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Lyon County herewith submits the (FINAL) budget for the
fiscal year ending June 30, 2015

This budget contains 5 funds, including Debt Service, requiring property tax revenues totaling \$ 10,914,225

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 27 governmental fund types with estimated expenditures of \$ 56,808,671 and
2 proprietary funds with estimated expenses of \$ 6,215,224

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local
Government Budget and Finance Act).

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

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: 5/19/14

Handwritten signatures of board members on a series of horizontal lines.

SCHEDULED PUBLIC HEARING:

Date and Time May 19, 2014 9:00 A.M.

Publication Date May 7, 2014

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

Lyon County

Budget For Fiscal Year 2014-2015

Budget Message

After many years of declining revenues, the County is projecting an increase in property tax and consolidated tax revenues.

This budget has a salary merit increase of 2.5%, plus a potential 1% cost of living adjustment. A few new positions have been added to the budget as well, reversing a number of years with significant decreases in personnel.

This budget also contains some vehicle purchases and one-time projects.

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.

LYON COUNTY
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REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/13 (1)	ESTIMATED CURRENT YEAR 06/30/14 (2)	BUDGET YEAR 06/30/15 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/15 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	10,117,425	10,093,785	10,914,225	-	10,914,225
Other Taxes	2,935,849	3,257,989	3,353,770	-	3,353,770
Licenses and Permits	4,037,528	4,122,560	4,122,700	-	4,122,700
Intergovernmental Resources	19,191,255	17,639,115	16,815,403	-	16,815,403
Charges for Services	2,939,820	3,094,968	3,005,831	6,357,000	9,362,831
Fines and Forfeits	815,030	804,341	810,000	-	810,000
Miscellaneous	983,698	816,079	748,520	89,031	837,551
TOTAL REVENUES	41,020,605	39,828,837	39,770,449	6,446,031	46,216,480
EXPENDITURES-EXPENSES					
General Government	6,770,938	6,496,602	13,920,133	-	13,920,133
Public Safety	15,289,691	11,567,994	13,616,872	-	13,616,872
Judicial	11,528,956	8,063,306	9,298,649	-	9,298,649
Public Works	4,123,048	4,645,794	13,500,943	-	13,500,943
Health	264,050	259,486	279,413	-	279,413
Welfare	4,682,126	3,522,920	3,985,504	-	3,985,504
Culture and Recreation	1,685,188	1,302,756	1,773,421	-	1,773,421
Intergovernmental Expenditures	-	-	-	-	-
Contingencies	-	-	936,197	-	936,197
Utility Enterprises	-	-	-	6,215,224	6,215,224
Debt Service - Principal	-	-	393,739	-	393,739
Interest Cost	30,000	51,549	39,997	-	39,997
TOTAL EXPENDITURES-EXPENSES	44,373,997	35,910,407	57,744,868	6,215,224	63,960,092
Excess of Revenues over (under) Expenditures-Expenses	(3,353,392)	3,918,430	(17,974,419)	230,807	(17,743,612)

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/13 (1)	ESTIMATED CURRENT YEAR 06/30/14 (2)	BUDGET YEAR 06/30/15 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/15 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	-	-	-	-	-
Insurance Proceeds	-	-	-	-	-
Sales of General Fixed Assets	-	-	-	-	-
Operating Transfers (in)	3,119,332	1,774,742	2,589,069	-	2,589,069
Operating Transfers (out)	(3,119,332)	(1,774,742)	(2,589,069)	-	(2,589,069)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	(3,353,392)	3,918,430	(17,974,419)	230,807	XXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	23,458,604	20,105,212	24,023,642	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
TOTAL FUND BALANCE JULY 1, BEGINNING OF YEAR:	23,458,604	20,105,212	24,023,642	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	20,105,212	24,023,642	6,049,223	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/13	ESTIMATED CURRENT YEAR ENDING 06/30/14	BUDGET YEAR ENDING 06/30/15
General Government	54	47	50
Judicial	71	70	74
Public Safety	105	108	110
Public Works	24	21	22
Sanitation	0	0	0
Health	0	0	0
Welfare	26	28	28
Culture and Recreation	14	10	12
Community Support	0	0	0
TOTAL GENERAL GOVERNMENT			
Utilities	19	23	22
Hospitals	0	0	0
Transit Systems	0	0	0
Airports	0	0	0
Other	0	0	0
TOTAL	313	307	318

POPULATION (AS OF JULY 1)	52,443	52,245	52,245
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SOURCE OF POPULATION ESTIMATE*	DEPARTMENT OF TAXATION		
Assessed Valuation (Secured and Unsecured Only)	1,220,731,588	1,192,776,765	1,420,138,197
Net Proceeds of Mines	63,590	861,630	1,594,105
TOTAL ASSESSED VALUE	1,220,795,178	1,193,638,395	1,421,732,302
TAX RATE			
General Fund	0.6844	0.7487	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
TOTAL TAX RATE	0.8644	0.9287	0.9287

* 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 2014-2015

	(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	1,420,138,197	36,160,979	0.7587	10,774,589	(1,863,458)	8,911,131
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	1,594,105	-	0.7587		-	-
VOTER APPROVED:							
C. Voter Approved Overrides							-
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)	0.0150	1,421,732,302	213,260	0.0150	213,260	(36,517)	176,743
E. Medical Indigent (NRS 428.285)	0.1000	1,421,732,302	1,421,732	0.1000	1,421,732	(243,441)	1,178,291
F. Capital Acquisition (NRS 354.59815)	0.0500	1,421,732,302	710,866	0.0100	142,173	(24,344)	117,829
G. Youth Services Levy (NRS 62.327)	0.0597	1,421,732,302	849,157	0.0450	639,780	(109,549)	530,231
H. Legislative Overrides							
I. SCCRT Loss NRS 354.59813	0.3785	1,421,732,302	5,381,670				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.6033	1,421,732,302	8,576,685	0.1700	2,416,945	(413,851)	2,003,094
M. SUBTOTAL A, C, L	3.1496	1,421,732,302	44,737,664	0.9287	13,191,534	(2,277,309)	10,914,225
N. Debt							
O. TOTAL M AND N	3.1496	1,421,732,302	44,737,664	0.9287	13,191,534	(2,277,309)	10,914,225

