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DEPARTMENT OF TAXATION

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Carson City, NV 89706-7921

Lyon County herewith submits the (FINAL) budget for the
fiscal year ending June 30, 2012

This budget contains 6 funds, including Debt Service, requiring property tax revenues totaling \$ 10,930,905

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 \$ 63,400,324 and
2 proprietary funds with estimated expenses of \$ 5,754,289

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: 5/16/11

APPROVED BY THE GOVERNING BOARD

[Handwritten signatures and lines for board approval]

SCHEDULED PUBLIC HEARING:

Date and Time May 16, 2011 9:00 A.M.

Publication Date May 6 & 13, 2011

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

Lyon County

Budget For Fiscal Year 2011-2012

Budget Message

The County is still experiencing declining property tax and sales tax revenues. Due to these declines, this budget shows the elimination of approximately 13 full-time equivalent 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 2011-2012 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 major capital improvement project for a public safety complex.

LYON COUNTY
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REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/10 (1)	ESTIMATED CURRENT YEAR 06/30/11 (2)	BUDGET YEAR 06/30/12 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/12 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	12,851,270	11,055,350	10,930,905	-	10,930,905
Other Taxes	2,915,858	2,712,458	2,850,816	-	2,850,816
Licenses and Permits	3,778,975	3,693,575	4,105,500	-	4,105,500
Intergovernmental Resources	23,507,518	18,715,685	15,872,821	-	15,872,821
Charges for Services	3,066,365	2,709,872	2,573,898	6,080,513	8,654,411
Fines and Forfeits	814,701	753,250	777,250	-	777,250
Miscellaneous	1,690,989	1,251,488	1,014,830	64,924	1,079,754
TOTAL REVENUES	48,625,676	40,891,678	38,126,020	6,145,437	44,271,457
EXPENDITURES-EXPENSES					
General Government	7,957,231	7,159,399	10,686,725	-	10,686,725
Public Safety	11,515,709	13,842,701	28,422,248	-	28,422,248
Judicial	8,081,738	7,721,486	8,047,084	-	8,047,084
Public Works	5,201,279	4,943,184	10,702,961	-	10,702,961
Health	334,518	534,663	272,501	-	272,501
Welfare	6,524,564	3,793,138	3,304,316	-	3,304,316
Culture and Recreation	3,282,802	2,451,751	1,964,489	-	1,964,489
Intergovernmental Expenditures	-	-	-	-	-
Contingencies	-	-	969,897	-	969,897
Utility Enterprises	-	-	-	5,754,289	5,754,289
Debt Service - Principal	-	-	-	-	-
Interest Cost	-	-	-	-	-
TOTAL EXPENDITURES-EXPENSES	42,897,841	40,446,322	64,370,221	5,754,289	70,124,510
Excess of Revenues over (under) Expenditures-Expenses	5,727,835	445,356	(26,244,201)	391,148	(25,853,053)

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/10 (1)	ESTIMATED CURRENT YEAR 06/30/11 (2)	BUDGET YEAR 06/30/12 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/12 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	-	-	-	-	-
Insurance Proceeds	-	45,650	-	-	-
Sales of General Fixed Assets	-	-	-	-	-
Operating Transfers (in)	4,450,782	5,556,014	1,978,362	-	1,978,362
Operating Transfers (out)	(4,450,782)	(5,556,014)	(1,978,362)	-	(1,978,362)
TOTAL OTHER FINANCING SOURCES (USES)	-	45,650	-	-	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	5,727,835	491,006	(26,244,201)	391,148	XXXXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	26,585,231	32,313,066	32,804,072	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL FUND BALANCE JULY 1, BEGINNING OF YEAR:	26,585,231	32,313,066	32,804,072	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	32,313,066	32,804,072	6,559,871	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/10	ESTIMATED CURRENT YEAR ENDING 06/30/11	BUDGET YEAR ENDING 06/30/12
General Government	66	57	57
Judicial	83	77	72
Public Safety	115	109	108
Public Works	45	32	31
Sanitation	0	0	0
Health	3	3	3
Welfare	26	32	30
Culture and Recreation	42	18	16
Community Support	0	0	0
TOTAL GENERAL GOVERNMENT			
Utilities	31	22	20
Hospitals	0	0	0
Transit Systems	0	0	0
Airports	0	0	0
Other	0	0	0
TOTAL	411	350	337

POPULATION (AS OF JULY 1)	55,820	53,825	52,334
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SOURCE OF POPULATION ESTIMATE*	DEPARTMENT OF TAXATION		
Assessed Valuation (Secured and Unsecured Only)	1,653,405,504	1,336,287,467	1,332,045,833
Net Proceeds of Mines	7,000	-	160,507
TOTAL ASSESSED VALUE	1,653,412,504	1,336,287,467	1,332,206,340
TAX RATE			
General Fund	0.6814	0.6814	0.6844
Special Revenue Funds	0.1330	0.1330	0.1700
Capital Projects Funds	0.0500	0.0500	0.0100
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 2011-2012

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.9253	1,332,045,833	25,645,878	0.7084	9,436,213	(479,135)	8,957,078
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	160,507	3,090	0.7084	1,137	-	1,137
VOTER APPROVED:							
C. Voter Approved Overrides							-
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)	0.0150	1,332,206,340	199,831	0.0150	199,807	(10,145)	189,662
E. Medical Indigent (NRS 428.285)	0.1000	1,332,206,340	1,332,206	0.0900	1,198,986	(60,873)	1,138,113
F. Capital Acquisition (NRS 354.59815)	0.0500	1,332,206,340	666,103	0.0100	133,205	(6,764)	126,441
G. Youth Services Levy (NRS 62.327)	0.0612	1,332,206,340	814,801	0.0410	546,205	(27,731)	518,474
H. Legislative Overrides							
I. SCCRT Loss NRS 354.59813	0.3897	1,332,206,340	5,192,220				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.6159	1,332,206,340	8,205,161	0.1560	2,078,203	(105,513)	1,972,690
M. SUBTOTAL A, C, L	2.5412	1,332,206,340	33,854,129	0.8644	11,515,553	(584,648)	10,930,905
N. Debt							
O. TOTAL M AND N	2.5412	1,332,206,340	33,854,129	0.8644	11,515,553	(584,648)	10,930,905

