROTECTION DISTRICT	0.6990	
CARSON TRUCKEE WATER CONSERVANCY	0.0000	
SILVER SPRINGS/STAGE COACH HOSPITAL DISTRICT	0.0450	
CARSON WATER SUB-CONSERVANCY DISTRICT	0.0300	
CENTRAL LYON VECTOR CONTROL DISTRICT	0.0450	
TOTAL	0.8190	3.2544
CENTRAL LYON COUNTY FIRE: (DIST. 8.4)		
CARSON TRUCKEE WATER CONSERVANCY	0.0000	
CENTRAL LYON COUNTY FIRE PROTECTION DISTRICT	0.6990	
CARSON WATER SUB-CONSERVANCY	0.0300	
CENTRAL LYON VECTOR CONTROL DISTRICT	0.0450	
TOTAL	0.7740	3.2094
CENTRAL LYON COUNTY FIRE: (DIST. 8.5)		
CARSON TRUCKEE WATER CONSERVANCY	0.0000	
CENTRAL LYON COUNTY FIRE PROTECTION DISTRICT	0.6990	
CARSON WATER SUB-CONSERVANCY	0.0300	
CENTRAL LYON VECTOR CONTROL DISTRICT	0.0450	
TOTAL	0.7740	3.2094
CENTRAL LYON COUNTY FIRE: (DIST. 8.7)		
CARSON TRUCKEE WATER CONSERVANCY	0.0000	
CENTRAL LYON COUNTY FIRE PROTECTION DISTRICT	0.6990	
CARSON WATER SUB-CONSERVANCY	0.0300	
CENTRAL LYON VECTOR CONTROL DISTRICT	0.0450	
TOTAL	0.7740	3.2094
CENTRAL LYON COUNTY FIRE: (DIST. 8.8)		
CARSON TRUCKEE WATER CONSERVANCY	0.0000	
CENTRAL LYON COUNTY FIRE PROTECTION DISTRICT	0.6990	
CARSON WATER SUB-CONSERVANCY	0.0300	
CENTRAL LYON VECTOR CONTROL DISTRICT	0.0450	
TOTAL	0.7740	3.2094
STAGE COACH GENERAL IMPROVEMENT DISTRICT: (DIST. 9.0)		
CENTRAL LYON COUNTY FIRE PROTECTION DISTRICT	0.6990	
CARSON TRUCKEE WATER CONSERVANCY	0.0000	
STAGE COACH GENERAL IMPROVEMENT DISTRICT	0.0000	
SILVER SPRINGS/STAGE COACH HOSPITAL DISTRICT	0.0450	
CARSON WATER SUB-CONSERVANCY DISTRICT	0.0300	
CENTRAL LYON VECTOR CONTROL DISTRICT	0.0450	
TOTAL	0.8190	2.2544
CENTRAL LYON VECTOR CONTROL DISTRICT: (DIST. 9.1)		
CENTRAL LYON COUNTY FIRE PROTECTION DISTRICT	0.6990	
CARSON WATER SUB-CONSERVANCY	0.0300	
TOTAL	0.7290	3.1644
SILVER SPRINGS/STAGE COACH HOSPITAL DISTRICT: (DIST. 9.2)		
CENTRAL LYON COUNTY FIRE PROTECTION DISTRICT	0.6990	
CARSON TRUCKEE WATER CONSERVANCY	0.0000	
SILVER SPRINGS/STAGE COACH HOSPITAL DISTRICT	0.0450	
CARSON WATER SUB-CONSERVANCY DISTRICT	0.0300	
CENTRAL LYON VECTOR CONTROL DISTRICT	0.0450	
TOTAL	0.8190	3.2544
WALKER RIVER WEED CONTROL DISTRICT: (LAND ONLY) (DIST. 9.3)		