



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) 688-1295
Fax: (775) 688-1303

JIM GIBBONS
Governor
ROBERT R BARENGO
Chair, Nevada Tax Commission
DINO DICIANNO
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

Lyon County herewith submits the (FINAL) budget for the
fiscal year ending June 30, 2011

This budget contains 6 funds, including Debt Service, requiring property tax revenues totaling \$ 11,055,350

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 28 governmental fund types with estimated expenditures of \$ 60,389,910 and
2 proprietary funds with estimated expenses of \$ 6,085,841

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: 5/17/10

APPROVED BY THE GOVERNING BOARD

for Moterus
Phyllis Hancewill
Don Hubbard
Larry McWhorter

SCHEDULED PUBLIC HEARING:

Date and Time May 17, 2010 9:00 A.M.

Publication Date May 7 & 14, 2010

Place: Lyon County Administrative Building, Commissioners Room, 27 South Main Street, Yerington, Nevada 89447

## Lyon County

### Budget For Fiscal Year 2010-2011

#### Budget Message

The County is experiencing declining property tax and sales tax revenues. Due to these declines, this budget shows the elimination of approximately 15 percent of the employees. The anticipated ending fund balance is considered sufficient to maintain financial stability. Lyon County is also anticipating a beginning fund balance of \$1,000,000.00 in the County's stabilization fund as authorized by NRS.354.6115.

The County's 2010-2011 final budget is built with no increased property tax levy at this time. There are no new positions in this budget. This budget also contains a few capital improvement projects, vehicle purchases and one-time building projects.

LYON COUNTY  
10-11 INDEX

PAGE

SCHEDULE S-1.....	1-2
SCHEDULE S-2 – STATISTICAL DATA.....	3
SCHEDULE S-3.....	4
SCHEDULE A.....	5-6
SCHEDULE A-1.....	7-8
SCHEDULE A-2.....	9
GENERAL FUND - REVENUE.....	10-12
GENERAL FUND EXPENDITURES	
SCHEDULE B – GENERAL FUND: GENERAL GOVERNMENT.....	13-14
SCHEDULE B – GENERAL FUND: PUBLIC SAFETY.....	15
SCHEDULE B – GENERAL FUND: JUDICIAL.....	16-17
SCHEDULE B – GENERAL FUND: PUBLIC WORKS.....	18
SCHEDULE B – GENERAL FUND: HEALTH.....	19
SCHEDULE B – GENERAL FUND: CULTURE AND RECREATION.....	20
SCHEDULE B – GENERAL FUND: WELFARE.....	21
SCHEDULE B – GENERAL FUND: INTERGOVERNMENTAL.....	22
SCHEDULE B – GENERAL FUND: SUMMARY.....	23
SCHEDULE B: ROAD FUND.....	24-25
SCHEDULE B: INDIGENT FUND.....	26-27
SCHEDULE B: MEDICAL INDIGENT FUND.....	28
SCHEDULE B: WESTERN NV HOME CONSORTIUM FUND.....	29
SCHEDULE B: COOPERATIVE EXT SERVICES FUND.....	30
SCHEDULE B: UNEMPLOYMENT FUND.....	31
SCHEDULE B: LYON COUNTY ROOM TAX FUND.....	32
SCHEDULE B: STABILIZATION FUND.....	33
SCHEDULE B: AID TO DOMESTIC VIOLENCE FUND.....	34
SCHEDULE B: VICTIMS OF SEXUAL ASSAULT FUND.....	35
SCHEDULE B: SPECIAL MEDICAL INDIGENT FUND.....	36
SCHEDULE B: FAIR & RODEO FUND.....	37
SCHEDULE B: JUSTICE COURT SPEC ADMIN ASSESS FUND.....	38
SCHEDULE B: REGIONAL TRANSPORTATION FUND.....	39
SCHEDULE B: JUVENILE PROBATION SP ADM ASSESS FUND.....	40
SCHEDULE B: AFTER SCHOOL & RECREATION FUND.....	41
SCHEDULE B: COUNTY LIBRARY GIFT FUND.....	42
SCHEDULE B: JUVENILE YOUTH FACILITY FUND.....	43-44
SCHEDULE B: MINING CLAIM MAPS FUND.....	45
SCHEDULE B: ANIMAL CONTROL DONATIONS FUND.....	46
SCHEDULE B: HUMAN SERVICES FUND.....	47
SCHEDULE B: COUNTY FOOD BANK FUND.....	48
SCHEDULE B: VEHICLE ACQUISTION FUND.....	49
SCHEDULE B: SENIOR SERVICES DONATION FUND.....	50
SCHEDULE B: ROAD IMPROVEMENT FUND.....	51
SCHEDULE B: RETIREE HEALTH BENEFITS FUND.....	52
SCHEDULE B: CAPITAL IMPROVEMENTS FUND.....	53-54
DAYTON WATER UTILITY FUND	
SCHEDULE F-1.....	55
SCHEDULE F-2.....	56
DAYTON SEWER UTILITY FUND	
SCHEDULE F-1.....	57
SCHEDULE F-2.....	58
CRYSTAL CLEAR WATER UTILITY FUND	
SCHEDULE F-1.....	59
SCHEDULE F-2.....	60
MOUND HOUSE WATER UTILITY FUND	
SCHEDULE F-1.....	61
SCHEDULE F-2.....	62
SCHEDULE C-1: INDEBTEDNESS.....	63
SCHEDULE T.....	64-66
LOBBYING EXPENSE ESTIMATE.....	67

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/09 (1)	ESTIMATED CURRENT YEAR 06/30/10 (2)	BUDGET YEAR 06/30/11 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/11 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	12,548,645	13,122,224	11,055,350	-	11,055,350
Other Taxes	2,819,473	2,908,621	2,747,795	-	2,747,795
Licenses and Permits	3,515,422	3,992,130	3,993,230	-	3,993,230
Intergovernmental Resources	28,093,091	20,682,274	16,677,541	-	16,677,541
Charges for Services	3,271,502	3,155,491	2,839,932	6,025,013	8,864,945
Fines and Forfeits	921,015	852,278	851,700	-	851,700
Miscellaneous	1,646,532	1,075,041	949,125	63,924	1,013,049
<b>TOTAL REVENUES</b>	<b>52,815,680</b>	<b>45,788,059</b>	<b>39,114,673</b>	<b>6,088,937</b>	<b>45,203,610</b>
<b>EXPENDITURES-EXPENSES</b>					
General Government	7,747,054	7,290,745	10,792,968	-	10,792,968
Public Safety	11,663,300	11,835,197	27,651,699	-	27,651,699
Judicial	8,076,763	8,063,326	8,849,942	-	8,849,942
Public Works	6,076,063	6,192,763	6,381,726	-	6,381,726
Health	265,541	273,271	279,862	-	279,862
Welfare	5,589,670	4,135,444	3,390,652	-	3,390,652
Culture and Recreation	7,027,728	3,123,321	2,262,175	-	2,262,175
Intergovernmental Expenditures	1,570,778	1,541,339	780,886	-	780,886
Contingencies	-	-	944,796	-	944,796
Utility Enterprises	-	-	-	6,085,841	6,085,841
Debt Service - Principal	-	-	-	-	-
Interest Cost	-	-	-	-	-
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>48,016,897</b>	<b>42,455,406</b>	<b>61,334,706</b>	<b>6,085,841</b>	<b>67,420,547</b>
Excess of Revenues over (under) Expenditures-Expenses	4,798,783	3,332,653	(22,220,033)	3,096	(22,216,937)

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/09 (1)	ESTIMATED CURRENT YEAR 06/30/10 (2)	BUDGET YEAR 06/30/11 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/11 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds of Long-term Debt	-	-	-	-	-
Insurance Proceeds	316,806	-	-	-	-
Sales of General Fixed Assets	-	-	-	-	-
Operating Transfers (in)	3,915,650	4,450,782	5,545,429	-	5,545,429
Operating Transfers (out)	(3,915,650)	(4,450,782)	(5,545,429)	-	(5,545,429)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>316,806</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses <b>(Net Income)</b>	<b>5,115,589</b>	<b>3,332,653</b>	<b>(22,220,033)</b>	<b>3,096</b>	XXXXXXXXXXXXXXXX
<b>FUND BALANCE JULY 1, BEGINNING OF YEAR:</b>				XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Reserved	2,102,387	1,551,172	769,099	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Unreserved	19,367,255	25,034,059	29,148,785	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>21,469,642</b>	<b>26,585,231</b>	<b>29,917,884</b>	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
<b>FUND BALANCE JUNE 30, END OF YEAR</b>				XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Reserved	1,551,172	769,099	-	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Unreserved	25,034,059	29,148,785	7,697,851	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
<b>TOTAL ENDING FUND BALANCE</b>	<b>26,585,231</b>	<b>29,917,884</b>	<b>7,697,851</b>	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/09	ESTIMATED CURRENT YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11
General Government	52	66	57
Judicial	80	83	77
Public Safety	116	115	109
Public Works	68	45	32
Sanitation	0	0	0
Health	3	3	3
Welfare	27	26	32
Culture and Recreation	34	42	18
Community Support	0	0	0
TOTAL GENERAL GOVERNMENT			
Utilities	32	31	22
Hospitals	0	0	0
Transit Systems	0	0	0
Airports	0	0	0
Other	0	0	0
TOTAL	412	411	350

POPULATION (AS OF JULY 1)	55,903	55,820	53,825
---------------------------	--------	--------	--------

SOURCE OF POPULATION ESTIMATE*	DEPARTMENT OF TAXATION		
Assessed Valuation (Secured and Unsecured Only)	1,857,024,881	1,653,405,504	1,336,287,467
Net Proceeds of Mines	300,000	7,000	-
TOTAL ASSESSED VALUE	1,857,324,881	1,653,412,504	1,336,287,467
TAX RATE			
General Fund	0.6789	0.6814	0.6814
Special Revenue Funds	0.1355	0.1330	0.1330
Capital Projects Funds	0.0500	0.0500	0.0500
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	0.8644	0.8644	0.8644

\* 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.

