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DEPARTMENT OF TAXATION

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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, 2014

This budget contains 5 funds, including Debt Service, requiring property tax revenues totaling \$ 10,093,785

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 \$ 50,241,548 and
2 proprietary funds with estimated expenses of \$ 6,067,114

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: 5/20/13

APPROVED BY THE GOVERNING BOARD

Joe Mortensen
[Handwritten signatures and lines]

SCHEDULED PUBLIC HEARING:

Date and Time May 20, 2013 9:00 A.M.

Publication Date May 1 & 8, 2013

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

## Lyon County

### Budget For Fiscal Year 2013-2014

#### Budget Message

The County is continuing to experience declining property tax revenues. Due to these declines, the Board of Commissioners has authorized an increase in the property tax rate of 6.43 cents. There has been a slight increase in consolidated tax revenues.

The anticipated ending fund balance is still considered sufficient to maintain financial stability. Lyon County also maintains a balance of \$1,000,000 in the County's stabilization fund as authorized by NRS.354.6115.

There are no new positions in this budget. This budget contains some vehicle purchases and one-time projects.

LYON COUNTY  
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REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/12 (1)	ESTIMATED CURRENT YEAR 06/30/13 (2)	BUDGET YEAR 06/30/14 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/14 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	11,003,072	10,177,011	10,093,785	-	10,093,785
Other Taxes	3,016,203	2,717,767	2,914,189	-	2,914,189
Licenses and Permits	3,679,708	3,996,100	3,996,100	-	3,996,100
Intergovernmental Resources	19,502,988	17,878,484	15,740,630	-	15,740,630
Charges for Services	2,695,023	2,994,675	3,096,096	6,258,700	9,354,796
Fines and Forfeits	794,890	822,900	824,900	-	824,900
Miscellaneous	1,532,344	754,364	671,310	21,924	693,234
<b>TOTAL REVENUES</b>	<b>42,224,228</b>	<b>39,341,301</b>	<b>37,337,010</b>	<b>6,280,624</b>	<b>43,617,634</b>
<b>EXPENDITURES-EXPENSES</b>					
General Government	7,513,327	7,069,511	12,290,421	-	12,290,421
Public Safety	25,212,734	19,144,653	11,919,541	-	11,919,541
Judicial	7,700,422	8,619,919	8,628,640	-	8,628,640
Public Works	5,548,330	4,926,453	11,144,610	-	11,144,610
Health	349,806	267,782	269,874	-	269,874
Welfare	5,342,927	4,207,379	3,854,819	-	3,854,819
Culture and Recreation	2,215,678	1,713,473	1,699,906	-	1,699,906
Intergovernmental Expenditures	-	-	-	-	-
Contingencies	-	-	520,974	-	520,974
Utility Enterprises	-	-	-	6,067,114	6,067,114
Debt Service - Principal	-	186,868	382,188	-	382,188
Interest Cost	-	30,000	51,549	-	51,549
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>53,883,224</b>	<b>46,166,038</b>	<b>50,762,522</b>	<b>6,067,114</b>	<b>56,829,636</b>
Excess of Revenues over (under) Expenditures-Expenses	(11,658,996)	(6,824,737)	(13,425,512)	213,510	(13,212,002)

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/12 (1)	ESTIMATED CURRENT YEAR 06/30/13 (2)	BUDGET YEAR 06/30/14 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/14 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds of Long-term Debt	-	2,000,000	-	-	-
Insurance Proceeds	-	-	-	-	-
Sales of General Fixed Assets	-	-	-	-	-
Operating Transfers (in)	1,884,052	2,908,009	1,769,923	-	1,769,923
Operating Transfers (out)	(1,884,052)	(2,908,009)	(1,769,923)	-	(1,769,923)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	2,000,000	-	-	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses <b>(Net Income)</b>	<b>(11,658,996)</b>	<b>(4,824,737)</b>	<b>(13,425,512)</b>	<b>213,510</b>	XXXXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	35,117,600	23,458,604	18,633,867	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
<b>TOTAL FUND BALANCE JULY 1, BEGINNING OF YEAR:</b>	35,117,600	23,458,604	18,633,867	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
<b>TOTAL ENDING FUND BALANCE</b>	<b>23,458,604</b>	<b>18,633,867</b>	<b>5,208,355</b>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/14
General Government	55	54	47
Judicial	72	71	70
Public Safety	105	105	108
Public Works	29	24	21
Sanitation	0	0	0
Health	3	0	0
Welfare	30	26	28
Culture and Recreation	16	14	10
Community Support	0	0	0
<b>TOTAL GENERAL GOVERNMENT</b>			
Utilities	20	19	23
Hospitals	0	0	0
Transit Systems	0	0	0
Airports	0	0	0
Other	0	0	0
<b>TOTAL</b>	<b>330</b>	<b>313</b>	<b>307</b>

POPULATION (AS OF JULY 1)	52,334	52,443	52,245
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SOURCE OF POPULATION ESTIMATE*	DEPARTMENT OF TAXATION		
Assessed Valuation (Secured and Unsecured Only)	1,332,045,833	1,220,731,588	1,192,776,765
Net Proceeds of Mines	160,507	63,590	861,630
<b>TOTAL ASSESSED VALUE</b>	<b>1,332,206,340</b>	<b>1,220,795,178</b>	<b>1,193,638,395</b>
<b>TAX RATE</b>			
General Fund	0.6844	0.6844	0.7487
Special Revenue Funds	0.1700	0.1700	0.1700
Capital Projects Funds	0.0100	0.0100	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
<b>TOTAL TAX RATE</b>	<b>0.8644</b>	<b>0.8644</b>	<b>0.9287</b>

\* 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 2013-2014

	(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	2.5463	1,192,776,765	30,371,675	0.7587	9,049,597	(810,031)	8,239,566
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	861,630	-	0.7587	6,537	-	6,537
VOTER APPROVED:							
C. Voter Approved Overrides							-
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)	0.0150	1,193,638,395	179,046	0.0150	179,046	(16,015)	163,031
E. Medical Indigent (NRS 428.285)	0.1000	1,193,638,395	1,193,638	0.1000	1,193,638	(106,766)	1,086,872
F. Capital Acquisition (NRS 354.59815)	0.0500	1,193,638,395	596,819	0.0100	119,364	(10,677)	108,687
G. Youth Services Levy (NRS 62.327)	0.0578	1,193,638,395	690,201	0.0450	537,137	(48,045)	489,092
H. Legislative Overrides							
I. SCCRT Loss NRS 354.59813	0.2788	1,193,638,395	3,327,486				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.5016	1,193,638,395	5,987,190	0.1700	2,029,185	(181,503)	1,847,682
M. SUBTOTAL A, C, L	<b>3.0479</b>	<b>1,193,638,395</b>	<b>36,358,865</b>	<b>0.9287</b>	<b>11,085,319</b>	<b>(991,534)</b>	<b>10,093,785</b>
N. Debt							
O. TOTAL M AND N	<b>3.0479</b>	<b>1,193,638,395</b>	<b>36,358,865</b>	<b>0.9287</b>	<b>11,085,319</b>	<b>(991,534)</b>	<b>10,093,785</b>