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, 2012

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	2,383,691	12,413,537	8,654,686	0.6844	7,376,963	-	-	30,828,877
ROAD FUND	2,994,357	-	-	0.0000	1,041,228	-	1,066,933	5,102,518
INDIGENT FUND	694,945	-	354,079	0.0280	11,700	-	-	1,060,724
MEDICAL INDIGENT FUND	272,483	-	531,117	0.0420	700	-	-	804,300
WESTERN NV HOME CONSORTIUM	-	-	-	0.0000	-	-	-	-
COOPERATIVE EXTENSION FUND	151,298	-	126,457	0.0100	420	-	-	278,175
UNEMPLOYMENT FUND	800,000	-	-	0.0000	-	-	-	800,000
LYON COUNTY ROOM TAX FUND	180,317	-	-	0.0000	60,650	-	-	240,967
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	13,861	-	-	0.0000	-	-	20,000	33,861
SPECIAL MEDICAL INDIGENT FUND	1,179,396	-	1,138,109	0.0900	4,200	-	-	2,321,705
FAIR & RODEO FUND	166,634	-	-	0.0000	127,350	-	-	293,984
JST COURT SP ADM ASSESSMENT	706,564	-	-	0.0000	99,000	-	-	805,564
REGIONAL TRANSPORTATION	2,288,467	-	-	0.0000	2,049,976	-	-	4,338,443
JUV PROB SP ADM ASSESS FUND	68,290	-	-	0.0000	18,000	-	28,000	114,290

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

Budget For Fiscal Year Ending June 30, 2012

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	9,825	-	-	0.0000	-	-	-	9,825
JUVENILE YOUTH FACILITY FUND	524,345	-	-	0.0000	1,026,448	-	417,925	1,968,718
MINING CLAIM MAPS FUND	25,707	-	-	0.0000	5,000	-	-	30,707
ANIMAL CONTROL DONATIONS FUND	20,637	-	-	0.0000	-	-	-	20,637
HUMAN SERVICES FUND	397,531	-	-	0.0000	75,000	-	445,504	918,035
COUNTY FOOD BANK	10,096	-	-	0.0000	-	-	-	10,096
VEHICLE ACQUISITION FUND	118,925	-	-	0.0000	191,575	-	-	310,500
SENIOR SERVICES DONATION FUND	130,060	-	-	0.0000	-	-	-	130,060
ROAD IMPROVEMENT FUND	782,397	-	-	0.0000	60,000	-	-	842,397
RETIREE HEALTH BENEFITS FUND	1,478,000	-	-	0.0000	-	-	-	1,478,000
CAPITAL IMPROVEMENTS FUND	16,406,246	-	126,457	0.0100	2,629,868	-	-	19,162,571
DEBT SERVICE	-	-	-	0.0000	-	-	-	-
Subtotal Governmental Fund Types, Expendable Trust Funds	32,804,072	12,413,537	10,930,905	0.8644	14,781,578	-	1,978,362	72,908,454
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	12,413,537	10,930,905	0.8644	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2012

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	-	13,452,741	5,774,764	6,665,029	223,869	783,492	1,978,362	1,950,620	30,828,877
ROAD FUND	R	1,045,517	354,755	540,175	2,499,466	133,197	-	529,408	5,102,518
INDIGENT FUND	R	178,276	56,218	271,832	-	-	-	554,398	1,060,724
MEDICAL INDIGENT FUND	R	108,763	32,658	432,802	-	-	-	230,077	804,300
WESTERN NV HOME CONSORTIUM	R	-	-	-	-	-	-	-	-
COOPERATIVE EXTENSION FUND	R	91,204	22,650	41,573	-	4,663	-	118,085	278,175
UNEMPLOYMENT FUND	R	-	-	800,000	-	-	-	-	800,000
LYON COUNTY ROOM TAX FUND	R	-	900	139,300	-	-	-	100,767	240,967
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	-	-	33,861	-	-	-	-	33,861
SPECIAL MEDICAL INDIGENT FUND	R	-	-	1,338,109	-	-	-	983,596	2,321,705
FAIR & RODEO FUND	R	2,000	507	136,925	-	4,183	-	150,369	293,984
JST COURT SP ADM ASSESSMENT	R	-	-	113,346	692,218	-	-	-	805,564
REGIONAL TRANSPORTATION	R	-	650	100	4,337,693	-	-	-	4,338,443
JUV PROB SP ADM ASSESS FUND	R	40,000	4,257	2,500	-	-	-	67,533	114,290

* 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, 2012

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	-	-	9,825	-	-	-	-	9,825
JUVENILE YOUTH FACILITY FUND	R	878,269	293,245	307,208	-	44,362	-	445,634	1,968,718
MINING CLAIM MAPS FUND	R	-	-	30,707	-	-	-	-	30,707
ANIMAL CONTROL DONATIONS FUND	R	-	-	20,637	-	-	-	-	20,637
HUMAN SERVICES FUND	R	205,615	58,142	481,745	-	-	-	172,533	918,035
COUNTY FOOD BANK	R	-	-	10,096	-	-	-	-	10,096
VEHICLE ACQUISITION FUND	R	-	-	-	191,649	-	-	118,851	310,500
SENIOR SERVICES DONATION FUND	R	-	-	130,060	-	-	-	-	130,060
ROAD IMPROVEMENT FUND	R	-	-	-	842,397	-	-	-	842,397
RETIREE HEALTH BENEFITS FUND	R	-	340,000	-	-	-	-	1,138,000	1,478,000
CAPITAL IMPROVEMENTS FUND	C	-	-	3,440	19,159,131	-	-	-	19,162,571
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		16,002,385	6,938,746	12,512,770	27,946,423	969,897	1,978,362	6,559,871	72,908,454

* 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.