LYON COUNTY  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2010-2011

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	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	NET PROCEEDS OF MINERAL REVENUE [(2, Line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) + (8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	1.7709	1,336,287,467	23,664,315	0.6984	9,332,631	(157,970)	9,174,661	XXXXXXXXXXXX	9,174,661
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	-	-	SAME AS ABOVE	XXXXXXXXXXXX	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides							-		-
LEGISLATIVE OVERRIDES									
D. Accident Indigent (NRS 428.185)	0.0150	1,336,287,467	200,443	0.0150	200,443	(3,393)	197,050	-	197,050
E. Medical Indigent (NRS 428.285)	0.1000	1,336,287,467	1,336,287	0.0500	668,144	(11,310)	656,834	-	656,834
F. Capital Acquisition (NRS 354.59815)	0.0500	1,336,287,467	668,144	0.0500	668,144	(11,310)	656,834	-	656,834
G. Youth Services Levy (NRS 62.327)	0.0615	1,336,287,467	821,817	0.0510	681,507	(11,536)	669,971	-	669,971
H. Legislative Overrides									
I. SCCRT Loss NRS 354.59813	0.3427	1,336,287,467	4,578,818						
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.5692	1,336,287,467	7,605,509	0.1660	2,218,238	(37,549)	2,180,689	-	2,180,689
M. SUBTOTAL A, C, L	2.3401	1,336,287,467	31,269,824	0.8644	11,550,869	(195,519)	11,355,350	-	11,355,350
N. Debt									
O. TOTAL M AND N	2.3401	1,336,287,467	31,269,824	0.8644	11,550,869	(195,519)	11,355,350	-	11,355,350

LYON COUNTY  
(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, 2011

Budget Summary for

LYON COUNTY  
(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	5,758,875	13,342,077	8,714,849	0.6814	7,184,840	-	-	35,000,641
ROAD FUND	1,873,800	-	-	0.0000	1,049,756	-	1,440,000	4,363,556
INDIGENT FUND	643,379	-	358,109	0.0280	7,600	-	-	1,009,088
MEDICAL INDIGENT FUND	249,966	-	537,165	0.0420	400	-	-	787,531
WESTERN NV HOME CONSORTIUM	-	-	-	0.0000	-	-	-	-
COOPERATIVE EXTENSION FUND	139,227	-	166,265	0.0130	150	-	-	305,642
UNEMPLOYMENT FUND	144,242	-	-	0.0000	-	-	900,000	1,044,242
LYON COUNTY ROOM TAX FUND	236,673	-	-	0.0000	85,800	-	-	322,473
STABILIZATION FUND	1,000,000	-	-	0.0000	-	-	-	1,000,000
AID TO DOMESTIC VIOLENCE FUND	-	-	-	0.0000	3,500	-	-	3,500
VICTIMS OF SEXUAL ASSAULT FUND	36,024	-	-	0.0000	-	-	6,000	42,024
SPECIAL MEDICAL INDIGENT FUND	1,846,154	-	639,481	0.0500	1,800	-	-	2,487,435
FAIR & RODEO FUND	169,453	-	-	0.0000	139,100	-	-	308,553
JST COURT SP ADM ASSESSMENT	692,558	-	-	0.0000	102,000	-	-	794,558
REGIONAL TRANSPORTATION	438,358	-	-	0.0000	1,892,995	-	-	2,331,353
JUV PROB SP ADM ASSESS FUND	56,135	-	-	0.0000	18,000	-	28,000	102,135

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

Budget For Fiscal Year Ending June 30, 2011

Budget Summary for

LYON COUNTY  
(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)
AFTER SCHOOL & REC FUND	-	-	-	0.0000	-	-	-	-
COUNTY LIBRARY GIFT FUND	9,172	-	-	0.0000	-	-	-	9,172
JUVENILE YOUTH FACILITY FUND	452,280	-	-	0.0000	1,226,732	-	595,268	2,274,280
MINING CLAIM MAPS FUND	18,467	-	-	0.0000	2,000	-	-	20,467
ANIMAL CONTROL DONATIONS FUND	19,549	-	-	0.0000	-	-	-	19,549
HUMAN SERVICES FUND	369,767	-	-	0.0000	75,000	-	496,161	940,928
COUNTY FOOD BANK	10,360	-	-	0.0000	-	-	-	10,360
VEHICLE ACQUISITION FUND	49,683	-	-	0.0000	336,060	-	-	385,743
SENIOR SERVICES DONATION FUND	128,916	-	-	0.0000	-	-	-	128,916
ROAD IMPROVEMENT FUND	742,299	-	-	0.0000	60,000	-	-	802,299
RETIREE HEALTH BENEFITS FUND	-	-	-	0.0000	-	-	1,800,000	1,800,000
CAPITAL IMPROVEMENTS FUND	14,832,547	-	639,481	0.0500	2,531,513	-	280,000	18,283,541
DEBT SERVICE	-	-	-	0.0000	-	-	-	-
Subtotal Governmental Fund Types, Expendable Trust Funds	29,917,884	13,342,077	11,055,350	0.8644	14,717,246	-	5,545,429	74,577,986
PROPRIETARY FUNDS	-	-	-	0.0000	-	-	-	-
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX	-	-	0.0000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	13,342,077	11,055,350	0.8644	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2011

Budget Summary for LYON COUNTY  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GENERAL FUND	-	13,480,105	5,756,552	6,952,034	334,571	794,306	5,545,429	2,137,644	35,000,641
ROAD FUND	R	1,100,679	361,615	661,875	800,000	87,725	-	1,351,662	4,363,556
INDIGENT FUND	R	207,527	63,483	201,690	-	-	-	536,388	1,009,088
MEDICAL INDIGENT FUND	R	106,795	31,223	546,327	-	-	-	103,186	787,531
WESTERN NV HOME CONSORTIUM	R	-	-	-	-	-	-	-	-
COOPERATIVE EXTENSION FUND	R	89,392	22,217	58,768	-	5,111	-	130,154	305,642
UNEMPLOYMENT FUND	R	-	-	900,000	-	-	-	144,242	1,044,242
LYON COUNTY ROOM TAX FUND	R	-	900	215,200	-	-	-	106,373	322,473
STABILIZATION FUND	R	-	-	1,000,000	-	-	-	-	1,000,000
AID TO DOMESTIC VIOLENCE FUND	R	-	-	3,500	-	-	-	-	3,500
VICTIMS OF SEXUAL ASSAULT FUND	R	-	-	42,024	-	-	-	-	42,024
SPECIAL MEDICAL INDIGENT FUND	R	-	-	1,323,170	-	-	-	1,164,265	2,487,435
FAIR & RODEO FUND	R	2,000	29	151,525	-	4,607	-	150,392	308,553
JST COURT SP ADM ASSESSMENT	R	-	-	161,680	632,878	-	-	-	794,558
REGIONAL TRANSPORTATION	R	-	650	766,830	1,563,873	-	-	-	2,331,353
JUV PROB SP ADM ASSESS FUND	R	39,000	4,313	2,500	-	-	-	56,322	102,135

\* 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-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2011

Budget Summary for LYON COUNTY  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		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)
FUND NAME	*								
AFTER SCHOOL & REC FUND	R	-	-	-	-	-	-	-	-
COUNTY LIBRARY GIFT FUND	R	-	-	9,172	-	-	-	-	9,172
JUVENILE YOUTH FACILITY FUND	R	1,095,867	318,772	353,600	301,281	53,047	-	151,713	2,274,280
MINING CLAIM MAPS FUND	R	-	-	20,467	-	-	-	-	20,467
ANIMAL CONTROL DONATIONS FUND	R	-	-	19,549	-	-	-	-	19,549
HUMAN SERVICES FUND	R	224,489	70,761	475,911	-	-	-	169,767	940,928
COUNTY FOOD BANK	R	-	-	10,360	-	-	-	-	10,360
VEHICLE ACQUISITION FUND	R	-	-	-	320,000	-	-	65,743	385,743
SENIOR SERVICES DONATION FUND	R	-	-	128,916	-	-	-	-	128,916
ROAD IMPROVEMENT FUND	R	-	-	-	802,299	-	-	-	802,299
RETIREE HEALTH BENEFITS FUND	R	-	370,000	-	-	-	-	1,430,000	1,800,000
CAPITAL IMPROVEMENTS FUND	C	-	-	20,656	18,262,885	-	-	-	18,283,541
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		16,345,854	7,000,515	14,025,754	23,017,787	944,796	5,545,429	7,697,851	74,577,986

\* 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.