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, 2014

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	3,481,775	12,615,485	8,137,414	0.7487	7,114,273	-	-	31,348,947
ROAD FUND	1,851,486	-	-	0.0000	1,018,862	-	899,500	3,769,848
INDIGENT FUND	902,692	-	304,325	0.0280	1,700	-	-	1,208,717
MEDICAL INDIGENT FUND	1,220,965	-	1,434,672	0.1320	3,000	-	-	2,658,637
WESTERN NV HOME CONSORTIUM	-	-	-	0.0000	-	-	-	-
COOPERATIVE EXTENSION FUND	186,433	-	108,687	0.0100	350	-	-	295,470
UNEMPLOYMENT FUND	616,273	-	-	0.0000	-	-	-	616,273
LYON COUNTY ROOM TAX FUND	70,781	-	-	0.0000	57,850	-	-	128,631
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	-	-	-	0.0000	-	-	-	-
SPECIAL MEDICAL INDIGENT FUND	-	-	-	0.0000	-	-	-	-
FAIR & RODEO FUND	159,952	-	-	0.0000	126,860	-	-	286,812
JST COURT SP ADM ASSESSMENT	423,113	-	-	0.0000	130,500	-	-	553,613
REGIONAL TRANSPORTATION	4,033,071	-	-	0.0000	2,070,189	-	-	6,103,260
JUV PROB SP ADM ASSESS FUND	99,795	-	-	0.0000	19,000	-	-	118,795

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

Budget For Fiscal Year Ending June 30, 2014

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)
COUNTY LIBRARY GIFT FUND	12,475	-	-	0.0000	-	-	-	12,475
JUVENILE YOUTH FACILITY FUND	108,482	-	-	0.0000	1,238,981	-	503,919	1,851,382
MINING CLAIM MAPS FUND	2,258	-	-	0.0000	5,000	-	-	7,258
ANIMAL CONTROL DONATIONS FUND	13,995	-	-	0.0000	-	-	-	13,995
HUMAN SERVICES FUND	378,628	-	-	0.0000	75,000	-	366,504	820,132
COUNTY FOOD BANK	4,793	-	-	0.0000	-	-	-	4,793
VEHICLE ACQUISITION FUND	123,253	-	-	0.0000	191,675	-	-	314,928
SENIOR SERVICES DONATION FUND	114,268	-	-	0.0000	-	-	-	114,268
ROAD IMPROVEMENT FUND	646,868	-	-	0.0000	50,000	-	-	696,868
RETIREE HEALTH BENEFITS FUND	927,000	-	-	0.0000	-	-	-	927,000
911 SURCHARGE FUND	-	-	-	0.0000	70,000	-	-	70,000
CAPITAL IMPROVEMENTS FUND	2,255,511	-	108,687	0.0100	2,451,000	-	-	4,815,198
Subtotal Governmental Fund Types, Expendable Trust Funds	18,633,867	12,615,485	10,093,785	0.9287	14,627,740	-	1,769,923	57,740,800
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	12,615,485	10,093,785	0.9287	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2014

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	-	12,501,626	5,916,565	8,076,534	432,238	407,483	1,769,923	2,244,578	31,348,947
ROAD FUND	R	627,991	276,565	953,512	1,428,000	55,742	-	428,038	3,769,848
INDIGENT FUND	R	187,928	64,404	319,150	-	-	-	637,235	1,208,717
MEDICAL INDIGENT FUND	R	108,358	37,628	2,100,998	-	-	-	411,653	2,658,637
WESTERN NV HOME CONSORTIUM	R	-	-	-	-	-	-	-	-
COOPERATIVE EXTENSION FUND	R	56,160	17,236	43,274	-	3,500	-	175,300	295,470
UNEMPLOYMENT FUND	R	-	-	616,273	-	-	-	-	616,273
LYON COUNTY ROOM TAX FUND	R	-	875	113,300	-	-	-	14,456	128,631
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	-	-	-	-	-	-	-	-
SPECIAL MEDICAL INDIGENT FUND	R	-	-	-	-	-	-	-	-
FAIR & RODEO FUND	R	4,100	940	140,750	20,000	4,374	-	116,648	286,812
JST COURT SP ADM ASSESSMENT	R	-	-	152,204	401,409	-	-	-	553,613
REGIONAL TRANSPORTATION	R	-	650	200	6,102,410	-	-	-	6,103,260
JUV PROB SP ADM ASSESS FUND	R	39,000	4,483	2,500	-	-	-	72,812	118,795

\* 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, 2014

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	*								
COUNTY LIBRARY GIFT FUND	R	-	-	12,475	-	-	-	-	12,475
JUVENILE YOUTH FACILITY FUND	R	979,103	342,321	341,080	15,000	49,875	-	124,003	1,851,382
MINING CLAIM MAPS FUND	R	-	-	7,258	-	-	-	-	7,258
ANIMAL CONTROL DONATIONS FUND	R	-	-	13,995	-	-	-	-	13,995
HUMAN SERVICES FUND	R	164,447	48,861	353,195	-	-	-	253,629	820,132
COUNTY FOOD BANK	R	-	-	4,793	-	-	-	-	4,793
VEHICLE ACQUISITION FUND	R	-	-	-	191,925	-	-	123,003	314,928
SENIOR SERVICES DONATION FUND	R	-	-	114,268	-	-	-	-	114,268
ROAD IMPROVEMENT FUND	R	-	-	-	696,868	-	-	-	696,868
RETIREE HEALTH BENEFITS FUND	R	-	320,000	-	-	-	-	607,000	927,000
911 SURCHARGE FUND	R	-	-	70,000	-	-	-	-	70,000
CAPITAL IMPROVEMENTS FUND	C	-	-	439,087	4,376,111	-	-	-	4,815,198
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		14,668,713	7,030,528	14,878,346	13,663,961	520,974	1,769,923	5,208,355	57,740,800

\* FUND TYPES: R - Special Revenue  
C - Capital Projects  
D - Debt Service  
T - Expendable Trust

\*\* Include Debt Service Requirements in this column

\*\*\* Capital Outlay must agree with CIP.

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2014

Budget Summary for

LYON COUNTY  
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT(6)	
DAYTON WATER UTILITY FUND	E	3,255,700	3,320,657	17,293	-	-	-	(47,664)
DAYTON SEWER UTILITY FUND	E	3,003,000	2,400,898	4,631	345,559	-	-	261,174
TOTAL		6,258,700	5,721,555	21,924	345,559	-	-	213,510