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM TAXES	10,127,969	8,714,849	8,654,686	8,654,686
OTHER TAXES				
PARK CONSTRUCTION TAX	42,210	64,000	64,000	64,000
LICENSES AND PERMITS				
BUSINESS LICENSES AND PERMITS				
GENERAL BUSINESS LICENSES	223,736	225,000	235,000	235,000
GENERAL LIQUOR LICENSES	59,545	60,000	61,000	61,000
GENERAL LOCAL GAMING LICENSES	170,037	165,000	165,000	165,000
FRANCHISE FEES	191,134	190,000	190,000	190,000
UTILITY LICENSE FEES	2,497,628	2,500,000	2,900,000	2,900,000
LICENSE FEES - PROSTITUTION	-	-	144,825	144,825
PROSTITUTION WORK PERMIT	22,000	15,000	15,000	15,000
NONBUSINESS LICENSES AND PERMITS				
BUILDING PERMITS	196,562	175,000	175,000	175,000
ELECTRIC, GAS, SEPTIC PERMITS	9,922	7,000	7,000	7,000
MOBILE HOME TRIP PERMITS	-	-	-	-
TRAILER SAFETY SEALS	11,300	6,900	6,900	6,900
MISCELLANEOUS BUILDING FEES	500	500	500	500
EXCAVATION PERMITS	1,488	700	700	700
OTHER FEES	6,746	5,000	4,900	4,900
SUBTOTAL	3,390,598	3,350,100	3,905,825	3,905,825
INTERGOVERNMENTAL				
FEDERAL GRANTS				
FEDERAL GRANTS	1,683,662	1,070,641	314,788	314,788
STATE GRANTS				
STATE GRANTS	100,212	5,288	-	-
STATE SHARED REVENUE				
CONSOLIDATED TAX DISTRIBUTION	14,776,985	12,955,000	12,413,537	12,413,537
STATE GAMING LICENSES				
STATE GAMING TAX	147,320	140,000	140,000	140,000
OTHER	-	-	-	-
SUBTOTAL	16,708,179	14,170,929	12,868,325	12,868,325
CHARGES FOR SERVICES				
PUBLIC WORKS				
SUBDIVISION ENGINEERING FEES	2,132	-	-	-
PLANNING & ZONING FEES	40,908	15,000	15,000	15,000
SITE PLAN REVIEW FEE	7,172	2,000	2,000	2,000
IMPROVEMENT DRAWING REVIEW FEE	5,659	1,500	1,500	1,500
HEALTH AND WELFARE				
ANIMAL SERVICES FEES	37,579	31,500	31,500	31,500
CEMETERY FEES	13,400	12,000	12,000	12,000
OTHER				
PUBLIC WORKS REIMBURSEMENT	6,020	400	400	400
COMPUTER GENERATED REVENUE	36,352	35,000	41,000	41,000

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2010	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2011	(3) (4) BUDGET YEAR ENDING 06/30/12	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
FORECLOSURE MEDIATION FEE	1,813	5,000	5,000	5,000
CLERKS FEES	113,986	115,000	115,000	115,000
CLERK TECHNOLOGY FEE	610	600	600	600
GENERAL RECORDER FEES	278,530	290,000	290,000	290,000
RECORDER TECHNOLOGY FEE	47,700	50,000	53,000	53,000
ASSESSORS COMMISSIONS	183,272	175,000	175,000	175,000
ASSESSORS TECHNOLOGY FEE	61,092	60,000	60,000	60,000
OTHER	133,805	121,900	191,100	191,100
JUDICIAL				
BAILIFF SERVICE FEES	31,728	26,500	26,500	26,500
DISTRICT COURT FILING FEE	66,707	75,000	75,000	75,000
DISTRICT COURT SECURITY FEE	10,279	15,000	15,000	15,000
PUBLIC SAFETY				
JUVENILE FEES	75,718	52,000	52,000	52,000
INTERMITTENT JAIL FEES	28,380	17,000	17,000	17,000
PRISONER'S BOARD	22,492	40,000	40,000	40,000
SHERIFF FEES	142,885	125,000	125,000	125,000
SUBTOTAL	1,348,219	1,265,400	1,343,600	1,343,600
FINES AND FORFEITS				
FINES				
LOCAL ORDINANCE FINES	180,130	160,000	160,000	160,000
JUSTICE COURT FEES	199,231	200,000	200,000	200,000
CHEMICAL ANALYSIS	12,747	6,000	6,000	6,000
DISTRICT COURT ADMIN / FINES	23,468	25,750	47,750	47,750
INDIGENT LEGAL SERVICES	15,314	15,500	15,500	15,500
LIBRARY FINES	11,897	11,000	11,000	11,000
FORFEITS				
FINES & FORFEITED BAIL	209,155	190,000	190,000	190,000
GENERAL GOVERNMENT				
PUBLIC DEFENDER REIMBURSEMENT	34,379	30,000	30,000	30,000
JUDICIAL				
BENCH WARRANTS	-	-	-	-
SUBTOTAL	686,321	638,250	660,250	660,250
MISCELLANEOUS				
INVESTMENT INCOME	16,713	33,000	60,000	60,000
OTHER				
DELINQUENT TAX PENALTIES & COSTS	844,765	900,000	700,000	700,000
SALES & RENTAL	47,181	70,000	70,000	70,000
INVESTIGATIONS	6,325	10,000	10,000	10,000
DONATIONS	42,194	3,816	-	-
COMMISSARY ACCOUNT JAIL	30,273	38,000	38,000	38,000
JAIL PHONES REVENUE	20,484	22,000	22,000	22,000
NARCOTICS SEIZURE MONEY	11,020	20,000	30,000	30,000
MISCELLANEOUS REVENUE	35,183	18,800	18,500	18,500
SUBTOTAL	1,054,138	1,115,616	948,500	948,500
SUBTOTAL REVENUE ALL SOURCES	33,357,634	29,319,144	28,445,186	28,445,186

