



LYON COUNTY
COMPTROLLER'S OFFICE

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Yerington, Nevada 89447
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JOSHUA D. FOLI
Comptroller

Nevada Department of Taxation
1550 East College Parkway, Suite 115
Carson City, NV 89706-7921

Lyon County herewith submits the (FINAL) budget for the
fiscal year ending June 30, 2017

This budget contains 4 funds, including Debt Service, requiring property tax revenues totaling \$ 11,177,830

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 \$ 58,729,015 and
2 proprietary funds with estimated expenses of \$ 7,273,951

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: 5/19/16

APPROVED BY THE GOVERNING BOARD

Handwritten signatures of board members on lines.

SCHEDULED PUBLIC HEARING:

Date and Time May 19, 2016 10:00 A.M.

Publication Date May 11, 2016

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

LYON COUNTY
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Lyon County
Budget For Fiscal Year 2016-2017
Budget Message

The County is projecting small increases in property tax and consolidated tax revenues. Property taxes have been moved from the Medical Indigent Fund and the Capital Improvements Fund to the General Fund.

This budget has been prepared with the following salary increases:

- 2.5% salary increases effective on July 1, 2016 for all employees except elected and the Lyon County Sheriff's Employees' Association (LCSEA).
- 1% salary increases effective on July 1, 2016.
- 2.5% merit effective on anniversary dates.
- 3% increase for elected officials (not including Justices of the Peace).
- 5% increase for Justices of the Peace to be same as regular employees, i.e - 5% salary increase plus 2.5% merit.

This budget is prepared with no new positions. Additional hours were added to a part-time position in Dayton Utilities, taking it the position to full-time.

This budget also contains some vehicle purchases and one-time projects. Significant items include:

- New dispatch repeater site and existing site upgrade - \$500,000.
- Dispatch console radio system upgrade - \$495,850.
- Dispatch repeaters upgrade - \$932,980.
- District Court audio-visual system replacement - \$105,000.
- Animal Services building - \$400,000.
- Park construction tax capital improvements - \$510,564.
- 1 Motorgrader - \$340,000.
- General Fund departments' vehicle replacements - \$248,575.
- Tyler MUNIS software - \$275,000.
- Carson River 16" water main engineering - \$2,750,000.
- Dayton Railroad Avenue sewer line replacement - \$400,000.

The General Fund 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.

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/15 (1)	ESTIMATED CURRENT YEAR 06/30/16 (2)	BUDGET YEAR 06/30/17 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/17 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	10,800,984	10,990,403	11,177,830	-	11,177,830
Other Taxes	3,489,459	3,636,922	3,684,130	-	3,684,130
Licenses and Permits	4,143,396	4,102,150	4,251,150	-	4,251,150
Intergovernmental Resources	19,704,720	19,999,372	18,140,038	-	18,140,038
Charges for Services	2,918,986	2,884,469	2,931,574	7,319,500	10,251,074
Fines and Forfeits	812,075	889,350	884,300	-	884,300
Miscellaneous	849,825	630,995	563,780	40,924	604,704
TOTAL REVENUES	42,719,445	43,133,661	41,632,802	7,360,424	48,993,226
EXPENDITURES-EXPENSES					
General Government	7,501,169	9,278,665	17,162,169	-	17,162,169
Public Safety	12,696,155	14,054,928	14,993,581	-	14,993,581
Judicial	8,131,967	8,646,582	9,673,907	-	9,673,907
Public Works	4,418,947	8,910,105	9,905,562	-	9,905,562
Health	282,678	273,880	326,660	-	326,660
Welfare	3,998,396	5,039,803	4,260,334	-	4,260,334
Culture and Recreation	1,479,589	1,677,640	1,973,065	-	1,973,065
Intergovernmental Expenditures	-	-	-	-	-
Contingencies	-	-	845,055	-	845,055
Utility Enterprises	-	-	-	7,273,951	7,273,951
Debt Service - Principal	-	-	417,901	-	417,901
Interest Cost	39,997	28,096	15,836	-	15,836
TOTAL EXPENDITURES-EXPENSES	38,548,898	47,909,699	59,574,070	7,273,951	66,848,021
Excess of Revenues over (under) Expenditures-Expenses	4,170,547	(4,776,038)	(17,941,268)	86,473	(17,854,795)

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/15 (1)	ESTIMATED CURRENT YEAR 06/30/16 (2)	BUDGET YEAR 06/30/17 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/17 (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)	1,998,515	2,565,960	515,660	-	515,660
Operating Transfers (out)	(1,998,515)	(2,565,960)	(515,660)	-	(515,660)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	4,170,547	(4,776,038)	(17,941,268)	86,473	XXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	23,884,719	28,055,266	23,279,228	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
TOTAL FUND BALANCE JULY 1, BEGINNING OF YEAR:	23,884,719	28,055,266	22,752,324	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	28,055,266	23,279,228	5,337,960	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/15	ESTIMATED CURRENT YEAR ENDING 06/30/16	BUDGET YEAR ENDING 06/30/17
General Government	50	51	60
Judicial	74	76	76
Public Safety	110	111	112
Public Works	22	24	13
Sanitation	0	0	0
Health	0	0	0
Welfare	28	32	33
Culture and Recreation	12	12	12
Community Support	0	0	0
TOTAL GENERAL GOVERNMENT			
Utilities	22	23	24
Hospitals	0	0	0
Transit Systems	0	0	0
Airports	0	0	0
Other	0	0	0
TOTAL	318	329	330

POPULATION (AS OF JULY 1)	52,960	53,344	53,277
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SOURCE OF POPULATION ESTIMATE*