<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/11	
	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM TAXES	9,854,331	10,344,151	8,714,849	8,714,849
OTHER TAXES				
PARK CONSTRUCTION TAX	53,631	39,000	35,000	35,000
LICENSES AND PERMITS				
BUSINESS LICENSES AND PERMITS				
UTILITY LICENSE FEES	2,143,782	2,700,000	2,700,000	2,700,000
GENERAL BUSINESS LICENSES	290,621	240,000	240,000	240,000
GENERAL LIQUOR LICENSES	62,205	62,000	62,000	62,000
GENERAL LOCAL GAMING LICENSES	171,533	172,000	172,000	172,000
FRANCHISE FEES	162,104	170,000	170,000	170,000
PROSTITUTION WORK PERMIT	26,300	24,000	24,000	24,000
NONBUSINESS LICENSES AND PERMITS				
OTHER FEES	4,977	12,530	12,530	12,530
BUILDING PERMITS	238,542	200,000	200,000	200,000
ELECTRIC, GAS, SEPTIC PERMITS	11,652	10,000	10,000	10,000
MOBILE HOME TRIP PERMITS	3,071	-	-	-
TRAILER SAFETY SEALS	21,600	11,000	11,000	11,000
MISCELLANEOUS BUILDING FEES	1,100	500	500	500
EXCAVATION PERMITS	2,482	1,700	1,700	1,700
SUBTOTAL	3,139,969	3,603,730	3,603,730	3,603,730
INTERGOVERNMENTAL				
FEDERAL GRANTS				
FEDERAL GRANTS	950,117	1,393,890	297,190	343,595
STATE GRANTS				
STATE GRANTS	41,093	20,435	-	-
STATE SHARED REVENUE				
CONSOLIDATED TAX DISTRIBUTION	15,858,014	14,850,000	13,342,086	13,342,077
STATE GAMING LICENSES				
STATE GAMING TAX	150,085	150,000	150,000	150,000
OTHER	-	-	-	-
SUBTOTAL	16,999,309	16,414,325	13,789,276	13,835,672
CHARGES FOR SERVICES				
PUBLIC WORKS				
SUBDIVISION INSPECTION FEES	3,250	1,500	1,500	1,500
PLANNING & ZONING FEES	130,616	38,000	38,000	38,000
SITE PLAN REVIEW FEE	18,636	11,000	11,000	11,000
IMPROVEMENT DRAWING REVIEW FEE	68,016	3,000	3,000	3,000
HEALTH AND WELFARE				
ANIMAL SERVICES FEES	44,169	34,500	34,500	34,500
CEMETERY FEES	11,800	13,000	11,500	11,500
OTHER				
PUBLIC WORKS REIMBURSEMENT	496	5,000	400	400
COMPUTER GENERATED REVENUE	42,068	40,000	40,000	40,000

LYON COUNTY  
(Local Government)  
SCHEDULE B - GENERAL FUND

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2009	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2010	(3) (4) BUDGET YEAR ENDING 06/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
FORECLOSURE MEDIATION FEE	-	1,500	1,500	1,500
CLERKS FEES	127,697	110,000	110,000	110,000
CLERK TECHNOLOGY FEE	680	800	800	800
GENERAL RECORDER FEES	288,603	280,000	280,000	280,000
RECORDER TECHNOLOGY FEE	47,250	48,000	48,000	48,000
ASSESSORS COMMISSIONS	201,029	185,000	175,000	175,000
ASSESSORS TECHNOLOGY FEE	67,010	65,000	60,000	60,000
OTHER	124,759	133,200	137,000	137,000
JUDICIAL				
BAILIFF SERVICE FEES	25,516	31,500	31,500	31,500
DISTRICT COURT FILING FEE	-	70,000	70,000	70,000
DISTRICT COURT SECURITY FEE	-	10,000	10,000	10,000
PUBLIC SAFETY				
JUVENILE FEES	73,537	71,000	71,000	71,000
INTERMITTENT JAIL FEES	21,714	32,000	32,000	32,000
PRISONER'S BOARD	27,968	30,000	30,000	30,000
SHERIFF FEES	144,829	145,000	205,000	205,000
SUBTOTAL	<b>1,469,643</b>	<b>1,359,000</b>	<b>1,401,700</b>	<b>1,401,700</b>
FINES AND FORFEITS				
FINES				
LIBRARY FINES	12,987	13,000	13,000	13,000
DISTRICT COURT ADMIN / FINES	17,551	19,200	19,200	19,200
LOCAL ORDINANCE FINES	189,920	180,000	180,000	180,000
JUSTICE COURT FEES	181,353	210,000	210,000	210,000
INDIGENT LEGAL SERVICES	17,524	17,500	17,500	17,500
CHEMICAL ANALYSIS	17,916	12,000	12,000	12,000
FORFEITS				
FINES & FORFEITED BAIL	278,487	240,000	240,000	240,000
GENERAL GOVERNMENT				
PUBLIC DEFENDER REIMBURSEMENT	37,802	40,000	40,000	40,000
JUDICIAL				
BENCH WARRANTS	-	578	-	-
SUBTOTAL	<b>753,540</b>	<b>732,278</b>	<b>731,700</b>	<b>731,700</b>
MISCELLANEOUS				
INVESTMENT INCOME	118,985	15,000	15,000	15,000
OTHER				
DELINQUENT TAX PENALTIES & COSTS	578,500	700,000	700,000	700,000
SALES & RENTAL	126,052	70,000	70,000	70,000
INVESTIGATIONS	3,300	6,000	6,000	6,000
DONATIONS	4,950	28,748	-	-
COMMISSARY ACCOUNT JAIL	31,825	32,000	32,000	32,000
JAIL PHONES REVENUE	25,108	22,000	22,000	22,000
NARCOTICS SEIZURE MONEY	66,239	30,000	30,000	30,000
MISCELLANEOUS REVENUE	62,957	44,448	44,115	44,115
SUBTOTAL	<b>1,017,916</b>	<b>948,196</b>	<b>919,115</b>	<b>919,115</b>
SUBTOTAL REVENUE ALL SOURCES	<b>33,288,339</b>	<b>33,440,680</b>	<b>29,195,370</b>	<b>29,241,766</b>

LYON COUNTY  
(Local Government)  
SCHEDULE B - GENERAL FUND



<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/11	
	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
EXECUTIVE				
GENERAL SUPPORT SERVICES				
EMPLOYEE BENEFITS	345,669	325,000	-	-
SERVICES & SUPPLIES	1,044,084	1,002,851	936,210	1,136,210
DEPT SUBTOTAL	<b>1,389,753</b>	<b>1,327,851</b>	<b>936,210</b>	<b>1,136,210</b>
COMMISSIONERS				
SALARIES & WAGES	328,857	323,407	328,822	320,282
EMPLOYEE BENEFITS	109,208	115,214	119,231	117,137
SERVICES & SUPPLIES	25,457	19,950	20,700	20,700
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	<b>463,522</b>	<b>458,571</b>	<b>468,753</b>	<b>458,119</b>
CLERK AND TREASURER				
SALARIES & WAGES	594,364	588,253	527,098	549,198
EMPLOYEE BENEFITS	216,364	215,223	198,479	207,271
SERVICES & SUPPLIES	132,320	75,800	103,700	103,700
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	<b>943,048</b>	<b>879,276</b>	<b>829,277</b>	<b>860,169</b>
HUMAN RESOURCES				
SALARIES & WAGES	167,735	164,471	166,265	166,265
EMPLOYEE BENEFITS	72,707	50,769	52,054	52,054
SERVICES & SUPPLIES	18,698	20,650	20,350	20,350
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	<b>259,140</b>	<b>235,890</b>	<b>238,669</b>	<b>238,669</b>
COMPUTER INFORMATION SYS				
SALARIES & WAGES	166,601	178,204	180,502	180,502
EMPLOYEE BENEFITS	54,506	59,457	61,770	61,770
SERVICES & SUPPLIES	511,952	354,013	315,250	315,250
CAPITAL OUTLAY	-	-	85,000	85,000
DEPT SUBTOTAL	<b>733,059</b>	<b>591,674</b>	<b>642,522</b>	<b>642,522</b>
ACTIVITY SUBTOTAL	<b>3,788,522</b>	<b>3,493,262</b>	<b>3,115,431</b>	<b>3,335,689</b>
FINANCE				
COMPTROLLER				
SALARIES & WAGES	264,419	259,974	266,222	245,973
EMPLOYEE BENEFITS	86,655	90,642	94,883	86,091
SERVICES & SUPPLIES	74,127	80,326	68,160	68,160
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	<b>425,201</b>	<b>430,942</b>	<b>429,265</b>	<b>400,224</b>
OTHER				
RECORDER				
SALARIES & WAGES	293,439	303,274	271,013	271,013
EMPLOYEE BENEFITS	95,021	101,338	92,423	92,423
SERVICES & SUPPLIES	100,783	87,500	96,928	96,928
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	<b>489,243</b>	<b>492,112</b>	<b>460,364</b>	<b>460,364</b>

