



Town of Pahrump

2100 E Walt Williams Drive, Suite 100
Pahrump, NV 89048
(775) 727-5107

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

Town of Pahrump herewith submits the FINAL budget for the
fiscal year ending June 30, 2025

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$5,789,971

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 0 If the final computation requires, the tax rate will be lowered.

This budget contains 20 governmental fund types with estimated expenditures of \$28,001,626 and
3 proprietary funds with estimated expenses of \$ 6,173,914

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 Helen Bae
(Printed Name)
Comptroller
(Title)

certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed

Dated:

5/21/2024

APPROVED BY THE GOVERNING BOARD

Only necessary for **FINAL** Budget
(Signature by DocuSign is acceptable)

SCHEDULED PUBLIC HEARING:

Date and Time May 21, 2024 10:00 a.m

Publication Date 05/10/2024 and 05/15/2024

Place: Commissioners' Chambers, 2100 E. Walt Williams Drive, Pahrump, NV

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BUDGET MESSAGE

- 1 The General Fund ending fund balance at June 30, 2025 is projected at **\$2,621,842**
- 2 This amount represents approximately **36.24%** of the FY25 projected expenditures, transfer and contingency allocation.

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

FUND NAME	ACTUAL PRIOR YEAR ENDING	ESTIMATED CURRENT YEAR ENDING 06/30/24	BUDGET YEAR ENDING 06/30/25
General Government	21.00	21.00	23.00
Judicial			
Public Safety	46.00	46.00	49.00
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	67.00	67.00	72.00
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	67.00	67.00	72.00
POPULATION (AS OF JULY 1) *	41,940	42,828	43,984
Source of Population Estimate	State	State	State
Assessed Valuation (Secured and Unsecured Only)	1,381,088,053	1,535,653,378	1,737,266,917
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	1,381,088,053	1,535,653,378	1,737,266,917
TAX RATE			
General Fund	0.4417	0.4417	0.4417
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.4417	0.4417	0.4417

* Use the population certified by the state in March. (Small districts may use a number developed per the instructions (page 6) or the best information available.)

Town of Pahrump

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2024-2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5)-(7)]	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.5139	1,737,266,917	8,927,815	0.4417	7,673,508	1,883,537	5,789,971
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	-	-	-	-	-	-	-
VOTER APPROVED:							
C. Voter Approved Overrides	-	-	-	-	-	-	-
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)	-	-	-	-	-	-	-
E. Medical Indigent (NRS 428.285)	-	-	-	-	-	-	-
F. Capital Acquisition (NRS 354.59815)	-	-	-	-	-	-	-
G. Youth Services Levy (NRS 62.327)	-	-	-	-	-	-	-
H. Legislative Overrides	-	-	-	-	-	-	-
I. SCCRT Loss (NRS 354.59813)	0.0350	1,737,266,917	608,790				
J. Other:	-	-	-				
K. Other:	-	-	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0350	1,737,266,917	608,790	-	-	-	-
M. SUBTOTAL A, C, L	0.5489	1,737,266,917	9,536,605	0.4417	7,673,508	1,883,537	5,789,971
N. Debt	-	-	-	-	-	-	-
O. TOTAL M AND N	0.5489	1,737,266,917	9,536,605	0.4417	7,673,508	1,883,537	5,789,971

Town of Pahrump
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 AND OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2025

Budget Summary for Town of Pahrump

	GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS					OTHER FINANCING SOURCES OTHER THAN			
	FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
1	General (25101)	5,267,182	1,393,750	5,789,971	0.4417	485,400	-	-	12,936,303
2	Gas Tax (25205)	-	-	-	-	300,000	-	-	300,000
3	Fall Festival (25217)	99,476	-	-	-	135,000	-	-	234,476
4	State Room Tax (25220)	97,458	-	-	-	90,600	-	-	188,058
5	Room Tax Econ. Dev. (25221)	469,641	-	-	-	30,000	-	-	499,641
6	Room Tax Tourism (25222)	1,134,553	-	-	-	557,380	-	-	1,691,933
7	Room Tax Parks (25223)	138,305	-	-	-	50,500	-	-	188,805
8	Room Tax Arena (25224)	447,325	-	-	-	52,500	-	-	499,825
9	Public Safety Sales Tax - Sheriff (25234)	876,593	-	-	-	2,127,751	-	-	3,004,344
10	Public Safety Sales Tax - Fire (25235)	5,655,484	-	-	-	2,127,751	-	-	7,783,235
11	Fire Impact Fee Fund (25251)	32,972	-	-	-	91,500	-	-	124,472
12	Parks Impact Fee Fund (25252)	516,738	-	-	-	137,000	-	-	653,738
13	Business License (25268)	506,205	-	-	-	157,000	-	-	663,205
14	Cemetery (25272)	127,362	-	-	-	10,100	-	100,000	237,462
15	Cemetery Perpetual Care (25273)	305,123	-	-	-	5,700	-	-	310,823
16	Room Tax Fairgrounds (25414)	3,729,665	-	-	-	502,000	-	-	4,231,665
17	Capital Project Regular (25401)	2,145,922	-	-	-	4,000	-	2,763,351	4,913,273
18	Ad Valorem Cap. Projects (25402)	109,644	-	-	-	400	-	-	110,044
19	Arena Cap. Projects (25411)	73,142	-	-	-	1,100	-	-	74,242
20	T.V. Construction (25412)	11,345	-	-	-	200	-	-	11,545
22	Subtotal Governmental Fund Types, Expendable Trust Funds	21,744,135	1,393,750	5,789,971	0.4417	6,865,882	-	2,863,351	38,657,089