DEPARTMENT OF TAXATION

Assessed Valuation (Secured and Unsecured Only)	1,420,138,197	1,524,382,122	1,560,300,781
Net Proceeds of Mines	1,594,105	492,173	5,754,129
TOTAL ASSESSED VALUE	1,421,732,302	1,524,874,295	1,566,054,910
TAX RATE			
General Fund	0.7487	0.7487	0.7687
Special Revenue Funds	0.1700	0.1700	0.1600
Capital Projects Funds	0.0100	0.0100	0.0000
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	0.9287	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 2016-2017

	(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	1,560,300,781	39,729,939	0.7727	12,056,444	(2,763,698)	9,292,746
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	5,754,129	-	0.7727		-	-
VOTER APPROVED:							
C. Voter Approved Overrides							-
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)	0.0150	1,566,054,910	234,908	0.0150	234,908	(53,650)	181,258
E. Medical Indigent (NRS 428.285)	0.1000	1,566,054,910	1,566,055	0.1000	1,566,055	(357,668)	1,208,387
F. Capital Acquisition (NRS 354.59815)	0.0500	1,566,054,910	783,027				
G. Youth Services Levy (NRS 62.327)	0.0586	1,566,054,910	917,507	0.0410	642,083	(146,644)	495,439
H. Legislative Overrides							
I. SCCRT Loss NRS 354.59813	0.4101	1,566,054,910	6,422,045				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.6337	1,566,054,910	9,923,542	0.1560	2,443,046	(557,962)	1,885,084
M. SUBTOTAL A, C, L	3.1800	1,566,054,910	49,653,481	0.9287	14,499,490	(3,321,660)	11,177,830
N. Debt							
O. TOTAL M AND N	3.1800	1,566,054,910	49,653,481	0.9287	14,499,490	(3,321,660)	11,177,830

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, 2017

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	3,100,148	14,469,457	9,252,071	0.7687	6,191,525	-	-	33,013,201
RETIREE HEALTH BENEFITS	650,725	-	-	0.0000	-	-	-	650,725
PARK CONSTRUCTION TAX	342,564	-	-	0.0000	168,000	-	-	510,564
WESTERN NV HOME CONSORTIUM	-	-	-	0.0000	-	-	-	-
COOPERATIVE EXTENSION	222,982	-	120,359	0.0100	500	-	-	343,841
UNEMPLOYMENT	509,905	-	-	0.0000	-	-	-	509,905
LYON COUNTY ROOM TAX	51,619	-	-	0.0000	58,860	-	-	110,479
STABILIZATION	1,000,000	-	-	0.0000	-	-	-	1,000,000
AID TO DOMESTIC VIOLENCE	-	-	-	0.0000	3,500	-	-	3,500
VEHICLE ACQUISITION	317,986	-	-	0.0000	357,100	-	-	675,086
FAIR & RODEO	116,707	-	-	0.0000	116,399	-	-	233,106
JST COURT SP ADM ASSESSMENT	642,213	-	-	0.0000	142,000	-	-	784,213
DISTRICT COURT RESTRICTED FEES	184,340	-	-	0.0000	85,400	-	-	269,740
JUV PROB SP ADM ASSESS	90,990	-	-	0.0000	20,000	-	-	110,990
COUNTY LIBRARY GIFT	14,702	-	-	0.0000	-	-	-	14,702
JUVENILE YOUTH FACILITY	580,497	-	-	0.0000	1,084,800	-	515,660	2,180,957

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

Budget For Fiscal Year Ending June 30, 2017

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)
MINING CLAIM MAPS	412	-	-	0.0000	1,000	-	-	1,412
911 SURCHARGE	42,863	-	-	0.0000	175,000	-	-	217,863
ANIMAL CONTROL DONATIONS	17,324	-	-	0.0000	-	-	-	17,324
ROAD	1,036,839	-	-	0.0000	1,499,301	-	-	2,536,140
REGIONAL TRANSPORTATION	3,958,138	-	-	0.0000	2,412,230	-	-	6,370,368
ROAD IMPROVEMENT	1,021,219	-	-	0.0000	139,000	-	-	1,160,219
INDIGENT	664,392	-	337,008	0.0280	1,800	-	-	1,003,200
MEDICAL INDIGENT	1,471,603	-	1,468,392	0.1220	3,500	-	-	2,943,495
SILVER AND GOLD	319,425	-	-	0.0000	571,000	-	-	890,425
SENIOR SERVICES DONATION	76,118	-	-	0.0000	-	-	-	76,118
CAPITAL IMPROVEMENTS	6,845,517	-	-	0.0000	2,954,600	-	-	9,800,117
Subtotal Governmental Fund Types, Expendable Trust Funds	23,279,228	14,469,457	11,177,830	0.9287	15,985,515	-	515,660	65,427,690
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	14,469,457	11,177,830	0.9287	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2017

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	-	14,187,085	6,504,065	8,652,975	60,000	746,278	515,660	2,347,138	33,013,201
RETIREE HEALTH BENEFITS	R	-	300,000	-	-	-	-	350,725	650,725
PARK CONSTRUCTION TAX	R	-	-	-	510,564	-	-	-	510,564
WESTERN NV HOME CONSORTIUM	R	-	-	-	-	-	-	-	-
COOPERATIVE EXTENSION	R	61,530	18,357	66,549	-	4,393	-	193,012	343,841
UNEMPLOYMENT	R	-	509,905	-	-	-	-	-	509,905
LYON COUNTY ROOM TAX	R	-	930	74,840	-	-	-	34,709	110,479
STABILIZATION	R	-	-	1,000,000	-	-	-	-	1,000,000
AID TO DOMESTIC VIOLENCE	R	-	-	3,500	-	-	-	-	3,500
VEHICLE ACQUISITION	R	-	-	-	248,575	-	-	426,511	675,086
FAIR & RODEO	R	1,610	390	118,314	-	3,609	-	109,183	233,106
JST COURT SP ADM ASSESSMENT	R	-	-	326,501	457,712	-	-	-	784,213
DISTRICT COURT RESTRICTED FEES	R	-	-	269,740	-	-	-	-	269,740
JUV PROB SP ADM ASSESSMENT	R	39,000	4,413	13,596	-	-	-	53,981	110,990
COUNTY LIBRARY GIFT	R	-	-	14,702	-	-	-	-	14,702
JUVENILE YOUTH FACILITY	R	986,254	333,881	291,000	10,000	48,634	-	511,188	2,180,957

