



Town of Pahrump
1981 E. Calvada Blvd., Suite 100
Pahrump, NV 89048
(775) 727-5107

Nevada Department of Taxation
3850 Arrowhead Dr., 2nd Floor
Carson City, NV 89706

Town of Pahrump herewith submits the FINAL budget for the
fiscal year ending June 30, 2026

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$6,030,847

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 21 governmental fund types with estimated expenditures of \$33,003,761 and 3 proprietary funds with estimated expenses of \$ 707,443

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)

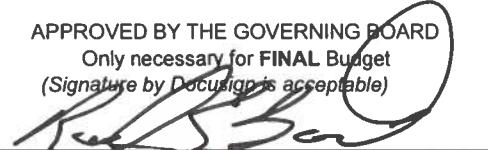
certify that all applicable funds and financial operations of this Local Government are listed herein

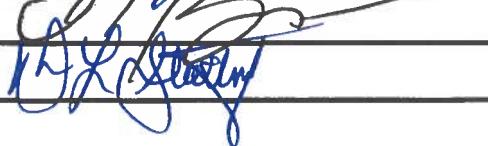
Signed 

Dated: 5/22/25

APPROVED BY THE GOVERNING BOARD

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



SCHEDULED PUBLIC HEARING:

Date and Time May 22, 2025 10:00 a.m.

Publication Date May 9, 2025

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

<u>DESCRIPTION</u>	<u>FORM</u>	<u>PAGE</u>
Letter of Transmittal		1
Budget Index		2
Budget Message		3
Statistical Data: FTE's, Population, Assessed Value, Tax Rate.	Schedule S-2	4
Property Tax Rate and Revenue Reconciliation.	Schedule S-3	5
Budget Revenue Summary - Governmental Fund Types	Schedule - A	6
Budget Expenditures Summary - Governmental Fund Types	Schedule A-1	7
Proprietary Funds - 745: Net Income Summary	Schedule A-2	8
<u>GOVERNMENTAL FUND TYPES</u>		
General Fund		
- Revenue Detail	Schedule B	9
- Expenditure Detail for General Fund (25101)	Schedule B	10
- Expenditure Summary by Function & Transfers	Schedule B	11
<u>SPECIAL REVENUE FUNDS</u>		
Road Gas Tax Fund - 25205	Schedule B	12
Fall Festival Fund - 25217	Schedule B	13
State Tourism Room Tax Fund - 25220	Schedule B	14
Economic Development Room Tax Fund - 25221	Schedule B	15
Tourism Room Tax Fund - 25222	Schedule B	16
Parks & Recreation Room Tax Fund - 25223	Schedule B	17
Arena Room Tax Fund - 25224	Schedule B	18
Public Safety Sales Tax - Sheriff - 25234	Schedule B	19
Public Safety Sales Tax - Fire - 25235	Schedule B	20
Fire Impact Fee Fund - 25251	Schedule B	21
Parks Impact Fee Fund - 25252	Schedule B	22
Business License Fund - 25268	Schedule B	23
Cemetery Fund - 25272	Schedule B	24
Cemetery Perpetual Care Fund - 25273	Schedule B	25
Fairgrounds Room Tax Fund - 25414	Schedule B	26
<u>CAPITAL PROJECTS FUNDS</u>		
General Fund Capital Projects Fund - 25401	Schedule B	27
General Fund Ad Valorem Capital Projects Fund - 25402	Schedule B	28
Arena Capital Project Fund - 25411	Schedule B	29
TV Construction Capital Project Fund - 25412	Schedule B	30
<u>ENTERPRISE FUND</u>		
Ambulance Fund - 25520: Revenues, Expenses & Net Income	Schedule F-1	31
Ambulance Fund - 25520: Statement of Cashflows	Schedule F-2	32
Golf Course Fund - 25521: Revenues, Expenses & Net Income	Schedule F-1	33
Golf Course Fund - 25521 Statement of Cashflows	Schedule F-2	34
OPEB Trust Fund - 25704 Revenues, Expenses & Net Income	Schedule F-1	35
OPEB Trust Fund - 25704 Statement of Cashflows	Schedule F-2	36
Transfer Reconciliation	Schedule T	37
Contracts	Schedule 31	38
Schedule of Privatization Contracts	Schedule 32	39

BUDGET MESSAGE

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

FUND NAME	ACTUAL PRIOR YEAR ENDING	ESTIMATED CURRENT YEAR ENDING 06/30/25	BUDGET YEAR ENDING 06/30/26
General Government	21.00	23.00	18.00
Judicial			
Public Safety	46.00	49.00	34.00
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	67.00	72.00	52.00
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	67.00	72.00	52.00
POPULATION (AS OF JULY 1) *	42,828	43,984	43,563
Source of Population Estimate	State	State	State
Assessed Valuation (Secured and Unsecured Only)	1,535,653,378	1,737,266,917	1,712,884,199
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	1,535,653,378	1,737,266,917	1,712,884,199
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 2025-2026

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.5750	1,712,884,199	9,849,084	0.4417	7,565,810	1,534,963	6,030,847
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)	0.0389	1,712,884,199	665,521				
J. Other:	-	-	-	-	-	-	-
K. Other:	-	-	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0389	1,712,884,199	665,521	-	-	-	-
M. SUBTOTAL A, C, L	0.6139	1,712,884,199	10,514,605	0.4417	7,565,810	1,534,963	6,030,847
N. Debt	-	-	-	-	-	-	-
O. TOTAL M AND N	0.6139	1,712,884,199	10,514,605	0.4417	7,565,810	1,534,963	6,030,847

Town of PahrumpSCHEDULE 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, 2026

