

NORTH LYON FIRE PROTECTION DISTRICT

195 East Main Street
Fernley, Nevada 89408
775/575-3310

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

NORTH LYON FIRE PROTECTION DISTRICT herewith submits the **TENTATIVE** budget for the
fiscal year ending **June 30, 2022**

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,776,540

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

This budget contains 2 governmental fund types with estimated expenditures of \$ 2,807,158 and
1 proprietary funds with estimated expenses of \$ 1,975,900

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 Jason Nicholl
(Print Name)
Fire Chief
(Title)

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

Signed: _____

Dated: _____

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING:

Date and Time: May 18, 2021 at 6 PM

Publication Date: _____

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

NORTH LYON FIRE PROTECTION DISTRICT 2022 TENTATIVE 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

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR ENDING 06/30/22
General Government			
Judicial			
Public Safety	21.0	23.0	30.0
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	21.0	23.0	30.0
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	21.0	23.0	30.0

POPULATION (AS OF JULY 1)	20,396	20,784	20,901
SOURCE OF POPULATION ESTIMATE*	FY2021-2022 Final Revenue Projections-Population Data Base		
Assessed Valuation (Secured and Unsecured Only)	823,503,342	902,013,856	941,041,403
Net Proceeds of Mines	131,073	43,582	-
TOTAL ASSESSED VALUE	823,634,415	902,057,438	941,041,403
TAX RATE			
General Fund	0.3023	0.3041	0.3055
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.3023	0.3041	0.3055

* 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)	(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	941,041,403	2,252,853	0.2394	2,252,853	860,632	1,392,221
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	-		-	-	XXXXXXXXXXXXXXXXXXXX	-	-
VOTER APPROVED:							
C. Voter Approved Overrides	0.0500	941,041,403	470,521	0.0500	470,521	179,748	290,773
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)	0.0161	941,041,403	151,374	0.0161	151,374	57,828	93,546
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0161	941,041,403	151,374	0.0161	151,374	57,828	93,546
M. SUBTOTAL A, C, L	0.3055	941,041,403	2,874,748	0.3055	2,874,748	1,098,208	1,776,540
N. Debt							
O. TOTAL M AND N	0.3055	941,041,403	2,874,748	0.3055	2,874,748	1,098,208	1,776,540

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

Budget For Fiscal Year Ending June 30, 2022

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	471,640	203,256	1,776,540	0.3055	962,500	-	-	3,413,936
Acquisition Fund	163,940	-	-	-	-	-	147,000	310,940
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds	635,580	203,256	1,776,540	0.3055	962,500	-	147,000	3,724,876
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
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	203,256	1,776,540	0.3055	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

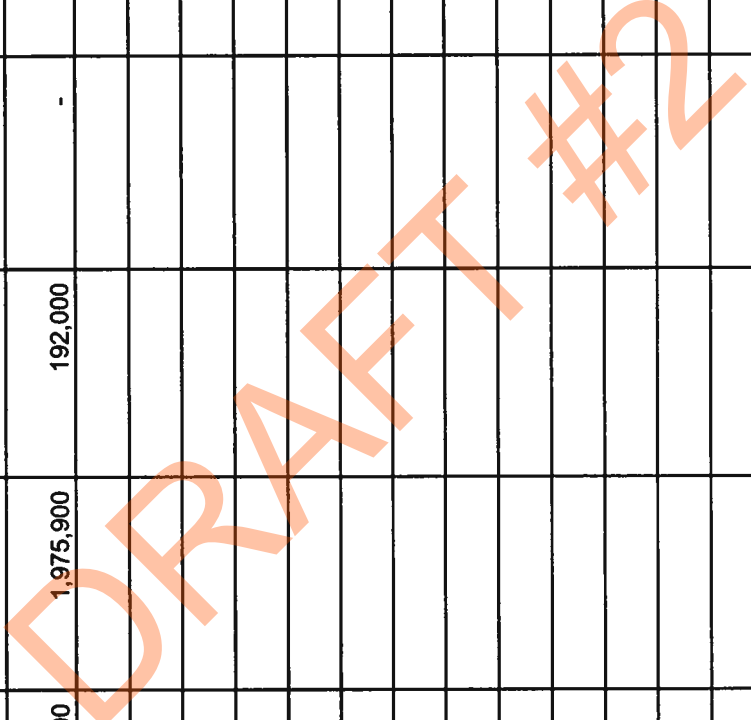
SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2022

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	1,330,000	1,975,900	192,000	-	100,000	-	(353,900)
TOTAL		1,330,000	1,975,900	192,000	-	100,000	-	(353,900)