* 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, 2017

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)
MINING CLAIM MAPS	R	-	-	1,412	-	-	-	-	1,412
911 SURCHARGE	R	-	-	148,854	69,009	-	-	-	217,863
ANIMAL CONTROL DONATIONS	R	-	-	17,324	-	-	-	-	17,324
ROAD	R	707,110	271,415	475,850	920,000	42,141	-	119,624	2,536,140
REGIONAL TRANSPORTATION	R	-	700	3,484,065	2,885,603	-	-	-	6,370,368
ROAD IMPROVEMENT	R	-	-	-	1,160,219	-	-	-	1,160,219
INDIGENT	R	249,143	99,419	292,446	-	-	-	362,192	1,003,200
MEDICAL INDIGENT	R	116,712	42,682	2,174,829	-	-	-	609,272	2,943,495
SILVER AND GOLD	R	316,160	98,840	255,000	-	-	-	220,425	890,425
SENIOR SERVICES DONATION	R	-	-	76,118	-	-	-	-	76,118
CAPITAL IMPROVEMENTS	C	-	-	633,737	9,166,380	-	-	-	9,800,117
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		16,664,604	8,184,997	18,391,352	15,488,062	845,055	515,660	5,337,960	65,427,690

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

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM TAXES	8,775,049	8,850,003	9,252,071	9,252,071
OTHER TAXES				
PARK CONSTRUCTION TAX	136,725	-	-	-
LICENSES AND PERMITS				
BUSINESS LICENSES AND PERMITS				
BUSINESS LICENSES	310,888	292,000	292,000	292,000
LIQUOR LICENSES	85,459	95,000	95,000	95,000
COUNTY GAMING LICENSES	164,492	170,000	170,000	170,000
FRANCHISE FEES	181,138	240,000	240,000	240,000
UTILITY LICENSE FEES	2,728,495	2,450,000	1,903,000	1,903,000
PROSTITUTION WORK PERMIT	18,250	30,000	30,000	30,000
NONBUSINESS LICENSES AND PERMITS				
ANIMAL LICENSES	10,104	5,000	5,000	5,000
BUILDING PERMITS	331,557	420,000	420,000	420,000
ELECTRIC, GAS, SEPTIC PERMITS	9,245	15,000	15,000	15,000
MOBILE HOME TRIP PERMITS	1,550	9,000	9,000	9,000
TRAILER SAFETY SEALS	8,050	-	-	-
MISCELLANEOUS BUILDING FEES	329	250	250	250
EXCAVATION PERMITS	1,019	1,000	1,000	1,000
SUBTOTAL	3,850,576	3,727,250	3,180,250	3,180,250
INTERGOVERNMENTAL				
FEDERAL GRANTS				
FEDERAL GRANTS	516,056	429,451	216,680	216,680
STATE GRANTS				
STATE GRANTS	128,616	110,579	600	600
STATE SHARED REVENUE				
CONSOLIDATED TAX DISTRIBUTION	13,722,421	14,240,000	14,469,457	14,469,457
STATE GAMING LICENSES				
STATE GAMING TAX	142,184	145,000	145,000	145,000
OTHER	-	-	-	-
SUBTOTAL	14,509,277	14,925,030	14,831,737	14,831,737
CHARGES FOR SERVICES				
GENERAL GOVERNMENT				
CLERKS FEES	211,012	120,000	120,000	120,000
CLERK TECHNOLOGY FEE	545	550	550	550
ASSESSORS COMMISSIONS	192,124	210,000	210,000	210,000
ASSESSORS TECHNOLOGY FEE	66,732	72,000	72,000	72,000
GENERAL RECORDER FEES	279,886	250,000	250,000	250,000
RECORDER TECHNOLOGY FEE	43,959	45,000	45,000	45,000
FORECLOSURE MEDIATION FEE	930	1,000	1,000	1,000
SUBDIVISION ENGINEERING FEES	-	-	50,000	50,000
PLANNING & ZONING FEES	29,944	50,000	50,000	50,000
SITE PLAN REVIEW FEE	823	4,000	4,000	4,000
IMPROVEMENT DRAWING REVIEW FEE	1,708	1,800	25,000	25,000
OTHER	225,463	243,900	211,645	211,645

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
EXECUTIVE				
GENERAL SUPPORT SERVICES				
EMPLOYEE BENEFITS	-	-	-	-
SERVICES & SUPPLIES	1,324,260	1,130,704	1,137,700	1,137,700
DEPT SUBTOTAL	1,324,260	1,130,704	1,137,700	1,137,700
COMMISSIONERS				
SALARIES & WAGES	301,115	319,447	324,947	325,813
EMPLOYEE BENEFITS	127,747	155,953	156,829	156,000
SERVICES & SUPPLIES	39,124	34,258	34,258	34,258
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	467,986	509,658	516,034	516,071
CLERK AND TREASURER				
SALARIES & WAGES	354,067	366,914	372,952	374,263
EMPLOYEE BENEFITS	153,175	167,649	170,308	169,458
SERVICES & SUPPLIES	53,352	60,813	71,175	71,175
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	560,594	595,376	614,435	614,896
HUMAN RESOURCES				
SALARIES & WAGES	144,349	117,605	117,743	118,331
EMPLOYEE BENEFITS	53,452	40,421	41,690	41,609
SERVICES & SUPPLIES	21,155	44,851	20,621	20,621
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	218,956	202,877	180,054	180,561
COMPUTER INFORMATION SYS				
SALARIES & WAGES	192,242	157,526	163,467	164,237
EMPLOYEE BENEFITS	70,190	65,044	66,736	66,610
SERVICES & SUPPLIES	505,644	472,059	418,320	418,320
CAPITAL OUTLAY	100,507	190,500	60,000	60,000
DEPT SUBTOTAL	868,583	885,129	708,523	709,167
ACTIVITY SUBTOTAL	3,440,379	3,323,744	3,156,746	3,158,395
FINANCE				
COMPTRROLLER				
SALARIES & WAGES	249,524	336,758	349,453	351,181
EMPLOYEE BENEFITS	100,864	138,510	141,641	141,220
SERVICES & SUPPLIES	57,335	81,180	68,155	68,155
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	407,723	556,448	559,249	560,556
OTHER				
RECORDER				
SALARIES & WAGES	266,981	254,262	260,129	261,013
EMPLOYEE BENEFITS	105,563	104,426	104,141	103,431
SERVICES & SUPPLIES	155,026	43,846	107,587	107,587
CAPITAL OUTLAY	-	22,680	-	-
DEPT SUBTOTAL	527,570	425,214	471,857	472,031

