

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, 2020

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,443,132

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 \$ 2,035,430 and
1 proprietary funds with estimated expenses of \$ 1,333,000

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

1 Dan McCassie
(Print Name)
Chairman
(Title)

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

Signed: [Signature]

Dated: 5/23/19

[Signature]
[Signature]
[Signature]

SCHEDULED PUBLIC HEARING:

Date and Time: May 23, 2019 at 6:00 pm

Publication Date: 5/8/19 - 5/15/19

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

**NORTH LYON FIRE PROTECTION DISTRICT
2020 FINAL BUDGET**

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	BUDGET YEAR ENDING 06/30/20
General Government			
Judicial			
Public Safety	17.0	21.0	21.0
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	17.0	21.0	21.0
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	17.0	21.0	21.0

POPULATION (AS OF JULY 1)	19,377	19,790	20,067
SOURCE OF POPULATION ESTIMATE*	Office of State Demographer Projections		
Assessed Valuation (Secured and Unsecured Only)	657,894,481	736,254,206	823,503,342
Net Proceeds of Mines			131,073
TOTAL ASSESSED VALUE	657,894,481	736,254,206	823,634,415
TAX RATE			
General Fund	0.3018	0.3023	0.3032
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.3018	0.3023	0.3032

* 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	823,503,342	1,971,467	0.2394	1,971,467	831,981	1,139,486
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXXXX		
VOTER APPROVED:							
C. Voter Approved Overrides	0.0500	823,634,415	411,817	0.0500	411,752	173,785	237,967
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)	0.0138	823,634,415	113,901	0.0138	113,643	47,964	65,679
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0138	823,634,415	113,901	0.0138	113,643	47,964	65,679
M. SUBTOTAL A, C, L	0.3032	823,634,415	2,497,185	0.3032	2,496,862	1,053,730	1,443,132
N. Debt							
O. TOTAL M AND N	0.3032	823,634,415	2,497,185	0.3032	2,496,862	1,053,730	1,443,132

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, 2020 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	675,893	188,200	1,443,132	0.3032	424,000	-	-	2,731,225
Acquisition Fund	128,818	-	-	-	-	-	128,500	257,318
DEBT SERVICE Subtotal Governmental Fund Types, Expendable Trust Funds	804,711	188,200	1,443,132	0.3032	424,000	-	128,500	2,988,543
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
Subtotal Proprietary Funds								
TOTAL ALL FUNDS	XXXXXXXXXX	188,200	1,443,132	0.3032	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2020

Budget Summary for

NORTH LYON FIRE PROTECTION DISTRICT
(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	1,173,187	464,243	269,500	-	50,000	228,500	545,795	2,731,225
Acquisition Fund	-	-	42,000	86,500	-	-	128,818	257,318
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	1,173,187	464,243	311,500	86,500	50,000	228,500	674,613	2,988,543

* 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, 2020

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	925,000	1,333,000	185,000	-	100,000	-	(123,000)
TOTAL		925,000	1,333,000	185,000	-	100,000	-	(123,000)

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

** Include Depreciation

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
Ad Valorem	1,298,536	1,331,500	1,443,132	1,443,132
INTERGOVERNMENTAL				
State - CTX	170,207	172,100	188,200	188,200
Federal grants	5,851	-	-	
	176,058	172,100	188,200	188,200
CHARGES FOR SERVICES				
Mutual Aid	319,973	263,300	350,000	350,000
Cost recovery	11,776	7,100	10,000	10,000
Inspection fees and permits	23,045	6,500	15,000	15,000
Fire and safety reviews	40,764	103,300	42,000	42,000
	395,558	380,200	417,000	417,000
MISCELLANEOUS				
Investment income	-	-	-	
Other	18,418	12,800	7,000	7,000
	18,418	12,800	7,000	7,000
SUBTOTAL REVENUE ALL SOURCES	1,888,570	1,896,600	2,055,332	2,055,332
OTHER FINANCING SOURCES				
Transfers In (Schedule T)				
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE	532,074	771,493	618,793	675,893
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	532,074	771,493	618,793	675,893
TOTAL AVAILABLE RESOURCES	2,420,644	2,668,093	2,674,125	2,731,225

NORTH LYON FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY - FIRE				
Salaries and wages	846,445	925,400	973,187	1,173,187
Employee benefits	370,878	384,000	464,243	464,243
Services and supplies	299,767	367,800	269,500	269,500
Capital outlay	90,061	-	-	-
	1,607,151	1,677,200	1,706,930	1,906,930
FUNCTION SUBTOTAL	1,607,151	1,677,200	1,706,930	1,906,930

NORTH LYON FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION _____ Public Safety _____