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, 2015

Budget Summary for

LYON COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
GENERAL FUND	5,444,655	13,353,372	8,798,839	0.7487	7,263,800	-	-	34,860,666
ROAD FUND	2,815,589	-	-	0.0000	1,206,056	-	990,000	5,011,645
INDIGENT FUND	871,095	-	329,060	0.0280	1,400	-	-	1,201,555
MEDICAL INDIGENT FUND	1,222,980	-	1,551,284	0.1320	2,300	-	-	2,776,564
WESTERN NV HOME CONSORTIUM	-	-	-	0.0000	-	-	-	-
COOPERATIVE EXTENSION FUND	225,879	-	117,521	0.0100	350	-	-	343,750
UNEMPLOYMENT FUND	564,683	-	-	0.0000	-	-	-	564,683
LYON COUNTY ROOM TAX FUND	33,103	-	-	0.0000	49,900	-	-	83,003
STABILIZATION FUND	1,000,000	-	-	0.0000	-	-	-	1,000,000
AID TO DOMESTIC VIOLENCE FUND	-	-	-	0.0000	3,500	-	-	3,500
SPECIAL MEDICAL INDIGENT FUND	-	-	-	0.0000	-	-	-	-
FAIR & RODEO FUND	144,831	-	-	0.0000	126,820	-	-	271,651
JST COURT SP ADM ASSESSMENT	520,148	-	-	0.0000	173,000	-	-	693,148
REGIONAL TRANSPORTATION	4,728,398	-	-	0.0000	2,193,420	-	-	6,921,818
JUV PROB SP ADM ASSESS FUND	93,459	-	-	0.0000	19,000	-	-	112,459

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

Budget For Fiscal Year Ending June 30, 2015

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	14,040	-	-	0.0000	-	-	-	14,040
JUVENILE YOUTH FACILITY FUND	215,632	-	-	0.0000	1,107,131	-	503,069	1,825,832
MINING CLAIM MAPS FUND	2,729	-	-	0.0000	5,000	-	-	7,729
ANIMAL CONTROL DONATIONS FUND	18,263	-	-	0.0000	-	-	-	18,263
HUMAN SERVICES FUND	395,870	-	-	0.0000	75,000	-	496,000	966,870
COUNTY FOOD BANK	-	-	-	0.0000	-	-	-	-
VEHICLE ACQUISITION FUND	409,946	-	-	0.0000	191,575	-	-	601,521
SENIOR SERVICES DONATION FUND	129,369	-	-	0.0000	-	-	-	129,369
ROAD IMPROVEMENT FUND	758,659	-	-	0.0000	100,000	-	-	858,659
RETIREE HEALTH BENEFITS FUND	645,839	-	-	0.0000	-	-	600,000	1,245,839
911 SURCHARGE FUND	130,188	-	-	0.0000	130,000	-	-	260,188
CAPITAL IMPROVEMENTS FUND	3,638,287	-	117,521	0.0100	2,854,600	-	-	6,610,408
Subtotal Governmental Fund Types, Expendable Trust Funds	24,023,642	13,353,372	10,914,225	0.9287	15,502,852	-	2,589,069	66,383,160
PROPRIETARY FUNDS	-	-	-	0.0000	-	-	-	-
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX	-	-	0.0000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	13,353,372	10,914,225	0.9287	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2015

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	-	13,030,946	6,212,063	9,368,095	420,000	822,202	2,589,069	2,418,291	34,860,666
ROAD FUND	R	697,837	274,468	987,006	2,568,000	58,779	-	425,555	5,011,645
INDIGENT FUND	R	192,990	72,290	307,204	-	-	-	629,071	1,201,555
MEDICAL INDIGENT FUND	R	109,402	38,873	2,159,583	-	-	-	468,706	2,776,564
WESTERN NV HOME CONSORTIUM	R	-	-	-	-	-	-	-	-
COOPERATIVE EXTENSION FUND	R	57,793	17,470	56,524	-	3,954	-	208,009	343,750
UNEMPLOYMENT FUND	R	-	-	564,683	-	-	-	-	564,683
LYON COUNTY ROOM TAX FUND	R	-	975	49,800	-	-	-	32,228	83,003
STABILIZATION FUND	R	-	-	1,000,000	-	-	-	-	1,000,000
AID TO DOMESTIC VIOLENCE FUND	R	-	-	3,500	-	-	-	-	3,500
SPECIAL MEDICAL INDIGENT FUND	R	-	-	-	-	-	-	-	-
FAIR & RODEO FUND	R	4,100	940	140,750	20,000	4,374	-	101,487	271,651
JST COURT SP ADM ASSESSMENT	R	-	-	261,298	431,850	-	-	-	693,148
REGIONAL TRANSPORTATION	R	-	725	200	6,920,893	-	-	-	6,921,818
JUV PROB SP ADM ASSESS FUND	R	39,000	4,714	2,500	-	-	-	66,245	112,459

* 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, 2015

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	-	-	14,040	-	-	-	-	14,040
JUVENILE YOUTH FACILITY FUND	R	922,286	360,941	264,700	15,000	46,888	-	216,017	1,825,832
MINING CLAIM MAPS FUND	R	-	-	7,729	-	-	-	-	7,729
ANIMAL CONTROL DONATIONS FUND	R	-	-	18,263	-	-	-	-	18,263
HUMAN SERVICES FUND	R	179,375	82,958	363,668	-	-	-	340,869	966,870
COUNTY FOOD BANK	R	-	-	-	-	-	-	-	-
VEHICLE ACQUISITION FUND	R	-	-	-	384,615	-	-	216,906	601,521
SENIOR SERVICES DONATION FUND	R	-	-	129,369	-	-	-	-	129,369
ROAD IMPROVEMENT FUND	R	-	-	-	858,659	-	-	-	858,659
RETIREE HEALTH BENEFITS FUND	R	-	320,000	-	-	-	-	925,839	1,245,839
911 SURCHARGE FUND	R	-	-	260,188	-	-	-	-	260,188
CAPITAL IMPROVEMENTS FUND	C	-	-	459,386	6,151,022	-	-	-	6,610,408
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		15,233,729	7,386,417	16,418,486	17,770,039	936,197	2,589,069	6,049,223	66,383,160

* 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, 2015

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	3,206,000	3,299,252	84,400	-	-	-	(8,852)
DAYTON SEWER UTILITY FUND	E	3,151,000	2,595,238	4,631	320,734	-	-	239,659
TOTAL		6,357,000	5,894,490	89,031	320,734	-	-	230,807