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

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM TAXES	8,712,300	8,057,781	8,137,414	8,137,414
OTHER TAXES				
PARK CONSTRUCTION TAX	35,177	58,000	58,000	58,000
LICENSES AND PERMITS				
BUSINESS LICENSES AND PERMITS				
GENERAL BUSINESS LICENSES	218,315	310,000	310,000	310,000
GENERAL LIQUOR LICENSES	63,865	90,000	90,000	90,000
GENERAL LOCAL GAMING LICENSES	163,912	170,000	170,000	170,000
FRANCHISE FEES	166,925	200,000	200,000	200,000
UTILITY LICENSE FEES	2,490,245	2,600,000	2,600,000	2,600,000
LICENSE FEES - PROSTITUTION	144,825	178,425	178,425	178,425
PROSTITUTION WORK PERMIT	19,550	20,000	20,000	20,000
NONBUSINESS LICENSES AND PERMITS				
BUILDING PERMITS	184,365	205,000	205,000	205,000
ELECTRIC, GAS, SEPTIC PERMITS	9,790	10,000	10,000	10,000
MOBILE HOME TRIP PERMITS	-	-	-	-
TRAILER SAFETY SEALS	8,050	9,000	9,000	9,000
MISCELLANEOUS BUILDING FEES	360	500	500	500
EXCAVATION PERMITS	-	300	300	300
OTHER FEES	4,446	3,200	3,200	3,200
SUBTOTAL	3,474,648	3,796,425	3,796,425	3,796,425
INTERGOVERNMENTAL				
FEDERAL GRANTS				
FEDERAL GRANTS	1,234,513	844,987	199,283	199,283
STATE GRANTS				
STATE GRANTS	143,970	16,478	-	-
STATE SHARED REVENUE				
CONSOLIDATED TAX DISTRIBUTION	12,231,335	12,555,598	12,615,485	12,615,485
STATE GAMING LICENSES				
STATE GAMING TAX	145,020	145,000	145,000	145,000
OTHER	-	-	-	-
SUBTOTAL	13,754,838	13,562,063	12,959,768	12,959,768
CHARGES FOR SERVICES				
PUBLIC WORKS				
SUBDIVISION ENGINEERING FEES	-	15,000	15,000	15,000
PLANNING & ZONING FEES	23,246	20,000	20,000	20,000
SITE PLAN REVIEW FEE	4,457	7,300	7,300	7,300
IMPROVEMENT DRAWING REVIEW FEE	3,745	-	5,000	5,000
HEALTH AND WELFARE				
ANIMAL SERVICES FEES	21,178	21,750	21,750	21,750
CEMETERY FEES	15,450	11,550	10,850	10,850
OTHER				
PUBLIC WORKS REIMBURSEMENT	271	-	-	-
COMPUTER GENERATED REVENUE	40,728	45,000	45,000	45,000

LYON COUNTY  
(Local Government)  
SCHEDULE B - GENERAL FUND

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
FORECLOSURE MEDIATION FEE	1,161	1,000	1,000	1,000
CLERKS FEES	189,294	200,000	200,000	200,000
CLERK TECHNOLOGY FEE	565	565	565	565
GENERAL RECORDER FEES	266,260	310,000	310,000	310,000
RECORDER TECHNOLOGY FEE	41,418	45,000	45,000	45,000
ASSESSORS COMMISSIONS	186,324	195,000	195,000	195,000
ASSESSORS TECHNOLOGY FEE	62,109	65,000	65,000	65,000
OTHER	210,267	213,250	221,700	221,700
JUDICIAL				
BAILIFF SERVICE FEES	24,231	25,000	25,000	25,000
DISTRICT COURT FILING FEE	101,186	105,000	105,000	105,000
DISTRICT COURT SECURITY FEE	15,391	16,050	16,050	16,050
JURY FEES	-	12,843	-	-
PUBLIC SAFETY				
JUVENILE FEES	45,294	33,000	33,000	33,000
INTERMITTENT JAIL FEES	22,897	10,000	10,000	10,000
PRISONER'S BOARD	64,722	80,000	80,000	80,000
SHERIFF FEES	146,545	150,000	150,000	150,000
<b>SUBTOTAL</b>	<b>1,486,739</b>	<b>1,582,308</b>	<b>1,582,215</b>	<b>1,582,215</b>
FINES AND FORFEITS				
FINES				
LOCAL ORDINANCE FINES	144,343	140,000	140,000	140,000
JUSTICE COURT FEES	176,962	220,000	220,000	220,000
CHEMICAL ANALYSIS	7,643	6,000	6,000	6,000
DISTRICT COURT ADMIN / FINES	21,139	19,900	19,900	19,900
INDIGENT LEGAL SERVICES	18,055	20,500	20,500	20,500
LIBRARY FINES	9,204	5,000	5,000	5,000
FORFEITS				
FINES & FORFEITED BAIL	247,246	245,000	245,000	245,000
GENERAL GOVERNMENT				
PUBLIC DEFENDER REIMBURSEMENT	21,936	19,000	19,000	19,000
JUDICIAL				
BENCH WARRANTS	-	-	-	-
<b>SUBTOTAL</b>	<b>646,528</b>	<b>675,400</b>	<b>675,400</b>	<b>675,400</b>
MISCELLANEOUS				
INVESTMENT INCOME	17,640	22,000	22,000	22,000
OTHER				
DELINQUENT TAX PENALTIES & COSTS	815,756	440,000	440,000	440,000
SALES & RENTAL	89,071	85,000	85,000	85,000
INVESTIGATIONS	12,412	30,000	30,000	30,000
DONATIONS	14,018	2,769	-	-
COMMISSARY ACCOUNT JAIL	27,712	8,000	8,000	8,000
JAIL PHONES REVENUE	19,556	21,000	21,000	21,000
NARCOTICS SEIZURE MONEY	6,365	4,000	4,000	4,000
MISCELLANEOUS REVENUE	91,676	47,950	47,950	47,950
<b>SUBTOTAL</b>	<b>1,094,206</b>	<b>660,719</b>	<b>657,950</b>	<b>657,950</b>
<b>SUBTOTAL REVENUE ALL SOURCES</b>	<b>29,204,436</b>	<b>28,392,696</b>	<b>27,867,172</b>	<b>27,867,172</b>

LYON COUNTY  
 (Local Government)  
 SCHEDULE B - GENERAL FUND



<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
EXECUTIVE				
GENERAL SUPPORT SERVICES				
EMPLOYEE BENEFITS	775	-	-	-
SERVICES & SUPPLIES	1,385,010	1,362,689	1,190,050	1,190,050
DEPT SUBTOTAL	<b>1,385,785</b>	<b>1,362,689</b>	<b>1,190,050</b>	<b>1,190,050</b>
COMMISSIONERS				
SALARIES & WAGES	280,713	278,493	276,805	276,805
EMPLOYEE BENEFITS	121,458	120,570	124,312	124,768
SERVICES & SUPPLIES	25,525	18,400	18,200	18,200
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	<b>427,696</b>	<b>417,463</b>	<b>419,317</b>	<b>419,773</b>
CLERK AND TREASURER				
SALARIES & WAGES	563,167	362,877	296,796	324,261
EMPLOYEE BENEFITS	219,156	153,765	162,865	145,004
SERVICES & SUPPLIES	97,181	81,000	74,650	72,046
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	<b>879,504</b>	<b>597,642</b>	<b>534,311</b>	<b>541,311</b>
HUMAN RESOURCES				
SALARIES & WAGES	169,631	144,894	139,942	139,942
EMPLOYEE BENEFITS	55,983	46,283	55,850	56,149
SERVICES & SUPPLIES	8,013	44,045	32,756	32,756
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	<b>233,627</b>	<b>235,222</b>	<b>228,548</b>	<b>228,847</b>
COMPUTER INFORMATION SYS				
SALARIES & WAGES	129,526	128,982	128,981	128,981
EMPLOYEE BENEFITS	50,101	49,894	53,357	53,327
SERVICES & SUPPLIES	359,432	309,134	327,970	327,970
CAPITAL OUTLAY	182,062	45,000	45,000	176,538
DEPT SUBTOTAL	<b>721,121</b>	<b>533,010</b>	<b>555,308</b>	<b>686,816</b>
ACTIVITY SUBTOTAL	<b>3,647,733</b>	<b>3,146,026</b>	<b>2,927,534</b>	<b>3,066,797</b>
FINANCE				
COMPTROLLER				
SALARIES & WAGES	225,544	211,903	222,653	222,653
EMPLOYEE BENEFITS	95,977	80,181	94,263	93,392
SERVICES & SUPPLIES	85,531	74,800	80,910	80,910
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	<b>407,052</b>	<b>366,884</b>	<b>397,826</b>	<b>396,955</b>
OTHER				
RECORDER				
SALARIES & WAGES	272,946	269,187	244,310	237,280
EMPLOYEE BENEFITS	98,225	105,955	115,475	106,896
SERVICES & SUPPLIES	17,623	42,723	83,750	83,750
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	<b>388,794</b>	<b>417,865</b>	<b>443,535</b>	<b>427,926</b>