LYON COUNTY  
(Local Government)  
SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT





<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/11	
	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
JUDICIAL				
DISTRICT ATTORNEY				
SALARIES & WAGES	961,298	931,044	829,613	820,549
EMPLOYEE BENEFITS	283,512	288,112	269,604	259,024
SERVICES & SUPPLIES	133,139	148,500	168,500	170,500
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	<b>1,377,949</b>	<b>1,367,656</b>	<b>1,267,717</b>	<b>1,250,073</b>
CHILD SUPPORT				
SALARIES & WAGES	<b>274,273</b>	274,021	292,633	343,757
EMPLOYEE BENEFITS	<b>88,704</b>	86,976	101,941	116,945
SERVICES & SUPPLIES	<b>48,940</b>	80,685	54,690	54,690
CAPITAL OUTLAY	-	19,985	-	-
DEPT SUBTOTAL	<b>411,917</b>	<b>461,667</b>	<b>449,264</b>	<b>515,392</b>
PUBLIC GUARDIAN				
SALARIES & WAGES	72,458	76,320	77,329	77,329
EMPLOYEE BENEFITS	23,420	25,224	26,038	26,038
SERVICES & SUPPLIES	6,955	8,550	8,300	8,300
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	<b>102,833</b>	<b>110,094</b>	<b>111,667</b>	<b>111,667</b>
COURT SERVICES				
SALARIES & WAGES	54,616	56,590	55,256	55,256
EMPLOYEE BENEFITS	21,810	22,939	23,516	23,516
SERVICES & SUPPLIES	15,801	15,980	16,380	16,380
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	<b>92,227</b>	<b>95,509</b>	<b>95,152</b>	<b>95,152</b>
JUVENILE MASTER				
SALARIES & WAGES	125,286	117,413	82,622	82,622
EMPLOYEE BENEFITS	30,964	34,669	23,131	23,131
SERVICES & SUPPLIES	14,051	12,800	66,965	66,965
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	<b>170,301</b>	<b>164,882</b>	<b>172,718</b>	<b>172,718</b>
DISTRICT COURT				
SALARIES & WAGES	245,292	267,534	219,270	219,270
EMPLOYEE BENEFITS	50,763	142,815	148,123	148,123
SERVICES & SUPPLIES	227,506	231,947	221,900	221,900
CAPITAL OUTLAY	-	-	16,164	16,164
DEPT SUBTOTAL	<b>523,561</b>	<b>642,296</b>	<b>605,457</b>	<b>605,457</b>
WALKER RIVER JUSTICE COURT				
SALARIES & WAGES	215,084	226,470	238,906	238,906
EMPLOYEE BENEFITS	82,070	84,596	97,602	97,602
SERVICES & SUPPLIES	25,083	49,600	34,400	34,400
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	<b>322,237</b>	<b>360,666</b>	<b>370,908</b>	<b>370,908</b>

LYON COUNTY  
 (Local Government)  
 SCHEDULE B - GENERAL FUND

FUNCTION: JUDICIAL



















RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010		
PROPERTY TAXES				
AD VALOREM	436,064	425,061	358,109	358,109
INTERGOVERNMENTAL				
FEDERAL GRANTS				
INDIGENT CSBG GRANT	149,943	36,682	-	-
CDBG CONTINUUM OF CARE GRANT	27,636	16,030	-	-
EMERGENCY SHELTER GRANT	13,175	9,534	-	-
NDOT GRANT	2,000	-	-	-
EMERGENCY FOOD & SHELTER	43,055	36,455	-	-
HOMELESS PREVENTION GRANT	-	62,031	-	-
CSBG ARRA GRANT	-	83,218	-	-
WIC GRANT	177,222	132,353	-	-
SUBTOTAL	413,031	376,303	-	-
STATE GRANTS				
FAMILY RESOURCE CENTER GRANT	52,609	24,412	-	-
DIFFERENTIAL RESPONSE GRANT	61,508	60,972	-	-
WELFARE SET ASIDE GRANT	19,046	13,962	-	-
INDEPENDENT LIVING GRANT	-	-	-	-
FAMILY TO FAMILY GRANT	43,088	25,942	-	-
LOW-INCOME HOUSING GRANT	65,549	61,282	-	-
SUBTOTAL	241,800	186,570	-	-
OTHER LOCAL GRANTS				
CITY OF FERNLEY GRANT	1,663	5,805	-	-
SUBTOTAL INTERGOVERNMENTAL	656,494	568,678	-	-
MISCELLANEOUS				
INVESTMENT INCOME	4,961	700	600	600
MISCELLANEOUS	24,242	27,854	7,000	7,000
SUBTOTAL	29,203	28,554	7,600	7,600
SUBTOTAL REVENUE	1,121,761	1,022,293	365,709	365,709
OTHER FINANCIAL SOURCES				
BEGINNING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	438,879	566,034	643,379	643,379
SUBTOTAL BEGINNING FUND BALANCE	438,879	566,034	643,379	643,379
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL AVAILABLE RESOURCES	1,560,640	1,588,327	1,009,088	1,009,088

LYON COUNTY  
 (Local Government)  
 SCHEDULE B - INDIGENT FUND



RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/11		(4)
			TENTATIVE APPROVED	FINAL APPROVED	
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010			
PROPERTY TAXES					
AD VALOREM	609,827	637,590	537,165		537,165
INTERGOVERNMENTAL					
STATE SUPPLEMENTAL GRANT	1,119	-	-		-
MISCELLANEOUS					
INVESTMENT INCOME	4,074	500	400		400
OTHER	639	-	-		-
SUBTOTAL MISCELLANEOUS	4,713	500	400		400
SUBTOTAL REVENUE	615,659	638,090	537,565		537,565
OTHER FINANCIAL SOURCES					
OPERATING TRANSFERS IN (SCHEDULE T)					
TRANSFER IN FROM GENERAL FUND	-	-	-		-
BEGINNING FUND BALANCE					
Reserved	-	-	-		-
Unreserved	258,327	212,410	249,966		249,966
SUBTOTAL BEGINNING FUND BALANCE	258,327	212,410	249,966		249,966
PRIOR PERIOD ADJUSTMENTS					
RESIDUAL EQUITY TRANSFERS					
TOTAL RESOURCES	873,986	850,500	787,531		787,531
<u>EXPENDITURES</u>					
WELFARE					
DIRECT ASSISTANCE					
MEDICAL INDIGENT					
SALARIES & WAGES	109,663	107,823	106,795		106,795
EMPLOYEE BENEFITS	28,436	31,045	31,223		31,223
SERVICES & SUPPLIES	523,477	461,666	546,327		546,327
CAPITAL OUTLAY	-	-	-		-
ACTIVITY SUBTOTAL	661,576	600,534	684,345		684,345
SUBTOTAL EXPENDITURES	661,576	600,534	684,345		684,345
ENDING FUND BALANCE					
Reserved	-	-	-		-
Unreserved	212,410	249,966	103,186		103,186
TOTAL ENDING FUND BALANCE	212,410	249,966	103,186		103,186
PRIOR PERIOD ADJUSTMENTS					
RESIDUAL EQUITY TRANSFERS					
TOTAL FUND					
COMMITMENTS AND FUND BALANCE	873,986	850,500	787,531		787,531

LYON COUNTY  
(Local Government)  
SCHEDULE B - MEDICAL INDIGENT FUND

RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/11	
			(4)	(4)
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
FEDERAL GRANTS	922,687	130,082	-	-
STATE GRANTS	649,831	430,207	-	-
SUBTOTAL INTERGOVERNMENTAL	<b>1,572,518</b>	<b>560,289</b>	-	-
MISCELLANEOUS				
INVESTMENT INCOME	-	-	-	-
SUBTOTAL REVENUE	<b>1,572,518</b>	<b>560,289</b>	-	-
BEGINNING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	-	-	-	-
SUBTOTAL BEGINNING FUND BALANCE	-	-	-	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL RESOURCES	<b>1,572,518</b>	<b>560,289</b>	-	-
<u>EXPENDITURES</u>				
WELFARE				
SALARIES & WAGES	11,479	7,000	-	-
EMPLOYEE BENEFITS	2,472	1,670	-	-
SERVICES & SUPPLIES	1,558,567	551,619	-	-
INTERGOVERNMENTAL	-	-	-	-
SUBTOTAL EXPENDITURES	<b>1,572,518</b>	<b>560,289</b>	-	-
ENDING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	-	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-	-
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL FUND COMMITMENTS AND FUND BALANCE	<b>1,572,518</b>	<b>560,289</b>	-	-