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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM TAXES	8,010,320	8,137,414	8,798,839	8,798,839
OTHER TAXES				
PARK CONSTRUCTION TAX	79,390	84,000	88,000	88,000
LICENSES AND PERMITS				
BUSINESS LICENSES AND PERMITS				
GENERAL BUSINESS LICENSES	311,714	300,000	300,000	300,000
GENERAL LIQUOR LICENSES	96,682	90,000	90,000	90,000
GENERAL LOCAL GAMING LICENSES	168,589	170,000	170,000	170,000
FRANCHISE FEES	209,545	225,000	225,000	225,000
UTILITY LICENSE FEES	2,641,401	2,600,000	2,600,000	2,600,000
LICENSE FEES - PROSTITUTION	178,425	-	178,425	178,425
PROSTITUTION WORK PERMIT	17,800	20,000	20,000	20,000
NONBUSINESS LICENSES AND PERMITS				
BUILDING PERMITS	232,169	305,000	305,000	305,000
ELECTRIC, GAS, SEPTIC PERMITS	9,402	12,000	12,000	12,000
MOBILE HOME TRIP PERMITS	-	-	-	-
TRAILER SAFETY SEALS	9,500	6,500	6,500	6,500
MISCELLANEOUS BUILDING FEES	605	300	500	500
EXCAVATION PERMITS	-	2,000	2,000	2,000
OTHER FEES	21,324	3,660	3,600	3,600
SUBTOTAL	3,897,156	3,734,460	3,913,025	3,913,025
INTERGOVERNMENTAL				
FEDERAL GRANTS				
FEDERAL GRANTS	969,688	381,030	205,975	205,975
STATE GRANTS				
STATE GRANTS	106,890	-	-	-
STATE SHARED REVENUE				
CONSOLIDATED TAX DISTRIBUTION	12,696,590	13,002,182	13,353,372	13,353,372
STATE GAMING LICENSES				
STATE GAMING TAX	139,946	145,000	145,000	145,000
OTHER	-	-	-	-
SUBTOTAL	13,913,114	13,528,212	13,704,347	13,704,347
CHARGES FOR SERVICES				
PUBLIC WORKS				
SUBDIVISION ENGINEERING FEES	12,818	5,000	15,000	15,000
PLANNING & ZONING FEES	29,133	33,000	33,000	33,000
SITE PLAN REVIEW FEE	6,754	11,000	20,000	20,000
IMPROVEMENT DRAWING REVIEW FEE	-	10,000	25,000	25,000
HEALTH AND WELFARE				
ANIMAL SERVICES FEES	20,963	14,117	14,000	14,000
CEMETERY FEES	14,850	9,700	8,700	8,700
OTHER				
PUBLIC WORKS REIMBURSEMENT	-	-	-	-
COMPUTER GENERATED REVENUE	46,654	41,500	41,500	41,500

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
FORECLOSURE MEDIATION FEE	1,368	1,400	1,400	1,400
CLERKS FEES	165,061	160,000	160,000	160,000
CLERK TECHNOLOGY FEE	520	500	500	500
GENERAL RECORDER FEES	306,581	280,000	280,000	280,000
RECORDER TECHNOLOGY FEE	45,807	43,500	43,500	43,500
ASSESSORS COMMISSIONS	168,640	195,000	195,000	195,000
ASSESSORS TECHNOLOGY FEE	56,214	65,000	65,000	65,000
OTHER	204,322	222,194	190,800	190,800
JUDICIAL				
BAILIFF SERVICE FEES	24,945	25,000	25,000	25,000
DISTRICT COURT FILING FEE	110,587	105,000	105,000	105,000
DISTRICT COURT SECURITY FEE	15,820	14,500	14,500	14,500
JURY FEES	-	-	-	-
PUBLIC SAFETY				
JUVENILE FEES	32,300	53,000	53,000	53,000
INTERMITTENT JAIL FEES	13,439	15,000	15,000	15,000
PRISONER'S BOARD	127,404	123,000	123,000	123,000
SHERIFF FEES	154,234	135,000	135,000	135,000
SUBTOTAL	1,558,414	1,562,411	1,563,900	1,563,900
FINES AND FORFEITS				
FINES				
LOCAL ORDINANCE FINES	157,100	122,000	122,000	122,000
JUSTICE COURT FEES	214,662	220,000	220,000	220,000
CHEMICAL ANALYSIS	7,120	6,000	6,000	6,000
DISTRICT COURT ADMIN / FINES	19,497	19,591	19,750	19,750
INDIGENT LEGAL SERVICES	17,053	15,250	20,750	20,750
LIBRARY FINES	5,942	4,500	4,500	4,500
FORFEITS				
FINES & FORFEITED BAIL	232,375	210,000	210,000	210,000
GENERAL GOVERNMENT				
PUBLIC DEFENDER REIMBURSEMENT	19,526	15,000	15,000	15,000
JUDICIAL				
BENCH WARRANTS	-	-	-	-
SUBTOTAL	673,275	612,341	618,000	618,000
MISCELLANEOUS				
INVESTMENT INCOME	16,450	17,500	17,500	17,500
OTHER				
DELINQUENT TAX PENALTIES & COSTS	616,774	550,000	550,000	550,000
SALES & RENTAL	99,890	90,000	90,000	90,000
INVESTIGATIONS	23,987	15,000	15,000	15,000
DONATIONS	9,207	6,886	-	-
COMMISSARY ACCOUNT JAIL	7,089	5,000	5,000	5,000
JAIL PHONES REVENUE	23,663	17,500	17,500	17,500
NARCOTICS SEIZURE MONEY	3,160	13,000	13,000	13,000
MISCELLANEOUS REVENUE	46,529	21,900	21,900	21,900
SUBTOTAL	846,749	736,786	729,900	729,900
SUBTOTAL REVENUE ALL SOURCES	28,978,418	28,395,624	29,416,011	29,416,011