LYON COUNTY  
 (Local Government)  
 SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT



EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
POLICE				
SHERIFF				
SALARIES & WAGES	4,319,664	4,376,709	4,182,488	4,182,488
EMPLOYEE BENEFITS	2,264,735	2,411,888	2,380,605	2,377,951
SERVICES & SUPPLIES	975,457	930,802	872,936	872,936
CAPITAL OUTLAY	66,155	73,000	-	-
DEPT SUBTOTAL	<b>7,626,011</b>	<b>7,792,399</b>	<b>7,436,029</b>	<b>7,433,375</b>
SEARCH & RESCUE				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	1,020	1,500	1,500	1,500
SERVICES & SUPPLIES	26,904	142,662	25,000	25,000
CAPITAL OUTLAY	-	13,010	-	-
DEPT SUBTOTAL	<b>27,924</b>	<b>157,172</b>	<b>26,500</b>	<b>26,500</b>
ACTIVITY SUBTOTAL	<b>7,653,935</b>	<b>7,949,571</b>	<b>7,462,529</b>	<b>7,459,875</b>
PROTECTIVE SERVICES				
DISPATCH				
SALARIES & WAGES	658,846	706,011	670,131	670,131
EMPLOYEE BENEFITS	180,591	223,653	233,065	231,896
SERVICES & SUPPLIES	156,100	168,040	172,600	172,600
CAPITAL OUTLAY	-	-	14,700	14,700
DEPT SUBTOTAL	<b>995,537</b>	<b>1,097,704</b>	<b>1,090,496</b>	<b>1,089,327</b>
ANIMAL CONTROL				
SALARIES & WAGES	86,733	90,567	89,424	89,424
EMPLOYEE BENEFITS	31,012	31,857	34,560	34,482
SERVICES & SUPPLIES	34,563	35,276	33,968	33,968
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	<b>152,308</b>	<b>157,700</b>	<b>157,952</b>	<b>157,874</b>
SAFETY & EMERGENCY MANAGEMENT				
SALARIES & WAGES	46,364	46,190	-	-
EMPLOYEE BENEFITS	15,821	15,748	-	-
SERVICES & SUPPLIES	120,894	40,335	11,100	11,100
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	<b>183,079</b>	<b>102,273</b>	<b>11,100</b>	<b>11,100</b>
ACTIVITY SUBTOTAL	<b>1,330,924</b>	<b>1,357,677</b>	<b>1,259,548</b>	<b>1,258,301</b>
CORRECTIONS				
JAIL				
SALARIES & WAGES	1,077,105	1,131,150	1,276,442	1,276,442
EMPLOYEE BENEFITS	519,289	612,332	753,419	750,525
SERVICES & SUPPLIES	427,271	463,299	632,215	632,215
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	<b>2,023,665</b>	<b>2,206,781</b>	<b>2,662,076</b>	<b>2,659,182</b>
FUNCTION: PUBLIC SAFETY				
SALARIES & WAGES	6,188,712	6,350,627	6,218,485	6,218,485
EMPLOYEE BENEFITS	3,012,468	3,296,978	3,403,149	3,396,354
SERVICES & SUPPLIES	1,741,189	1,780,414	1,747,819	1,747,819
CAPITAL OUTLAY	66,155	86,010	14,700	14,700
OTHER USES	-	-	-	-
FUNCTION SUBTOTAL	<b>11,008,524</b>	<b>11,514,029</b>	<b>11,384,153</b>	<b>11,377,358</b>

LYON COUNTY  
(Local Government)  
SCHEDULE B - GENERAL FUND

FUNCTION: PUBLIC SAFETY

<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
JUDICIAL				
DISTRICT ATTORNEY				
SALARIES & WAGES	900,355	887,214	867,209	867,209
EMPLOYEE BENEFITS	281,001	279,022	314,361	312,482
SERVICES & SUPPLIES	209,828	214,562	176,562	176,562
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	<b>1,391,184</b>	<b>1,380,798</b>	<b>1,358,132</b>	<b>1,356,253</b>
CHILD SUPPORT				
SALARIES & WAGES	256,296	212,014	206,778	206,778
EMPLOYEE BENEFITS	84,313	68,270	76,346	74,952
SERVICES & SUPPLIES	40,337	40,410	15,800	15,800
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	<b>380,946</b>	<b>320,694</b>	<b>298,924</b>	<b>297,530</b>
PUBLIC GUARDIAN				
SALARIES & WAGES	79,536	79,193	79,186	79,186
EMPLOYEE BENEFITS	27,876	28,130	30,427	30,084
SERVICES & SUPPLIES	7,336	7,700	9,200	9,200
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	<b>114,748</b>	<b>115,023</b>	<b>118,813</b>	<b>118,470</b>
COURT SERVICES				
SALARIES & WAGES	56,619	54,413	54,413	54,413
EMPLOYEE BENEFITS	24,541	24,286	26,089	25,842
SERVICES & SUPPLIES	12,361	12,740	14,740	14,740
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	<b>93,521</b>	<b>91,439</b>	<b>95,242</b>	<b>94,995</b>
COURT CLERKS				
SALARIES & WAGES	-	184,818	185,120	185,120
EMPLOYEE BENEFITS	-	71,121	78,297	76,925
SERVICES & SUPPLIES	-	6,890	11,000	11,000
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	-	<b>262,829</b>	<b>274,417</b>	<b>273,045</b>
DISTRICT COURT				
SALARIES & WAGES	288,263	278,500	267,878	267,878
EMPLOYEE BENEFITS	93,217	65,112	79,999	80,089
SERVICES & SUPPLIES	429,620	628,610	889,310	889,310
CAPITAL OUTLAY	-	332,601	-	-
DEPT SUBTOTAL	<b>811,100</b>	<b>1,304,823</b>	<b>1,237,187</b>	<b>1,237,277</b>
WALKER RIVER JUSTICE COURT				
SALARIES & WAGES	248,812	251,995	251,204	251,204
EMPLOYEE BENEFITS	93,953	95,871	100,134	98,808
SERVICES & SUPPLIES	55,587	33,310	37,400	37,400
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	<b>398,352</b>	<b>381,176</b>	<b>388,738</b>	<b>387,412</b>