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2025

Budget Summary for Town of Pahrump

	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	*								
1	General (25101)	-	3,328,701	1,887,410	1,802,980	215,000	217,023	2,863,351	2,621,842	12,936,307
2	Gas Tax (25205)	R	-	-	300,000	-	-	-	-	300,000
3	Fall Festival (25217)	R	-	-	100,000	-	-	-	134,476	234,476
4	State Room Tax (25220)	R	2,060	690	125,614	-	-	-	59,694	188,058
5	Room Tax Ec. Dev. (25221)	R	2,000	500	200,000	274,942	-	-	22,199	499,641
6	Room Tax Tourism (25222)	R	145,000	85,000	711,259	500,000	-	-	250,674	1,691,933
7	Room Tax Parks (25223)	R	-	-	18,786	90,000	-	-	80,019	188,805
8	Room Tax Arena (25224)	R	-	-	25,990	400,000	-	-	73,835	499,825
9	Public Safety Sales Tax - Sheriff	R	750,000	742,000	531,121	981,000	-	-	223	3,004,344
10	Public Safety Sales Tax - Fire	R	940,000	700,000	300,000	3,217,900	-	-	2,625,335	7,783,235
11	Fire Impact Fee Fund (25251)	R	-	-	-	91,500	-	-	32,972	124,472
12	Parks Impact Fee Fund (25252)	R	-	-	-	600,000	-	-	53,738	653,738
13	Business License (25268)	R	179,129	107,459	17,067	350,000	-	-	9,550	663,205
14	Cemetery (25272)	R	14,812	5,627	25,470	50,000	-	-	141,553	237,462
15	Cemetery Perpetual Care (25273)	R	-	-	-	200,000	-	-	110,823	310,823
16	Room Tax Fairgrounds (25414)	R	45,000	12,511	95,198	4,000,000	-	-	78,956	4,231,665
17	Capital Project Regular (25401)	C	-	-	-	3,645,000	-	-	1,268,273	4,913,273
18	Ad Valorem Cap. Projects (25402)	C	-	-	-	100,000	-	-	10,044	110,044
19	Arena Cap. Projects (25411)	C	-	-	-	74,000	-	-	242	74,242
20	T.V. Construction (25412)	C	-	-	900	10,000	-	-	645	11,545
	TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		5,406,702	3,541,197	4,254,385	14,799,342	217,023	2,863,351	7,575,093	38,657,093

* 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 except in General Fund.

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2025

Budget Summary for Town of Pahrump

FUND NAME	*	OPERATING	OPERATING	NONOPERATING	NONOPERATING	OPERATING TRANSFERS		NET INCOME
		REVENUES	EXPENSES	REVENUES	EXPENSES	IN	OUT	
(1)		(2) **	(3)	(4)	(5)	(6)	(7)	
Ambulance	E	5,400,000	5,400,000	-	-	-		-
Golf Course	E	500,000	709,914	136,500	-	-		(73,414)
OPEB Trust	E	107,500	64,000	2,000	-	-		45,500
TOTAL		6,007,500	6,173,914	138,500	-	-	-	(27,914)

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

** Including Depreciation

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Property Taxes	4,657,089	5,120,521	5,789,971	5,789,971
Subtotal	4,657,089	5,120,521	5,789,971	5,789,971
LICENSES AND PERMITS:				
Licenses and Permits	623,561	350,000	445,000	445,000
Subtotal	623,561	350,000	445,000	445,000
INTERGOVERNMENTAL REVENUES:				
Consolidated Tax	1,358,706	1,412,014	1,393,750	1,393,750
Subtotal	1,358,706	1,412,014	1,393,750	1,393,750
FINES AND FORFEITURES:				
Fines & Fees	0	400	400	400
Subtotal	0	400	400	400
MISCELLANEOUS:				
Charge for Services	5,650	2,400	15,000	15,000
Other	20,068	(85,000)	25,000	25,000
Subtotal	25,718	(82,600)	40,000	40,000
SUBTOTAL REVENUE ALL SOURCES	6,665,074	6,800,335	7,669,121	7,669,121
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	0	0	0	0
SUBTOTAL OTHER FIN. SOURCES	0	0	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	3,443,879	5,159,764	5,267,182	5,267,186
TOTAL BEGINNING FUND BALANCE	3,443,879	5,159,764	5,267,182	5,267,186
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	10,108,953	11,960,099	12,936,303	12,936,307

Town of Pahrump

SCHEDULE B - GENERAL FUND (25101)

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT ADMINISTRATION:				
Salaries and Wages	202,966	235,000	964,708	582,028
Employee Benefits	91,688	110,500	459,051	333,515
Services and Supplies	302,341	350,000	592,887	592,887
Capital Outlay	0	50,000		0
SUBTOTAL ACTIVITY	596,995	745,500	2,016,646	1,508,430
BUILDINGS & GROUNDS (includes Park & Recreation):				
Salaries and Wages	778,099	720,000	943,973	1,020,200
Employee Benefits	417,456	415,000	521,189	626,000
Services and Supplies	575,032	469,000	570,503	700,000
Capital Outlay	15,302	50,000	100,000	100,000
SUBTOTAL ACTIVITY	1,785,889	1,654,000	2,135,665	2,446,200
FIRE DEPARTMENT (282):				
Salaries and Wages	1,150,316	1,150,000	1,403,733	1,527,016
Employee Benefits	653,524	675,700	680,899	796,000
Services and Supplies	303,542	342,328	283,882	283,882
Capital Outlay	34,509	75,000	100,000	100,000
SUBTOTAL ACTIVITY	2,141,891	2,243,028	2,468,514	2,706,898
ARENA ACTIVITIES:				
Salaries and Wages	6,967	12,000	11,457	11,457
Employee Benefits	2,045	4,500	3,895	3,895
Services and Supplies	8,215	18,500	8,540	8,540
Capital Outlay	0	5,000	10,000	10,000
SUBTOTAL ACTIVITY	17,227	40,000	33,892	33,892
TELEVISION:				
Services and Supplies	7,170	7,205	7,098	7,098
Capital Outlay	0	2,000	5,000	5,000
SUBTOTAL ACTIVITY	7,170	9,205	12,098	12,098
HEALTH:				
Salaries and Wages	163,845	142,000	180,094	188,000
Employee Benefits	90,724	95,500	113,830	128,000
Services and Supplies	31,388	75,000	32,914	185,573
Capital Outlay	0	0	0	0
SUBTOTAL ACTIVITY	285,957	312,500	326,838	501,573
COMMUNITY SUPPORT				
Community Support	0	25,000	25,000	25,000
Donations	0	0	0	0
SUBTOTAL ACTIVITY	0	25,000	25,000	25,000
DEBT SERVICE				
Principal	3,322	3,500	3,500	0
Interest & fiscal costs	183	180	180	0
SUBTOTAL ACTIVITY	3,505	3,680	3,680	0
TOTAL ACTIVITY	4,838,634	5,032,913	7,022,333	7,234,091