Budget Summary for _____

Town of Pahrump

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)
1	General (25101)	3,054,551	1,363,878	6,030,847	0.4417	5,485,400	5,685,085	-	21,619,761
2	Gas Tax (25205)	4,135	-	-	-	305,129	-	-	309,264
3	Fall Festival (25217)	122,790	-	-	-	135,000	-	-	257,790
4	State Room Tax (25220)	210,737	-	-	-	90,600	-	-	301,337
5	Room Tax Econ. Dev. (25221)	590,107	-	-	-	30,000	-	-	620,107
6	Room Tax Tourism (25222)	1,191,335	-	-	-	516,930	-	-	1,708,265
7	Room Tax Parks (25223)	208,919	-	-	-	50,500	-	-	259,419
8	Room Tax Arena (25224)	176,986	-	-	-	52,500	-	-	229,486
9	Public Safety Sales Tax - Sheriff (25234)	2,107,698	-	-	-	2,127,751	-	-	4,235,449
10	Public Safety Sales Tax - Fire (25235)	5,308,011	-	-	-	2,127,751	-	-	7,435,762
11	Fire Impact Fee Fund (25251)	546,519	-	-	-	91,500	-	-	638,019
12	Parks Impact Fee Fund (25252)	592,654	-	-	-	137,000	-	-	729,654
13	Business License (25268)	720,527	-	-	-	157,000	-	-	877,527
14	Cemetery (25272)	118,301	-	-	-	10,100	-	-	128,401
15	Cemetery Perpetual Care (25273)	231,717	-	-	-	5,700	-	-	237,417
16	Room Tax Fairgrounds (25414)	3,783,020	-	-	-	343,000	-	-	4,126,020
17	Capital Project Regular (25401)	5,573,953	-	-	-	4,000	-	-	5,577,953
18	Ad Valorem Cap. Projects (25402)	78,571	-	-	-	400	-	-	78,971
19	Arena Cap. Projects (25411)	22,490	-	-	-	1,100	-	-	23,590
20	T.V. Construction (25412)	22,191	-	-	-	200	-	-	22,391
21	Debt Service (25391)	-	-	-	-	-	-	-	-
22	Subtotal Governmental Fund Types, Expendable Trust Funds	24,665,212	1,363,878	6,030,847	0.4417	11,671,561	5,685,085	-	49,416,583

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2026

Budget Summary for _____

Town of Pahrump

	GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	*	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)
1	General (25101)	-	6,838,825	3,986,565	3,437,105	-	427,875	-	6,929,392	21,619,761
2	Gas Tax (25205)	R	-	-	305,129	-	-	-	4,135	309,264
3	Fall Festival (25217)	R	16,000	5,600	148,000	-	-	-	88,190	257,790
4	State Room Tax (25220)	R	-	-	57,700	-	-	-	243,637	301,337
5	Room Tax Ec. Dev. (25221)	R	-	-	17,500	-	-	-	602,607	620,107
6	Room Tax Tourism (25222)	R	155,480	45,798	1,000,000	-	-	-	506,987	1,708,265
7	Room Tax Parks (25223)	R	-	-	14,000	90,000	-	-	155,419	259,419
8	Room Tax Arena (25224)	R	-	-	-	200,000	-	-	29,486	229,486
9	Public Safety Sales Tax - Sheriff	R	808,532	638,245	100,000	300,000	-	-	2,388,673	4,235,449
10	Public Safety Sales Tax - Fire	R	865,618	724,558	236,500	3,036,500	-	-	2,572,586	7,435,762
11	Fire Impact Fee Fund (25251)	R	-	-	-	31,400	-	-	606,619	638,019
12	Parks Impact Fee Fund (25252)	R	-	-	-	500,000	-	-	229,654	729,654
13	Business License (25268)	R	190,080	110,377	15,800	-	-	-	561,270	877,527
14	Cemetery (25272)	R	9,562	2,515	17,700	6,000	-	-	92,624	128,401
15	Cemetery Perpetual Care (25273)	R	-	-	-	-	-	-	237,417	237,417
16	Room Tax Fairgrounds (25414)	R	30,974	8,199	26,500	4,000,000	-	-	60,347	4,126,020
17	Capital Project Regular (25401)	C	-	-	-	5,000,000	-	-	577,953	5,577,953
18	Ad Valorem Cap. Projects (25402)	C	-	-	-	-	-	-	78,971	78,971
19	Arena Cap. Projects (25411)	C	-	-	-	22,000	-	-	1,590	23,590
20	T.V. Construction (25412)	C	-	-	-	5,000	-	-	17,391	22,391
21	Debt Service (25391)	D	-	-	-	-	-	-	-	-
	TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		8,915,071	5,521,856	5,375,934	13,190,900	427,875	-	15,984,948	49,416,583

* 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, 2026

Budget Summary for

Town of Pahrump

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

** Including Depreciation

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Property Taxes	5,082,915	5,120,521	6,030,847	6,030,847
Subtotal	5,082,915	5,120,521	6,030,847	6,030,847
LICENSES AND PERMITS:				
Licenses and Permits	433,609	350,000	445,000	445,000
Subtotal	433,609	350,000	445,000	445,000
INTERGOVERNMENTAL REVENUES:				
Consolidated Tax	1,380,370	1,393,750	1,363,878	1,363,878
Subtotal	1,380,370	1,393,750	1,363,878	1,363,878
FINES AND FORFEITURES:				
Fines & Fees	215	400	400	400
Subtotal	215	400	400	400
MISCELLANEOUS:				
Charge for Services	9,949	2,400	15,000	15,000
Ambulance Fees, net of contractual adjustments	0	0	0	5,000,000
Other	487,266	(85,000)	25,000	25,000
Subtotal	497,215	(82,600)	40,000	5,040,000
SUBTOTAL REVENUE ALL SOURCES	7,394,324	6,782,071	7,880,125	12,880,125
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	0	0	0	5,685,085
SUBTOTAL OTHER FIN. SOURCES	0	0	0	5,685,085
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	5,159,764	5,513,011	3,054,551	3,054,551
TOTAL BEGINNING FUND BALANCE	5,159,764	5,513,011	3,054,551	3,054,551
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	12,554,088	12,295,082	10,934,676	21,619,761

NOTE: Column 3 & 4 CTX Revenue - Due to the current declining economy and the COVID-19 situation, for the purposes of budgeting only, the Town is projecting lower tax revenues.