LYON COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
ASSESSOR				
SALARIES & WAGES	505,139	516,926	534,581	536,773
EMPLOYEE BENEFITS	178,155	205,252	207,210	206,054
SERVICES & SUPPLIES	78,999	88,411	90,350	90,350
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	762,293	810,589	832,141	833,177
PUBLIC BUILDINGS				
SALARIES & WAGES	485,484	544,730	622,034	624,992
EMPLOYEE BENEFITS	199,393	236,818	250,051	248,270
SERVICES & SUPPLIES	950,777	966,053	979,347	979,347
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	1,635,654	1,747,601	1,851,432	1,852,609
BUILDING DEPARTMENT				
SALARIES & WAGES	-	150,000	224,796	225,903
EMPLOYEE BENEFITS	-	66,403	99,678	99,265
SERVICES & SUPPLIES	-	26,750	60,350	60,350
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	-	243,153	384,824	385,518
PLANNING DEPARTMENT				
SALARIES & WAGES	-	225,795	241,054	242,183
EMPLOYEE BENEFITS	-	76,054	90,383	90,115
SERVICES & SUPPLIES	-	54,400	133,600	133,600
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	-	356,249	465,037	465,898
VEHICLE MAINTENANCE SHOP				
SALARIES & WAGES	-	135,994	135,175	135,837
EMPLOYEE BENEFITS	-	50,831	45,822	45,474
SERVICES & SUPPLIES	-	166,229	158,575	158,575
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	-	353,054	339,572	339,886
ACTIVITY SUBTOTAL	2,925,517	3,935,860	4,344,863	4,349,119
FUNCTION: GENERAL GOVERNMENT				
SALARIES & WAGES	2,498,901	3,125,957	3,346,331	3,360,526
EMPLOYEE BENEFITS	988,539	1,307,361	1,374,489	1,367,506
SERVICES & SUPPLIES	3,185,672	3,169,554	3,280,038	3,280,038
CAPITAL OUTLAY	100,507	213,180	60,000	60,000
OTHER USES	-	-	-	-
FUNCTION SUBTOTAL	6,773,619	7,816,052	8,060,858	8,068,070

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
POLICE				
SHERIFF				
SALARIES & WAGES	4,385,955	4,420,000	4,480,000	4,482,823
EMPLOYEE BENEFITS	2,460,886	2,431,521	2,479,163	2,445,295
SERVICES & SUPPLIES	1,069,529	923,846	943,967	943,967
CAPITAL OUTLAY	-	60,120	-	-
DEPT SUBTOTAL	7,916,370	7,835,487	7,903,130	7,872,085
SEARCH & RESCUE				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	13,388	17,619	18,150	18,150
SERVICES & SUPPLIES	18,244	28,000	29,000	29,000
CAPITAL OUTLAY	-	23,137	-	-
DEPT SUBTOTAL	31,632	68,756	47,150	47,150
ACTIVITY SUBTOTAL	7,948,002	7,904,243	7,950,280	7,919,235
PROTECTIVE SERVICES				
DISPATCH				
SALARIES & WAGES	755,807	756,311	788,106	791,253
EMPLOYEE BENEFITS	230,822	236,660	266,277	264,463
SERVICES & SUPPLIES	164,120	177,250	177,494	177,494
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	1,150,749	1,170,221	1,231,877	1,233,210
ANIMAL CONTROL				
SALARIES & WAGES	132,243	140,661	147,705	148,433
EMPLOYEE BENEFITS	47,012	50,513	50,517	50,102
SERVICES & SUPPLIES	50,097	52,550	52,550	52,550
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	229,352	243,724	250,772	251,085
SAFETY & EMERGENCY MANAGEMENT				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
SERVICES & SUPPLIES	69,927	35,748	10,750	10,750
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	69,927	35,748	10,750	10,750
ACTIVITY SUBTOTAL	1,450,028	1,449,693	1,493,399	1,495,045
CORRECTIONS				
JAIL				
SALARIES & WAGES	1,417,774	1,678,747	1,645,725	1,647,345
EMPLOYEE BENEFITS	768,842	921,555	881,094	868,436
SERVICES & SUPPLIES	620,830	478,220	611,995	611,995
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	2,807,446	3,078,522	3,138,814	3,127,776
FUNCTION: PUBLIC SAFETY				
SALARIES & WAGES	6,691,779	6,995,719	7,061,536	7,069,854
EMPLOYEE BENEFITS	3,520,950	3,657,868	3,695,201	3,646,446
SERVICES & SUPPLIES	1,992,747	1,695,614	1,825,756	1,825,756
CAPITAL OUTLAY	-	83,257	-	-
OTHER USES	-	-	-	-
FUNCTION SUBTOTAL	12,205,476	12,432,458	12,582,493	12,542,056