<u>EXPENDITURES BY FUNCTION AND ACTIVITY:</u>		(1)	(2)	(3)	(4)
		ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 06/30/25	
PAGE	FUNCTION SUMMARY			TENTATIVE APPROVED	FINAL APPROVED
	General Government	2,382,884	2,399,500	4,152,311	3,954,630
	Judicial				
	Public Safety	2,141,891	2,243,028	2,468,514	2,706,898
	Public Works				
	Sanitation				
	Health	285,957	312,500	326,838	501,573
	Welfare				
	Culture and Recreation	24,397	49,205	45,990	45,990
	Community Support	0	25,000	25,000	25,000
	Debt Service	3,505	3,680	3,680	0
	Intergovernmental Expenditures				
	TOTAL EXPENDITURES - ALL FUNCTIONS	4,838,634	5,032,913	7,022,333	7,234,091
	OTHER USES:				
	CONTINGENCY (not to exceed 3% or total expenditures)	0		210,670	217,023
	Operating Transfers Out (Schedule T)				
	Cemetery Fund	0	60,000	100,000	100,000
	Capital Project Fund	110,555	1,200,000	1,500,000	1,500,000
	Ambulance Debt Service	0	0	0	0
	Ambulance Fund	0	0	0	0
	Capital Project Fund (Comunity Center)		0	1,263,351	1,263,351
	Fire Impact 25251		400,000		
	Subtotal Transfers	110,555	1,660,000	2,863,351	2,863,351
	TOTAL EXPENDITURES AND OTHER USES	4,949,189	6,692,913	10,096,354	10,314,465
	ENDING FUND BALANCE:				
	Reserved				
	Unreserved	5,159,764	5,267,186	2,839,949	2,621,842
	TOTAL ENDING FUND BALANCE	5,159,764	5,267,186	2,839,949	2,621,842
	TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	10,108,953	11,960,099	12,936,303	12,936,307

Town of Pahrump

SCHEDULE B - GENERAL FUND (25101)

SCHEDULE B - SUMMARY EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

<u>RESOURCES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Gas Tax	309,322	265,000	300,000	300,000
Interest Income	-	(100)	-	-
Subtotal	309,322	264,900	300,000	300,000
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE	-			
Reserved	-			
Unreserved	-	-	-	-
TOTAL BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	309,322	264,900	300,000	300,000
EXPENDITURES:				
Roads (Intergovernmental Transfer to Nye Cou	309,322	264,900	300,000	300,000
Total Expenditures	309,322	264,900	300,000	300,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved		-	-	-
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	309,322	264,900	300,000	300,000

Town of Pahrump

SCHEDULE B

Road Special Revenue Fund

FUND - Gax Tax - 25205

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Fees and Charges	241	110,000	135,000	135,000
Interest Income	(373)	(1,800)	-	-
Subtotal	(132)	108,200	135,000	135,000
OTHER FINANCING SOURCES:				
Operating Transfers In	-	-	-	-
Grants/Sponsorships	-	-	-	-
Subtotal	-	-	-	-
BEGINNING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	105,896	104,898	99,476	99,476
TOTAL BEGINNING FUND BALANCE	105,896	104,898	99,476	99,476
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	105,764	213,098	234,476	234,476
EXPENDITURES:				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	866	113,622	100,000	100,000
Capital Outlay	-	-	-	-
Transfer to Fairgrounds & Parks RT Fund	-	-	-	-
Total Expenditures	866	113,622	100,000	100,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	104,898	99,476	134,476	134,476
TOTAL ENDING FUND BALANCE	104,898	99,476	134,476	134,476
TOTAL COMMITMENTS & FUND BALANCE	105,764	213,098	234,476	234,476

Town of Pahrump

SCHEDULE B

FUND - Fall Festival Special Revenue Fund - 25217

<u>RESOURCES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Room Taxes	84,063	65,000	65,500	65,500
Grants	8,475	10,000	25,000	25,000
Misc Revenue	-	-	-	-
Interest	(128)	(2,500)	100	100
Subtotal	92,410	72,500	90,600	90,600
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	78,482	137,008	97,458	97,458
TOTAL BEGINNING FUND BALANCE	78,482	137,008	97,458	97,458
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	170,892	209,508	188,058	188,058
EXPENDITURES:				
Salaries and Wages		1,500	2,060	2,060
Employee Benefits		550	690	690
Services and Supplies	33,884	110,000	125,614	125,614
Capital Outlay	-	-	-	-
Total Expenditures	33,884	112,050	128,364	128,364
OTHER USES:				
Operating Transfers Out	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	137,008	97,458	59,694	59,694
TOTAL ENDING FUND BALANCE	137,008	97,458	59,694	59,694
TOTAL COMMITMENTS & FUND BALANCE	170,892	209,508	188,058	188,058

Town of Pahrump

SCHEDULE B

FUND - Special State Room Tax - 25220

<u>RESOURCES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 06/30/25 TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Room Taxes	-	-	-	-
Donations	25,000	25,000	25,000	25,000
Misc Income	-	-	-	-
Interest	(3,051)	(10,000)	5,000	5,000
Subtotal	21,949	15,000	30,000	30,000
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	485,242	507,191	469,641	469,641
TOTAL BEGINNING FUND BALANCE	485,242	507,191	469,641	469,641
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	507,191	522,191	499,641	499,641
EXPENDITURES:				
Salaries	-	1,800	2,000	2,000
Employee Benefits	-	750	500	500
Services and Supplies	-	25,000	200,000	200,000
Capital Outlay	-	25,000	274,942	274,942
Total Expenditures	-	52,550	477,442	477,442
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	507,191	469,641	22,199	22,199
TOTAL ENDING FUND BALANCE	507,191	469,641	22,199	22,199
TOTAL COMMITMENTS & FUND BALANCE	507,191	522,191	499,641	499,641