Town of Pahrump

SCHEDULE B - GENERAL FUND (25101)

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(4) BUDGET YEAR ENDING 06/30/26	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT ADMINISTRATION:				
Salaries and Wages	271,636	600,000	964,708	676,519
Employee Benefits	126,229	340,000	459,051	350,051
Services and Supplies	383,371	145,000	592,887	1,048,105
Capital Outlay	0	0	0	0
SUBTOTAL ACTIVITY	781,236	1,085,000	2,016,646	2,074,675
BUILDINGS & GROUNDS (includes Park & Recreation):				
Salaries and Wages	919,082	1,100,000	943,973	1,000,847
Employee Benefits	597,884	600,000	521,189	620,933
Services and Supplies	664,306	600,000	695,000	694,200
Capital Outlay	255	100,000	0	0
SUBTOTAL ACTIVITY	2,181,527	2,400,000	2,160,162	2,315,980
FIRE DEPARTMENT (282):				
Salaries and Wages	1,058,737	1,500,000	1,403,733	4,787,754
Employee Benefits	598,326	811,000	680,899	2,776,146
Services and Supplies	279,394	220,000	283,882	1,510,016
Capital Outlay	0	100,000	0	0
SUBTOTAL ACTIVITY	1,936,457	2,631,000	2,368,514	9,073,916
ARENA ACTIVITIES:				
Salaries and Wages	14,636	12,000	11,457	15,075
Employee Benefits	4,631	4,500	3,895	4,770
Services and Supplies	9,226	18,500	13,000	9,503
Capital Outlay	0	5,000	10,000	0
SUBTOTAL ACTIVITY	28,493	40,000	38,352	29,348
TELEVISION:				
Services and Supplies	11,227	0	16,300	14,757
Capital Outlay	0	5,000	5,000	0
SUBTOTAL ACTIVITY	11,227	5,000	21,300	14,757
HEALTH:				
Salaries and Wages	145,025	142,000	168,975	358,630
Employee Benefits	86,254	95,500	112,250	234,665
Services and Supplies	67,353	75,000	179,924	156,844
Capital Outlay	0	0	0	0
SUBTOTAL ACTIVITY	298,632	312,500	461,149	750,139
COMMUNITY SUPPORT				
Community Support	0	0	0	0
Donations	0	0	0	0
SUBTOTAL ACTIVITY	0	0	0	0
DEBT SERVICE				
Principal	3,423	3,500	3,500	3,500
Interest & fiscal costs	82	180	180	180
SUBTOTAL ACTIVITY	3,505	3,680	3,680	3,680
TOTAL ACTIVITY	5,241,077	6,477,180	7,069,803	14,262,495

Town of Pahrump
 SCHEDULE B-10 - GENERAL FUND - 25101
 FUNCTION - Various

<u>EXPENDITURES BY FUNCTION AND ACTIVITY:</u>		(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
				TENTATIVE APPROVED	FINAL APPROVED
PAGE	FUNCTION SUMMARY				
	General Government	2,962,763	3,485,000	4,176,808	4,390,655
	Judicial				
	Public Safety	1,936,457	2,631,000	2,368,514	9,073,916
	Public Works				
	Sanitation				
	Health	298,632	312,500	461,149	750,139
	Welfare				
	Culture and Recreation	39,720	45,000	59,652	44,105
	Community Support	0	0	0	0
	Debt Service	3,505	3,680	3,680	3,680
	Intergovernmental Expenditures				
	TOTAL EXPENDITURES - ALL FUNCTIONS	5,241,077	6,477,180	7,069,803	14,262,495
	OTHER USES:				
	CONTINGENCY (not to exceed 3% or total expenditures)	0		427,875	427,875
	Operating Transfers Out (Schedule T)				
	Cemetery Fund	100,000	0	0	0
	Capital Project Fund	1,400,000	1,500,000	0	0
	Ambulance Debt Service	0	0	0	0
	Ambulance Fund	300,000	0	0	0
	Capital Project Fund (Community Center)	0	1,263,351	0	0
	Fire Impact 25251	0	0	0	0
	Subtotal Transfers	1,800,000	2,763,351	0	0
	TOTAL EXPENDITURES AND OTHER USES	7,041,077	9,240,531	7,497,678	14,690,370
	ENDING FUND BALANCE:				
	Reserved				
	Unreserved	5,513,011	3,054,551	3,436,999	6,929,392
	TOTAL ENDING FUND BALANCE	5,513,011	3,054,551	3,436,999	6,929,392
	TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	12,554,088	12,295,082	10,934,676	21,619,761

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) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Gas Tax	296,432	322,520	305,129	305,129
Interest Income	-	4,135	-	-
Subtotal	296,432	326,655	305,129	305,129
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE	-			
Reserved	-			
Unreserved	-	-	4,135	4,135
TOTAL BEGINNING FUND BALANCE	-	-	4,135	4,135
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	296,432	326,655	309,264	309,264
EXPENDITURES:				
Roads (Intergovernmental Transfer to Nye County)	296,432	322,520	305,129	305,129
Total Expenditures	296,432	322,520	305,129	305,129
OTHER USES:				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	-	4,135	4,135	4,135
TOTAL ENDING FUND BALANCE	-	4,135	4,135	4,135
TOTAL COMMITMENTS & FUND BALANCE	296,432	326,655	309,264	309,264