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
EXECUTIVE				
GENERAL SUPPORT SERVICES				
EMPLOYEE BENEFITS	-	-	-	-
SERVICES & SUPPLIES	1,296,629	1,136,409	1,471,350	1,336,238
DEPT SUBTOTAL	1,296,629	1,136,409	1,471,350	1,336,238
COMMISSIONERS				
SALARIES & WAGES	275,988	281,135	300,071	301,744
EMPLOYEE BENEFITS	120,029	124,801	138,707	136,435
SERVICES & SUPPLIES	18,757	23,158	24,158	24,158
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	414,774	429,094	462,936	462,337
CLERK AND TREASURER				
SALARIES & WAGES	362,556	329,314	349,835	352,435
EMPLOYEE BENEFITS	152,381	145,524	156,835	153,440
SERVICES & SUPPLIES	60,026	58,928	68,165	68,165
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	574,963	533,766	574,835	574,040
HUMAN RESOURCES				
SALARIES & WAGES	144,964	141,799	142,491	143,925
EMPLOYEE BENEFITS	51,559	56,879	59,033	58,747
SERVICES & SUPPLIES	24,778	31,866	51,914	51,914
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	221,301	230,544	253,438	254,586
COMPUTER INFORMATION SYS				
SALARIES & WAGES	128,982	130,178	212,685	214,764
EMPLOYEE BENEFITS	49,924	53,248	88,977	88,089
SERVICES & SUPPLIES	363,349	353,979	452,763	452,763
CAPITAL OUTLAY	43,700	151,538	75,000	75,000
DEPT SUBTOTAL	585,955	688,943	829,425	830,616
ACTIVITY SUBTOTAL	3,093,622	3,018,756	3,591,984	3,457,817
FINANCE				
COMPTROLLER				
SALARIES & WAGES	208,820	222,585	225,007	227,262
EMPLOYEE BENEFITS	78,595	92,272	95,730	94,734
SERVICES & SUPPLIES	71,854	75,670	75,550	75,550
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	359,269	390,527	396,287	397,546
OTHER				
RECORDER				
SALARIES & WAGES	263,898	265,091	258,369	260,084
EMPLOYEE BENEFITS	103,459	104,790	110,127	108,487
SERVICES & SUPPLIES	46,675	40,243	256,450	256,450
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	414,032	410,124	624,946	625,021

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2014	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
POLICE				
SHERIFF				
SALARIES & WAGES	4,306,850	4,081,179	4,135,341	4,206,730
EMPLOYEE BENEFITS	2,358,222	2,361,009	2,427,125	2,427,776
SERVICES & SUPPLIES	1,000,151	893,953	1,036,711	1,036,711
CAPITAL OUTLAY	22,587	-	-	-
DEPT SUBTOTAL	7,687,810	7,336,141	7,599,177	7,671,217
SEARCH & RESCUE				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	1,213	1,500	1,425	1,425
SERVICES & SUPPLIES	142,879	25,000	25,000	25,000
CAPITAL OUTLAY	13,010	-	-	-
DEPT SUBTOTAL	157,102	26,500	26,425	26,425
ACTIVITY SUBTOTAL	7,844,912	7,362,641	7,625,602	7,697,642
PROTECTIVE SERVICES				
DISPATCH				
SALARIES & WAGES	692,742	678,274	722,251	728,329
EMPLOYEE BENEFITS	217,203	219,104	261,120	255,377
SERVICES & SUPPLIES	158,814	176,974	172,600	172,600
CAPITAL OUTLAY	-	11,503	-	-
DEPT SUBTOTAL	1,068,759	1,085,855	1,155,971	1,156,306
ANIMAL CONTROL				
SALARIES & WAGES	89,752	85,292	128,706	129,964
EMPLOYEE BENEFITS	31,823	26,338	56,353	55,421
SERVICES & SUPPLIES	31,133	35,408	42,170	42,170
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	152,708	147,038	227,229	227,555
SAFETY & EMERGENCY MANAGEMENT				
SALARIES & WAGES	46,190	-	-	-
EMPLOYEE BENEFITS	15,748	-	-	-
SERVICES & SUPPLIES	44,269	46,337	11,100	11,100
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	106,207	46,337	11,100	11,100
ACTIVITY SUBTOTAL	1,327,674	1,279,230	1,394,300	1,394,961
CORRECTIONS				
JAIL				
SALARIES & WAGES	1,127,434	1,305,349	1,356,130	1,332,560
EMPLOYEE BENEFITS	578,603	718,067	804,427	780,492
SERVICES & SUPPLIES	430,591	513,835	666,420	666,420
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	2,136,628	2,537,251	2,826,977	2,779,472
FUNCTION: PUBLIC SAFETY				
SALARIES & WAGES	6,262,968	6,150,094	6,342,428	6,397,583
EMPLOYEE BENEFITS	3,202,812	3,326,018	3,550,450	3,520,491
SERVICES & SUPPLIES	1,807,837	1,691,507	1,954,001	1,954,001
CAPITAL OUTLAY	35,597	11,503	-	-
OTHER USES	-	-	-	-
FUNCTION SUBTOTAL	11,309,214	11,179,122	11,846,879	11,872,075

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION: PUBLIC SAFETY

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
JUDICIAL				
DISTRICT ATTORNEY				
SALARIES & WAGES	889,341	874,430	872,836	880,314
EMPLOYEE BENEFITS	284,389	325,672	337,710	333,408
SERVICES & SUPPLIES	227,773	169,152	168,430	168,430
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	1,401,503	1,369,254	1,378,976	1,382,152
CHILD SUPPORT				
SALARIES & WAGES	207,823	219,751	209,573	211,699
EMPLOYEE BENEFITS	66,317	72,407	78,218	75,818
SERVICES & SUPPLIES	36,723	22,284	12,400	12,400
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	310,863	314,442	300,191	299,917
PUBLIC GUARDIAN				
SALARIES & WAGES	79,193	83,448	79,997	80,789
EMPLOYEE BENEFITS	28,130	31,068	30,765	30,438
SERVICES & SUPPLIES	6,550	8,900	11,500	11,500
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	113,873	123,416	122,262	122,727
COURT SERVICES				
SALARIES & WAGES	54,413	54,972	55,427	55,983
EMPLOYEE BENEFITS	24,073	24,453	25,429	24,957
SERVICES & SUPPLIES	12,013	7,283	9,560	9,560
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	90,499	86,708	90,416	90,500
COURT CLERKS				
SALARIES & WAGES	184,818	188,000	189,473	191,368
EMPLOYEE BENEFITS	71,146	75,824	78,540	76,680
SERVICES & SUPPLIES	7,164	6,728	14,700	14,700
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	263,128	270,552	282,713	282,748
DISTRICT COURT				
SALARIES & WAGES	266,768	255,836	270,662	273,390
EMPLOYEE BENEFITS	64,611	68,599	99,854	98,549
SERVICES & SUPPLIES	500,391	665,549	1,345,021	1,345,021
CAPITAL OUTLAY	219,989	120,201	-	-
DEPT SUBTOTAL	1,051,759	1,110,185	1,715,537	1,716,960
WALKER RIVER JUSTICE COURT				
SALARIES & WAGES	249,748	254,765	254,029	255,742
EMPLOYEE BENEFITS	94,139	93,637	103,820	102,254
SERVICES & SUPPLIES	32,169	30,255	42,400	42,400
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	376,056	378,657	400,249	400,396