Town of Pahrump

SCHEDULE B

FUND - Room Tax Economic Development - 25221

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Room Taxes	538,005	445,000	538,005	538,005
Charges for Services	17,375	8,500	17,375	17,375
Interest	(2,268)	(20,000)	2,000	2,000
Grants	-	-	-	-
Subtotal	553,112	433,500	557,380	557,380
OTHER FINANCING SOURCES:				
Operating Transfers In	-	-	-	-
BEGINNING FUND BALANCE				
Reserved				
Unreserved	711,496	982,830	1,134,553	1,134,553
TOTAL BEGINNING FUND BALANCE	711,496	982,830	1,134,553	1,134,553
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	1,264,608	1,416,330	1,691,933	1,691,933
EXPENDITURES:				
Salaries and Wages	102,948	102,948	330,600	145,000
Employee Benefits	42,095	42,094	148,500	85,000
Services & Supplies	135,161	136,735	711,259	740,263
Capital Outlay	-	-	500,000	470,996
Debt Service - Principal	1,492			
Debt Service - Interest	82			
Total Expenditures	281,778	281,777	1,690,359	1,441,259
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	982,830	1,134,553	1,574	250,674
TOTAL ENDING FUND BALANCE	982,830	1,134,553	1,574	250,674
TOTAL COMMITMENTS & FUND BALANCE	1,264,608	1,416,330	1,691,933	1,691,933

Town of Pahrump

SCHEDULE B

FUND - Room Tax Tourism - 25222

<u>RESOURCES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Room Taxes	67,251	55,000	50,000	50,000
Grants		-	-	-
Interest	(378)	(2,500)	500	500
Subtotal	66,873	52,500	50,500	50,500
OTHER FINANCING SOURCES:				
Operating Transfer In - from Fall Festival	-	-	-	-
BEGINNING FUND BALANCE				
Reserved				
Unreserved	142,002	190,805	138,305	138,305
TOTAL BEGINNING FUND BALANCE	142,002	190,805	138,305	138,305
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	208,875	243,305	188,805	188,805
EXPENDITURES:				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services & Supplies	18,070	15,000	18,786	18,786
Capital Outlay		90,000	90,000	90,000
				-
Total Expenditures	18,070	105,000	108,786	108,786
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	190,805	138,305	80,019	80,019
TOTAL ENDING FUND BALANCE	190,805	138,305	80,019	80,019
TOTAL COMMITMENTS & FUND BALANCE	208,875	243,305	188,805	188,805

Town of Pahrump

SCHEDULE B

FUND - Room Tax Parks - 25223

<u>RESOURCES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Room Taxes	67,251	55,500	50,000	50,000
Interest	(2,305)	(8,000)	2,500	2,500
Subtotal	64,946	47,500	52,500	52,500
OTHER FINANCING SOURCES:				
Operating Transfer In - from Fall Festival	-	-	-	-
BEGINNING FUND BALANCE				
Reserved				
Unreserved	386,220	450,325	447,325	447,325
TOTAL BEGINNING FUND BALANCE	386,220	450,325	447,325	447,325
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	451,166	497,825	499,825	499,825
EXPENDITURES:				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services & Supplies	841	500	25,990	25,990
Capital Outlay	-	50,000	400,000	400,000
Total Expenditures	841	50,500	425,990	425,990
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	450,325	447,325	73,835	73,835
TOTAL ENDING FUND BALANCE	450,325	447,325	73,835	73,835
TOTAL COMMITMENTS & FUND BALANCE	451,166	497,825	499,825	499,825

Town of Pahrump

SCHEDULE B

FUND - Room Tax Arena - 25224

<u>RESOURCES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Intergovernment	2,072,921	2,059,657	2,127,751	2,127,751
Interest	3,353		-	-
Misc Other				
Subtotal	2,076,274	2,059,657	2,127,751	2,127,751
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	1,011,233	1,439,331	876,593	876,593
TOTAL BEGINNING FUND BALANCE	1,011,233	1,439,331	876,593	876,593
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	3,087,507	3,498,988	3,004,344	3,004,344
EXPENDITURES:				
Salaries & Wages	766,182	750,000	750,000	750,000
Employee Benefits	518,454	650,000	742,000	742,000
Services & Supplies	64,140	510,890	531,121	531,121
Capital Outlay	299,400	711,505	981,000	981,000
Total Expenditures	1,648,176	2,622,395	3,004,121	3,004,121
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE				
Reserved				
Unreserved	1,439,331	876,593	223	223
TOTAL ENDING FUND BALANCE	1,439,331	876,593	223	223
TOTAL COMMITMENTS & FUND BALANCE	3,087,507	3,498,988	3,004,344	3,004,344

Town of Pahrump

SCHEDULE B

FUND - Public Safety Sales Tax (Sheriff) - 25234

<u>RESOURCES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Intergovernment	2,072,921	2,059,657	2,127,751	2,127,751
Interest	(33,041)	-	-	-
Subtotal	2,039,880	2,059,657	2,127,751	2,127,751
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	5,371,450	6,007,827	5,655,484	5,655,484
TOTAL BEGINNING FUND BALANCE	5,371,450	6,007,827	5,655,484	5,655,484
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	7,411,330	8,067,484	7,783,235	7,783,235
EXPENDITURES:				
Salaries & Wages	622,818	950,000	752,000	940,000
Employee Benefits	359,383	662,000	660,000	700,000
Services & Supplies	111,264	200,000	45,085	300,000
Capital Outlay	310,038	600,000	3,217,900	3,217,900
Total Expenditures	1,403,503	2,412,000	4,674,985	5,157,900
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-		-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	6,007,827	5,655,484	3,108,250	2,625,335
TOTAL ENDING FUND BALANCE	6,007,827	5,655,484	3,108,250	2,625,335
TOTAL COMMITMENTS & FUND BALANCE	7,411,330	8,067,484	7,783,235	7,783,235