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
EXECUTIVE				
GENERAL SUPPORT SERVICES				
EMPLOYEE BENEFITS	343,262	-	-	-
SERVICES & SUPPLIES	1,407,805	1,293,703	1,137,310	1,137,310
DEPT SUBTOTAL	1,751,067	1,293,703	1,137,310	1,137,310
COMMISSIONERS				
SALARIES & WAGES	321,853	304,599	279,725	279,725
EMPLOYEE BENEFITS	114,200	107,229	114,766	114,766
SERVICES & SUPPLIES	20,909	23,270	17,000	17,000
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	456,962	435,098	411,491	411,491
CLERK AND TREASURER				
SALARIES & WAGES	582,061	554,250	561,808	561,808
EMPLOYEE BENEFITS	214,311	209,981	217,431	217,431
SERVICES & SUPPLIES	94,935	108,426	80,800	80,800
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	891,307	872,657	860,039	860,039
HUMAN RESOURCES				
SALARIES & WAGES	167,121	167,800	168,434	168,434
EMPLOYEE BENEFITS	50,565	53,341	56,410	56,410
SERVICES & SUPPLIES	17,556	10,290	10,950	10,950
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	235,242	231,431	235,794	235,794
COMPUTER INFORMATION SYS				
SALARIES & WAGES	178,609	181,122	185,794	185,794
EMPLOYEE BENEFITS	59,518	61,767	65,002	65,002
SERVICES & SUPPLIES	327,009	314,575	315,250	315,250
CAPITAL OUTLAY	-	85,000	-	-
DEPT SUBTOTAL	565,136	642,464	566,046	566,046
ACTIVITY SUBTOTAL	3,899,714	3,475,353	3,210,680	3,210,680
FINANCE				
COMPTROLLER				
SALARIES & WAGES	248,895	242,000	247,635	247,635
EMPLOYEE BENEFITS	86,707	83,783	97,600	97,600
SERVICES & SUPPLIES	84,554	64,510	74,210	74,210
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	420,156	390,293	419,445	419,445
OTHER				
RECORDER				
SALARIES & WAGES	300,380	272,948	236,629	236,629
EMPLOYEE BENEFITS	99,907	92,319	80,749	80,749
SERVICES & SUPPLIES	85,650	32,884	42,760	42,760
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	485,937	398,151	360,138	360,138

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2010	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2011	(3) (4) BUDGET YEAR ENDING 06/30/12	
			TENTATIVE APPROVED	FINAL APPROVED
POLICE				
SHERIFF				
SALARIES & WAGES	5,518,651	5,660,217	4,519,162	4,519,162
EMPLOYEE BENEFITS	2,713,650	2,761,510	2,437,914	2,437,914
SERVICES & SUPPLIES	1,445,649	1,589,888	953,979	953,979
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	9,677,950	10,011,615	7,911,055	7,911,055
SEARCH & RESCUE				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	992	1,000	1,500	1,500
SERVICES & SUPPLIES	32,827	27,000	27,000	27,000
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	33,819	28,000	28,500	28,500
ACTIVITY SUBTOTAL	9,711,769	10,039,615	7,939,555	7,939,555
PROTECTIVE SERVICES				
DISPATCH				
SALARIES & WAGES	670,830	734,514	717,903	717,903
EMPLOYEE BENEFITS	181,682	198,895	205,843	205,843
SERVICES & SUPPLIES	190,471	179,750	174,250	174,250
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	1,042,983	1,113,159	1,097,996	1,097,996
ANIMAL CONTROL				
SALARIES & WAGES	161,147	123,937	129,412	129,412
EMPLOYEE BENEFITS	55,499	43,641	43,819	43,819
SERVICES & SUPPLIES	35,443	35,835	29,800	29,800
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	252,089	203,413	203,031	203,031
SAFETY & EMERGENCY MANAGEMENT				
SALARIES & WAGES	87,380	57,928	39,366	39,366
EMPLOYEE BENEFITS	29,270	19,365	31,726	31,726
SERVICES & SUPPLIES	71,763	34,221	15,050	15,050
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	188,413	111,514	86,142	86,142
ACTIVITY SUBTOTAL	1,483,485	1,428,086	1,387,169	1,387,169
CORRECTOINS				
JAIL				
SALARIES & WAGES	-	-	876,058	876,058
EMPLOYEE BENEFITS	-	-	491,080	491,080
SERVICES & SUPPLIES	-	-	516,100	516,100
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	-	-	1,883,238	1,883,238
FUNCTION: PUBLIC SAFETY				
SALARIES & WAGES	6,438,008	6,576,596	6,281,901	6,281,901
EMPLOYEE BENEFITS	2,981,093	3,024,411	3,211,882	3,211,882
SERVICES & SUPPLIES	1,776,153	1,866,694	1,716,179	1,716,179
CAPITAL OUTLAY	-	-	-	-
OTHER USES	-	-	-	-
FUNCTION SUBTOTAL	11,195,254	11,467,701	11,209,962	11,209,962