LYON COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION: JUDICIAL

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
PG FUNCTION SUMMARY				
14 GENERAL GOVERNMENT	6,053,600	5,993,776	7,088,609	6,954,880
15 PUBLIC SAFETY	11,309,214	11,179,122	11,846,879	11,872,075
17 JUDICIAL	6,235,886	6,272,709	6,989,122	6,996,360
18 PUBLIC WORKS	913,644	991,893	1,167,971	1,171,055
19 HEALTH	261,975	255,986	275,913	275,913
20 CULTURE AND RECREATION	1,226,090	963,227	1,378,545	1,411,029
21 WELFARE	678,283	352,170	349,792	349,792
TOTAL EXP - ALL FUNCTIONS	26,678,692	26,008,883	29,096,831	29,031,104
OTHER USES:				
CONTINGENCY (Not to exceed 3% total expenditures all functions)				
CONTINGENCY	-	-	822,202	822,202
TRANSFERS OUT (SCH T)				
JUVENILE SPECIAL ASSESSMENT	-	-	-	-
HUMAN SERVICES	366,504	366,504	426,000	496,000
ROAD FUND	917,000	899,500	990,000	990,000
CAPITAL IMPROVEMENTS FUND	-	-	-	-
RETIREE HEALTH BENEFITS FUND	-	-	600,000	600,000
WNRVC LEVY	483,675	503,919	503,069	503,069
TOTAL EXPENDITURES AND OTHER USES	28,445,871	27,778,806	32,438,102	32,442,375
ENDING FUND BALANCE:	4,823,018	5,444,655	2,422,564	2,418,291
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	33,268,889	33,223,461	34,860,666	34,860,666

LYON COUNTY
(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/15	
			(4)	(4)
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	327,702	304,325	329,060	329,060
INTERGOVERNMENTAL				
FEDERAL GRANTS				
WIC GRANT	218,679	155,640	-	-
EMERGENCY SHELTER GRANT	56,904	78,319	-	-
CSBG - LOW INCOME ASSISTANCE	124,876	78,319	-	-
CHAFFEE GRANT	21,709	10,380	-	-
EMERGENCY FOOD & SHELTER	21,127	10,028	-	-
SUBTOTAL	443,295	332,686	-	-
STATE GRANTS				
CIRCLES GRANT	4,385	445	-	-
FAMILY ENHANCEMENT GRANT	20,583	63,036	-	-
FAMILY RESOURCE CENTER GRANT	38,877	22,253	-	-
WELFARE SET ASIDE GRANT	10,500	7,875	-	-
DIFFERENTIAL RESPONSE GRANT	133,827	91,952	-	-
LOW-INCOME HOUSING GRANT	35,728	-	-	-
FAFFY GRANT	5,790	67	-	-
GOVCHA GRANT	962	4,942	-	-
SUBTOTAL	250,652	190,570	-	-
OTHER LOCAL GRANTS				
CITY OF FERNLEY GRANT	4,000	3,485	-	-
SUBTOTAL INTERGOVERNMENTAL	697,947	526,741	-	-
MISCELLANEOUS				
INVESTMENT INCOME	1,190	1,300	1,300	1,300
MISCELLANEOUS	7,711	3,335	100	100
SUBTOTAL	8,901	4,635	1,400	1,400
SUBTOTAL REVENUE	1,034,550	835,701	330,460	330,460
OTHER FINANCIAL SOURCES				
BEGINNING FUND BALANCE	888,931	916,785	871,095	871,095
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	888,931	916,785	871,095	871,095
TOTAL AVAILABLE RESOURCES	1,923,481	1,752,486	1,201,555	1,201,555

LYON COUNTY
(Local Government)
SCHEDULE B - INDIGENT FUND

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
PROPERTY TAXES				
AD VALOREM	491,573	1,434,672	1,551,284	1,551,284
INTERGOVERNMENTAL				
STATE SUPPLEMENTAL GRANT	-	-	-	-
MISCELLANEOUS				
INVESTMENT INCOME	307	2,300	2,300	2,300
OTHER	-	-	-	-
SUBTOTAL MISCELLANEOUS	307	2,300	2,300	2,300
SUBTOTAL REVENUE	491,880	1,436,972	1,553,584	1,553,584
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM				
SPECIAL MEDICAL INDIGENT FUND	1,345,900	-	-	-
BEGINNING FUND BALANCE	144,685	1,421,842	1,222,980	1,222,980
PRIOR PERIOD ADJUSTMENTS	-			
RESIDUAL EQUITY TRANSFERS	-			
TOTAL BEGINNING FUND BALANCE	144,685	1,421,842	1,222,980	1,222,980
TOTAL RESOURCES	1,982,465	2,858,814	2,776,564	2,776,564
EXPENDITURES				
WELFARE				
DIRECT ASSISTANCE				
MEDICAL INDIGENT				
SALARIES & WAGES	106,072	113,130	108,406	109,402
EMPLOYEE BENEFITS	31,974	36,075	39,517	38,873
SERVICES & SUPPLIES				
DEVELOPMENTAL SERVICES	-	111,411	131,500	131,500
INDIGENT ACCIDENT 1.5 CENTS	163,606	163,031	176,282	176,282
300% MATCH	-	890,000	1,500,000	1,500,000
MEDICAL ASSISTANCE	258,971	213,500	234,280	234,280
SUPPLEMENTAL FUND 1 CENT	-	108,687	117,521	117,521
CONVALESCENT CARE	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	560,623	1,635,834	2,307,506	2,307,858
SUBTOTAL EXPENDITURES	560,623	1,635,834	2,307,506	2,307,858
ENDING FUND BALANCE	1,421,842	1,222,980	469,058	468,706
TOTAL COMMITMENTS AND FUND BALANCE	1,982,465	2,858,814	2,776,564	2,776,564

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

RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/15	
			(4)	(4)
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM TAXES	117,383	108,687	117,521	117,521
INTERGOVERNMENTAL				
UNIVERSITY OF NEVADA GRANT	11,628	-	-	-
MISCELLANEOUS				
MISCELLANEOUS	240	-	-	-
INVESTMENT INCOME	263	350	350	350
SUBTOTAL MISCELLANEOUS	503	350	350	350
SUBTOTAL REVENUE	129,514	109,037	117,871	117,871
BEGINNING FUND BALANCE	196,126	216,890	225,879	225,879
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	196,126	216,890	225,879	225,879
TOTAL RESOURCES	325,640	325,927	343,750	343,750
<u>EXPENDITURES</u>				
CULTURE AND RECREATION				
SALARIES & WAGES	71,657	54,608	57,243	57,793
EMPLOYEE BENEFITS	20,545	16,888	17,651	17,470
SERVICES & SUPPLIES	16,548	28,552	56,524	56,524
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL EXPENDITURES	108,750	100,048	131,418	131,787
OTHER USES				
CONTINGENCY	-	-	3,943	3,954
TOTAL EXPENDITURES AND OTHER USES	108,750	100,048	135,361	135,741
ENDING FUND BALANCE	216,890	225,879	208,389	208,009
TOTAL COMMITMENTS AND FUND BALANCE	325,640	325,927	343,750	343,750