LYON COUNTY  
 (Local Government)  
 SCHEDULE B - WESTERN NEVADA HOME CONSORTIUM FUND

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
PROPERTY TAXES				
AD VALOREM TAXES	196,053	197,350	166,265	166,265
INTERGOVERNMENTAL				
UNIVERSITY OF NEVADA GRANT	-	-	-	-
MISCELLANEOUS				
MISCELLANEOUS	-	500	-	-
INVESTMENT INCOME	1,553	180	150	150
SUBTOTAL MISCELLANEOUS	1,553	680	150	150
SUBTOTAL REVENUE	197,606	198,030	166,415	166,415
BEGINNING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	115,398	141,561	139,227	139,227
SUBTOTAL BEGINNING FUND BALANCE	115,398	141,561	139,227	139,227
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL RESOURCES	313,004	339,591	305,642	305,642
<b>EXPENDITURES</b>				
CULTURE AND RECREATION				
SALARIES & WAGES	84,920	85,486	89,392	89,392
EMPLOYEE BENEFITS	19,502	21,646	22,217	22,217
SERVICES & SUPPLIES	67,021	93,232	58,768	58,768
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL EXPENDITURES	171,443	200,364	170,377	170,377
OTHER USES				
CONTINGENCY	-	-	5,111	5,111
ENDING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	141,561	139,227	130,154	130,154
TOTAL ENDING FUND BALANCE	141,561	139,227	130,154	130,154
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL FUND COMMITMENTS AND FUND BALANCE	313,004	339,591	305,642	305,642

LYON COUNTY  
 (Local Government)  
 SCHEDULE B - COOPERATIVE EXTENSION FUND



RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
OTHER TAXES				
ROOM TAX	175,504	129,250	85,500	85,500
MISCELLANEOUS				
INVESTMENT INCOME	4,018	400	300	300
SUBTOTAL REVENUE	179,522	129,650	85,800	85,800
BEGINNING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	347,300	345,723	236,673	236,673
SUBTOTAL BEGINNING FUND BALANCE	347,300	345,723	236,673	236,673
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL RESOURCES	526,822	475,373	322,473	322,473
<b>EXPENDITURES</b>				
CULTURE AND RECREATION				
EMPLOYEE BENEFITS	802	900	900	900
SERVICES & SUPPLIES	180,297	237,800	215,200	215,200
SUBTOTAL EXPENDITURES	181,099	238,700	216,100	216,100
ENDING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	345,723	236,673	106,373	106,373
TOTAL ENDING FUND BALANCE	345,723	236,673	106,373	106,373
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL FUND COMMITMENTS AND FUND BALANCE	526,822	475,373	322,473	322,473

LYON COUNTY  
 (Local Government)  
 SCHEDULE B - ROOM TAX FUND







RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
PROPERTY TAXES				
AD VALOREM	735,628	759,036	639,481	639,481
MISCELLANEOUS				
INVESTMENT INCOME	23,917	2,000	1,800	1,800
SUBTOTAL REVENUE	759,545	761,036	641,281	641,281
OTHER FINANCIAL SOURCES				
BEGINNING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	2,057,915	1,895,118	1,846,154	1,846,154
SUBTOTAL BEGINNING FUND BALANCE	2,057,915	1,895,118	1,846,154	1,846,154
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL RESOURCES	2,817,460	2,656,154	2,487,435	2,487,435
<b>EXPENDITURES</b>				
WELFARE				
DIRECT ASSISTANCE				
MEDICAL INDIGENT				
SERVICES & SUPPLIES	922,342	810,000	1,323,170	1,323,170
SUBTOTAL EXPENDITURES	922,342	810,000	1,323,170	1,323,170
ENDING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	1,895,118	1,846,154	1,164,265	1,164,265
TOTAL ENDING FUND BALANCE	1,895,118	1,846,154	1,164,265	1,164,265
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,817,460	2,656,154	2,487,435	2,487,435

LYON COUNTY  
 (Local Government)  
 SCHEDULE B - SPECIAL MEDICAL INDIGENT FUND

RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/11	
			(4)	(4)
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
FAIRGROUND REVENUE	118,642	135,166	135,000	135,000
MISCELLANEOUS				
INVESTMENT INCOME	1,872	150	100	100
MISCELLANEOUS	18,739	12,636	4,000	4,000
SUBTOTAL	20,611	12,786	4,100	4,100
SUBTOTAL REVENUE	139,253	147,952	139,100	139,100
BEGINNING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	164,543	170,772	169,453	169,453
SUBTOTAL BEGINNING FUND BALANCE	164,543	170,772	169,453	169,453
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL RESOURCES	303,796	318,724	308,553	308,553
<u>EXPENDITURES</u>				
CULTURE AND RECREATION				
SALARIES & WAGES	-	-	2,000	2,000
EMPLOYEE BENEFITS	-	-	29	29
SERVICES & SUPPLIES	133,024	149,271	151,525	151,525
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	133,024	149,271	153,554	153,554
SUBTOTAL EXPENDITURES	133,024	149,271	153,554	153,554
OTHER USES				
CONTINGENCY	-	-	4,607	4,607
ENDING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	170,772	169,453	150,392	150,392
TOTAL ENDING FUND BALANCE	170,772	169,453	150,392	150,392
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL FUND COMMITMENTS AND FUND BALANCE	303,796	318,724	308,553	308,553

LYON COUNTY  
(Local Government)  
SCHEDULE B - FAIR & RODEO FUND

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
FINES & FORFEITURES				
ASSESSMENTS	59,959	43,000	43,000	43,000
FACILITIES ASSESSMENT	84,130	59,000	59,000	59,000
<b>SUBTOTAL REVENUE</b>	<b>144,089</b>	<b>102,000</b>	<b>102,000</b>	<b>102,000</b>
BEGINNING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	606,541	612,693	692,558	692,558
<b>SUBTOTAL BEGINNING FUND BALANCE</b>	<b>606,541</b>	<b>612,693</b>	<b>692,558</b>	<b>692,558</b>
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
<b>TOTAL RESOURCES</b>	<b>750,630</b>	<b>714,693</b>	<b>794,558</b>	<b>794,558</b>
<b>EXPENDITURES</b>				
JUDICIAL				
SERVICES & SUPPLIES	72,373	15,000	161,680	161,680
CAPITAL OUTLAY	-	-	632,878	632,878
<b>SUBTOTAL EXPENDITURES</b>	<b>72,373</b>	<b>15,000</b>	<b>794,558</b>	<b>794,558</b>
OTHER USES				
OPERATING TRANSFERS OUT (SCH T)				
GENERAL FUND	65,564	7,135	-	-
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>137,937</b>	<b>22,135</b>	<b>794,558</b>	<b>794,558</b>
ENDING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	612,693	692,558	-	-
<b>TOTAL ENDING FUND BALANCE</b>	<b>612,693</b>	<b>692,558</b>	<b>-</b>	<b>-</b>
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
<b>TOTAL FUND</b>				
COMMITMENTS AND FUND BALANCE	<b>750,630</b>	<b>714,693</b>	<b>794,558</b>	<b>794,558</b>

LYON COUNTY  
 (Local Government)  
 SCHEDULE B - JUSTICE COURT SPECIAL ASSESSMENT FUND

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
OTHER TAXES				
NINE-CENT OPTIONAL GASOLINE TAX	1,957,445	1,965,371	1,847,295	1,847,295
ROAD CONSTRUCTION TAX	25,654	40,000	45,000	45,000
Subtotal	<b>1,983,099</b>	<b>2,005,371</b>	<b>1,892,295</b>	<b>1,892,295</b>
MISCELLANEOUS				
INVESTMENT INCOME	<b>13,910</b>	<b>1,280</b>	<b>700</b>	<b>700</b>
SUBTOTAL REVENUE	<b>1,997,009</b>	<b>2,006,651</b>	<b>1,892,995</b>	<b>1,892,995</b>
BEGINNING FUND BALANCE				
Reserved	1,217,085	290,579	20,800	20,800
Unreserved	417,627	818,846	417,558	417,558
SUBTOTAL BEGINNING FUND BALANCE	<b>1,634,712</b>	<b>1,109,425</b>	<b>438,358</b>	<b>438,358</b>
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL RESOURCES	<b>3,631,721</b>	<b>3,116,076</b>	<b>2,331,353</b>	<b>2,331,353</b>
<b>EXPENDITURES</b>				
PUBLIC WORKS				
HIGHWAY AND STREETS				
EMPLOYEE BENEFITS	573	650	650	650
SERVICES & SUPPLIES	1,370,911	-	-	-
CAPITAL OUTLAY	-	1,537,998	1,564,143	1,563,873
SUBTOTAL	<b>1,371,484</b>	<b>1,538,648</b>	<b>1,564,793</b>	<b>1,564,523</b>
INTERGOVERNMENTAL	<b>1,150,812</b>	<b>1,139,070</b>	<b>766,560</b>	<b>766,830</b>
SUBTOTAL EXPENDITURES	<b>2,522,296</b>	<b>2,677,718</b>	<b>2,331,353</b>	<b>2,331,353</b>
ENDING FUND BALANCE				
Reserved	290,579	20,800	-	-
Unreserved	818,846	417,558	-	-
TOTAL ENDING FUND BALANCE	<b>1,109,425</b>	<b>438,358</b>	<b>-</b>	<b>-</b>
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL FUND COMMITMENTS AND FUND BALANCE	<b>3,631,721</b>	<b>3,116,076</b>	<b>2,331,353</b>	<b>2,331,353</b>