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION: PUBLIC SAFETY

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
JUDICIAL				
DISTRICT ATTORNEY				
SALARIES & WAGES	928,339	889,900	826,273	826,273
EMPLOYEE BENEFITS	302,089	273,611	272,956	272,956
SERVICES & SUPPLIES	121,488	165,000	185,700	185,700
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	1,351,916	1,328,511	1,284,929	1,284,929
CHILD SUPPORT				
SALARIES & WAGES	273,318	298,342	317,057	317,057
EMPLOYEE BENEFITS	89,857	102,260	105,165	105,165
SERVICES & SUPPLIES	68,693	43,190	49,960	49,960
CAPITAL OUTLAY	19,985	-	-	-
DEPT SUBTOTAL	451,853	443,792	472,182	472,182
PUBLIC GUARDIAN				
SALARIES & WAGES	76,329	77,600	79,358	79,358
EMPLOYEE BENEFITS	25,155	26,159	27,901	27,901
SERVICES & SUPPLIES	6,551	7,500	7,100	7,100
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	108,035	111,259	114,359	114,359
COURT SERVICES				
SALARIES & WAGES	56,462	56,000	55,320	55,320
EMPLOYEE BENEFITS	22,577	23,086	24,069	24,069
SERVICES & SUPPLIES	14,540	13,955	14,280	14,280
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	93,579	93,041	93,669	93,669
JUVENILE MASTER				
SALARIES & WAGES	120,397	79,800	81,295	81,295
EMPLOYEE BENEFITS	34,644	22,437	23,583	23,583
SERVICES & SUPPLIES	10,267	61,265	66,965	66,965
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	165,308	163,502	171,843	171,843
DISTRICT COURT				
SALARIES & WAGES	324,953	273,820	295,975	295,975
EMPLOYEE BENEFITS	97,525	63,186	67,628	67,628
SERVICES & SUPPLIES	257,330	213,450	232,700	232,700
CAPITAL OUTLAY	24,130	-	-	-
DEPT SUBTOTAL	703,938	550,456	596,303	596,303
WALKER RIVER JUSTICE COURT				
SALARIES & WAGES	224,449	241,300	246,917	246,917
EMPLOYEE BENEFITS	85,330	97,200	93,968	93,968
SERVICES & SUPPLIES	44,866	176,200	39,780	39,780
CAPITAL OUTLAY	10,219	-	-	-
DEPT SUBTOTAL	364,864	514,700	380,665	380,665

LYON COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION: JUDICIAL

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
PG FUNCTION SUMMARY				
14 GENERAL GOVERNMENT	7,500,718	6,478,412	6,354,047	6,354,047
15 PUBLIC SAFETY	11,195,254	11,467,701	11,209,962	11,209,962
17 JUDICIAL	6,083,742	5,907,705	5,716,041	5,716,041
18 PUBLIC WORKS	1,397,395	1,048,700	1,081,608	1,081,608
19 HEALTH	263,801	236,658	235,140	235,140
20 CULTURE AND RECREATION	1,904,892	1,518,514	1,519,605	1,519,605
21 WELFARE	769,126	318,969	-	-
TOTAL EXP - ALL FUNCTIONS	29,114,928	26,976,659	26,116,403	26,116,403
OTHER USES:				
CONTINGENCY (Not to exceed 3% total expenditures all functions)				
CONTINGENCY	-	-	783,492	783,492
OPERATING TRANSFERS OUT (SCH T)				
UNEMPLOYMENT FUND	255,000	900,000	-	-
VICTIMS OF SEXUAL ASSAULT	12,000	6,000	20,000	20,000
JUVENILE SPECIAL ASSESSMENT	42,000	28,000	28,000	28,000
HUMAN SERVICES	659,630	496,161	445,504	445,504
ROAD FUND	1,700,000	1,440,000	1,066,933	1,066,933
CAPITAL IMPROVEMENTS FUND	1,140,000	280,000	-	-
RETIREE HEALTH BENEFITS FUND	-	1,800,000	-	-
WNRVC LEVY	635,017	595,268	417,925	417,925
TOTAL EXPENDITURES AND OTHER USES	33,558,575	32,522,088	28,878,257	28,878,257
ENDING FUND BALANCE:	5,565,632	2,383,691	1,950,620	1,950,620
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	39,124,207	34,905,779	30,828,877	30,828,877

LYON COUNTY
(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
			TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011		
PROPERTY TAXES				
AD VALOREM	417,503	358,109	354,079	354,079
INTERGOVERNMENTAL				
FEDERAL GRANTS				
WIC GRANT	203,243	126,427	-	-
CDBG CONTINUUM OF CARE GRANT	16,030	-	-	-
EMERGENCY SHELTER GRANT	12,128	6,182	-	-
HOMELESS PREVENTION GRANT	155,002	62,994	-	-
CSBG - LOW INCOME ASSISTANCE	106,930	84,759	-	-
CSBG - ARRA GRANT	184,081	-	-	-
CHAFFEE GRANT	-	7,789	-	-
EMERGENCY FOOD & SHELTER	73,483	46,950	-	-
SUBTOTAL	750,897	335,101	-	-
STATE GRANTS				
CIRCLES GRANT	28,500	-	-	-
FAMILY RESOURCE CENTER GRANT	39,091	24,108	-	-
WELFARE SET ASIDE GRANT	14,000	8,166	-	-
DIFFERENTIAL RESPONSE GRANT	123,962	76,033	-	-
FAMILY TO FAMILY GRANT	43,165	21,937	-	-
LOW-INCOME HOUSING GRANT	83,004	56,567	-	-
FAFFY GRANT	-	1,195	-	-
NDOT TRAFFIC SAFETY GRANT	2,000	-	-	-
SUBTOTAL	333,722	188,006	-	-
OTHER LOCAL GRANTS				
CITY OF FERNLEY GRANT	8,493	6,877	-	-
SUBTOTAL INTERGOVERNMENTAL	1,093,112	529,984	-	-
MISCELLANEOUS				
INVESTMENT INCOME	918	1,600	1,600	1,600
MISCELLANEOUS	27,139	12,549	10,100	10,100
SUBTOTAL	28,057	14,149	11,700	11,700
SUBTOTAL REVENUE	1,538,672	902,242	365,779	365,779
OTHER FINANCIAL SOURCES				
BEGINNING FUND BALANCE	566,034	699,837	694,945	694,945
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	566,034	699,837	694,945	694,945
TOTAL AVAILABLE RESOURCES	2,104,706	1,602,079	1,060,724	1,060,724