LYON COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION: PUBLIC SAFETY

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
JUDICIAL				
DISTRICT ATTORNEY				
SALARIES & WAGES	857,668	852,194	889,872	893,636
EMPLOYEE BENEFITS	320,862	326,397	324,044	322,788
SERVICES & SUPPLIES	170,167	214,236	203,437	203,437
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	1,348,697	1,392,827	1,417,353	1,419,861
CHILD SUPPORT				
SALARIES & WAGES	212,002	210,466	221,711	222,795
EMPLOYEE BENEFITS	77,641	76,001	81,261	80,568
SERVICES & SUPPLIES	18,237	32,713	13,350	13,350
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	307,880	319,180	316,322	316,713
PUBLIC GUARDIAN				
SALARIES & WAGES	80,930	84,193	85,311	85,750
EMPLOYEE BENEFITS	30,445	33,224	33,339	33,291
SERVICES & SUPPLIES	8,378	8,000	8,700	8,700
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	119,753	125,417	127,350	127,741
COURT SERVICES				
SALARIES & WAGES	56,075	58,720	59,103	59,374
EMPLOYEE BENEFITS	24,820	25,337	25,752	25,655
SERVICES & SUPPLIES	7,442	7,700	10,060	10,060
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	88,337	91,757	94,915	95,089
COURT CLERKS				
SALARIES & WAGES	188,260	248,700	254,528	255,736
EMPLOYEE BENEFITS	79,498	106,163	103,508	102,795
SERVICES & SUPPLIES	12,325	17,180	52,905	52,905
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	280,083	372,043	410,941	411,436
DISTRICT COURT				
SALARIES & WAGES	233,230	244,105	260,383	261,548
EMPLOYEE BENEFITS	71,489	94,682	96,741	96,026
SERVICES & SUPPLIES	893,673	877,168	695,808	695,808
CAPITAL OUTLAY	27,721	-	-	-
DEPT SUBTOTAL	1,226,113	1,215,955	1,052,932	1,053,382
WALKER RIVER JUSTICE COURT				
SALARIES & WAGES	254,246	266,399	275,298	276,650
EMPLOYEE BENEFITS	104,107	97,727	104,541	103,999
SERVICES & SUPPLIES	29,763	33,961	41,400	41,400
CAPITAL OUTLAY	-	-	-	-
DEPT SUBTOTAL	388,116	398,087	421,239	422,049

LYON COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION: JUDICIAL

RESOURCES	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/17	
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
OTHER TAXES				
PARK CONSTRUCTION TAX	-	168,000	168,000	168,000
SUBTOTAL	-	168,000	168,000	168,000
SUBTOTAL REVENUE	-	168,000	168,000	168,000
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	-	320,564	-	-
BEGINNING FUND BALANCE	-	-	342,564	342,564
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	-	-	342,564	342,564
TOTAL RESOURCES	-	488,564	510,564	510,564
EXPENDITURES				
CULTURE AND RECREATION				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
SERVICES & SUPPLIES	-	40,000	-	-
CAPITAL OUTLAY	-	106,000	510,564	510,564
SUBTOTAL	-	146,000	510,564	510,564
SUBTOTAL EXPENDITURES	-	146,000	510,564	510,564
OTHER USES				
CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	-	146,000	510,564	510,564
ENDING FUND BALANCE	-	342,564	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	488,564	510,564	510,564

LYON COUNTY
 (Local Government)
 SCHEDULE B - PARK CONSTRUCTION TAX FUND

RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
			(4)	(4)
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM TAXES	118,194	118,911	120,359	120,359
INTERGOVERNMENTAL				
UNIVERSITY OF NEVADA GRANT	-	-	-	-
MISCELLANEOUS				
MISCELLANEOUS	215	-	-	-
INVESTMENT INCOME	397	500	500	500
SUBTOTAL MISCELLANEOUS	612	500	500	500
SUBTOTAL REVENUE	118,806	119,411	120,859	120,859
BEGINNING FUND BALANCE	231,284	228,539	222,982	222,982
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	231,284	228,539	222,982	222,982
TOTAL RESOURCES	350,090	347,950	343,841	343,841
<u>EXPENDITURES</u>				
CULTURE AND RECREATION				
SALARIES & WAGES	55,365	57,583	61,530	61,530
EMPLOYEE BENEFITS	17,338	18,402	18,357	18,357
SERVICES & SUPPLIES	48,848	48,983	66,549	66,549
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL EXPENDITURES	121,551	124,968	146,436	146,436
OTHER USES				
CONTINGENCY	-	-	4,393	4,393
TOTAL EXPENDITURES AND OTHER USES	121,551	124,968	150,829	150,829
ENDING FUND BALANCE	228,539	222,982	193,012	193,012
TOTAL COMMITMENTS AND FUND BALANCE	350,090	347,950	343,841	343,841

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

RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
			(4)	(4)
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
OTHER TAXES				
ROOM TAX	23,980	30,800	30,800	30,800
INTERGOVERNMENTAL				
CITY OF FERNLEY ROOM TAXES	15,320	20,000	20,000	20,000
CITY OF YERINGTON ROOM TAXES	8,238	8,000	8,000	8,000
SUBTOTAL INTERGOVERNMENTAL	23,558	28,000	28,000	28,000
MISCELLANEOUS				
INVESTMENT INCOME	57	60	60	60
MISCELLANEOUS	154	-	-	-
SUBTOTAL MISCELLANEOUS	211	60	60	60
SUBTOTAL REVENUE	47,749	58,860	58,860	58,860
BEGINNING FUND BALANCE	38,569	38,180	51,619	51,619
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	38,569	38,180	51,619	51,619
TOTAL RESOURCES	86,318	97,040	110,479	110,479
EXPENDITURES				
CULTURE AND RECREATION				
EMPLOYEE BENEFITS	898	901	930	930
SERVICES & SUPPLIES	47,240	44,520	74,840	74,840
SUBTOTAL EXPENDITURES	48,138	45,421	75,770	75,770
ENDING FUND BALANCE	38,180	51,619	34,709	34,709
TOTAL COMMITMENTS AND FUND BALANCE	86,318	97,040	110,479	110,479