Town of Pahrump

SCHEDULE B

Road Special Revenue Fund

FUND - Gax Tax - 25205

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Fees and Charges	144,778	157,889	135,000	135,000
Interest Income	1,922	2,627	-	-
Subtotal	146,700	160,516	135,000	135,000
OTHER FINANCING SOURCES:				
Operating Transfers In	-	-	-	-
Grants/Sponsorships	-	-	-	-
Subtotal	-	-	-	-
BEGINNING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	104,898	96,020	122,790	122,790
TOTAL BEGINNING FUND BALANCE	104,898	96,020	122,790	122,790
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	251,598	256,536	257,790	257,790
EXPENDITURES:				
Salaries and Wages	-	-	-	16,000
Employee Benefits	-	-	-	5,600
Services and Supplies	155,578	133,746	150,000	148,000
Capital Outlay	-	-	-	-
Transfer to Fairgrounds & Parks RT Fund	-	-	-	-
Total Expenditures	155,578	133,746	150,000	169,600
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	96,020	122,790	107,790	88,190
TOTAL ENDING FUND BALANCE	96,020	122,790	107,790	88,190
TOTAL COMMITMENTS & FUND BALANCE	251,598	256,536	257,790	257,790

Town of Pahrump

SCHEDULE B

FUND - Fall Festival Special Revenue Fund - 25217

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Room Taxes	79,645	68,909	65,500	65,500
Grants	-	-	25,000	25,000
Misc Revenue	-	-	-	-
Interest	6,714	8,600	100	100
Subtotal	86,359	77,509	90,600	90,600
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	137,008	166,728	210,737	210,737
TOTAL BEGINNING FUND BALANCE	137,008	166,728	210,737	210,737
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	223,367	244,237	301,337	301,337
EXPENDITURES:	-	-		
Salaries and Wages	-	-	2,060	-
Employee Benefits	-	-	690	-
Services and Supplies	56,639	33,500	125,000	57,700
Capital Outlay	-	-	-	-
Total Expenditures	56,639	33,500	127,750	57,700
OTHER USES:				
Operating Transfers Out	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	166,728	210,737	173,587	243,637
TOTAL ENDING FUND BALANCE	166,728	210,737	173,587	243,637
TOTAL COMMITMENTS & FUND BALANCE	223,367	244,237	301,337	301,337

Town of Pahrump

SCHEDULE B

FUND - Special State Room Tax - 25220

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Room Taxes	-	-	-	-
Donations	25,000	26,565	25,000	25,000
Misc Income	-	-	-	-
Interest	22,349	26,502	5,000	5,000
Subtotal	47,349	53,067	30,000	30,000
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	507,191	554,540	590,107	590,107
TOTAL BEGINNING FUND BALANCE	507,191	554,540	590,107	590,107
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	554,540	607,607	620,107	620,107
EXPENDITURES:				
Salaries	-	-	2,000	-
Employee Benefits	-	-	500	-
Services and Supplies	-	-	200,000	17,500
Capital Outlay	-	17,500	-	-
Total Expenditures	-	17,500	202,500	17,500
OTHER USES:				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	554,540	590,107	417,607	602,607
TOTAL ENDING FUND BALANCE	554,540	590,107	417,607	602,607
TOTAL COMMITMENTS & FUND BALANCE	554,540	607,607	620,107	620,107

Town of Pahrump

SCHEDULE B

FUND - Room Tax Economic Development - 25221

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Room Taxes	509,731	440,817	509,731	509,731
Charges for Services	5,199	-	5,199	5,199
Interest	44,741	57,879	2,000	2,000
Grants	-	-	-	-
Subtotal	559,671	498,696	516,930	516,930
OTHER FINANCING SOURCES:				
Operating Transfers In	-	-	-	-
BEGINNING FUND BALANCE				
Reserved				
Unreserved	982,830	1,181,476	1,191,335	1,191,335
TOTAL BEGINNING FUND BALANCE	982,830	1,181,476	1,191,335	1,191,335
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	1,542,501	1,680,172	1,708,265	1,708,265
EXPENDITURES:				
Salaries and Wages	131,285	232,334	330,600	155,480
Employee Benefits	60,191	46,754	148,500	45,798
Services & Supplies	167,975	209,749	250,000	1,000,000
Capital Outlay	-	-	-	-
Debt Service - Principal	1,537	-	-	-
Debt Service - Interest	37	-	-	-
Total Expenditures	361,025	488,837	729,100	1,201,278
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	1,181,476	1,191,335	979,165	506,987
TOTAL ENDING FUND BALANCE	1,181,476	1,191,335	979,165	506,987
TOTAL COMMITMENTS & FUND BALANCE	1,542,501	1,680,172	1,708,265	1,708,265

Town of Pahrump

SCHEDULE B

FUND - Room Tax Tourism - 25222

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Room Taxes	63,716	55,134	50,000	50,000
Grants	-	-	-	-
Interest	9,403	12,573	500	500
Subtotal	73,119	67,707	50,500	50,500
OTHER FINANCING SOURCES:				
Operating Transfer In -	-	-	-	-
BEGINNING FUND BALANCE				
Reserved				
Unreserved	190,805	250,012	208,919	208,919
TOTAL BEGINNING FUND BALANCE	190,805	250,012	208,919	208,919
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	263,924	317,719	259,419	259,419
EXPENDITURES:				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services & Supplies	13,912	18,800	17,000	14,000
Capital Outlay	-	90,000	90,000	90,000
Total Expenditures	13,912	108,800	107,000	104,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	250,012	208,919	152,419	155,419
TOTAL ENDING FUND BALANCE	250,012	208,919	152,419	155,419
TOTAL COMMITMENTS & FUND BALANCE	263,924	317,719	259,419	259,419