LYON COUNTY
 (Local Government)
 SCHEDULE B - INDIGENT FUND

RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/12	
			(4)	(4)
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	624,658	537,165	531,117	531,117
INTERGOVERNMENTAL				
STATE SUPPLEMENTAL GRANT	-	-	-	-
MISCELLANEOUS				
INVESTMENT INCOME	476	700	700	700
OTHER	275	597	-	-
SUBTOTAL MISCELLANEOUS	751	1,297	700	700
SUBTOTAL REVENUE	625,409	538,462	531,817	531,817
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	-	-	-	-
BEGINNING FUND BALANCE	212,410	280,848	272,483	272,483
PRIOR PERIOD ADJUSTMENTS	-			
RESIDUAL EQUITY TRANSFERS	-			
TOTAL BEGINNING FUND BALANCE	212,410	280,848	272,483	272,483
TOTAL RESOURCES	837,819	819,310	804,300	804,300
EXPENDITURES				
WELFARE				
DIRECT ASSISTANCE				
MEDICAL INDIGENT				
SALARIES & WAGES	108,805	109,200	108,763	108,763
EMPLOYEE BENEFITS	30,001	31,247	32,658	32,658
SERVICES & SUPPLIES				
INDIGENT ACCIDENT 1.5 CENTS	211,881	191,845	189,686	189,686
MEDICAL ASSISTANCE 4.5%	206,284	214,535	224,190	224,190
CONVALESCENT CARE	-	-	18,926	18,926
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	556,971	546,827	574,223	574,223
SUBTOTAL EXPENDITURES	556,971	546,827	574,223	574,223
ENDING FUND BALANCE	280,848	272,483	230,077	230,077
TOTAL COMMITMENTS AND FUND BALANCE	837,819	819,310	804,300	804,300

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

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
PROPERTY TAXES				
AD VALOREM TAXES	193,621	166,265	126,457	126,457
INTERGOVERNMENTAL				
UNIVERSITY OF NEVADA GRANT	-	-	-	-
MISCELLANEOUS				
MISCELLANEOUS	-	6,178	-	-
INVESTMENT INCOME	256	420	420	420
SUBTOTAL MISCELLANEOUS	256	6,598	420	420
SUBTOTAL REVENUE	193,877	172,863	126,877	126,877
BEGINNING FUND BALANCE	141,561	158,979	151,298	151,298
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	141,561	158,979	151,298	151,298
TOTAL RESOURCES	335,438	331,842	278,175	278,175
EXPENDITURES				
CULTURE AND RECREATION				
SALARIES & WAGES	85,841	93,700	91,204	91,204
EMPLOYEE BENEFITS	21,151	28,000	22,650	22,650
SERVICES & SUPPLIES	69,467	58,844	41,573	41,573
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL EXPENDITURES	176,459	180,544	155,427	155,427
OTHER USES				
CONTINGENCY	-	-	4,663	4,663
TOTAL EXPENDITURES AND OTHER USES	176,459	180,544	160,090	160,090
ENDING FUND BALANCE	158,979	151,298	118,085	118,085
TOTAL COMMITMENTS AND FUND BALANCE	335,438	331,842	278,175	278,175

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

RESOURCES	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/12	
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
OTHER TAXES				
ROOM TAX	114,040	75,000	40,000	40,000
INTERGOVERNMENTAL				
CITY OF FERNLEY ROOM TAXES	7,697	20,000	20,000	20,000
MISCELLANEOUS				
INVESTMENT INCOME	521	600	600	600
MISCELLANEOUS	-	50	50	50
SUBTOTAL MISCELLANEOUS	521	650	650	650
SUBTOTAL REVENUE	122,258	95,650	60,650	60,650
BEGINNING FUND BALANCE	345,723	270,117	180,317	180,317
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	345,723	270,117	180,317	180,317
TOTAL RESOURCES	467,981	365,767	240,967	240,967
<u>EXPENDITURES</u>				
CULTURE AND RECREATION				
EMPLOYEE BENEFITS	694	750	900	900
SERVICES & SUPPLIES	197,170	184,700	139,300	139,300
SUBTOTAL EXPENDITURES	197,864	185,450	140,200	140,200
ENDING FUND BALANCE	270,117	180,317	100,767	100,767
TOTAL COMMITMENTS AND FUND BALANCE	467,981	365,767	240,967	240,967

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

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
PROPERTY TAXES				
AD VALOREM	748,893	639,481	1,138,109	1,138,109
MISCELLANEOUS				
INVESTMENT INCOME	3,015	4,200	4,200	4,200
SUBTOTAL REVENUE	751,908	643,681	1,142,309	1,142,309
OTHER FINANCIAL SOURCES				
BEGINNING FUND BALANCE	1,895,118	1,638,611	1,179,396	1,179,396
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL BEGINNING FUND BALANCE	1,895,118	1,638,611	1,179,396	1,179,396
TOTAL RESOURCES	2,647,026	2,282,292	2,321,705	2,321,705
EXPENDITURES				
WELFARE				
DIRECT ASSISTANCE				
MEDICAL INDIGENT				
SERVICES & SUPPLIES				
MEDICAL ASSISTANCE	187,822	200,000	200,000	200,000
MEDICAID MATCH 8 CENTS	678,514	775,000	1,011,652	1,011,652
SUPPLEMENTAL 1 CENT	142,079	127,896	126,457	126,457
SUBTOTAL EXPENDITURES	1,008,415	1,102,896	1,338,109	1,338,109
ENDING FUND BALANCE	1,638,611	1,179,396	983,596	983,596
TOTAL COMMITMENTS AND FUND BALANCE	2,647,026	2,282,292	2,321,705	2,321,705