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

RESOURCES	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/15	
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OTHER TAXES				
ROOM TAX	20,909	25,800	25,800	25,800
INTERGOVERNMENTAL				
CITY OF FERNLEY ROOM TAXES	23,002	18,000	18,000	18,000
CITY OF YERINGTON ROOM TAXES	5,892	6,000	6,000	6,000
SUBTOTAL INTERGOVERNMENTAL	28,894	24,000	24,000	24,000
MISCELLANEOUS				
INVESTMENT INCOME	129	120	100	100
MISCELLANEOUS	14	-	-	-
SUBTOTAL MISCELLANEOUS	143	120	100	100
SUBTOTAL REVENUE	49,946	49,920	49,900	49,900
BEGINNING FUND BALANCE	106,981	77,563	33,103	33,103
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	106,981	77,563	33,103	33,103
TOTAL RESOURCES	156,927	127,483	83,003	83,003
<u>EXPENDITURES</u>				
CULTURE AND RECREATION				
EMPLOYEE BENEFITS	849	975	975	975
SERVICES & SUPPLIES	78,515	93,405	49,800	49,800
SUBTOTAL EXPENDITURES	79,364	94,380	50,775	50,775
ENDING FUND BALANCE	77,563	33,103	32,228	32,228
TOTAL COMMITMENTS AND FUND BALANCE	156,927	127,483	83,003	83,003

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

RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/15	
			(4)	(4)
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	1,049,452	-	-	-
MISCELLANEOUS				
INVESTMENT INCOME	1,905	-	-	-
SUBTOTAL REVENUE	1,051,357	-	-	-
OTHER FINANCIAL SOURCES				
BEGINNING FUND BALANCE	1,345,757	-	-	-
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
TOTAL BEGINNING FUND BALANCE	1,345,757	-	-	-
TOTAL RESOURCES	2,397,114	-	-	-
<u>EXPENDITURES</u>				
WELFARE				
DIRECT ASSISTANCE				
MEDICAL INDIGENT				
SERVICES & SUPPLIES				
MEDICAL ASSISTANCE	82,156	-	-	-
MEDICAID MATCH 8 CENTS	860,357	-	-	-
SUPPLEMENTAL 1 CENT	108,701	-	-	-
SUBTOTAL EXPENDITURES	1,051,214	-	-	-
OTHER USES:				
TRANSFERS OUT (SCH T)	1,345,900	-	-	-
TO MEDICAL INDIGENT FUND				
TOTAL EXPENDITURES AND OTHER USES	2,397,114	-	-	-
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	2,397,114	-	-	-

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

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
CHARGES FOR SERVICES				
FAIRGROUND REVENUE	102,160	114,160	125,000	125,000
INTERGOVERNMENTAL				
COMMISSION ON TOURISM GRANT	8,000	7,000	-	-
ROOM TAX GRANT	6,859	6,925	-	-
SUBTOTAL	14,859	13,925	-	-
MISCELLANEOUS				
INVESTMENT INCOME	194	220	220	220
MISCELLANEOUS	4,825	5,000	1,600	1,600
SUBTOTAL	5,019	5,220	1,820	1,820
SUBTOTAL REVENUE	122,038	133,305	126,820	126,820
BEGINNING FUND BALANCE	165,323	155,627	144,831	144,831
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	165,323	155,627	144,831	144,831
TOTAL RESOURCES	287,361	288,932	271,651	271,651
EXPENDITURES				
CULTURE AND RECREATION				
SALARIES & WAGES	4,071	2,128	4,100	4,100
EMPLOYEE BENEFITS	896	493	940	940
SERVICES & SUPPLIES	126,767	141,480	140,750	140,750
CAPITAL OUTLAY	-	-	20,000	20,000
SUBTOTAL	131,734	144,101	165,790	165,790
SUBTOTAL EXPENDITURES	131,734	144,101	165,790	165,790
OTHER USES				
CONTINGENCY	-	-	4,374	4,374
TOTAL EXPENDITURES AND OTHER USES	131,734	144,101	170,164	170,164
ENDING FUND BALANCE	155,627	144,831	101,487	101,487
TOTAL COMMITMENTS AND FUND BALANCE	287,361	288,932	271,651	271,651

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

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014		
INTERGOVERNMENTAL				
FEDERAL GRANT	-	-	-	-
SUBTOTAL	-	-	-	-
CHARGES FOR SERVICES				
CARSON CITY	536,133	540,353	506,872	506,872
CHURCHILL COUNTY	286,981	277,646	225,624	225,624
DOUGLAS COUNTY	375,783	401,089	358,057	358,057
STOREY COUNTY	17,428	17,793	16,378	16,378
OTHER	-	6,474	-	-
SUBTOTAL	1,216,325	1,243,355	1,106,931	1,106,931
MISCELLANEOUS				
INVESTMENT INCOME	199	280	200	200
MISCELLANEOUS	-	-	-	-
SUBTOTAL	199	280	200	200
SUBTOTAL REVENUE	1,216,524	1,243,635	1,107,131	1,107,131
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	483,675	503,919	503,069	503,069
BEGINNING FUND BALANCE	70,898	176,396	215,632	215,632
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	70,898	176,396	215,632	215,632
TOTAL AVAILABLE RESOURCES	1,771,097	1,923,950	1,825,832	1,825,832

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

RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/15	
			(4)	(4)
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
FEDERAL GRANTS	408,234	145,633	-	-
STATE GRANTS	168,401	104,715	-	-
SUBTOTAL	576,635	250,348	-	-
CHARGES FOR SERVICES				
PROJECT INCOME	56,959	43,342	75,000	75,000
MISCELLANEOUS				
REIMBURSEMENTS / DONATIONS	35,340	164	-	-
SUBTOTAL	35,340	164	-	-
SUBTOTAL REVENUE	668,934	293,854	75,000	75,000
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	366,504	366,504	426,000	496,000
BEGINNING FUND BALANCE	377,261	362,076	395,870	395,870
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	377,261	362,076	395,870	395,870
TOTAL RESOURCES	1,412,699	1,022,434	896,870	966,870
<u>EXPENDITURES</u>				
WELFARE				
HUMAN SERVICES				
SALARIES & WAGES	499,602	249,450	179,375	179,375
EMPLOYEE BENEFITS	140,963	79,498	82,958	82,958
SERVICES & SUPPLIES	378,809	297,616	363,668	363,668
CAPITAL OUTLAY	31,249	-	-	-
SUBTOTAL EXPENDITURES	1,050,623	626,564	626,001	626,001
ENDING FUND BALANCE	362,076	395,870	270,869	340,869
TOTAL COMMITMENTS AND FUND BALANCE	1,412,699	1,022,434	896,870	966,870