Town of Pahrump

SCHEDULE B

FUND - Room Tax Parks - 25223

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Room Taxes	63,716	55,134	50,000	50,000
Interest	19,702	25,449	2,500	2,500
Subtotal	83,418	80,583	52,500	52,500
OTHER FINANCING SOURCES:				
Operating Transfer In - from Fall Festival	-	-	-	-
BEGINNING FUND BALANCE				
Reserved				
Unreserved	450,325	522,393	176,986	176,986
TOTAL BEGINNING FUND BALANCE	450,325	522,393	176,986	176,986
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	533,743	602,976	229,486	229,486
EXPENDITURES:				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services & Supplies	-	25,990	-	-
Capital Outlay	11,350	400,000	400,000	200,000
Total Expenditures	11,350	425,990	400,000	200,000
OTHER USES:				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	522,393	176,986	(170,514)	29,486
TOTAL ENDING FUND BALANCE	522,393	176,986	(170,514)	29,486
TOTAL COMMITMENTS & FUND BALANCE	533,743	602,976	229,486	229,486

Town of Pahrump

SCHEDULE B

FUND - Room Tax Arena - 25224

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Intergovernment	2,058,402	1,608,194	2,127,751	2,127,751
Interest	62,278	75,147	-	-
Misc Other	1,239	-		
Subtotal	2,121,919	1,683,341	2,127,751	2,127,751
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	1,439,331	1,504,396	2,107,698	2,107,698
TOTAL BEGINNING FUND BALANCE	1,439,331	1,504,396	2,107,698	2,107,698
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	3,561,250	3,187,737	4,235,449	4,235,449
EXPENDITURES:				
Salaries & Wages	693,760	579,346	750,000	808,532
Employee Benefits	531,214	409,501	742,000	638,245
Services & Supplies	59,255	57,128	60,000	100,000
Capital Outlay	772,625	34,064	-	300,000
Total Expenditures	2,056,854	1,080,039	1,552,000	1,846,777
OTHER USES:				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE				
Reserved				
Unreserved	1,504,396	2,107,698	2,683,449	2,388,673
TOTAL ENDING FUND BALANCE	1,504,396	2,107,698	2,683,449	2,388,673
TOTAL COMMITMENTS & FUND BALANCE	3,561,250	3,187,737	4,235,449	4,235,449

Town of Pahrump

SCHEDULE B

FUND - Public Safety Sales Tax (Sheriff) - 25234

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Intergovernment	2,058,402	1,608,194	2,127,751	2,127,751
Interest	228,171	254,344	-	-
Subtotal	2,286,573	1,862,538	2,127,751	2,127,751
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	6,007,827	6,011,704	5,308,011	5,308,011
TOTAL BEGINNING FUND BALANCE	6,007,827	6,011,704	5,308,011	5,308,011
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	8,294,400	7,874,242	7,435,762	7,435,762
EXPENDITURES:				
Salaries & Wages	1,056,772	1,188,956	752,000	865,618
Employee Benefits	602,774	761,595	660,000	724,558
Services & Supplies	231,879	132,549	236,500	236,500
Capital Outlay	391,271	483,131	2,036,500	3,036,500
Total Expenditures	2,282,696	2,566,231	3,685,000	4,863,176
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-		-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	6,011,704	5,308,011	3,750,762	2,572,586
TOTAL ENDING FUND BALANCE	6,011,704	5,308,011	3,750,762	2,572,586
TOTAL COMMITMENTS & FUND BALANCE	8,294,400	7,874,242	7,435,762	7,435,762

Town of Pahrump

SCHEDULE B

FUND - Public Safety Sales Tax (Fire) - 25235

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Intergovernment - Licenses & Permits	62,061	-	90,000	90,000
Interest	2,763	4,935	1,500	1,500
Subtotal	64,824	4,935	91,500	91,500
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	153,472	187,836	546,519	546,519
TOTAL BEGINNING FUND BALANCE	153,472	187,836	546,519	546,519
Prior Period Adjustment(s)	-	-	-	-
Operating Transfers In (Schedule T)	-	400,000	-	-
TOTAL RESOURCES	218,296	592,771	638,019	638,019
EXPENDITURES:				
Employee Benefits	-	-	-	-
Services & Supplies	-	-	-	-
Capital Outlay	30,460	46,252	31,400	31,400
Total Expenditures	30,460	46,252	31,400	31,400
OTHER USES:				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	187,836	546,519	606,619	606,619
TOTAL ENDING FUND BALANCE	187,836	546,519	606,619	606,619
TOTAL COMMITMENTS & FUND BALANCE	218,296	592,771	638,019	638,019

Town of Pahrump

SCHEDULE B

FUND - Fire Impact Fees - 25251

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Licenses and Permits	81,336	-	135,000	135,000
Interest	16,689	23,200	2,000	2,000
Subtotal	98,025	23,200	137,000	137,000
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	471,738	569,454	592,654	592,654
TOTAL BEGINNING FUND BALANCE	471,738	569,454	592,654	592,654
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	569,763	592,654	729,654	729,654
EXPENDITURES:				
Services & Supplies	-	-	-	-
Capital Outlay	309	-	500,000	500,000
Total Expenditures	309	-	500,000	500,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	569,454	592,654	229,654	229,654
TOTAL ENDING FUND BALANCE	569,454	592,654	229,654	229,654
TOTAL COMMITMENTS & FUND BALANCE	569,763	592,654	729,654	729,654