LYON COUNTY  
(Local Government)  
SCHEDULE B - GENERAL FUND

FUNCTION: JUDICIAL











<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
PG FUNCTION SUMMARY				
14 GENERAL GOVERNMENT	6,736,728	6,302,159	6,099,982	6,258,492
15 PUBLIC SAFETY	11,008,524	11,514,029	11,384,153	11,377,358
17 JUDICIAL	5,872,791	6,491,480	6,375,393	6,351,540
18 PUBLIC WORKS	1,016,706	1,037,586	1,032,688	1,031,614
19 HEALTH	334,604	264,282	266,374	266,374
20 CULTURE AND RECREATION	1,363,957	1,225,107	1,293,529	1,290,796
21 WELFARE	747,152	599,570	350,789	350,789
TOTAL EXP - ALL FUNCTIONS	<b>27,080,462</b>	<b>27,434,213</b>	<b>26,802,908</b>	<b>26,926,963</b>
OTHER USES:				
CONTINGENCY (Not to exceed 3% total expenditures all functions)				
CONTINGENCY	-	-	400,000	407,483
TRANSFERS OUT (SCH T)				
JUVENILE SPECIAL ASSESSMENT	28,000	-	-	-
HUMAN SERVICES	445,504	366,504	366,504	366,504
ROAD FUND	966,933	917,000	899,500	899,500
CAPITAL IMPROVEMENTS FUND	-	-	-	-
RETIREE HEALTH BENEFITS FUND	-	-	-	-
WNRVC LEVY	417,925	483,675	503,919	503,919
TOTAL EXPENDITURES AND OTHER USES	<b>28,938,824</b>	<b>29,201,392</b>	<b>28,972,831</b>	<b>29,104,369</b>
ENDING FUND BALANCE:	<b>4,284,218</b>	<b>3,481,775</b>	<b>2,244,578</b>	<b>2,244,578</b>
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	<b>33,223,042</b>	<b>32,683,167</b>	<b>31,217,409</b>	<b>31,348,947</b>

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 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
PROPERTY TAXES				
AD VALOREM	356,106	329,658	304,325	304,325
INTERGOVERNMENTAL				
FEDERAL GRANTS				
WIC GRANT	228,018	150,770	-	-
EMERGENCY SHELTER GRANT	11,500	36,848	-	-
HOMELESS PREVENTION GRANT	42,000	-	-	-
CSBG - LOW INCOME ASSISTANCE	148,395	91,531	-	-
CHAFFEE GRANT	16,586	13,378	-	-
EMERGENCY FOOD & SHELTER	15,000	24,271	-	-
SUBTOTAL	461,499	316,798	-	-
STATE GRANTS				
CIRCLES GRANT	375	2,509	-	-
FAMILY RESOURCE CENTER GRANT	42,086	26,455	-	-
WELFARE SET ASIDE GRANT	10,596	10,500	-	-
DIFFERENTIAL RESPONSE GRANT	140,872	85,509	-	-
FAMILY TO FAMILY GRANT	-	-	-	-
LOW-INCOME HOUSING GRANT	51,391	28,482	-	-
FAFFY GRANT	6,510	5,275	-	-
NDOT TRAFFIC SAFETY GRANT	-	-	-	-
GOVCHA GRANT	2,321	962	-	-
SUBTOTAL	254,151	159,692	-	-
OTHER LOCAL GRANTS				
CITY OF FERNLEY GRANT	8,006	3,822	-	-
SUBTOTAL INTERGOVERNMENTAL	723,656	480,312	-	-
MISCELLANEOUS				
INVESTMENT INCOME	1,153	1,600	1,600	1,600
MISCELLANEOUS	11,384	5,471	100	100
SUBTOTAL	12,537	7,071	1,700	1,700
SUBTOTAL REVENUE	1,092,299	817,041	306,025	306,025
OTHER FINANCIAL SOURCES				
BEGINNING FUND BALANCE	767,902	888,931	902,692	902,692
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	767,902	888,931	902,692	902,692
TOTAL AVAILABLE RESOURCES	1,860,201	1,705,972	1,208,717	1,208,717

LYON COUNTY  
 (Local Government)  
 SCHEDULE B - INDIGENT FUND



RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
PROPERTY TAXES				
AD VALOREM	534,096	494,487	1,434,672	1,434,672
INTERGOVERNMENTAL				
STATE SUPPLEMENTAL GRANT	-	-	-	-
MISCELLANEOUS				
INVESTMENT INCOME	386	400	3,000	3,000
OTHER	-	-	-	-
SUBTOTAL MISCELLANEOUS	386	400	3,000	3,000
SUBTOTAL REVENUE	534,482	494,887	1,437,672	1,437,672
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM				
SPECIAL MEDICAL INDIGENT FUND	-	1,134,577	-	-
BEGINNING FUND BALANCE	171,891	144,685	1,220,965	1,220,965
PRIOR PERIOD ADJUSTMENTS	-			
RESIDUAL EQUITY TRANSFERS	-			
TOTAL BEGINNING FUND BALANCE	171,891	144,685	1,220,965	1,220,965
TOTAL RESOURCES	706,373	1,774,149	2,658,637	2,658,637
<b>EXPENDITURES</b>				
WELFARE				
DIRECT ASSISTANCE				
MEDICAL INDIGENT				
SALARIES & WAGES	104,103	102,447	108,358	108,358
EMPLOYEE BENEFITS	30,899	31,018	37,628	37,628
SERVICES & SUPPLIES				
DEVELOPMENTAL SERVICES	-	-	95,000	95,000
INDIGENT ACCIDENT 1.5 CENTS	177,934	176,603	163,031	163,031
300% MATCH	-	-	1,500,000	1,500,000
MEDICAL ASSISTANCE	248,752	224,190	234,280	234,280
SUPPLEMENTAL FUND 1 CENT	-	-	108,687	108,687
CONVALESCENT CARE	-	18,926	-	-
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	561,688	553,184	2,246,984	2,246,984
SUBTOTAL EXPENDITURES	561,688	553,184	2,246,984	2,246,984
ENDING FUND BALANCE	144,685	1,220,965	411,653	411,653
TOTAL COMMITMENTS AND FUND BALANCE	706,373	1,774,149	2,658,637	2,658,637

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



RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
PROPERTY TAXES				
AD VALOREM TAXES	128,674	117,735	108,687	108,687
INTERGOVERNMENTAL				
UNIVERSITY OF NEVADA GRANT	35,237	11,628	-	-
MISCELLANEOUS				
MISCELLANEOUS	815	240	-	-
INVESTMENT INCOME	264	350	350	350
SUBTOTAL MISCELLANEOUS	1,079	590	350	350
SUBTOTAL REVENUE	164,990	129,953	109,037	109,037
BEGINNING FUND BALANCE	178,785	196,126	186,433	186,433
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	178,785	196,126	186,433	186,433
TOTAL RESOURCES	343,775	326,079	295,470	295,470
<b>EXPENDITURES</b>				
CULTURE AND RECREATION				
SALARIES & WAGES	98,448	92,076	56,160	56,160
EMPLOYEE BENEFITS	30,441	22,111	17,236	17,236
SERVICES & SUPPLIES	18,760	25,459	43,274	43,274
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL EXPENDITURES	147,649	139,646	116,670	116,670
OTHER USES				
CONTINGENCY	-	-	3,500	3,500
TOTAL EXPENDITURES AND OTHER USES	147,649	139,646	120,170	120,170
ENDING FUND BALANCE	196,126	186,433	175,300	175,300
TOTAL COMMITMENTS AND FUND BALANCE	343,775	326,079	295,470	295,470