Town of Pahrump

SCHEDULE B

FUND - Public Safety Sales Tax (Fire) - 25235

<u>RESOURCES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Intergovernment - Licenses & Permits	59,130	85,500	90,000	90,000
Interest	(6,486)	(6,000)	1,500	1,500
Subtotal	52,644	79,500	91,500	91,500
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	368,200	153,472	32,972	32,972
TOTAL BEGINNING FUND BALANCE	368,200	153,472	32,972	32,972
Prior Period Adjustment(s)	-	-	-	-
Operating Transfers In (Schedule T)	-	400,000	-	-
TOTAL RESOURCES	420,844	632,972	124,472	124,472
EXPENDITURES:				
Employee Benefits	-			
Services & Supplies	-	-	-	-
Capital Outlay	267,372	600,000	91,500	91,500
Total Expenditures	267,372	600,000	91,500	91,500
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	153,472	32,972	32,972	32,972
TOTAL ENDING FUND BALANCE	153,472	32,972	32,972	32,972
TOTAL COMMITMENTS & FUND BALANCE	420,844	632,972	124,472	124,472

Town of Pahump

SCHEDULE B

FUND - Fire Impact Fees - 25251

<u>RESOURCES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Licenses and Permits	90,184	150,000	135,000	135,000
Interest	(1,984)	(5,000)	2,000	2,000
Subtotal	88,200	145,000	137,000	137,000
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	387,667	471,738	516,738	516,738
TOTAL BEGINNING FUND BALANCE	387,667	471,738	516,738	516,738
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	475,867	616,738	653,738	653,738
EXPENDITURES:				
Services & Supplies	-	-	-	-
Capital Outlay	4,129	100,000	600,000	600,000
Total Expenditures	4,129	100,000	600,000	600,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	471,738	516,738	53,738	53,738
TOTAL ENDING FUND BALANCE	471,738	516,738	53,738	53,738
TOTAL COMMITMENTS & FUND BALANCE	475,867	616,738	653,738	653,738

Town of Pahrump

SCHEDULE B

FUND - Parks Impact Fees - 25252

<u>RESOURCES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Town Business Licenses	136,153	140,000	155,000	155,000
Misc	-	-	-	-
Interest	(8,006)	(20,000)	2,000	2,000
Subtotal	128,147	120,000	157,000	157,000
OTHER FINANCING SOURCES:				
Transfer from Econ Dev RT Fund	-	-	-	-
Transfer from Town Tourism RT Fund	-	-	-	-
Subtotal	-	-	-	-
BEGINNING FUND BALANCE				
Reserved				
Unreserved	781,707	707,570	506,205	506,205
TOTAL BEGINNING FUND BALANCE	781,707	707,570	506,205	506,205
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	909,854	827,570	663,205	663,205
EXPENDITURES:				
Salaries	117,432	156,905	179,129	179,129
Employee Benefits	68,435	98,042	107,459	107,459
Services and Supplies	16,417	16,418	17,067	17,067
Capital Outlay	-	50,000	350,000	350,000
Total Expenditures	202,284	321,365	653,655	653,655
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	707,570	506,205	9,550	9,550
TOTAL ENDING FUND BALANCE	707,570	506,205	9,550	9,550
TOTAL COMMITMENTS & FUND BALANCE	909,854	827,570	663,205	663,205

Town of Pahrump

SCHEDULE B

FUND - Business License Fund - 25268

<u>RESOURCES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Charges for Services	10,288	10,000	10,000	10,000
Interest	(11,590)	(5,000)	100	100
Misc Revenue	-	-	-	-
Subtotal	(1,302)	5,000	10,100	10,100
OTHER FINANCING SOURCES:				
Transfer from General Fund	-	60,000	100,000	100,000
BEGINNING FUND BALANCE				
Reserved				
Unreserved	618,042	94,642	127,362	127,362
TOTAL BEGINNING FUND BALANCE	618,042	94,642	127,362	127,362
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	616,740	159,642	237,462	237,462
EXPENDITURES:				
Salaries and Wages	7,938	7,870	14,812	14,812
Benefits	2,173	5,000	5,627	5,627
Services and Supplies	10,980	12,000	25,470	25,470
Capital Outlay	501,007	7,410	50,000	50,000
Total Expenditures	522,098	32,280	95,909	95,909
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	94,642	127,362	141,553	141,553
TOTAL ENDING FUND BALANCE	94,642	127,362	141,553	141,553
TOTAL COMMITMENTS & FUND BALANCE	616,740	159,642	237,462	237,462

Town of Pahrump

SCHEDULE B

FUND - Cemetery Fund - 25272

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Charges for Services	5,067	4,800	5,200	5,200
Interest Income	(1,499)	(2,500)	500	500
Subtotal	3,568	2,300	5,700	5,700
OTHER FINANCING SOURCES:				
Transfer from General Fund	-	100,000	-	-
BEGINNING FUND BALANCE				
Reserved				
Unreserved	199,255	202,823	305,123	305,123
TOTAL BEGINNING FUND BALANCE	199,255	202,823	305,123	305,123
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	202,823	305,123	310,823	310,823
EXPENDITURES:				
Services and Supplies	-	-		-
Capital Outlay	-	-	200,000	200,000
Total Expenditures	-	-	200,000	200,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	202,823	305,123	110,823	110,823
TOTAL ENDING FUND BALANCE	202,823	305,123	110,823	110,823
TOTAL COMMITMENTS & FUND BALANCE	202,823	305,123	310,823	310,823

Town of Pahrump

SCHEDULE B

FUND - Cemetery Perpetual Care Fund - 25273

<u>RESOURCES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 06/30/25 TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Room Taxes	269,002	200,000	200,000	300,000
PETT Grant	500	-	-	-
Fees	177,500	60,000	141,000	200,000
Interest	(21,873)	120,000	2,000	2,000
Subtotal	425,129	380,000	343,000	502,000
OTHER FINANCING SOURCES:				
Operating Transfer In - from Airport RT Fund	-	-	-	-
BEGINNING FUND BALANCE				
Reserved				
Unreserved	3,313,402	3,602,665	3,637,065	3,729,665
TOTAL BEGINNING FUND BALANCE	3,313,402	3,602,665	3,637,065	3,729,665
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	3,738,531	3,982,665	3,980,065	4,231,665
EXPENDITURES:				
Salaries and Wages	43,567	28,000	40,125	45,000
Employee Benefits	9,149	10,000	12,511	12,511
Services & Supplies	19,645	45,000	95,198	95,198
Capital Outlay - Fairgrounds	63,505	170,000	3,704,402	4,000,000
Total Expenditures	135,866	253,000	3,852,236	4,152,709
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	3,602,665	3,729,665	127,829	78,956
TOTAL ENDING FUND BALANCE	3,602,665	3,729,665	127,829	78,956
TOTAL COMMITMENTS & FUND BALANCE	3,738,531	3,982,665	3,980,065	4,231,665