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

RESOURCES	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/17	
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
FAIRGROUND REVENUE	110,457	97,829	108,139	108,139
INTERGOVERNMENTAL				
COMMISSION ON TOURISM GRANT	8,087	5,000	-	-
ROOM TAX GRANT	13,550	1,500	-	-
SUBTOTAL	21,637	6,500	-	-
MISCELLANEOUS				
INVESTMENT INCOME	231	260	260	260
MISCELLANEOUS	12,658	12,095	8,000	8,000
SUBTOTAL	12,889	12,355	8,260	8,260
SUBTOTAL REVENUE	144,983	116,684	116,399	116,399
BEGINNING FUND BALANCE	143,488	142,687	116,707	116,707
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	143,488	142,687	116,707	116,707
TOTAL RESOURCES	288,471	259,371	233,106	233,106
EXPENDITURES				
CULTURE AND RECREATION				
SALARIES & WAGES	1,816	1,344	1,610	1,610
EMPLOYEE BENEFITS	375	320	390	390
SERVICES & SUPPLIES	143,593	141,000	118,314	118,314
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	145,784	142,664	120,314	120,314
SUBTOTAL EXPENDITURES	145,784	142,664	120,314	120,314
OTHER USES				
CONTINGENCY	-	-	3,609	3,609
TOTAL EXPENDITURES AND OTHER USES	145,784	142,664	123,923	123,923
ENDING FUND BALANCE	142,687	116,707	109,183	109,183
TOTAL COMMITMENTS AND FUND BALANCE	288,471	259,371	233,106	233,106

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

RESOURCES	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/17	
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	-	-	-	-
LICENSES AND PERMITS				
UTILITY LICENSE FEES	-	-	200,000	200,000
EXCAVATION PERMITS	13,345	15,000	15,000	15,000
SUBTOTAL	13,345	15,000	215,000	215,000
INTERGOVERNMENTAL				
FEDERAL GRANTS				
SAFE ROUTE TO SCHOOL	22,407	17,054	-	-
FOREST SERVICE IN LIEU	141,673	140,000	140,000	140,000
SUBTOTAL	164,080	157,054	140,000	140,000
STATE SHARED REVENUE				
GASOLINE TAXES	1,062,221	1,047,014	1,140,301	1,140,301
CHARGES FOR SERVICES				
REIMBURSEMENTS	-	-	-	-
SUBTOTAL	-	-	-	-
MISCELLANEOUS				
INVESTMENT INCOME	4,460	4,000	4,000	4,000
MISCELLANEOUS	7,801	-	-	-
SUBTOTAL	12,261	4,000	4,000	4,000
SUBTOTAL REVENUE	1,251,907	1,223,068	1,499,301	1,499,301
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	990,000	990,000	-	-
BEGINNING FUND BALANCE	2,860,524	3,199,957	1,036,839	1,036,839
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	2,860,524	3,199,957	1,036,839	1,036,839
TOTAL AVAILABLE RESOURCES	5,102,431	5,413,025	2,536,140	2,536,140

LYON COUNTY
 (Local Government)
 SCHEDULE B - ROAD FUND

RESOURCES	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/17	
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	329,891	332,951	337,008	337,008
INTERGOVERNMENTAL				
FEDERAL GRANTS				
WIC GRANT	301,360	257,880	-	-
NEVADA HOME VISITING	-	373,700	-	-
EMERGENCY SOLUTIONS GRANT	69,605	69,000	-	-
CSBG - LOW INCOME ASSISTANCE	139,878	190,149	-	-
CDBG - CONTINUUM OF CARE	40,000	-	-	-
HFA GRANT	134,598	7,891	-	-
EMERGENCY FOOD & SHELTER	4,954	12,275	-	-
SUBTOTAL	690,395	910,895	-	-
STATE GRANTS				
CIRCLES GRANT	-	7,058	-	-
FAMILY ENHANCEMENT GRANT	44,871	75,000	-	-
FAMILY RESOURCE CENTER GRANT	32,465	41,240	-	-
WELFARE SET ASIDE GRANT	9,000	17,000	-	-
DIFFERENTIAL RESPONSE GRANT	148,233	151,513	-	-
SUBTOTAL	234,569	291,811	-	-
OTHER LOCAL GRANTS				
CITY OF FERNLEY GRANT	2,069	4,000	-	-
SUBTOTAL INTERGOVERNMENTAL	927,033	1,206,706	-	-
MISCELLANEOUS				
INVESTMENT INCOME	1,389	1,800	1,800	1,800
MISCELLANEOUS	5,996	-	-	-
SUBTOTAL	7,385	1,800	1,800	1,800
SUBTOTAL REVENUE	1,264,309	1,541,457	338,808	338,808
OTHER FINANCIAL SOURCES				
BEGINNING FUND BALANCE	893,351	971,828	664,392	664,392
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	893,351	971,828	664,392	664,392
TOTAL AVAILABLE RESOURCES	2,157,660	2,513,285	1,003,200	1,003,200