Town of Pahrump

SCHEDULE B

FUND - Parks Impact Fees - 25252

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Town Business Licenses	196,759	198,770	155,000	155,000
Misc	-	-	-	-
Interest	27,341	32,471	2,000	2,000
Subtotal	224,100	231,241	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	707,570	705,409	720,527	720,527
TOTAL BEGINNING FUND BALANCE	707,570	705,409	720,527	720,527
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	931,670	936,650	877,527	877,527
EXPENDITURES:				
Salaries	119,192	120,011	179,129	190,080
Employee Benefits	64,714	75,112	107,459	110,377
Services and Supplies	15,013	21,000	17,000	15,800
Capital Outlay	27,342	-	-	-
Total Expenditures	226,261	216,123	303,588	316,257
OTHER USES:				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	705,409	720,527	573,939	561,270
TOTAL ENDING FUND BALANCE	705,409	720,527	573,939	561,270
TOTAL COMMITMENTS & FUND BALANCE	931,670	936,650	877,527	877,527

Town of Pahrump

SCHEDULE B

FUND - Business License Fund - 25268

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Charges for Services	14,498	5,608	10,000	10,000
Interest	2,573	6,778	100	100
Misc Revenue	-	-	-	-
Subtotal	17,071	12,386	10,100	10,100
OTHER FINANCING SOURCES:				
Transfer in	100,000	-	-	-
BEGINNING FUND BALANCE				
Reserved				
Unreserved	94,642	177,602	118,301	118,301
TOTAL BEGINNING FUND BALANCE	94,642	177,602	118,301	118,301
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	211,713	189,988	128,401	128,401
EXPENDITURES:				
Salaries and Wages	9,283	16,646	14,812	9,562
Benefits	2,791	3,529	5,627	2,515
Services and Supplies	17,142	9,941	25,000	17,700
Capital Outlay	4,895	41,571	6,000	6,000
Total Expenditures	34,111	71,687	51,439	35,777
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	100,000	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	177,602	118,301	76,962	92,624
TOTAL ENDING FUND BALANCE	177,602	118,301	76,962	92,624
TOTAL COMMITMENTS & FUND BALANCE	211,713	189,988	128,401	128,401

Town of Pahrump

SCHEDULE B

FUND - Cemetery Fund - 25272

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Charges for Services	7,141	2,762	5,200	5,200
Interest Income	8,568	10,423	500	500
Subtotal	15,709	13,185	5,700	5,700
OTHER FINANCING SOURCES:				
Transfer from General Fund	-	-	-	-
BEGINNING FUND BALANCE				
Reserved				
Unreserved	202,823	218,532	231,717	231,717
TOTAL BEGINNING FUND BALANCE	202,823	218,532	231,717	231,717
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	218,532	231,717	237,417	237,417
EXPENDITURES:				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	218,532	231,717	237,417	237,417
TOTAL ENDING FUND BALANCE	218,532	231,717	237,417	237,417
TOTAL COMMITMENTS & FUND BALANCE	218,532	231,717	237,417	237,417

Town of Pahrump

SCHEDULE B

FUND - Cemetery Perpetual Care Fund - 25273

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Room Taxes	254,866	220,426	200,000	200,000
PETT Grant	-	-	-	-
Fees	190,700	17,500	141,000	141,000
Interest	150,297	191,202	2,000	2,000
Subtotal	595,863	429,128	343,000	343,000
OTHER FINANCING SOURCES:				
Operating Transfer In - from Airport RT Fund	-	-	-	-
BEGINNING FUND BALANCE				
Reserved				
Unreserved	3,602,665	3,967,373	3,783,020	3,783,020
TOTAL BEGINNING FUND BALANCE	3,602,665	3,967,373	3,783,020	3,783,020
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	4,198,528	4,396,501	4,126,020	4,126,020
EXPENDITURES:				
Salaries and Wages	30,072	5,907	40,125	30,974
Employee Benefits	7,960	1,084	12,511	8,199
Services & Supplies	25,974	16,490	30,000	26,500
Capital Outlay - Fairgrounds	167,149	590,000	172,000	4,000,000
Total Expenditures	231,155	613,481	254,636	4,065,673
OTHER USES:				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	3,967,373	3,783,020	3,871,384	60,347
TOTAL ENDING FUND BALANCE	3,967,373	3,783,020	3,871,384	60,347
TOTAL COMMITMENTS & FUND BALANCE	4,198,528	4,396,501	4,126,020	4,126,020

Town of Pahrump

SCHEDULE B

FUND - Room Tax Fairgrounds - 25414

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Grant Income	-	-	-	-
Interest Income	82,652	140,323	4,000	4,000
Proceeds from Asset Sales	-	-	-	-
OTHER FINANCING SOURCES:				
Transfer in General Fund	1,400,000	1,500,000	-	-
Transfer in General Fund (Community Center)	-	1,263,351	-	-
BEGINNING FUND BALANCE				
Reserved				
Unreserved	2,391,922	3,309,563	5,573,953	5,573,953
TOTAL BEGINNING FUND BALANCE	2,391,922	3,309,563	5,573,953	5,573,953
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	3,874,574	6,213,237	5,577,953	5,577,953
EXPENDITURES:				
Transfers Out - Ambul Fund		-	-	-
Capital Outlay	502,359	639,284	5,000,000	5,000,000
Capital Outlay (Community Center)				-
Total Expenditures	502,359	639,284	5,000,000	5,000,000
OTHER USES:				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	(62,652)	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	3,309,563	5,573,953	577,953	577,953
TOTAL ENDING FUND BALANCE	3,309,563	5,573,953	577,953	577,953
TOTAL COMMITMENTS & FUND BALANCE	3,874,574	6,213,237	5,577,953	5,577,953