Town of Pahrump

SCHEDULE B

FUND - Room Tax Fairgrounds - 25414

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Grant Income	-	-	-	-
Interest Income	(27,486)	4,000	4,000	4,000
Proceeds from Asset Sales	-	-	-	-
OTHER FINANCING SOURCES:				
Transfer in General Fund		1,200,000	1,500,000	1,500,000
Transfer in General Fund (Community Center)			1,263,351	1,263,351
BEGINNING FUND BALANCE				
Reserved				
Unreserved	3,075,127	2,391,922	2,145,922	2,145,922
TOTAL BEGINNING FUND BALANCE	3,075,127	2,391,922	2,145,922	2,145,922
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	3,047,641	3,595,922	4,913,273	4,913,273
EXPENDITURES:				
Transfers Out - Ambul Fund	-	-	-	-
Capital Outlay	655,719	1,450,000	3,645,000	3,645,000
Capital Outlay (Community Center)				-
Total Expenditures	655,719	1,450,000	3,645,000	3,645,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	2,391,922	2,145,922	1,268,273	1,268,273
TOTAL ENDING FUND BALANCE	2,391,922	2,145,922	1,268,273	1,268,273
TOTAL COMMITMENTS & FUND BALANCE	3,047,641	3,595,922	4,913,273	4,913,273

Town of Pahrump

SCHEDULE B

FUND - Capital Project Fund - Regular - 25401

<u>RESOURCES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:			22,000	
Intergovernmental	-		-	-
Interest	(533)	(1,500)	400	400
Grants	-	-	-	-
Subtotal	(533)	18,500	22,400	400
OTHER FINANCING SOURCES:				
Operating Transfers In	21,384			-
BEGINNING FUND BALANCE				
Reserved				
Unreserved	90,293	111,144	129,644	109,644
TOTAL BEGINNING FUND BALANCE	90,293	111,144	129,644	109,644
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	111,144	129,644	152,044	110,044
EXPENDITURES:				
Capital Outlay	-	-	131,193	100,000
Total Expenditures	-	-	131,193	100,000
OTHER USES:				
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	111,144	129,644	20,851	10,044
TOTAL ENDING FUND BALANCE	111,144	129,644	20,851	10,044
TOTAL COMMITMENTS & FUND BALANCE	111,144	129,644	152,044	110,044

Town of Pahrump

SCHEDULE B

FUND - Ad Valorem Capital Projects - 25402

(Part of Nye County Capital Projects)

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Rentals	3,535	1,000	1,000	1,000
Interest	(576)	(1,800)	100	100
Subtotal	2,959	(800)	1,100	1,100
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	76,483	79,442	73,142	73,142
TOTAL BEGINNING FUND BALANCE	76,483	79,442	73,142	73,142
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	79,442	78,642	74,242	74,242
EXPENDITURES:				
Capital Outlay	-	5,500	74,000	74,000
Total Expenditures	-	5,500	74,000	74,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	79,442	73,142	242	242
TOTAL ENDING FUND BALANCE	79,442	73,142	242	242
TOTAL COMMITMENTS & FUND BALANCE	79,442	78,642	74,242	74,242

Town of Pahrump

SCHEDULE B

FUND - Arena Capital Projects Fund - 25411

<u>RESOURCES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Fees and Charges	-	-	-	-
Other	-	-	-	-
Grants	-	-	-	-
Interest	(160)	(1,000)	200	200
Subtotal	(160)	(1,000)	200	200
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	20,505	20,345	11,345	11,345
TOTAL BEGINNING FUND BALANCE	20,505	20,345	11,345	11,345
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
Service Fund				
TOTAL RESOURCES	20,345	19,345	11,545	11,545
EXPENDITURES:				
Services and Supplies	-	-	900	900
Capital Outlay		8,000	10,000	10,000
Total Expenditures	-	8,000	10,900	10,900
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	20,345	11,345	645	645
TOTAL ENDING FUND BALANCE	20,345	11,345	645	645
TOTAL COMMITMENTS & FUND BALANCE	20,345	19,345	11,545	11,545

Town of Pahrump

SCHEDULE B

FUND - T.V. Construction Fund - Regular - 25412

PROPRIETARY FUND Ambulance Enterprise	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 06/30/25 TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/25 FINAL APPROVED
OPERATING REVENUE:				
Ambulance Fees, Net of Contractual Agreements	4,451,605	4,400,000	4,400,000	4,400,000
GEMT - Ground Emergency Medical Transport		904,480	600,000	1,000,000
Total Revenues	4,451,605	5,304,480	5,000,000	5,400,000
OPERATING EXPENSES:				
Salaries and Wages	1,628,926	1,573,487	1,982,049	2,066,000
Employee Benefits	1,147,391	881,761	964,286	1,160,000
Services and Supplies	741,917	848,584	641,199	850,000
Capital Outlay	-	725,000	800,000	749,000
Bad Debts	704,837	375,000	375,000	375,000
Depreciation/Amortization	207,138	175,000	175,000	200,000
Total Operating Expense	4,430,209	4,578,832	4,937,534	5,400,000
Operating Income or (Loss)	21,395	725,648	62,466	-
NONOPERATING REVENUES:				
Grants	1,747,671	-	-	-
Interest	350	-	-	-
Miscellaneous Income	-	-	-	-
Grants/Subsidies To Be Obtained	-	-	-	-
Gain from the Sale of Fixed Assets	-	-	25,000	-
Total Non-operating Revenues	1,748,021	-	25,000	-
NON-OPERATING EXPENSES:				
Total Non-operating Expenses	-	-	-	-
Net Income (loss) Before Operating Transfers	1,769,416	725,648	87,466	-
Operating Transfers (Schedule T):				
in from General Fund		-		-
out to General Fund	-			
Operating Transfers In:				
Net Operating Transfers	-	-	-	-
NET INCOME	1,769,416	725,648	87,466	-