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











RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
			(4)	(4)
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	1,127,549	1,059,615	-	-
MISCELLANEOUS				
INVESTMENT INCOME	1,986	2,600	-	-
SUBTOTAL REVENUE	1,129,535	1,062,215	-	-
OTHER FINANCIAL SOURCES				
BEGINNING FUND BALANCE	1,370,612	1,345,757	-	-
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL BEGINNING FUND BALANCE	1,370,612	1,345,757	-	-
TOTAL RESOURCES	2,500,147	2,407,972	-	-
<u>EXPENDITURES</u>				
WELFARE				
DIRECT ASSISTANCE				
MEDICAL INDIGENT				
SERVICES & SUPPLIES				
MEDICAL ASSISTANCE	104,607	80,000	-	-
MEDICAID MATCH 8 CENTS	933,045	1,075,660	-	-
SUPPLEMENTAL 1 CENT	116,738	117,735	-	-
SUBTOTAL EXPENDITURES	1,154,390	1,273,395	-	-
OTHER USES:				
TRANSFERS OUT (SCH T)	-	1,134,577	-	-
TO MEDICAL INDIGENT FUND				
TOTAL EXPENDITURES AND OTHER USES	1,154,390	2,407,972	-	-
ENDING FUND BALANCE	1,345,757	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	2,500,147	1,273,395	-	-

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











RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013		
INTERGOVERNMENTAL				
FEDERAL GRANT	-	-	-	-
SUBTOTAL	-	-	-	-
CHARGES FOR SERVICES				
CARSON CITY	466,807	536,133	540,353	540,353
CHURCHILL COUNTY	242,479	286,981	277,646	277,646
DOUGLAS COUNTY	305,006	375,783	401,089	401,089
STOREY COUNTY	14,676	17,428	17,793	17,793
OTHER	1,530	-	2,000	2,000
SUBTOTAL	<b>1,030,498</b>	<b>1,216,325</b>	<b>1,238,881</b>	<b>1,238,881</b>
MISCELLANEOUS				
INVESTMENT INCOME	327	100	100	100
MISCELLANEOUS	25	-	-	-
SUBTOTAL	<b>352</b>	<b>100</b>	<b>100</b>	<b>100</b>
SUBTOTAL REVENUE	<b>1,030,850</b>	<b>1,216,425</b>	<b>1,238,981</b>	<b>1,238,981</b>
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	<b>417,925</b>	<b>483,675</b>	<b>503,919</b>	<b>503,919</b>
BEGINNING FUND BALANCE	324,121	70,898	108,482	108,482
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	<b>324,121</b>	<b>70,898</b>	<b>108,482</b>	<b>108,482</b>
TOTAL AVAILABLE RESOURCES	<b>1,772,896</b>	<b>1,770,998</b>	<b>1,851,382</b>	<b>1,851,382</b>

LYON COUNTY  
 (Local Government)  
 SCHEDULE B - WESTERN NEVADA REGIONAL YOUTH CENTER FUND







RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
INTERGOVERNMENTAL				
FEDERAL GRANTS	491,877	297,625	-	-
STATE GRANTS	78,606	62,605	-	-
SUBTOTAL	<b>570,483</b>	<b>360,230</b>	-	-
CHARGES FOR SERVICES				
PROJECT INCOME	<b>59,346</b>	<b>86,882</b>	<b>75,000</b>	<b>75,000</b>
MISCELLANEOUS				
VOLUNTEER LABOR	292,632	-	-	-
REIMBURSEMENTS	22,600	4,690	-	-
SUBTOTAL	<b>315,232</b>	<b>4,690</b>	-	-
SUBTOTAL REVENUE	<b>945,061</b>	<b>451,802</b>	<b>75,000</b>	<b>75,000</b>
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	<b>445,504</b>	<b>366,504</b>	<b>366,504</b>	<b>366,504</b>
BEGINNING FUND BALANCE	371,808	377,261	378,628	378,628
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	<b>371,808</b>	<b>377,261</b>	<b>378,628</b>	<b>378,628</b>
TOTAL RESOURCES	<b>1,762,373</b>	<b>1,195,567</b>	<b>820,132</b>	<b>820,132</b>
<b>EXPENDITURES</b>				
WELFARE				
HUMAN SERVICES				
SALARIES & WAGES	832,602	367,417	164,447	164,447
EMPLOYEE BENEFITS	153,244	127,100	48,861	48,861
SERVICES & SUPPLIES	399,266	322,422	353,195	353,195
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL EXPENDITURES	<b>1,385,112</b>	<b>816,939</b>	<b>566,503</b>	<b>566,503</b>
ENDING FUND BALANCE	<b>377,261</b>	<b>378,628</b>	<b>253,629</b>	<b>253,629</b>
TOTAL COMMITMENTS AND FUND BALANCE	<b>1,762,373</b>	<b>1,195,567</b>	<b>820,132</b>	<b>820,132</b>

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













RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
PROPERTY TAXES				
AD VALOREM	144,347	117,735	108,687	108,687
SALES TAXES				
JET FUEL TAX	-	-	-	-
QUARTER-CENT SALES TAX	848,691	600,000	700,000	700,000
SUBTOTAL SALES TAXES	848,691	600,000	700,000	700,000
INTERGOVERNMENTAL				
FEDERAL				
PAYMENT IN LIEU OF TAXES	1,972,328	1,750,000	1,750,000	1,750,000
GRANTS	310,016	278,280	-	-
SUBTOTAL	2,282,344	2,028,280	1,750,000	1,750,000
STATE GRANTS	433,027	130,308	-	-
OTHER	42,925	-	-	-
SUBTOTAL INTERGOVERNMENTAL	2,758,296	2,158,588	1,750,000	1,750,000
MISCELLANEOUS				
INVESTMENT INCOME	18,449	6,000	400	400
DONATIONS	600	-	-	-
SALES & RENTAL	600	600	600	600
SUBTOTAL MISCELLANEOUS	19,649	6,600	1,000	1,000
SUBTOTAL REVENUE	3,770,983	2,882,923	2,559,687	2,559,687
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-
LOAN PROCEEDS	-	2,000,000	-	-
SUBTOTAL OTHER FINANCIAL SOURCES	-	2,000,000	-	-
BEGINNING FUND BALANCE	16,619,629	5,369,960	442,379	2,255,511
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	16,619,629	5,369,960	442,379	2,255,511
TOTAL AVAILABLE RESOURCES	20,390,612	10,252,883	3,002,066	4,815,198

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

<b>EXPENDITURES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>GENERAL GOVERNMENT</b>				
SERVICES & SUPPLIES	321,536	278,280	-	-
CAPITAL OUTLAY	-	98,063	2,271,716	4,084,848
INTERGOVERNMENTAL	3,392	3,550	3,550	3,550
<b>SUBTOTAL</b>	<b>324,928</b>	<b>379,893</b>	<b>2,275,266</b>	<b>4,088,398</b>
<b>PUBLIC SAFETY</b>				
SERVICES & SUPPLIES	-	489,367	-	-
CAPITAL OUTLAY	14,188,592	6,780,936	700,000	266,263
<b>SUBTOTAL</b>	<b>14,188,592</b>	<b>7,270,303</b>	<b>700,000</b>	<b>266,263</b>
<b>JUDICIAL</b>				
CAPITAL OUTLAY	-	-	-	-
<b>PUBLIC WORKS</b>				
SERVICES & SUPPLIES	74,105	-	1,800	1,800
CAPITAL OUTLAY	-	-	25,000	25,000
<b>SUBTOTAL</b>	<b>74,105</b>	<b>-</b>	<b>26,800</b>	<b>26,800</b>
<b>HEALTH</b>				
SERVICES & SUPPLIES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
<b>SUBTOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CULTURE &amp; RECREATION</b>				
SERVICES & SUPPLIES	433,027	130,308	-	-
CAPITAL OUTLAY	-	-	-	-
<b>SUBTOTAL</b>	<b>433,027</b>	<b>130,308</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>				
PRINCIPAL	-	186,868	-	382,188
INTEREST	-	30,000	-	51,549
<b>SUBTOTAL</b>	<b>-</b>	<b>216,868</b>	<b>-</b>	<b>433,737</b>
<b>SUBTOTAL EXPENDITURES</b>	<b>15,020,652</b>	<b>7,997,372</b>	<b>3,002,066</b>	<b>4,815,198</b>
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% total expenditures all functions)				
CONTINGENCY	-	-	-	-
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>15,020,652</b>	<b>7,997,372</b>	<b>3,002,066</b>	<b>4,815,198</b>
<b>ENDING FUND BALANCE:</b>	<b>5,369,960</b>	<b>2,255,511</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>20,390,612</b>	<b>10,252,883</b>	<b>3,002,066</b>	<b>4,815,198</b>