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

RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/12	
			(4)	(4)
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
FEDERAL GRANTS	39,283	-	-	-
OTHER	12,374	-	-	-
SUBTOTAL	51,657	-	-	-
CHARGES FOR SERVICES				
DAYTON LATCHKEY	117,417	-	-	-
FERNLEY LATCHKEY	106,804	-	-	-
SILVER SPRINGS LATCHKEY	-	-	-	-
RECREATION PROGRAMS	-	-	-	-
SUBTOTAL	224,221	-	-	-
MISCELLANEOUS REVENUE				
DONATIONS	-	-	-	-
SUBTOTAL REVENUE	275,878	-	-	-
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	-	-	-	-
BEGINNING FUND BALANCE	74,499	10,418	-	-
PRIOR PERIOD ADJUSTMENTS	-			
RESIDUAL EQUITY TRANSFERS	-			
TOTAL BEGINNING FUND BALANCE	74,499	10,418	-	-
TOTAL RESOURCES	350,377	10,418	-	-
<u>EXPENDITURES</u>				
CULTURE AND RECREATION				
SALARIES & WAGES	272,311	-	-	-
EMPLOYEE BENEFITS	58,661	-	-	-
SERVICES & SUPPLIES	8,987	-	-	-
SUBTOTAL EXPENDITURES	339,959	-	-	-
OTHER USES				
OPERATING TRANSFERS OUT (SCH T)				
GENERAL FUND	-	10,418	-	-
TOTAL EXPENDITURES AND OTHER USES	339,959	10,418	-	-
ENDING FUND BALANCE	10,418	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	350,377	10,418	-	-

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

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
			TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011		
INTERGOVERNMENTAL				
FEDERAL GRANTS	556,581	-	-	-
STATE GRANTS	22,919	5,206	-	-
SUBTOTAL	579,500	5,206	-	-
CHARGES FOR SERVICES				
PROJECT INCOME	72,178	71,240	75,000	75,000
MISCELLANEOUS				
VOLUNTEER LABOR	277,560	-	-	-
REIMBURSEMENTS	9,497	-	-	-
SUBTOTAL	287,057	-	-	-
SUBTOTAL REVENUE	938,735	76,446	75,000	75,000
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	659,630	496,161	445,504	445,504
BEGINNING FUND BALANCE	294,767	372,529	397,531	397,531
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	294,767	372,529	397,531	397,531
TOTAL RESOURCES	1,893,132	945,136	918,035	918,035
<u>EXPENDITURES</u>				
WELFARE				
HUMAN SERVICES				
SALARIES & WAGES	843,409	224,489	205,615	205,615
EMPLOYEE BENEFITS	168,429	70,761	58,142	58,142
SERVICES & SUPPLIES	450,361	252,355	481,745	481,745
CAPITAL OUTLAY	58,404	-	-	-
SUBTOTAL EXPENDITURES	1,520,603	547,605	745,502	745,502
ENDING FUND BALANCE	372,529	397,531	172,533	172,533
TOTAL COMMITMENTS AND FUND BALANCE	1,893,132	945,136	918,035	918,035

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

RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/12	
			(4)	(4)
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	738,626	639,481	126,457	126,457
SALES TAXES				
QUARTER-CENT SALES TAX	715,652	640,000	640,000	640,000
INTERGOVERNMENTAL				
FEDERAL				
PAYMENT IN LIEU OF TAXES	1,896,456	1,843,913	1,955,268	1,955,268
GRANTS	386,714	317,437	-	-
SUBTOTAL	2,283,170	2,161,350	1,955,268	1,955,268
STATE GRANTS	596,074	420,092	-	-
OTHER	-	-	-	-
SUBTOTAL INTERGOVERNMENTAL	2,879,244	2,581,442	1,955,268	1,955,268
MISCELLANEOUS				
INVESTMENT INCOME	17,830	34,000	34,000	34,000
DONATIONS	-	-	-	-
SALES & RENTAL	8,164	2,600	600	600
SUBTOTAL MISCELLANEOUS	25,994	36,600	34,600	34,600
SUBTOTAL REVENUE	4,359,516	3,897,523	2,756,325	2,756,325
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	1,140,000	280,000	-	-
INSURANCE PROCEEDS	-	45,650	-	-
SUBTOTAL OTHER FINANCIAL SOURCES	1,140,000	325,650	-	-
BEGINNING FUND BALANCE	10,868,467	14,969,992	16,406,246	16,406,246
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	10,868,467	14,969,992	16,406,246	16,406,246
TOTAL AVAILABLE RESOURCES	16,367,983	19,193,165	19,162,571	19,162,571

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

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
SERVICES & SUPPLIES	-	-	-	-
CAPITAL OUTLAY	313,092	52,241	2,159,131	2,159,131
INTERGOVERNMENTAL	16,151	14,056	2,840	2,840
SUBTOTAL	329,243	66,297	2,161,971	2,161,971
PUBLIC SAFETY				
SERVICES & SUPPLIES	65,211	-	-	-
CAPITAL OUTLAY	62,889	2,000,000	17,000,000	17,000,000
SUBTOTAL	128,100	2,000,000	17,000,000	17,000,000
JUDICIAL				
CAPITAL OUTLAY	-	-	-	-
PUBLIC WORKS				
SERVICES & SUPPLIES	36,000	600	600	600
CAPITAL OUTLAY	340,335	18,400	-	-
SUBTOTAL	376,335	19,000	600	600
HEALTH				
SERVICES & SUPPLIES	9,254	46,805	-	-
CAPITAL OUTLAY	42,930	228,725	-	-
SUBTOTAL	52,184	275,530	-	-
CULTURE & RECREATION				
SERVICES & SUPPLIES	401,287	-	-	-
CAPITAL OUTLAY	110,842	426,092	-	-
SUBTOTAL	512,129	426,092	-	-
SUBTOTAL EXPENDITURES	1,397,991	2,786,919	19,162,571	19,162,571
OTHER USES:				
CONTINGENCY (Not to exceed 3% total expenditures all functions)				
CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	1,397,991	2,786,919	19,162,571	19,162,571
ENDING FUND BALANCE:	14,969,992	16,406,246	-	-
TOTAL COMMITMENTS AND FUND BALANCE	16,367,983	19,193,165	19,162,571	19,162,571

LYON COUNTY
(Local Government)