Town of Pahrump

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND - Ambulance Fund - 25520

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING				
ACTIVITIES:				
Cash Received from customers	3,859,213	5,304,480	5,000,000	5,400,000
Cash paid for salaries & employee benefits	(2,516,041)	(2,455,248)	(2,946,335)	(3,226,000)
Cash paid for services and supplies	(690,827)	(1,573,584)	(1,441,199)	(1,599,000)
a. Net cash provided by (or used for):				
operating activities	652,345	1,275,648	612,466	575,000
B. CASH FLOWS FROM NONCAPITAL				
FINANCING ACTIVITIES:				
1.) Miscellaneous	-	-	-	-
2.) Grants - Nye County	1,747,671	-	-	-
3.) Operating transfer in - Net	-	-	-	-
b. Net cash provided by (or used for):				
noncapital financing activities	1,747,671	-	-	-
C. CASH FLOWS FROM CAPITAL				
RELATED FINANCING ACTIVITIES:				
1.) Purchase of fixed assets	(219,770)	(725,000)	(800,000)	(749,000)
2.) Proceeds from sale of fixed assets	-	-	-	-
c. Net cash provided by (or used for):				
capital and related financing activities	(219,770)	(725,000)	(800,000)	(749,000)
D. CASH FLOWS FROM INVESTING				
ACTIVITIES:				
1.) Interest	(8,859)	-	-	-
d. Net cash provided by (or used in):				
investing activities	(8,859)	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,171,387	550,648	(187,534)	(174,000)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,313,042	4,484,429	5,035,077	5,035,077
1.) Non - Restricted Cash				
2.) Restricted Cash				
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	4,484,429	5,035,077	4,847,543	4,861,077

Town of Pahrump

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND - Ambulance - 25520

PROPRIETARY FUND Golf Course Enterprise	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Golf Course Fees, Net of Contractual Agreements	463,802	500,000	500,000	500,000
OPERATING EXPENSES:				
Salaries and Wages	4,632	10,000	12,031	12,031
Employee Benefits	1,099	2,500	3,600	3,600
Services and Supplies	530,423	325,000	445,283	445,283
Capital Outlay	-	100,000	224,000	224,000
Bad Debts	-	-	-	-
Depreciation/Amortization	30,171	25,000	25,000	25,000
Total Operating Expense	566,325	462,500	709,914	709,914
Operating Income or (Loss)	(102,523)	37,500	(209,914)	(209,914)
NONOPERATING REVENUES:				
Room Tax	134,501	135,000	135,000	135,000
Interest	(1,315)	2,500	1,500	1,500
Miscellaneous Income	-	-	-	-
Gain from the Sale of Fixed Assets	-	-	-	-
Total Non-operating Revenues	133,186	137,500	136,500	136,500
NON-OPERATING EXPENSES:				
Total Non-operating Expenses	-	-	-	-
Net Income (loss) Before Operating Transfers	30,663	175,000	(73,414)	(73,414)
Operating Transfers (Schedule T):				
Capital Contributions	-	-	-	-
in from Airport RT Fund	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME	30,663	175,000	(73,414)	(73,414)

Town of Pahrump

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND - Golf Course Fund - 25521

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING				
ACTIVITIES:				
Cash Received from customers	463,802	500,000	500,000	500,000
Cash paid for salaries & employee benefits	(5,620)	(12,500)	(15,631)	(15,631)
Cash paid for services and supplies	(524,006)	(325,000)	(445,283)	(445,283)
a. Net cash provided by (or used for):				
operating activities	(65,824)	162,500	39,086	39,086
B. CASH FLOWS FROM NONCAPITAL				
FINANCING ACTIVITIES:				
1.) Room Tax	133,617	135,000	135,000	135,000
2.) Misc Income		-	-	-
2.) Operating transfer in - Net	-	-	-	-
b. Net cash provided by (or used for):				
noncapital financing activities	133,617	135,000	135,000	135,000
C. CASH FLOWS FROM CAPITAL				
RELATED FINANCING ACTIVITIES:				
1.) Purchase of fixed assets	(73,986)	(100,000)	(224,000)	(224,000)
2.) Proceeds from sale of fixed assets		-	-	-
c. Net cash provided by (or used for):				
capital and related financing activities	(73,986)	(100,000)	(224,000)	(224,000)
D. CASH FLOWS FROM INVESTING				
ACTIVITIES:				
1.) Interest	(1,325)	2,500	1,500	1,500
d. Net cash provided by (or used in):				
investing activities	(1,325)	2,500	1,500	1,500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(7,518)	200,000	(48,414)	(48,414)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	95,186	87,668	287,668	287,668
1.) Non - Restricted Cash				
2.) Restricted Cash				
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	87,668	287,668	239,254	239,254

Town of Pahump

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND - Golf Course - 25521

PROPRIETARY FUND OPEB Trust	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Revenue - (From GF 25101)		107,500	107,500	107,500
OPERATING EXPENSES:				
Salaries and Wages				
Employee Benefits	64,578		64,000	64,000
Services and Supplies	364	52,927	-	-
Capital Outlay	-	-	-	-
Depreciation/Amortization	-	-	-	-
Total Operating Expense	64,942	52,927	64,000	64,000
Operating Income or (Loss)	(64,942)	54,573	43,500	43,500
NONOPERATING REVENUES:				
Interest	(1,964)	2,500	2,000	2,000
Total Non-operating Revenues	(1,964)	2,500	2,000	2,000
NON-OPERATING EXPENSES:				
Total Non-operating Expenses	-	-	-	-
Net Income (loss) Before Operating Transfers	(66,906)	57,073	45,500	45,500
Operating Transfers (Schedule T):				
in from General Fund	-	-	-	-
in from General Fund - Pre-funding Future Years	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME	(66,906)	57,073	45,500	45,500

Town of Pahrump

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND - OPEB Trust Fund - 25704