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

** Include Depreciation

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
Ad Valorem	1,482,148	1,637,681	1,776,540	
INTERGOVERNMENTAL				
State - CTX	157,992	202,007	203,256	
Federal grants	32,891	169,039	-	
	190,883	371,046	203,256	-
CHARGES FOR SERVICES				
Mutual Aid / Cost recovery	124,246	893,006	794,500	
Inspection fees and permits	3,051	36,536	32,000	
Fire and safety reviews	61,071	69,043	100,000	
	188,368	998,585	926,500	-
MISCELLANEOUS				
Other	21,218	-	36,000	-
	21,218	-	36,000	-
SUBTOTAL REVENUE ALL SOURCES	1,882,617	3,007,312	2,942,296	-
OTHER FINANCING SOURCES				
Transfers In (Schedule T)				
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE	909,541	601,777	471,640	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	909,541	601,777	471,640	-
TOTAL AVAILABLE RESOURCES	2,792,158	3,609,089	3,413,936	-

NORTH LYON FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY - FIRE				
Salaries and wages	1,158,067	1,352,368	1,458,800	
Employee benefits	521,860	632,731	782,600	
Services and supplies	381,954	591,600	380,000	
Capital outlay	-	217,750	-	
	2,061,881	2,794,449	2,621,400	-
FUNCTION SUBTOTAL	2,061,881	2,794,449	2,621,400	-

NORTH LYON FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION Public Safety

	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
MISCELLANEOUS REVENUES				
NV Energy				
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	128,500	243,000	147,000	
Medium-Term Financing				
BEGINNING FUND BALANCE	20,198	106,698	163,940	
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	20,198	106,698	163,940	-
TOTAL RESOURCES	148,698	349,698	310,940	-
EXPENDITURES				
Public Safety - Fire:				
Capital outlay				
Debt Service:				
Principal	22,097	138,517	143,243	
Interest	19,903	47,241	42,515	
Subtotal	42,000	185,758	185,758	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	106,698	163,940	125,182	-
TOTAL COMMITMENTS & FUND BALANCE	148,698	349,698	310,940	-

NORTH LYON FIRE PROTECTION DISTRICT
(Local Government)

ACQUISITION FUND
(Capital Projects Fund)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Ambulance Fees, net of bad debts	1,292,236	938,400	1,330,000	
OPERATING EXPENSE				
Salaries and wages	710,423	913,300	1,074,100	
Employee benefits	452,523	455,260	632,800	
Services and supplies	297,453	210,600	149,000	
Depreciation	93,927	113,400	120,000	
Total Operating Expense	1,554,326	1,692,560	1,975,900	-
Operating Income or (Loss)	(262,090)	(754,160)	(645,900)	-
NONOPERATING REVENUES				
Miscellaneous	5,000	-	12,000	
GEMT	69,308	170,000	180,000	
CARES Act	-	585,815	-	
Total Nonoperating Revenues	74,308	755,815	192,000	-
NONOPERATING EXPENSES	-	-	-	-
Net Income before Operating Transfers	(187,782)	1,655	(453,900)	-
Transfers (Schedule T)				
In	-	100,000	100,000	
Out	-	-	-	-
Net Operating Transfers	-	100,000	100,000	-
CHANGE IN NET POSITION	(187,782)	101,655	(353,900)	-

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 06/30/22	
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net ambulance fees, GEMT, misc.	2,031,356	1,108,400	1,522,000	
Personnel costs	(1,089,483)	(1,368,560)	(1,706,900)	
Services and supplies	(325,155)	(210,600)	(149,000)	
CARES Act grants	-	585,815	-	
a. Net cash provided by (or used for) operating activities	616,718	115,055	(333,900)	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from General Fund		100,000	100,000	
b. Net cash provided by (or used for) noncapital financing activities	-	100,000	100,000	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of equipment	(126,680)	(234,249)	(9,000)	
Grant revenues	74,308	-	-	
c. Net cash provided by (or used for) capital and related financing activities	(52,372)	(234,249)	(9,000)	-
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)	564,346	(19,194)	(242,900)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	207,870	772,216	753,022	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	772,216	753,022	510,122	-

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 7/1/21	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 6/30/22 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%	416,212	17,759	24,241	42,000
PNC Eqpt Finance	5	8 yrs	1,032,700	2/21/20	2/21/27	3.20%	773,630	24,756	119,002	143,758
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			\$ 1,732,700				\$ 1,189,842	\$ 42,515	\$ 143,243	\$ 185,758

SCHEDULE C-1 - INDEBTEDNESS

NORTH LYON FIRE PROTECTION DISTRICT
(Local Government) Budget Fiscal Year 2021-2022

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2021 - 2022

Local Government: NORTH LYON FIRE PROTECTION DISTRICT
Contact: Kasey Miller, Office Manager
E-mail Address: KMiller@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 2021-22	Proposed Expenditure FY 2022-23	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 2021 - 2022

Local Government: NORTH LYON FIRE PROTECTION DISTRICT

Contact: Kasey Miller, Office Manager

E-mail Address: KMiller@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 2021-22	Proposed Expenditure FY 2022-23	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.