LYON COUNTY
 (Local Government)
 SCHEDULE B - INDIGENT FUND

RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
			(4)	(4)
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	1,459,289	1,569,627	1,468,392	1,468,392
INTERGOVERNMENTAL				
STATE SUPPLEMENTAL GRANT	-	-	-	-
MISCELLANEOUS				
INVESTMENT INCOME	2,353	3,500	3,500	3,500
OTHER	-	-	-	-
SUBTOTAL MISCELLANEOUS	2,353	3,500	3,500	3,500
SUBTOTAL REVENUE	1,461,642	1,573,127	1,471,892	1,471,892
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM				
SPECIAL MEDICAL INDIGENT FUND	-	-	-	-
BEGINNING FUND BALANCE	1,272,907	1,393,724	1,471,603	1,471,603
PRIOR PERIOD ADJUSTMENTS	-			
RESIDUAL EQUITY TRANSFERS	-			
TOTAL BEGINNING FUND BALANCE	1,272,907	1,393,724	1,471,603	1,471,603
TOTAL RESOURCES	2,734,549	2,966,851	2,943,495	2,943,495
EXPENDITURES				
WELFARE				
DIRECT ASSISTANCE				
MEDICAL INDIGENT				
SALARIES & WAGES	104,951	110,499	116,129	116,712
EMPLOYEE BENEFITS	36,513	42,252	43,475	42,682
SERVICES & SUPPLIES				
DEVELOPMENTAL SERVICES	31,765	73,931	73,931	73,931
300% MATCH	898,965	951,288	1,500,000	1,500,000
MEDICAL ASSISTANCE	19,133	20,000	300,000	300,000
SUPPLEMENTAL FUND 1 CENT	99,799	118,911	120,359	120,359
INDIGENT ACCIDENT 1.5 CENTS	149,699	178,367	180,539	180,539
CONVALESCENT CARE	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
ACTIVITY SUBTOTAL	1,340,825	1,495,248	2,334,433	2,334,223
SUBTOTAL EXPENDITURES	1,340,825	1,495,248	2,334,433	2,334,223
ENDING FUND BALANCE	1,393,724	1,471,603	609,062	609,272
TOTAL COMMITMENTS AND FUND BALANCE	2,734,549	2,966,851	2,943,495	2,943,495

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

RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
			(4)	(4)
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
LICENSES				
UTILITY LICENSE FEES	-	-	496,000	496,000
SUBTOTAL	-	-	496,000	496,000
INTERGOVERNMENTAL				
FEDERAL GRANTS	380,214	341,431	-	-
STATE GRANTS	153,117	157,453	-	-
SUBTOTAL	533,331	498,884	-	-
CHARGES FOR SERVICES				
PROJECT INCOME	58,092	75,000	75,000	75,000
MISCELLANEOUS				
REIMBURSEMENTS / DONATIONS	30,367	-	-	-
SUBTOTAL	30,367	-	-	-
SUBTOTAL REVENUE	621,790	573,884	571,000	571,000
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	496,000	496,000	-	-
BEGINNING FUND BALANCE	229,935	302,634	319,425	319,425
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	229,935	302,634	319,425	319,425
TOTAL RESOURCES	1,347,725	1,372,518	890,425	890,425
EXPENDITURES				
WELFARE				
HUMAN SERVICES				
SALARIES & WAGES	460,912	519,931	288,397	316,160
EMPLOYEE BENEFITS	149,042	168,745	101,328	98,840
SERVICES & SUPPLIES	435,137	364,417	283,836	255,000
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL EXPENDITURES	1,045,091	1,053,093	673,561	670,000
ENDING FUND BALANCE	302,634	319,425	216,864	220,425
TOTAL COMMITMENTS AND FUND BALANCE	1,347,725	1,372,518	890,425	890,425

LYON COUNTY
(Local Government)
SCHEDULE B - SILVER AND GOLD FUND

RESOURCES	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/17	
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
AD VALOREM	118,561	118,911	-	-
JET FUEL TAX	-	-	-	-
SALES TAXES				
QUARTER-CENT SALES TAX	895,880	940,000	940,000	940,000
SUBTOTAL SALES TAXES	895,880	940,000	940,000	940,000
INTERGOVERNMENTAL				
FEDERAL				
PAYMENT IN LIEU OF TAXES	1,911,651	2,000,000	2,000,000	2,000,000
GRANTS	541,548	96,653	-	-
SUBTOTAL	2,453,199	2,096,653	2,000,000	2,000,000
STATE GRANTS	-	33,531	-	-
OTHER	-	-	-	-
SUBTOTAL INTERGOVERNMENTAL	2,453,199	2,130,184	2,000,000	2,000,000
MISCELLANEOUS				
INVESTMENT INCOME	8,079	14,000	14,000	14,000
SALES & RENTAL	600	600	600	600
SUBTOTAL MISCELLANEOUS	8,679	14,600	14,600	14,600
SUBTOTAL REVENUE	3,476,319	3,203,695	2,954,600	2,954,600
OTHER FINANCIAL SOURCES				
OPERATING TRANSFERS IN (SCHEDULE T)				
TRANSFER IN FROM GENERAL FUND	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-
LOAN PROCEEDS	-	-	-	-
SUBTOTAL OTHER FINANCIAL SOURCES	-	-	-	-
BEGINNING FUND BALANCE	3,670,298	5,968,570	6,845,517	6,845,517
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL BEGINNING FUND BALANCE	3,670,298	5,968,570	6,845,517	6,845,517
TOTAL AVAILABLE RESOURCES	7,146,617	9,172,265	9,800,117	9,800,117

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

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
SERVICES & SUPPLIES	65,273	33,531	-	-
CAPITAL OUTLAY	374,200	1,150,000	7,082,782	7,082,782
INTERGOVERNMENTAL	2,298	3,550	200,000	200,000
SUBTOTAL	441,771	1,187,081	7,282,782	7,282,782
PUBLIC SAFETY				
SERVICES & SUPPLIES	13,068	-	-	-
CAPITAL OUTLAY	89,609	900,000	1,967,763	1,967,763
SUBTOTAL	102,677	900,000	1,967,763	1,967,763
JUDICIAL				
CAPITAL OUTLAY	33,309	63,168	115,235	115,235
PUBLIC WORKS				
SERVICES & SUPPLIES	89,199	63,403	-	-
CAPITAL OUTLAY	471,094	33,850	600	600
SUBTOTAL	560,293	97,253	600	600
HEALTH				
SERVICES & SUPPLIES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	-	-	-	-
CULTURE & RECREATION				
SERVICES & SUPPLIES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL	-	-	-	-
WELFARE				
CAPITAL OUTLAY	-	51,150	-	-
SUBTOTAL	-	51,150	-	-
DEBT SERVICE				
PRINCIPAL	-	-	417,901	417,901
INTEREST	39,997	28,096	15,836	15,836
SUBTOTAL	39,997	28,096	433,737	433,737
SUBTOTAL EXPENDITURES	1,178,047	2,326,748	9,800,117	9,800,117
OTHER USES:				
CONTINGENCY (Not to exceed 3% total expenditures all functions)				
CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	1,178,047	2,326,748	9,800,117	9,800,117
ENDING FUND BALANCE:	5,968,570	6,845,517	-	-
TOTAL COMMITMENTS AND FUND BALANCE	7,146,617	9,172,265	9,800,117	9,800,117