LYON COUNTY  
 (Local Government)  
 SCHEDULE B - REGIONAL TRANSPORTATION FUND

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
FINES & FORFEITURES				
JUVENILE SPECIAL ADMIN ASSESSMENT	20,720	14,000	14,000	14,000
CITY JUVENILE SPEC ADMIN ASSESSEMENT	2,666	4,000	4,000	4,000
SUBTOTAL REVENUE	<b>23,386</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	<b>42,000</b>	<b>42,000</b>	<b>28,000</b>	<b>28,000</b>
BEGINNING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	43,108	44,135	56,135	56,135
SUBTOTAL BEGINNING FUND BALANCE	<b>43,108</b>	<b>44,135</b>	<b>56,135</b>	<b>56,135</b>
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL RESOURCES	<b>108,494</b>	<b>104,135</b>	<b>102,135</b>	<b>102,135</b>
<b>EXPENDITURES</b>				
JUDICIAL				
SALARIES & WAGES	54,935	40,000	39,000	39,000
EMPLOYEE BENEFITS	6,284	5,000	4,313	4,313
SERVICES & SUPPLIES	3,140	3,000	2,500	2,500
SUBTOTAL EXPENDITURES	<b>64,359</b>	<b>48,000</b>	<b>45,813</b>	<b>45,813</b>
ENDING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	44,135	56,135	56,322	56,322
TOTAL ENDING FUND BALANCE	<b>44,135</b>	<b>56,135</b>	<b>56,322</b>	<b>56,322</b>
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL FUND				
COMMITMENTS AND FUND BALANCE	<b>108,494</b>	<b>104,135</b>	<b>102,135</b>	<b>102,135</b>

LYON COUNTY  
(Local Government)

SCHEDULE B - JUVENILE PROBATION SPECIAL ADMINISTRATIVE ASSESSMENT FUND

RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/11	
			(4)	(4)
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
FEDERAL GRANTS	85,316	35,521	-	-
OTHER	-	-	-	-
SUBTOTAL	<b>85,316</b>	<b>35,521</b>	-	-
CHARGES FOR SERVICES				
DAYTON LATCHKEY	142,913	144,156	-	-
FERNLEY LATCHKEY	160,073	169,428	-	-
SILVER SPRINGS LATCHKEY	12,527	12,480	-	-
RECREATION PROGRAMS	12,115	-	-	-
SUBTOTAL	<b>327,628</b>	<b>326,064</b>	-	-
MISCELLANEOUS REVENUE				
DONATIONS	-	-	-	-
SUBTOTAL REVENUE	<b>412,944</b>	<b>361,585</b>	-	-
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	-	-	-	-
BEGINNING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	134,105	74,499	-	-
SUBTOTAL BEGINNING FUND BALANCE	<b>134,105</b>	<b>74,499</b>	-	-
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL RESOURCES	<b>547,049</b>	<b>436,084</b>	-	-
<u>EXPENDITURES</u>				
CULTURE AND RECREATION				
SALARIES & WAGES	371,279	342,668	-	-
EMPLOYEE BENEFITS	79,732	75,429	-	-
SERVICES & SUPPLIES	21,539	17,987	-	-
SUBTOTAL EXPENDITURES	<b>472,550</b>	<b>436,084</b>	-	-
ENDING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	74,499	-	-	-
TOTAL ENDING FUND BALANCE	<b>74,499</b>	-	-	-
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL FUND COMMITMENTS AND FUND BALANCE	<b>547,049</b>	<b>436,084</b>	-	-

LYON COUNTY  
 (Local Government)  
 SCHEDULE B - AFTER SCHOOL & RECREATION FUND











RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/11	
			(4)	(4)
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
FEDERAL GRANTS	330,173	-	-	-
STATE GRANTS	50,443	5,206	-	-
SUBTOTAL	<b>380,616</b>	<b>5,206</b>	-	-
CHARGES FOR SERVICES				
PROJECT INCOME	<b>76,434</b>	<b>78,210</b>	<b>75,000</b>	<b>75,000</b>
MISCELLANEOUS				
VOLUNTEER LABOR	290,241	-	-	-
REIMBURSEMENTS	12,158	-	-	-
SUBTOTAL	<b>302,399</b>	-	-	-
SUBTOTAL REVENUE	<b>759,449</b>	<b>83,416</b>	<b>75,000</b>	<b>75,000</b>
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	<b>686,011</b>	<b>659,630</b>	<b>496,161</b>	<b>496,161</b>
BEGINNING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	244,929	294,767	369,767	369,767
SUBTOTAL BEGINNING FUND BALANCE	<b>244,929</b>	<b>294,767</b>	<b>369,767</b>	<b>369,767</b>
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL RESOURCES	<b>1,690,389</b>	<b>1,037,813</b>	<b>940,928</b>	<b>940,928</b>
<u>EXPENDITURES</u>				
WELFARE				
HUMAN SERVICES				
SALARIES & WAGES	568,690	348,486	224,489	224,489
EMPLOYEE BENEFITS	158,695	105,451	70,761	70,761
SERVICES & SUPPLIES	668,237	214,109	475,911	475,911
SUBTOTAL EXPENDITURES	<b>1,395,622</b>	<b>668,046</b>	<b>771,161</b>	<b>771,161</b>
ENDING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	294,767	369,767	169,767	169,767
TOTAL ENDING FUND BALANCE	<b>294,767</b>	<b>369,767</b>	<b>169,767</b>	<b>169,767</b>
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL FUND COMMITMENTS AND FUND BALANCE	<b>1,690,389</b>	<b>1,037,813</b>	<b>940,928</b>	<b>940,928</b>

LYON COUNTY  
 (Local Government)  
 SCHEDULE B - HUMAN SERVICES FUND



RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/11	
			(4)	(4)
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
LICENSES AND PERMITS				
LICENSE FEES - PROSTITUTION	336,000	336,000	336,000	336,000
MISCELLANEOUS				
INTEREST	865	60	60	60
SUBTOTAL REVENUE	336,865	336,060	336,060	336,060
BEGINNING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	76,758	13,623	49,683	49,683
SUBTOTAL BEGINNING FUND BALANCE	76,758	13,623	49,683	49,683
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL RESOURCES	413,623	349,683	385,743	385,743
<u>EXPENDITURES</u>				
PUBLIC SAFETY				
CAPITAL OUTLAY	400,000	300,000	320,000	320,000
SUBTOTAL EXPENDITURES	400,000	300,000	320,000	320,000
ENDING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	13,623	49,683	65,743	65,743
TOTAL ENDING FUND BALANCE	13,623	49,683	65,743	65,743
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL FUND COMMITMENTS AND FUND BALANCE	413,623	349,683	385,743	385,743

LYON COUNTY  
 (Local Government)  
 SCHEDULE B - VEHICLE ACQUISITION FUND







RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/11	
			(4)	(4)
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	716,742	759,036	639,481	639,481
SALES TAXES				
QUARTER-CENT SALES TAX	561,543	675,000	675,000	675,000
INTERGOVERNMENTAL				
FEDERAL				
PAYMENT IN LIEU OF TAXES	2,769,327	1,731,298	1,843,913	1,843,913
GRANTS	442,944	32,184	-	-
SUBTOTAL	3,212,271	1,763,482	1,843,913	1,843,913
STATE GRANTS	3,955,050	131,166	-	-
OTHER	-	-	-	-
SUBTOTAL INTERGOVERNMENTAL	7,167,321	1,894,648	1,843,913	1,843,913
MISCELLANEOUS				
INVESTMENT INCOME	70,111	13,000	10,000	10,000
DONATIONS	38,025	-	-	-
SALES & RENTAL	9,546	7,585	2,600	2,600
SUBTOTAL MISCELLANEOUS	117,682	20,585	12,600	12,600
SUBTOTAL REVENUE	8,563,288	3,349,269	3,170,994	3,170,994
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	718,600	1,140,000	280,000	280,000
INSURANCE PROCEEDS	316,806	-	-	-
SUBTOTAL OTHER FINANCIAL SOURCES	1,035,406	1,140,000	280,000	280,000
BEGINNING FUND BALANCE				
Reserved	27,344	595,533	-	-
Unreserved	6,118,249	10,272,934	14,832,547	14,832,547
SUBTOTAL BEGINNING FUND BALANCE	6,145,593	10,868,467	14,832,547	14,832,547
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL AVAILABLE RESOURCES	15,744,287	15,357,736	18,283,541	18,283,541