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

RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/15	
			(4)	(4)
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	120,995	108,687	117,521	117,521
SALES TAXES				
QUARTER-CENT SALES TAX	714,522	950,000	950,000	950,000
SUBTOTAL SALES TAXES	714,522	950,000	950,000	950,000
INTERGOVERNMENTAL				
FEDERAL				
PAYMENT IN LIEU OF TAXES	1,936,093	1,900,000	1,900,000	1,900,000
GRANTS	425,899	222,066	-	-
SUBTOTAL	2,361,992	2,122,066	1,900,000	1,900,000
STATE GRANTS	130,308	-	-	-
OTHER	15,000	-	-	-
SUBTOTAL INTERGOVERNMENTAL	2,507,300	2,122,066	1,900,000	1,900,000
MISCELLANEOUS				
INVESTMENT INCOME	3,953	4,000	4,000	4,000
SALES & RENTAL	600	600	600	600
SUBTOTAL MISCELLANEOUS	4,553	4,600	4,600	4,600
SUBTOTAL REVENUE	3,347,370	3,185,353	2,972,121	2,972,121
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-
LOAN PROCEEDS	-	-	-	-
SUBTOTAL OTHER FINANCIAL SOURCES	-	-	-	-
BEGINNING FUND BALANCE	5,369,960	928,395	3,638,287	3,638,287
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	5,369,960	928,395	3,638,287	3,638,287
TOTAL AVAILABLE RESOURCES	8,717,330	4,113,748	6,610,408	6,610,408

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

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
SERVICES & SUPPLIES	253,634	98,504	-	-
CAPITAL OUTLAY	118,664	22,500	5,069,291	5,069,291
INTERGOVERNMENTAL	3,301	3,550	3,550	3,550
SUBTOTAL	375,599	124,554	5,072,841	5,072,841
PUBLIC SAFETY				
SERVICES & SUPPLIES	380,460	10,796	-	-
CAPITAL OUTLAY	3,458,815	140,000	1,081,731	1,081,731
SUBTOTAL	3,839,275	150,796	1,081,731	1,081,731
JUDICIAL				
CAPITAL OUTLAY	3,223,988	-	-	-
PUBLIC WORKS				
SERVICES & SUPPLIES	189,765	148,562	22,100	22,100
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	189,765	148,562	22,100	22,100
HEALTH				
SERVICES & SUPPLIES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	-	-	-	-
CULTURE & RECREATION				
SERVICES & SUPPLIES	130,308	-	-	-
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	130,308	-	-	-
DEBT SERVICE				
PRINCIPAL	-	-	393,739	393,739
INTEREST	30,000	51,549	39,997	39,997
SUBTOTAL	30,000	51,549	433,736	433,736
SUBTOTAL EXPENDITURES	7,788,935	475,461	6,610,408	6,610,408
OTHER USES:				
CONTINGENCY (Not to exceed 3% total expenditures all functions)				
CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	7,788,935	475,461	6,610,408	6,610,408
ENDING FUND BALANCE:	928,395	3,638,287	-	-
TOTAL COMMITMENTS AND FUND BALANCE	8,717,330	4,113,748	6,610,408	6,610,408

LYON COUNTY
(Local Government)

SCHEDULE B

CAPITAL IMPROVEMENTS FUND

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	3,283,944	3,153,500	3,206,000	3,206,000
PERSONNEL COSTS	(1,003,286)	(1,154,535)	(1,216,340)	(1,218,492)
SERVICES AND SUPPLIES	(862,034)	(1,181,560)	(1,162,560)	(1,171,260)
a. Net cash provided by (or used for) operating activities	1,418,624	817,405	827,100	816,248
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
INTERFUND ADVANCE	(2,000,000)	(1,500,000)	-	-
INTERFUND ADVANCE REPAYMENTS	186,868	622,976	886,205	886,205
b. Net cash provided by (or used for) noncapital financing activities	(1,813,132)	(877,024)	886,205	886,205
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
CAPITAL CONTRIBUTIONS FROM CUST.	8,606	10,000	20,000	20,000
INTEREST PAID ON BONDS	-	-	-	-
PRINCIPAL PAID ON BONDS	-	-	-	-
PURCHASE OF PLANT AND EQUIPMENT	(71,751)	(455,000)	(757,500)	(757,500)
c. Net cash provided by (or used for) capital and related financing activities	(63,145)	(445,000)	(737,500)	(737,500)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INVESTMENT INCOME	39,282	82,225	80,107	80,107
d. Net cash provided by (or used in) investing activities	39,282	82,225	80,107	80,107
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(418,371)	(422,394)	1,055,912	1,045,060
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	7,391,289	6,972,918	6,550,524	6,550,524
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	6,972,918	6,550,524	7,606,436	7,595,584

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 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
SEWER USE FEES	2,951,530	3,005,000	3,064,000	3,064,000
ADMINISTRATIVE FEES / CHARGES	51,548	57,000	47,000	47,000
PENALTIES	42,038	40,000	40,000	40,000
TOTAL OPERATING REVENUE	3,045,116	3,102,000	3,151,000	3,151,000
OPERATING EXPENSES				
SALARIES & WAGES	311,577	331,600	347,343	350,486
EMPLOYEE BENEFITS	120,114	135,100	141,376	138,962
SERVICES & SUPPLIES	685,308	818,790	830,490	835,790
BAD DEBTS	-	1,000	1,000	1,000
DEPRECIATION/AMORTIZATION	1,033,582	1,069,000	1,269,000	1,269,000
TOTAL OPERATING EXPENSES	2,150,581	2,355,490	2,589,209	2,595,238
OPERATING INCOME OR (LOSS)	894,535	746,510	561,791	555,762
NONOPERATING REVENUES				
RENTAL INCOME	2,631	2,631	2,631	2,631
INVESTMENT INCOME	1,812	3,000	2,000	2,000
MISCELLANEOUS INCOME	-	-	-	-
CARSON SUBCONSERVANCY GRANT	-	-	-	-
CDBG GRANT	-	-	-	-
ARMY CORP GRANT	-	-	-	-
TOTAL NONOPERATING REVENUES	4,443	5,631	4,631	4,631
NONOPERATING EXPENSES				
BOND ISSUANCE COSTS	-	-	-	-
INTEREST EXPENSE	371,118	344,486	320,734	320,734
DAYTON SEPTIC PROJECT GRANT EXP.	-	-	-	-
TOTAL NONOPERATING EXPENSES	371,118	344,486	320,734	320,734
NET INCOME	527,860	407,655	245,688	239,659