SCHEDULE B

CAPITAL IMPROVEMENTS FUND

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	3,201,543	3,149,003	3,159,738	3,159,738
PERSONNEL COSTS	(1,033,534)	(1,267,907)	(1,220,336)	(1,220,336)
SERVICES AND SUPPLIES	(767,520)	(951,561)	(988,090)	(988,090)
a. Net cash provided by (or used for) operating activities	1,400,489	929,535	951,312	951,312
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
WELLHEAD PROTECTION GRANT	24,279	-	-	-
OPERATING TRANSFER IN	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	24,279	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
CAPITAL CONTRIBUTIONS FROM CUST.	79,174	771	20,000	20,000
INTEREST PAID ON BONDS	(52,372)	(67,882)	-	-
PRINCIPAL PAID ON BONDS	(90,220)	(1,301,317)	-	-
PURCHASE OF PLANT AND EQUIPMENT	(138,720)	(700,000)	(385,000)	(385,000)
c. Net cash provided by (or used for) capital and related financing activities	(202,138)	(2,068,428)	(365,000)	(365,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INVESTMENT INCOME	9,916	9,000	9,000	9,000
d. Net cash provided by (or used in) investing activities	9,916	9,000	9,000	9,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,232,546	(1,129,893)	595,312	595,312
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	5,916,847	7,149,393	6,019,500	6,019,500
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	7,149,393	6,019,500	6,614,812	6,614,812

LYON COUNTY
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND DAYTON WATER UTILITY FUND

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	2,871,151	2,898,406	2,968,406	2,968,406
PERSONNEL COSTS	(656,279)	(480,886)	(421,301)	(421,301)
SERVICES AND SUPPLIES	(675,924)	(715,910)	(795,360)	(795,360)
a. Net cash provided by (or used for) operating activities	1,538,948	1,701,610	1,751,745	1,751,745
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 CUST.	41,298	20,000	20,000	20,000
INTEREST PAID ON BONDS	(619,205)	(664,203)	(410,006)	(410,006)
PRINCIPAL PAID ON BONDS	(1,021,390)	(4,695,536)	(1,118,919)	(1,118,919)
PURCHASE OF PLANT AND EQUIPMENT	(158,644)	(150,000)	-	-
c. Net cash provided by (or used for) capital and related financing activities	(1,757,941)	(5,489,739)	(1,508,925)	(1,508,925)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INTEREST INCOME	7,710	6,000	4,000	4,000
d. Net cash provided by (or used in) investing activities	7,710	6,000	4,000	4,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(211,283)	(3,782,129)	246,820	246,820
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	5,586,663	5,375,380	1,593,251	1,593,251
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	5,375,380	1,593,251	1,840,071	1,840,071

LYON COUNTY
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND _____ DAYTON SEWER UTILITY FUND

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	36,042	-	-	-
PERSONNEL COSTS	(2,678)	-	-	-
SERVICES AND SUPPLIES	(13,134)	-	-	-
a. Net cash provided by (or used for) operating activities	20,230	-	-	-
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	1,274,636	-	-	-
AB 198 GRANT	-	-	-	-
USDA GRANT	-	-	-	-
BONDS	500,000	-	-	-
INTEREST PAID ON LOAN	-	-	-	-
PRINCIPAL PAID ON LOAN	(1,000,000)	-	-	-
TRANSFER TO CITY OF YERINGTON	(188,320)	-	-	-
PURCHASE OF PLANT AND EQUIPMENT	(933,434)	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(347,118)	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INVESTMENT INCOME	-	-	-	-
d. Net cash provided by (or used in) investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(326,888)	-	-	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	326,888	-	-	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	-	-	-

LYON COUNTY
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND _____ CRYSTAL CLEAR 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 7/1/2011	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/12		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
DAYTON SEWER										
Refunded 2002 Bond Issue	2	20	3,000,000.00	1/1/2002	7/1/2012	5.25	285,000.00	9,645.00	140,000.00	149,645.00
2005 Bond Issue	2	18	4,262,620.79	7/7/2005	12/1/2022	3.78	330,000.00	10,395.00	220,000.00	230,395.00
SRF Revenue Bond	2	20	15,980,733.00	8/19/2005	7/1/2025	2.9313	13,491,874.44	389,966.25	758,919.09	1,148,885.34
*Sub for Dayton Sewer Fund			23,243,353.79				14,106,874.44	410,006.25	1,118,919.09	1,528,925.34
CAPITAL IMPROVEMENT FUND										
Public Safety Building GO/ Revenue Bond Issue	11	20	6,000,000.00	TBD	TBD	TBD	-	-	-	-
TOTAL ALL DEBT SERVICE			29,243,353.79				14,106,874.44	410,006.25	1,118,919.09	1,528,925.34

SCHEDULE C-1 - INDEBTEDNESS

LYON COUNTY Budget Fiscal Year 2011-2012
(Local Government)

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				UNEMPLOYMENT FUND	22	-
				VICTIMS OF SEXUAL ASSAULT	22	20,000
				JUVENILE SPECIAL ASSESSMENT	22	28,000
				HUMAN SERVICES	22	445,504
				ROAD FUND	22	1,066,933
				CAPITAL IMPROVEMENTS FUND	22	-
				WESTERN NV REG YOUTH FAC.	22	417,925
				RETIREE HEALTH BENEFITS FUND	22	-
SUBTOTAL						1,978,362
SPECIAL REVENUE FUNDS						
ROAD FUND	GENERAL FUND	23	1,066,933			
UNEMPLOYMENT FUND	GENERAL FUND	30	-			
VICTIMS OF SEXUAL ASSAULT FUND	GENERAL FUND	34	20,000			
JUVENILE SPECIAL ASSESSMENT FUND	GENERAL FUND	39	28,000			
WESTERN NV REG YOUTH FACILITY	GENERAL FUND	42	417,925			
HUMAN SERVICES FUND	GENERAL FUND	46	445,504			
RETIREE HEALTH BENEFITS FUND	GENERAL FUND	51	-			
SUBTOTAL			1,978,362			

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			1,978,362			1,978,362

LYON COUNTY
(Local Government)