LYON COUNTY  
 (Local Government)  
 SCHEDULE B - CAPITAL IMPROVEMENTS FUND

<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/11	
	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
<b>GENERAL GOVERNMENT</b>				
SERVICES & SUPPLIES	62,158	-	-	-
CAPITAL OUTLAY	9,344	60,000	1,939,407	1,939,407
<b>SUBTOTAL</b>	<b>71,502</b>	<b>60,000</b>	<b>1,939,407</b>	<b>1,939,407</b>
<b>PUBLIC SAFETY</b>				
SERVICES & SUPPLIES	1,127	-	-	-
CAPITAL OUTLAY	189,792	217,439	16,308,478	16,308,478
<b>SUBTOTAL</b>	<b>190,919</b>	<b>217,439</b>	<b>16,308,478</b>	<b>16,308,478</b>
<b>JUDICIAL</b>				
CAPITAL OUTLAY	20,928	-	-	-
<b>PUBLIC WORKS</b>				
SERVICES & SUPPLIES	238,607	-	600	600
CAPITAL OUTLAY	390,946	34,282	-	-
<b>SUBTOTAL</b>	<b>629,553</b>	<b>34,282</b>	<b>600</b>	<b>600</b>
<b>WELFARE</b>				
CAPITAL OUTLAY	-	-	-	-
<b>CULTURE &amp; RECREATION</b>				
SERVICES & SUPPLIES	117,925	-	6,000	6,000
CAPITAL OUTLAY	3,811,135	196,668	15,000	15,000
<b>SUBTOTAL</b>	<b>3,929,060</b>	<b>196,668</b>	<b>21,000</b>	<b>21,000</b>
<b>INTERGOVERNMENTAL</b>				
CITY OF FERNLEY	19,339	9,600	8,029	8,029
CITY OF YERINGTON	14,519	7,200	6,027	6,027
<b>SUBTOTAL</b>	<b>33,858</b>	<b>16,800</b>	<b>14,056</b>	<b>14,056</b>
<b>SUBTOTAL EXPENDITURES</b>	<b>4,875,820</b>	<b>525,189</b>	<b>18,283,541</b>	<b>18,283,541</b>
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% total expenditures all functions)				
CONTINGENCY	-	-	-	-
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>4,875,820</b>	<b>525,189</b>	<b>18,283,541</b>	<b>18,283,541</b>
<b>ENDING FUND BALANCE:</b>				
Reserved	595,533	-	-	-
Unreserved	10,272,934	14,832,547	-	-
<b>TOTAL ENDING FUND BALANCE</b>	<b>10,868,467</b>	<b>14,832,547</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>15,744,287</b>	<b>15,357,736</b>	<b>18,283,541</b>	<b>18,283,541</b>

LYON COUNTY  
(Local Government)

SCHEDULE B

CAPITAL IMPROVEMENTS FUND

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/11	
	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
WATER USE FEES	3,031,977	3,130,000	3,067,500	3,067,500
MATERIAL CHARGES	24,893	41,738	41,738	41,738
PENALTIES	60,755	70,000	70,000	70,000
TOTAL OPERATING REVENUE	<b>3,117,625</b>	<b>3,241,738</b>	<b>3,179,238</b>	<b>3,179,238</b>
OPERATING EXPENSES				
SALARIES & WAGES	783,527	785,373	881,055	950,516
EMPLOYEE BENEFITS	249,057	249,520	289,676	306,836
SERVICES & SUPPLIES	730,023	1,023,540	1,025,790	1,027,290
BAD DEBTS	2,981	66,000	3,000	3,000
DEPRECIATION/AMORTIZATION	877,981	880,000	860,000	871,250
TOTAL OPERATING EXPENSES	<b>2,643,569</b>	<b>3,004,433</b>	<b>3,059,521</b>	<b>3,158,892</b>
OPERATING INCOME OR (LOSS)	<b>474,056</b>	<b>237,305</b>	<b>119,717</b>	<b>20,346</b>
NONOPERATING REVENUES				
RENTAL INCOME	4,293	4,293	4,293	4,293
INVESTMENT INCOME	47,166	8,000	6,000	6,000
MISCELLANEOUS INCOME	30,458	45,000	45,000	45,000
WELLHEAD PROTECTION GRANT	24,279	-	-	-
TOTAL NONOPERATING REVENUES	<b>106,196</b>	<b>57,293</b>	<b>55,293</b>	<b>55,293</b>
NONOPERATING EXPENSES				
WELLHEAD PROTECTION	24,279	-	-	-
BOND ISSUANCE COSTS	626	626	626	626
INTEREST EXPENSE	51,169	52,373	47,940	47,940
TOTAL NONOPERATING EXPENSES	<b>76,074</b>	<b>52,999</b>	<b>48,566</b>	<b>48,566</b>
NET INCOME	<b>504,178</b>	<b>241,599</b>	<b>126,444</b>	<b>27,073</b>

LYON COUNTY  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND \_\_\_\_\_ DAYTON WATER UTILITY FUND

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/11	
	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	2,890,436	3,286,738	3,224,238	3,224,238
PERSONNEL COSTS	(989,842)	(1,034,893)	(1,170,731)	(1,257,352)
SERVICES AND SUPPLIES	(724,946)	(1,023,540)	(1,025,790)	(1,027,290)
a. Net cash provided by (or used for) operating activities	<b>1,175,648</b>	<b>1,228,305</b>	<b>1,027,717</b>	<b>939,596</b>
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
WELLHEAD PROTECTION GRANT	(24,279)	-	-	-
OPERATING TRANSFER IN	936,342	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	<b>912,063</b>	<b>-</b>	<b>-</b>	<b>-</b>
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
CAPITAL CONTRIBUTIONS FROM CUST.	94,542	20,000	20,000	20,000
INTEREST PAID ON BONDS	(48,440)	(52,373)	(47,940)	(47,940)
PRINCIPAL PAID ON BONDS	(63,577)	(90,220)	(95,984)	(95,984)
PURCHASE OF PLANT AND EQUIPMENT	(198,830)	(280,000)	(30,000)	(480,000)
c. Net cash provided by (or used for) capital and related financing activities	<b>(216,305)</b>	<b>(402,593)</b>	<b>(153,924)</b>	<b>(603,924)</b>
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INVESTMENT INCOME	47,166	8,000	6,000	6,000
d. Net cash provided by (or used in) investing activities	<b>47,166</b>	<b>8,000</b>	<b>6,000</b>	<b>6,000</b>
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	<b>1,918,572</b>	<b>833,712</b>	<b>879,793</b>	<b>341,672</b>
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	<b>3,998,275</b>	<b>5,916,847</b>	<b>6,750,559</b>	<b>6,750,559</b>
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	<b>5,916,847</b>	<b>6,750,559</b>	<b>7,630,352</b>	<b>7,092,231</b>

LYON COUNTY  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND DAYTON WATER UTILITY FUND

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/11	
	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
SEWER USE FEES	2,501,672	2,750,000	2,750,000	2,750,000
ADMINISTRATIVE FEES / CHARGES	53,645	56,115	55,775	55,775
PENALTIES	55,374	40,000	40,000	40,000
TOTAL OPERATING REVENUE	<b>2,610,691</b>	<b>2,846,115</b>	<b>2,845,775</b>	<b>2,845,775</b>
OPERATING EXPENSES				
SALARIES & WAGES	609,362	533,106	350,760	350,760
EMPLOYEE BENEFITS	209,751	184,682	129,626	129,626
SERVICES & SUPPLIES	692,292	763,408	751,696	753,196
BAD DEBTS	6,485	34,000	1,000	1,000
DEPRECIATION/AMORTIZATION	1,056,740	1,050,000	1,050,000	1,053,750
TOTAL OPERATING EXPENSES	<b>2,574,630</b>	<b>2,565,196</b>	<b>2,283,082</b>	<b>2,288,332</b>
OPERATING INCOME OR (LOSS)	<b>36,061</b>	<b>280,919</b>	<b>562,693</b>	<b>557,443</b>
NONOPERATING REVENUES				
RENTAL INCOME	2,631	2,631	2,631	2,631
INVESTMENT INCOME	60,145	7,000	6,000	6,000
MISCELLANEOUS INCOME	1,225	3,961	-	-
TOTAL NONOPERATING REVENUES	<b>64,001</b>	<b>13,592</b>	<b>8,631</b>	<b>8,631</b>
NONOPERATING EXPENSES				
BOND ISSUANCE COSTS	3,202	3,202	3,202	3,202
INTEREST EXPENSE	659,162	621,805	586,849	586,849
TOTAL NONOPERATING EXPENSES	<b>662,364</b>	<b>625,007</b>	<b>590,051</b>	<b>590,051</b>
NET INCOME	<b>(562,302)</b>	<b>(330,496)</b>	<b>(18,727)</b>	<b>(23,977)</b>