Town of Pahrump

SCHEDULE B

FUND - Capital Project Fund - Regular - 25401

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:		-	22,000	
Intergovernmental	-	-	-	-
Interest	3,964	4,367	400	400
Grants	-	-	-	-
Subtotal	3,964	4,367	22,400	400
OTHER FINANCING SOURCES:				
Operating Transfers In	22,382			-
BEGINNING FUND BALANCE				
Reserved				
Unreserved	111,144	137,490	78,571	78,571
TOTAL BEGINNING FUND BALANCE	111,144	137,490	78,571	78,571
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	137,490	141,857	100,971	78,971
EXPENDITURES:				
Capital Outlay	-	63,286	-	-
Total Expenditures	-	63,286	-	-
OTHER USES:				
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	137,490	78,571	100,971	78,971
TOTAL ENDING FUND BALANCE	137,490	78,571	100,971	78,971
TOTAL COMMITMENTS & FUND BALANCE	137,490	141,857	100,971	78,971

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 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Rentals	6,304	485	1,000	1,000
Interest	257	1,002	100	100
Subtotal	6,561	1,487	1,100	1,100
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	79,442	21,003	22,490	22,490
TOTAL BEGINNING FUND BALANCE	79,442	21,003	22,490	22,490
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	86,003	22,490	23,590	23,590
EXPENDITURES:				
Capital Outlay	65,000	-	22,000	22,000
Total Expenditures	65,000	-	22,000	22,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	21,003	22,490	1,590	1,590
TOTAL ENDING FUND BALANCE	21,003	22,490	1,590	1,590
TOTAL COMMITMENTS & FUND BALANCE	86,003	22,490	23,590	23,590

Town of Pahrump

SCHEDULE B

FUND - Arena Capital Projects Fund - 25411

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
Fees and Charges	-	-	-	-
Other	-	-	-	-
Grants	-	-	-	-
Interest	839	1,007	200	200
Subtotal	839	1,007	200	200
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	20,345	21,184	22,191	22,191
TOTAL BEGINNING FUND BALANCE	20,345	21,184	22,191	22,191
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
Service Fund				
TOTAL RESOURCES	21,184	22,191	22,391	22,391
EXPENDITURES:				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	5,000	5,000
Total Expenditures	-	-	5,000	5,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved				
Unreserved	21,184	22,191	17,391	17,391
TOTAL ENDING FUND BALANCE	21,184	22,191	17,391	17,391
TOTAL COMMITMENTS & FUND BALANCE	21,184	22,191	22,391	22,391

Town of Pahrump

SCHEDULE B

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

<u>PROPRIETARY FUND</u> Ambulance Enterprise	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Ambulance Fees, Net of Contractual Agreements	3,559,981	3,592,880	4,400,000	-
GEMT - Ground Emergency Medical Transport	-	808,414	600,000	-
Total Revenues	3,559,981	4,401,294	5,000,000	-
OPERATING EXPENSES:				
Salaries and Wages	1,807,368	1,953,260	1,982,049	-
Employee Benefits	1,226,318	1,146,520	964,286	-
Services and Supplies	660,275	799,268	640,000	-
Capital Outlay	-	-	-	-
Bad Debts	230,880	-	375,000	-
Depreciation/Amortization	210,295	-	175,000	-
Total Operating Expense	4,135,136	3,899,048	4,136,335	-
Operating Income or (Loss)	(575,155)	502,246	863,665	-
NONOPERATING REVENUES:				
Grants	-	-	-	-
Interest	177,160	239,943	-	-
Miscellaneous Income	-	16,767	-	-
Grants/Subsidies To Be Obtained	-	-	-	-
Gain from the Sale of Fixed Assets	-	-	-	-
Total Non-operating Revenues	177,160	256,710	-	-
NON-OPERATING EXPENSES:				
Total Non-operating Expenses	-	-	-	-
Net Income (loss) Before Operating Transfers	(397,995)	758,956	863,665	-
Operating Transfers (Schedule T):				
in from General Fund	-	-	-	-
out to General Fund	-	-	-	5,685,085
Operating Transfers In:	362,652	-	-	
Net Operating Transfers	362,652	-	-	5,685,085
NET INCOME	(35,343)	758,956	863,665	5,685,085

Town of Pahrump

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND - Ambulance Fund - 25520

<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from customers	3,523,584	4,401,294	5,000,000	-
Cash paid for salaries & employee benefits	(2,736,938)	(3,099,780)	(2,946,335)	-
Cash paid for services and supplies	(651,207)	(799,268)	(640,000)	-
a. Net cash provided by (or used for):				
operating activities	135,439	502,246	1,413,665	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
1.) Miscellaneous	-	16,767	-	-
2.) Transfer to General Fund (25101)	-	-	-	(5,685,085)
3.) Operating transfer in - Net	362,652	-	-	-
b. Net cash provided by (or used for):				
noncapital financing activities	362,652	16,767	-	(5,685,085)
C. CASH FLOWS FROM CAPITAL RELATED FINANCING ACTIVITIES:				
1.) Purchase of fixed assets	(237,652)	-	-	-
2.) Proceeds from sale of fixed assets	-	-	-	-
c. Net cash provided by (or used for):				
capital and related financing activities	(237,652)	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
1.) Interest	181,261	239,943	-	-
d. Net cash provided by (or used in):				
investing activities	181,261	239,943	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	441,700	758,956	1,413,665	(5,685,085)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	4,484,429	4,926,129	5,685,085	5,685,085
1.) Non - Restricted Cash				
2.) Restricted Cash				
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	4,926,129	5,685,085	7,098,750	-