LYON COUNTY
 (Local Government)
 SCHEDULE B
 CAPITAL IMPROVEMENTS FUND

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	3,329,011	3,567,537	3,449,500	3,449,500
PERSONNEL COSTS	(1,138,327)	(1,207,528)	(1,270,165)	(1,272,104)
SERVICES AND SUPPLIES	(842,619)	(1,370,093)	(1,635,565)	(1,635,565)
a. Net cash provided by (or used for)				
operating activities	1,348,065	989,916	543,770	541,831
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
GRANTS	3,300	-	-	-
INTERFUND ADVANCE	-	-	-	-
INTERFUND ADVANCE REPAYMENTS	886,205	912,990	677,298	677,298
b. Net cash provided by (or used for)				
noncapital financing activities	889,505	912,990	677,298	677,298
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
CAPITAL CONTRIBUTIONS FROM CUST.	(6,499)	10,000	20,000	20,000
PURCHASE OF PLANT AND EQUIPMENT	(213,152)	(1,454,000)	(2,981,000)	(2,981,000)
c. Net cash provided by (or used for)				
capital and related financing activities	(219,651)	(1,444,000)	(2,961,000)	(2,961,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INVESTMENT INCOME	85,854	63,000	30,000	30,000
d. Net cash provided by (or used in)				
investing activities	85,854	63,000	30,000	30,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,103,773	521,906	(1,709,932)	(1,711,871)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	6,562,077	8,665,850	9,187,756	9,187,756
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	8,665,850	9,187,756	7,477,824	7,475,885

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 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS FROM CUSTOMERS	3,217,825	3,672,631	3,872,631	3,872,631
PERSONNEL COSTS	(475,418)	(597,155)	(626,026)	(626,904)
SERVICES AND SUPPLIES	(684,807)	(817,609)	(889,305)	(889,305)
a. Net cash provided by (or used for) operating activities	2,057,600	2,257,867	2,357,300	2,356,422
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
MISCELLANEOUS INCOME	-	-	-	-
CARSON SUBCONSERVANCY GRANT	-	-	-	-
CDBG - DAYTON SEPTIC GRANT	-	-	-	-
ARMY CORP GRANT	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
CAPITAL CONTRIBUTIONS FROM CUST.	(165,615)	20,000	20,000	20,000
CDBG GRANTS	44,939	19,772	-	-
USDA GRANT	-	4,985,500	-	-
PROCEEDS FROM BONDS	1,026,532	12,141,490	-	-
INTEREST PAID ON BONDS	(315,903)	(395,554)	(450,073)	(450,073)
PRINCIPAL PAID ON BONDS	(828,152)	(4,942,426)	(582,785)	(582,785)
PURCHASE OF PLANT AND EQUIPMENT	(3,221,701)	(8,398,777)	(516,000)	(516,000)
c. Net cash provided by (or used for) capital and related financing activities	(3,459,900)	3,430,005	(1,528,858)	(1,528,858)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
INTEREST INCOME	3,644	4,000	4,000	4,000
d. Net cash provided by (or used in) investing activities	3,644	4,000	4,000	4,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,398,656)	5,691,872	832,442	831,564
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,762,833	1,364,177	7,056,049	7,056,049
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,364,177	7,056,049	7,888,491	7,887,613

LYON COUNTY
 (Local Government)
 SCHEDULE F-2 STATEMENT OF CASH FLOWS
 FUND DAYTON SEWER UTILITY FUND

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				WESTERN NV REG YOUTH FAC.	25	515,660
SUBTOTAL						515,660
SPECIAL REVENUE FUNDS						
WESTERN NV REG YOUTH FACILITY	GENERAL FUND	40	515,660			
SUBTOTAL			515,660			

LYON COUNTY
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND						
SUBTOTAL			-			
EXPENDABLE TRUST FUNDS						
SUBTOTAL						
DEBT SERVICE						
SUBTOTAL						

LYON COUNTY
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

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			515,660			515,660

LYON COUNTY
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

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: 79th Session; February 6, 2017 to June 5, 2017

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

Entity: Lyon County

Budget Year 2016-2017

Lobbying Expense Estimate, Page 1 of 1

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2016-2017

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

Total Number of Existing Contracts: 4

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2016-17	Proposed Expenditure FY 2017-18	Reason or need for contract:
1	Robin Titus	01/15/2015	01/15/2019	\$ 2,400	\$ 2,400	Public Health Officer
2	Wayne A Pederson Esq.	07/01/2013	06/30/2016	\$ 135,506	\$ 135,506	Public Defender
3	Kenneth V. Ward	07/01/2013	06/30/2016	\$ 135,506	\$ 135,506	Public Defender
4	Johnston Law Offices, P.C.	02/01/2016	06/30/2016	\$ 135,506	\$ 135,506	Public Defender
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 408,918	\$ 408,918	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVITIZATION CONTRACTS
Budget Year 2016-2017

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 2016-17	Proposed Expenditure FY 2017-18	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	G4S Secure Solutions, Inc.	07/18/2013	Autorenewal	Autorenewal	\$ 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.