LYON COUNTY  
(Local Government)

SCHEDULE B

CAPITAL IMPROVEMENTS FUND



PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
RECEIPTS FROM CUSTOMERS	3,143,531	3,261,200	3,255,700	3,255,700
PERSONNEL COSTS	(1,242,535)	(1,074,884)	(1,214,297)	(1,214,297)
SERVICES AND SUPPLIES	(727,215)	(1,126,600)	(1,144,860)	(1,144,860)
a. Net cash provided by (or used for) operating activities	<b>1,173,781</b>	<b>1,059,716</b>	<b>896,543</b>	<b>896,543</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
GRANT REVENUE	-	-	-	-
GRANT EXPENSES	-	-	-	-
OPERATING TRANSFER IN	-	-	-	-
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.	4,303	10,000	20,000	20,000
INTEREST PAID ON BONDS	-	-	-	-
PRINCIPAL PAID ON BONDS	-	-	-	-
PURCHASE OF PLANT AND EQUIPMENT	-	(591,730)	(497,000)	(497,000)
c. Net cash provided by (or used for) capital and related financing activities	<b>4,303</b>	<b>(581,730)</b>	<b>(477,000)</b>	<b>(477,000)</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
INVESTMENT INCOME	9,612	35,000	13,000	13,000
LOAN TO CAPITAL IMPROVEMENT FUND	-	(2,000,000)	-	-
LOAN PRINCIPAL RECEIVED	-	2,000,000	-	-
d. Net cash provided by (or used in) investing activities	<b>9,612</b>	<b>35,000</b>	<b>13,000</b>	<b>13,000</b>
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	<b>1,187,696</b>	<b>512,986</b>	<b>432,543</b>	<b>432,543</b>
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	<b>6,203,593</b>	<b>7,391,289</b>	<b>7,904,275</b>	<b>7,904,275</b>
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	<b>7,391,289</b>	<b>7,904,275</b>	<b>8,336,818</b>	<b>8,336,818</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 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
SEWER USE FEES	2,906,279	2,900,000	2,900,000	2,900,000
ADMINISTRATIVE FEES / CHARGES	72,422	63,000	63,000	63,000
PENALTIES	42,819	40,000	40,000	40,000
TOTAL OPERATING REVENUE	<b>3,021,520</b>	<b>3,003,000</b>	<b>3,003,000</b>	<b>3,003,000</b>
OPERATING EXPENSES				
SALARIES & WAGES	319,825	301,854	339,852	339,852
EMPLOYEE BENEFITS	118,886	108,816	159,486	159,486
SERVICES & SUPPLIES	630,967	759,260	800,560	800,560
BAD DEBTS	-	1,000	1,000	1,000
DEPRECIATION/AMORTIZATION	1,026,871	1,050,000	1,100,000	1,100,000
TOTAL OPERATING EXPENSES	<b>2,096,549</b>	<b>2,220,930</b>	<b>2,400,898</b>	<b>2,400,898</b>
OPERATING INCOME OR (LOSS)	<b>924,971</b>	<b>782,070</b>	<b>602,102</b>	<b>602,102</b>
NONOPERATING REVENUES				
RENTAL INCOME	2,631	2,631	2,631	2,631
INVESTMENT INCOME	1,535	2,400	2,000	2,000
MISCELLANEOUS INCOME	-	-	-	-
CARSON SUBCONSERVANCY GRANT	13,000	-	-	-
CDBG GRANT	-	30,478	-	-
ARMY CORP GRANT	136,908	67,483	-	-
TOTAL NONOPERATING REVENUES	<b>154,074</b>	<b>102,992</b>	<b>4,631</b>	<b>4,631</b>
NONOPERATING EXPENSES				
BOND ISSUANCE COSTS	1,869	1,073	1,073	1,073
INTEREST EXPENSE	405,362	367,557	344,486	344,486
DAYTON SEPTIC PROJECT GRANT EXP.	141,952	-	-	-
TOTAL NONOPERATING EXPENSES	<b>549,183</b>	<b>368,630</b>	<b>345,559</b>	<b>345,559</b>
NET INCOME	<b>529,862</b>	<b>516,432</b>	<b>261,174</b>	<b>261,174</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 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
RECEIPTS FROM CUSTOMERS	3,014,283	3,005,631	3,005,631	3,005,631
PERSONNEL COSTS	(439,102)	(410,670)	(499,338)	(499,338)
SERVICES AND SUPPLIES	(648,365)	(759,260)	(800,560)	(800,560)
a. Net cash provided by (or used for) operating activities	<b>1,926,816</b>	<b>1,835,701</b>	<b>1,705,733</b>	<b>1,705,733</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
MISCELLANEOUS INCOME	-	-	-	-
CARSON SUBCONSERVANCY GRANT	7,800	-	-	-
CDBG - DAYTON SEPTIC GRANT	-	30,478	-	-
ARMY CORP GRANT	80,581	67,483	-	-
DAYTON SEPTIC PROJECT	(122,460)	(63,882)	-	-
b. Net cash provided by (or used for) noncapital financing activities	<b>(34,079)</b>	<b>34,079</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
CAPITAL CONTRIBUTIONS FROM CUST.	8,062	20,000	20,000	20,000
INTEREST PAID ON BONDS	(401,487)	(367,557)	(344,486)	(344,486)
PRINCIPAL PAID ON BONDS	(1,233,919)	(781,328)	(804,399)	(804,399)
PURCHASE OF PLANT AND EQUIPMENT	(49,500)	(221,219)	(435,000)	(435,000)
c. Net cash provided by (or used for) capital and related financing activities	<b>(1,676,844)</b>	<b>(1,350,104)</b>	<b>(1,563,885)</b>	<b>(1,563,885)</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
INTEREST INCOME	1,535	2,400	2,000	2,000
d. Net cash provided by (or used in) investing activities	<b>1,535</b>	<b>2,400</b>	<b>2,000</b>	<b>2,000</b>
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	<b>217,428</b>	<b>522,076</b>	<b>143,848</b>	<b>143,848</b>
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	<b>1,422,780</b>	<b>1,640,208</b>	<b>2,162,284</b>	<b>2,162,284</b>
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	<b>1,640,208</b>	<b>2,162,284</b>	<b>2,306,132</b>	<b>2,306,132</b>