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING				
ACTIVITIES:				
Cash Received from customers	-	107,500	107,500	107,500
Cash paid for salaries & employee benefits	(64,578)	-	(56,000)	(64,000)
Cash paid for services and supplies	(364)	(52,927)	-	-
a. Net cash provided by (or used for):				
operating activities	(64,942)	54,573	51,500	43,500
B. CASH FLOWS FROM NONCAPITAL				
FINANCING ACTIVITIES:				
1.) Operating transfer in - Net	-	-	-	-
b. Net cash provided by (or used for):				
noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL				
RELATED FINANCING ACTIVITIES:				
1.) Purchase of fixed assets	-	-	-	-
2.) Proceeds from sale of fixed assets	-	-	-	-
c. Net cash provided by (or used for):				
capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING				
ACTIVITIES:				
1.) Interest	(1,964)	2,500	2,500	500
d. Net cash provided by (or used in):			-	
investing activities	(1,964)	2,500	2,500	500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(66,906)	57,073	54,000	44,000
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	167,822	100,916	157,989	157,989
1.) Non - Restricted Cash				
2.) Restricted Cash				
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	100,916	157,989	211,989	201,989

Town of Pahrump

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND - OPEB Trust - 25704

TRANSFERS IN				TRANSFERS OUT			
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT	
GENERAL FUND				GENERAL FUND			
				Cemetery Fund	11	100,000	
				Ambulance Fund		0	
				General Fund Capital Project	11	1,500,000	
				OPEB Trust Fund - FY20 Exp		0	
				OPEB Trust Fund - Pre-funding Future Yrs		0	
				Capital Project Fund (Community Center)	11	1,263,351	
SUBTOTAL			0	SUBTOTAL		2,863,351	
SPECIAL REVENUE FUNDS				SPECIAL REVENUE FUNDS			
Cemetery Fund	General	25	100,000	Fall Festival Fund		0	
Tourism RT Fund	Econ Dev RT Fund		0	Econ Dev RT Fund		0	
SUBTOTAL			100,000	Fire Impact Fund			
				SUBTOTAL		0	
CAPITAL PROJECTS FUNDS				CAPITAL PROJECTS FUNDS			
General Fund Capital Project	General	28	1,500,000				
	General (Community Center)	28	1,263,351				
SUBTOTAL			2,763,351	SUBTOTAL		0	
DEBT SERVICES FUND				DEBT SERVICES FUND			
SUBTOTAL			0	SUBTOTAL		0	
ENTERPRISE FUNDS				ENTERPRISE FUNDS			
Ambulance Fund	General		0	Ambulance Fund			
SUBTOTAL			0	SUBTOTAL		0	
TOTAL TRANSFERS			2,863,351	TOTAL TRANSFERS		2,863,351	

Town of Pahrump

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain 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: 83rd Session; February 3, 2025 to June 3, 2025

1. Activity:	<u>(NONE ANTICIPATED AT THIS TIME.)</u>	
2. Funding Source:	<u>N/A</u>	
3. Transportation	\$	<u>0.00</u>
4. Lodging and meals	\$	<u>0.00</u>
5. Salaries and Wages	\$	<u>0.00</u>
6. Compensation to lobbyists	\$	<u>0.00</u>
7. Entertainment	\$	<u>0.00</u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$	<u>0.00</u>
Total	\$	<u><u>0.00</u></u>

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2024-2025

Local Government: Town of Pahrump
 Contact: Helen Bae
 E-mail Address: hebae@co.nye.nv.us
 Daytime Telephone: 775-751-7092

Total Number of Existing Contracts: 21

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
1	Fire Dept Contracts					
2	Kevin Slaughter, DO	7/1/2008	6/30/2024	12,000	12,000	Medical Director for Fire Dept
3	Tritech Software System	5/22/2013	5/22/2024	1,000	1,000	Ambulance Billing & ePCR Software System - for historic records
4	Physio Control	1/29/2018	1/28/2024	26,436	26,436	Ambulance Billing & ePCR Software System
5	Health Services Integration	12/1/2020	12/1/2024	190,000	190,000	Ambulance Billing Service
6	Xerox Corporation	10/21/2019	10/14/2024	1,719	1,719	Copier Lease - 5 yr contract
7	Town Admin Contracts					
8	Daniel C McArthur, LTD	7/1/2022	6/30/2024	30,000	30,000	Financial Auditor - estimate, new engagement letter each year
9	Downey Brand Attorneys LLP	5/14/2015	5/14/2024	125,000	125,000	Legal Services - estimate, contract paid on hourly rates
10	Entertainment Concepts	3/15/2022	8/6/2024	7,500	7,500	Movies in the Park - estimate, new contract each year
11	Fisher & Phillips LLP	11/18/2015	11/18/2024	15,000	15,000	Legal Services - estimate, contract paid on hourly rates
12	Francotyp Postalia Inc	11/17/2020	11/16/2025	486	486	Postage Meter Rental - 3 yr contract
13	GC Wallace Inc	7/17/2009	7/17/2024			Engineering Services - new engagement letter per project - amounts unknown until projects approved
14	Mahannah & Associates, LLC	7/11/2016	7/17/2024	10,000	10,000	Water Rights Engineer - estimate, contract paid on hourly rates
15	Pahrump Golf, LLC	11/6/2018	11/5/2024	69,000	72,000	Golf Course Management Services - 5 yr contract
16	Unifirst	12/24/2018	12/23/2024	1,147	1,204	Mat Service
17	Unifirst	12/24/2018	12/23/2024	928	974	Mops & Towel Service
18	Xerox Corporation	10/14/2019	10/13/2025	1,785	1,785	Copier Lease - 5 yr contract
19	Zambelli Fireworks	1/22/2020	1/22/2025	27,000	27,000	4th of July Fireworks - new contract to be negotiated for FY19-20
20	Town Tourism Contracts					
21	Francotyp Postalia Inc	10/31/2018	10/30/2024	468	468	Postage Meter Rental - 3 yr contract, didn't meet cancelation date, extend 1 yr
22	Tourism Media Buy Contracts	7/1/2021	6/30/2024	125,000	125,000	Tourism media buys consists of various contracts with different advertising entities in any given year - new contracts each year
23	Xerox Corporation	10/21/2019	10/14/2025	1,574	1,574	Copier Lease - 5 yr contract
24						
25						
26						
27						
28						
29						
30	Total Proposed Expenditures			646,043	649,147	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2023-2024

Local Government: Town of Pahrump
Contact: Helen Bae
E-mail Address: hebae@co.nye.nv.us
Daytime Telephone: 775-751-7092

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	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	N/A									
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.