LYON COUNTY  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND \_\_\_\_\_ DAYTON SEWER UTILITY FUND \_\_\_\_\_

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/11	
	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
RECEIPTS FROM CUSTOMERS	2,573,156	2,852,707	2,848,406	2,848,406
PERSONNEL COSTS	(805,989)	(717,788)	(480,386)	(480,386)
SERVICES AND SUPPLIES	(707,652)	(763,408)	(751,696)	(753,196)
a. Net cash provided by (or used for) operating activities	<b>1,059,515</b>	<b>1,371,511</b>	<b>1,616,324</b>	<b>1,614,824</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
MISCELLANEOUS INCOME	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
CAPITAL CONTRIBUTIONS FROM CUST.	15,565	20,000	20,000	20,000
INTEREST PAID ON BONDS	(652,966)	(621,805)	(586,849)	(586,849)
PRINCIPAL PAID ON BONDS	(993,372)	(1,021,390)	(1,053,369)	(1,053,369)
PURCHASE OF PLANT AND EQUIPMENT	(65,453)	(300,000)	(50,000)	(200,000)
c. Net cash provided by (or used for) capital and related financing activities	<b>(1,696,226)</b>	<b>(1,923,195)</b>	<b>(1,670,218)</b>	<b>(1,820,218)</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
INTEREST INCOME	60,145	7,000	6,000	6,000
d. Net cash provided by (or used in) investing activities	<b>60,145</b>	<b>7,000</b>	<b>6,000</b>	<b>6,000</b>
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	<b>(576,566)</b>	<b>(544,684)</b>	<b>(47,894)</b>	<b>(199,394)</b>
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	<b>6,163,229</b>	<b>5,586,663</b>	<b>5,041,979</b>	<b>5,041,979</b>
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	<b>5,586,663</b>	<b>5,041,979</b>	<b>4,994,085</b>	<b>4,842,585</b>

LYON COUNTY  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND \_\_\_\_\_ DAYTON SEWER UTILITY FUND



PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2009	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2010	(3) (4) BUDGET YEAR ENDING 06/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	67,712	30,749	-	-
PERSONNEL COSTS	(283)	(2,664)	-	-
SERVICES AND SUPPLIES	(38,428)	(11,868)	-	-
a. Net cash provided by (or used for) operating activities	<b>29,001</b>	<b>16,217</b>	-	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
MISCELLANEOUS INCOME	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
CAPITAL CONTRIBUTIONS FROM GRANTS	2,387,490	-	-	-
AB 198 GRANT	-	2,663,635	-	-
USDA GRANT	-	934,265	-	-
BONDS	500,000	500,000	-	-
INTEREST PAID ON LOAN	(394)	-	-	-
PRINCIPAL PAID ON LOAN	(9,312)	(500,000)	-	-
TRANSFER TO CITY OF YERINGTON	-	(150,000)	-	-
PURCHASE OF PLANT AND EQUIPMENT	(3,100,933)	(3,791,328)	-	-
c. Net cash provided by (or used for) capital and related financing activities	<b>(223,149)</b>	<b>(343,428)</b>	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INVESTMENT INCOME	-	323	-	-
d. Net cash provided by (or used in) investing activities	-	<b>323</b>	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	<b>(194,148)</b>	<b>(326,888)</b>	-	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	<b>521,036</b>	<b>326,888</b>	-	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	<b>326,888</b>	-	-	-

LYON COUNTY  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND \_\_\_\_\_ CRYSTAL CLEAR WATER UTILITY FUND \_\_\_\_\_



PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2009	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2010	(3) (4) BUDGET YEAR ENDING 06/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	484,267	-	-	-
PERSONNEL COSTS	(102,782)	-	-	-
SERVICES AND SUPPLIES	(109,183)	-	-	-
a. Net cash provided by (or used for) operating activities	<b>272,302</b>	-	-	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
OPERATING TRANSFER OUT	(936,342)	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	<b>(936,342)</b>	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
CAPITAL CONTRIBUTIONS FROM CUST.	8,606	-	-	-
INTEREST PAID ON BONDS	(14,866)	-	-	-
PRINCIPAL PAID ON BONDS	(514,164)	-	-	-
PURCHASE OF PLANT AND EQUIPMENT	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	<b>(520,424)</b>	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INVESTMENT INCOME	8,460	-	-	-
d. Net cash provided by (or used in) investing activities	<b>8,460</b>	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	<b>(1,176,004)</b>	-	-	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	<b>1,176,004</b>	-	-	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	-	-	-

LYON COUNTY  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND \_\_\_\_\_ MOUND HOUSE WATER UTILITY 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 7/1/2010	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/11		(11) (9)+(10)  TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
DAYTON WATER										
Refunded 2000 Bond Issue	2	20	1,800,000.00	12/19/2000	12/1/2010	5.38	86,400.00	2,106.00	86,400.00	88,506.00
2005 Bond Issue	2	18	1,252,479.21	7/7/2005	12/1/2022	3.78	1,214,916.87	45,834.15	9,583.62	55,417.77
<b>*Sub for Dayton Water Fund</b>			<b>3,052,479.21</b>				<b>1,301,316.87</b>	<b>47,940.15</b>	<b>95,983.62</b>	<b>143,923.77</b>
DAYTON SEWER										
Refunded 2000 Bond Issue	2	20	3,200,000.00	12/19/2000	12/1/2010	5.38	153,600.00	3,744.00	153,600.00	157,344.00
Refunded 2002 Bond Issue	2	20	3,000,000.00	1/1/2002	7/1/2012	5.25	415,000.00	15,382.50	130,000.00	145,382.50
2005 Bond Issue	2	18	4,262,620.79	7/7/2005	12/1/2022	3.78	4,134,783.13	155,989.50	32,616.38	188,605.88
SRF Revenue Bond	2	20	15,980,733.00	8/19/2005	7/1/2025	2.9313	14,229,027.04	411,732.76	737,152.60	1,148,885.36
<b>*Sub for Dayton Sewer Fund</b>			<b>26,443,353.79</b>				<b>18,932,410.17</b>	<b>586,848.76</b>	<b>1,053,368.98</b>	<b>1,640,217.74</b>
CAPITAL IMPROVEMENT FUND										
Public Safety Building GO/ Revenue Bond Issue	11	30	11,437,500.00	TBD	TBD	TBD	-	-	-	-
<b>TOTAL ALL DEBT SERVICE</b>			<b>29,495,833.00</b>				<b>20,233,727.04</b>	<b>634,788.91</b>	<b>1,149,352.60</b>	<b>1,784,141.51</b>

SCHEDULE C-1 - INDEBTEDNESS

LYON COUNTY Budget Fiscal Year 2010-2011  
(Local Government)

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				UNEMPLOYMENT FUND	31	900,000
				VICTIMS OF SEXUAL ASSAULT	35	6,000
				JUVENILE SPECIAL ASSESSMENT	40	28,000
				HUMAN SERVICES	47	496,161
				ROAD FUND	24	1,440,000
				CAPITAL IMPROVEMENTS FUND	53	280,000
				WESTERN NV REG YOUTH FAC.	43	595,268
				RETIREE HEALTH BENEFITS FUND	52	1,800,000
SUBTOTAL						5,545,429
SPECIAL REVENUE FUNDS						
ROAD FUND	GENERAL FUND	23	1,440,000			
UNEMPLOYMENT FUND	GENERAL FUND	23	900,000			
VICTIMS OF SEXUAL ASSAULT FUND	GENERAL FUND	23	6,000			
JUVENILE SPECIAL ASSESSMENT FUND	GENERAL FUND	23	28,000			
WESTERN NV REG YOUTH FACILITY	GENERAL FUND	23	595,268			
HUMAN SERVICES FUND	GENERAL FUND	23	496,161			
RETIREE HEALTH BENEFITS FUND	GENERAL FUND	23	1,800,000			
SUBTOTAL			5,265,429			

LYON COUNTY  
 (Local Government)



TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS						
SUBTOTAL						
INTERNAL SERVICE						
SUBTOTAL						
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL						
TOTAL TRANSFERS			5,545,429			5,545,429

LYON COUNTY  
(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: 76th Session; February 7, 2011 to June 6, 2011*

1. Activity:	<u>Lobbyist</u>	
2. Funding Source:	<u>General Fund</u>	
3. Transportation		\$ <u>                    </u>
4. Lodging and meals		\$ <u>                    </u>
5. Salaries and Wages		\$ <u>                    </u>
6. Compensation to lobbyists		\$ <u>                    10,833</u>
7. Entertainment		\$ <u>                    </u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ <u>                    </u>
<b>Total</b>		\$ <u>                    10,833</u>

Entity: Lyon County

Budget Fiscal Year 2010-2011

Lobbying Expense Estimate, Page   1   of   1