LYON COUNTY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND _____ DAYTON SEWER UTILITY FUND _____

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	3,062,436	3,104,631	3,153,631	3,153,631
PERSONNEL COSTS	(415,021)	(466,700)	(488,719)	(489,448)
SERVICES AND SUPPLIES	(681,779)	(818,790)	(830,490)	(835,790)
a. Net cash provided by (or used for) operating activities	1,965,636	1,819,141	1,834,422	1,828,393
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
MISCELLANEOUS INCOME	-	-	-	-
CARSON SUBCONSERVANCY GRANT	5,200	-	-	-
CDBG - DAYTON SEPTIC GRANT	-	-	-	-
ARMY CORP GRANT	42,765	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	47,965	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
CAPITAL CONTRIBUTIONS FROM CUST.	12,360	20,000	20,000	20,000
CDBG - DAYTON SEPTIC GRANT	40,914	27,573	-	-
ARMY CORP OF ENGINEERS GRANT	107,897	-	-	-
INTEREST PAID ON BONDS	(367,557)	(344,486)	(320,734)	(320,734)
PRINCIPAL PAID ON BONDS	(781,328)	(804,399)	(828,151)	(828,151)
PURCHASE OF PLANT AND EQUIPMENT	(196,492)	(550,000)	(112,500)	(112,500)
c. Net cash provided by (or used for) capital and related financing activities	(1,184,206)	(1,651,312)	(1,241,385)	(1,241,385)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INTEREST INCOME	1,812	3,000	2,000	2,000
d. Net cash provided by (or used in) investing activities	1,812	3,000	2,000	2,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	831,207	170,829	595,037	589,008
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,640,208	2,471,415	2,642,244	2,642,244
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,471,415	2,642,244	3,237,281	3,231,252

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 07/01/2014	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/15		(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	1,430,943.79	39,997.25	393,739.47	433,736.72
*Sub for Cap. Improv. Fund			2,000,000.00				1,430,943.79	39,997.25	393,739.47	433,736.72
DAYTON SEWER										
SRF REVENUE BOND	2	20	15,980,733.00	08/19/2005	07/01/2025	2.9313	11,147,227.79	320,733.99	828,151.39	1,148,885.38
INTERIM LINE OF CREDIT	11	2	7,500,000.00	UNKNOWN	UNKNOWN	UNKNOWN	-	-	-	-
USDA REVENUE BOND	11	40	6,920,000.00	UNKNOWN	UNKNOWN	2.75	-	-	-	-
SRF REVENUE BOND	11	20	2,000,000.00	UNKNOWN	UNKNOWN	2.75	-	-	-	-
*Sub for Dayton Sewer Fund			32,400,733.00				11,147,227.79	320,733.99	828,151.39	1,148,885.38
TOTAL ALL DEBT SERVICE			34,400,733.00				12,578,171.58	360,731.24	1,221,890.86	1,582,622.10

SCHEDULE C-1 - INDEBTEDNESS

LYON COUNTY
(Local Government)

Budget Fiscal Year 2014-2015

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				HUMAN SERVICES	22	426,000
				ROAD FUND	22	990,000
				CAPITAL IMPROVEMENTS FUND	22	-
				WESTERN NV REG YOUTH FAC.	22	503,069
				RETIREE HEALTH BENEFITS FUND	22	600,000
SUBTOTAL						2,519,069
SPECIAL REVENUE FUNDS						
ROAD FUND	GENERAL FUND	23	990,000			
WESTERN NV REG YOUTH FACILITY	GENERAL FUND	40	503,069			
HUMAN SERVICES FUND	GENERAL FUND	44	426,000			
RETIREE HEALTH BENEFITS FUND	GENERAL FUND	49	600,000			
SUBTOTAL			2,519,069			

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			2,519,069			2,519,069

LYON COUNTY
 (Local Government)

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must contain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 78th Session; February 2, 2015 to June 1, 2015

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>
Total		\$ <u> 10,833</u>

Entity: Lyon County

Budget Year 2014-2015

Lobbying Expense Estimate, Page 1 of 1

Schedule of Existing Contracts
Budget Year 2014-2015

Local Government: LYON COUNTY
Contact: Josh Foli
E-mail Address: 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 2014-15	Proposed Expenditure FY 2015-16	Reason or need for contract:
1	Capitol Reporters	07/01/2014	06/30/2015	\$ 49,000	\$ 49,000	Court Reporter Services
2	Kathy Terhune	07/01/2012	06/30/2015	\$ 46,279	\$ 46,279	Court Reporter Services
3	Robin Titus	01/01/2013	12/31/2014	\$ 2,400	\$ 2,400	Public Health Officer
4	Wayne Pederson	07/01/2013	06/30/2016	\$ 135,506	\$ 135,506	Public Defender
5	Ken Ward	07/01/2013	06/30/2016	\$ 135,506	\$ 135,506	Public Defender
6	Anne Laughlin	02/07/2014	06/30/2016	\$ 135,506	\$ 135,506	Public Defender
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 504,197	\$ 504,197	

Additional Explanations (Reference Line Number and Vendor):

**Schedule of Privatization Contracts
Budget Year 2014-2015**

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

Total Number of Privatization Contracts: One

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2014-15	Proposed Expenditure FY 2015-16	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	64S Secure Solutions, Inc.	07/18/2013	07/18/2014	1 year	\$ 54,780	\$ 54,780		1.13	\$ 23.41	Building Security
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	Total				\$ 54,780	\$ 54,780		1.13		

Attach additional sheets if necessary.

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

Local Government:

LYON COUNTY

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 2014-2015	Estimated FY 2013-2014	Actual FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010
Contributions	149,526	130,634	122,323	109,148	93,205	82,138

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 2014-2015	Estimated FY 2013-2014	Actual FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010
Payments						

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

Fund	Budgeted FY 2014-2015	Estimated FY 2013-2014	Actual FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010
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)) _____.

Josh Fol Comptroller
 Signature and Title
 775-463-6510
 Contact Phone Number

5/19/14
 Date
 jfol@lyon-county.org
 Contact E-mail Address