	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
			(4)	(4)
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
MISCELLANEOUS REVENUES				
Investment income	-	-	-	
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	42,000	215,000	128,500	128,500
BEGINNING FUND BALANCE	145,880	55,818	128,818	128,818
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	145,880	55,818	128,818	128,818
TOTAL RESOURCES	187,880	270,818	257,318	257,318
EXPENDITURES				
Public Safety - Fire:				
Capital outlay	90,062	100,000	86,500	86,500
Debt Service:				
Principal	21,599	21,312	22,097	22,097
Interest	20,401	20,688	19,903	19,903
	42,000	42,000	42,000	42,000
Subtotal	132,062	142,000	128,500	128,500
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	55,818	128,818	128,818	128,818
TOTAL COMMITMENTS & FUND BALANCE	187,880	270,818	257,318	257,318

NORTH LYON FIRE PROTECTION DISTRICT
(Local Government)

ACQUISITION FUND
(Capital Projects Fund)

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Ambulance Fees, net of bad debts	976,345	1,053,000	925,000	925,000
OPERATING EXPENSE				
Salaries and wages	617,074	841,500	646,700	656,700
Employee benefits	300,932	334,800	344,600	344,600
Services and supplies	221,640	223,800	269,300	269,300
Depreciation	62,402	62,400	62,400	62,400
Total Operating Expense	1,202,048	1,462,500	1,323,000	1,333,000
Operating Income or (Loss)	(225,703)	(409,500)	(398,000)	(408,000)
NONOPERATING REVENUES				
State grants	5,350	-	-	-
Miscellaneous	19,137	37,700	15,000	15,000
GEMT	-	480,000	170,000	170,000
Total Nonoperating Revenues	24,487	517,700	185,000	185,000
NONOPERATING EXPENSES	-	-	-	-
Net Income before Operating Transfers	(201,216)	108,200	(213,000)	(223,000)
Transfers (Schedule T)				
In	-	100,000	100,000	100,000
Out	-	-	-	-
Net Operating Transfers	-	100,000	100,000	100,000
CHANGE IN NET POSITION	(201,216)	208,200	(113,000)	(123,000)

NORTH LYON FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

AMBULANCE FUND

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net ambulance fees and GEMT	1,016,738	1,533,000	1,095,000	1,095,000
Personnel costs	(824,368)	(1,176,300)	(991,300)	(1,001,300)
Services and supplies	(262,365)	(223,800)	(269,300)	(269,300)
Miscellaneous income		37,700	15,000	15,000
a. Net cash provided by (or used for) operating activities	(69,995)	170,600	(150,600)	(160,600)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from General Fund	-	100,000	100,000	100,000
b. Net cash provided by (or used for) noncapital financing activities	-	100,000	100,000	100,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of equipment	(197,720)	(60,000)	(52,500)	(76,500)
Proceeds from grants	5,350	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(192,370)	(60,000)	(52,500)	(76,500)
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)	(262,365)	210,600	(103,100)	(137,100)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	461,262	198,897	261,597	409,497
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	198,897	409,497	158,497	272,397

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 7/1/2019	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/20 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%	\$ 461,514	\$ 19,903	\$ 22,097	\$ 42,000
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			\$ 700,000				\$ 461,514	\$ 19,903	\$ 22,097	\$ 42,000

SCHEDULE C-1 - INDEBTEDNESS

NORTH LYON FIRE PROTECTION DISTRICT
(Local Government)
Budget Fiscal Year 2019-2020

Transfer Schedule for Fiscal Year 2019-2020

		TRANSFERS IN			TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT	
GENERAL FUND				Acquisition Fund	10	128,500	
				Ambulance Fund	10	100,000	
SUBTOTAL							
SPECIAL REVENUE FUNDS							
SUBTOTAL						228,500	

NORTH LYON FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2019-2020

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						228,500

NORTH LYON FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2019 - 2020

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 2019-20	Proposed Expenditure FY 2020-21	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 2019 - 2020

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 2019-20	Proposed Expenditure FY 2020-21	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
PUBLICATION

IMAGE
ATTACHED

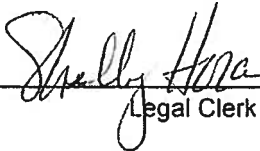
STATE OF WISCONSIN SS.
COUNTY OF BROWN

LYON COUNTY
27 S MAIN ST

YERINGTON NV 89447

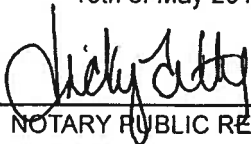
Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada. Notice was published in the Mason Valley News/Leader Courier in the county of Lyon, state of Nevada. Mason Valley News is published in cooperation with the Reno Gazette Journal between the date: 05/08/2019 - 05/15/2019, for exact publication dates please see last line of Proof of Publication below.

05/15/19



Legal Clerk

Subscribed and sworn before me this
15th of May 2019.



NOTARY PUBLIC RESIDING
AT STATE OF WISCONSIN
COUNTY OF BROWN

Notary Expires:

9-19-21

Ad#: 0003533588

P O :

of Affidavits : 7