LYON COUNTY  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND \_\_\_\_\_ DAYTON SEWER 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 7/1/2013	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/14		(11) (9)+(10)  TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
CAPITAL IMPROVEMENTS FUND										
LOAN FROM WATER FUND	5	5	2,000,000.00	12/31/2012	12/31/2017	3.0000	1,813,131.64	51,548.87	382,187.85	433,736.72
<b>*Sub for Cap. Improv. Fund</b>			<b>2,000,000.00</b>				<b>1,813,131.64</b>	<b>51,548.87</b>	<b>382,187.85</b>	<b>433,736.72</b>
DAYTON SEWER										
SRF Revenue Bond	2	20	15,980,733.00	8/19/2005	7/1/2025	2.9313	11,951,627.03	344,486.13	804,399.24	1,148,885.37
<b>*Sub for Dayton Sewer Fund</b>			<b>15,980,733.00</b>				<b>11,951,627.03</b>	<b>344,486.13</b>	<b>804,399.24</b>	<b>1,148,885.37</b>
TOTAL ALL DEBT SERVICE			<b>17,980,733.00</b>				<b>13,764,758.67</b>	<b>396,035.00</b>	<b>1,186,587.09</b>	<b>1,582,622.09</b>

SCHEDULE C-1 - INDEBTEDNESS

LYON COUNTY  
(Local Government)

Budget Fiscal Year 2013-2014

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				JUVENILE SPECIAL ASSESSMENT	22	-
				HUMAN SERVICES	22	366,504
				ROAD FUND	22	899,500
				CAPITAL IMPROVEMENTS FUND	22	-
				WESTERN NV REG YOUTH FAC.	22	503,919
				RETIREE HEALTH BENEFITS FUND	22	-
SUBTOTAL						1,769,923
SPECIAL REVENUE FUNDS						
ROAD FUND	GENERAL FUND	23	899,500			
JUVENILE SPECIAL ASSESSMENT FUND	GENERAL FUND	39	-			
WESTERN NV REG YOUTH FACILITY	GENERAL FUND	41	503,919			
HUMAN SERVICES FUND	GENERAL FUND	45	366,504			
RETIREE HEALTH BENEFITS FUND	GENERAL FUND	50	-			
SUBTOTAL			1,769,923			

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			1,769,923			1,769,923

LYON COUNTY  
(Local Government)

## LOBBYING EXPENSE ESTIMATE

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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: 77th Session; February 4, 2013 to June 4, 2013*

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 Year 2013-2014

Lobbying Expense Estimate, Page   1   of   1

**Schedule of Existing Contracts  
Budget Year 2013-2014**

**Local Government:** LYON COUNTY  
**Contact:** Josh Foli  
**E-mail Address:** [jfoli@lyon-county.org](mailto:jfoli@lyon-county.org)  
**Daytime Telephone:** (775) 463-6510

Total Number of Existing Contracts: 6

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2013-14	Proposed Expenditure FY 2014-15	Reason or need for contract:
1	Tonya Gill Lemich	1/1/2012	6/30/2012	\$ 22,500	\$ 22,500	Court Reporter Services
2	Kathy Terhune	1/1/2012	6/30/2012	\$ 19,000	\$ 19,000	Court Reporter Services
3	Robin Titus	1/1/2011	12/31/2012	\$ 2,400	\$ 2,400	Public Health Officer
4	Wayne Pederson	1/5/2012	6/30/2013	\$ 135,506	\$ 135,506	Public Defender
5	Ken Ward	7/1/2010	6/30/2013	\$ 135,506	\$ 135,506	Public Defender
6	Paul Yohey	7/1/2010	6/30/2013	\$ 135,506	\$ 135,506	Public Defender
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 450,418	\$ 450,418	

Additional Explanations (Reference Line Number and Vendor):

**Schedule of Privatization Contracts  
Budget Year 2013-2014**

**Local Government:** LYON COUNTY  
**Contact:** Josh Foli  
**E-mail Address:** [jfoli@lyon-county.org](mailto:jfoli@lyon-county.org)  
**Daytime Telephone:** (775) 463-6510

Total Number of Privatization Contracts: None

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2013-14	Proposed Expenditure FY 2014-15	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	Total									

**Nevada Department of Taxation**  
**Form 33**  
**Report of Liabilities Associated with**  
**Public Safety Employee NRS Chapter 617 Benefits**

LYON COUNTY

**Local Government:**

Pursuant to Temporary Regulation, Sec. 14, please check the appropriate box or provide the requested information:

1. Costs associated with the NRS Chapter 617 benefits for public safety employees are addressed through:  
 (a)  Pre-funding Plan (b)  Pay-as-you-go Plan (c)  Association of self-insured public employers  
 (d)  Private Insurer. Please describe: \_\_\_\_\_
2. If you reported (c) or (d) on Line 1, please identify the association or insurer and where the actuarial study and funding report may be obtained.  
 \_\_\_\_\_ Public Agency Compensation Trust \_\_\_\_\_
3. If you reported (c) or (d) on Line 1, report the amount of contractually required contributions for each of the following years:

Fund	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Contributions	133,732	120,359	109,148	93,205	82,138	66,509

If you reported (c) on Line 1, skip Lines 4-13. Sign and date this form.

4. If you reported (a) or (b) on Line 1, was an actuarial study prepared to estimate the liability of the NRS Chapter 617 benefits? Yes  No   
 5. When was the last actuarial study prepared? \_\_\_\_\_ 6. How often are actuarial studies prepared? \_\_\_\_\_  
 7. Who prepared the actuarial study (Name, designation, address) \_\_\_\_\_

Name and Designation

Address

8. Did the actuarial study separately report current public safety employees from eligible, non-current public safety employees? Yes  No   
 9. Where may the public review a complete copy of the actuarial report? (Provide a website link if available) \_\_\_\_\_

**10. Historical Claims Paid**

- 10(a) Number of Employees subject to the benefit, prior 10\* fiscal years  
 10(b) Number of known and accepted claims in the past 10\* fiscal years  
 10(c) Total paid out for claims in the past 10\* fiscal years  
 \*See Temp Regulation Sec. 14(2) for exceptions to 10 years

Current Public Safety Employees	Eligible Non- Current Public Safety Employees	Total

**11. Estimated Future Liability Under NRS Chapter 617**

- 11(a) Estimated number of employees subject to the benefit over next 30 years\*  
 11(b) Estimated amount of actuarial liability for medical & disability, non-discounted  
 11(c) Estimated amount of actuarial liability for medical and disability, discounted  
 11(d) What discount rate was selected to determine the liability in 11(c)? \_\_\_\_\_

\*The estimate should not include a projection of new employees that may be hired over the 30 year period.

**12. Reserves**

- 12(a) Has the local government established a reserve for known and accepted historical claims?  Yes  No  
 12(b) What percentage of historical claims (Line 10(b)) are fully funded? \_\_\_\_\_  
 12(c) Has the local government established a reserve(s) for the amounts reported in Line 11(c)?  Yes  No  
 12(d) Identify each fund used for reserves \_\_\_\_\_  
 12(e) List the amount of payments made to each fund reserve for the following years (add lines if more than 1 fund):

Fund	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Payments						

12(f) List the total reserves established for each fund (add lines if more than 1 fund):

Fund	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Total Reserves						

13. What is the current year funded ratio of the present value of contributions plus investment return compared to the present value of the accrued liabilities? (Line 12(f) divided by Line 11(c)) \_\_\_\_\_.

John Folli Comptroller  
 Signature and Title  
 775-463-6510  
 Contact Phone Number

5/20/13  
 Date  
 jfolli@lyon-county.org  
 Contact E-mail Address