Town of Pahrump

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND - Ambulance - 25520

PROPRIETARY FUND Golf Course Enterprise	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Golf Course Fees, Net of Contractual Agreements	461,126	491,960	500,000	500,000
OPERATING EXPENSES:				
Salaries and Wages	587	1,581	12,031	605
Employee Benefits	1,612	589	3,600	188
Services and Supplies	642,373	538,979	678,000	500,000
Capital Outlay	-	144,424	-	100,000
Bad Debts	-	-	-	-
Depreciation/Amortization	32,616	-	25,000	25,000
Total Operating Expense	677,188	685,573	718,631	625,793
Operating Income or (Loss)	(216,062)	(193,613)	(218,631)	(125,793)
NONOPERATING REVENUES:				
Room Tax	127,433	110,231	135,000	135,000
Interest	4,290	1,858	1,500	1,500
Miscellaneous Income	-	-	-	-
Gain from the Sale of Fixed Assets	-	-	-	-
Total Non-operating Revenues	131,723	112,089	136,500	136,500
NON-OPERATING EXPENSES:				
Total Non-operating Expenses	-	-	-	-
Net Income (loss) Before Operating Transfers	(84,339)	(81,524)	(82,131)	10,707
Operating Transfers (Schedule T):				
Capital Contributions	-	-	-	-
in from General Fund 25101	-	75,000	-	-
Net Operating Transfers	-	75,000	-	-
NET INCOME	(84,339)	(6,524)	(82,131)	10,707

Town of Pahrump

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND - Golf Course Fund - 25521

<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING				
ACTIVITIES:				
Cash Received from customers	461,126	500,000	500,000	500,000
Cash paid for salaries & employee benefits	(1,403)	(2,170)	(15,631)	(793)
Cash paid for services and supplies	(646,875)	(538,979)	(678,000)	(500,000)
a. Net cash provided by (or used for):				
operating activities	(187,152)	(41,149)	(193,631)	(793)
B. CASH FLOWS FROM NONCAPITAL				
FINANCING ACTIVITIES:				
1.) Room Tax	127,888	110,231	135,000	135,000
2.) Misc Income		-	-	-
2.) Operating transfer in - Net	-	75,000	-	-
b. Net cash provided by (or used for):				
noncapital financing activities	127,888	185,231	135,000	135,000
C. CASH FLOWS FROM CAPITAL				
RELATED FINANCING ACTIVITIES:				
1.) Purchase of fixed assets	(24,450)	(144,424)	-	(100,000)
2.) Proceeds from sale of fixed assets		-	-	-
c. Net cash provided by (or used for):				
capital and related financing activities	(24,450)	(144,424)	-	(100,000)
D. CASH FLOWS FROM INVESTING				
ACTIVITIES:				
1.) Interest	4,308	1,858	1,500	1,500
d. Net cash provided by (or used in):				
investing activities	4,308	1,858	1,500	1,500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(79,406)	1,516	(57,131)	35,707
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	87,668	8,262	9,778	9,778
1.) Non - Restricted Cash				
2.) Restricted Cash				
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	8,262	9,778	(47,353)	45,485

Town of Pahrump

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND - Golf Course - 25521

Page 34

25521 - GC Fund Cashflows

PROPRIETARY FUND OPEB Trust	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Revenue - (From GF 25101)	107,500	107,500	107,500	107,500
OPERATING EXPENSES:				
Salaries and Wages				
Employee Benefits	71,090	52,927	62,177	81,650
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Depreciation/Amortization	-	-	-	-
Total Operating Expense	71,090	52,927	62,177	81,650
Operating Income or (Loss)	36,410	54,573	45,323	25,850
NONOPERATING REVENUES:				
Interest	2,099	2,000	2,000	2,000
Total Non-operating Revenues	2,099	2,000	2,000	2,000
NON-OPERATING EXPENSES:				
Total Non-operating Expenses	-	-	-	-
Net Income (loss) Before Operating Transfers	38,509	56,573	47,323	27,850
Operating Transfers (Schedule T):				
in from General Fund	-	-	-	-
in from General Fund - Pre-funding Future Years	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME	38,509	56,573	47,323	27,850

Town of Pahrump

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND - OPEB Trust Fund - 25704

<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from customers	107,500	107,500	107,500	107,500
Cash paid for salaries & employee benefits	(71,090)	(52,927)	(62,177)	(81,650)
Cash paid for services and supplies	-	-	-	-
a. Net cash provided by (or used for):				
operating activities	36,410	54,573	45,323	25,850
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	2,099	2,500	2,500	500
d. Net cash provided by (or used in):				
investing activities	2,099	2,500	2,500	500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	38,509	57,073	47,823	26,350
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	100,915	139,424	196,497	196,497
1.) Non - Restricted Cash				
2.) Restricted Cash				
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	139,424	196,497	244,320	222,847

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							
		Ambulance Fund (25520)	31	5,685,085	GENERAL FUND		
					Cemetery Fund	11	0
					Ambulance Fund	11	0
					General Fund Capital Project	11	0
					OPEB Trust Fund - FY20 Exp	11	0
					OPEB Trust Fund - Pre-funding		
					Future Yrs	11	0
					Capital Project Fund (Community Center)		0
					SUBTOTAL		0
SPECIAL REVENUE FUNDS							
		Cemetery Fund	General	25	SPECIAL REVENUE FUNDS		
		Tourism RT Fund	Econ Dev RT Fund	16	Fall Festival Fund		0
					Econ Dev RT Fund	15	0
					Fire Impact Fund		0
		SUBTOTAL		0	SUBTOTAL		0
CAPITAL PROJECTS FUNDS							
		General Fund Capital Project	General	28	CAPITAL PROJECTS FUNDS		
			General (Community Center)	0	SUBTOTAL		0
		SUBTOTAL		0			
DEBT SERVICES FUND							
					DEBT SERVICES FUND		
					SUBTOTAL		0
		SUBTOTAL		0			
ENTERPRISE FUNDS							
		Ambulance Fund (25520)		0	General (25101)	32	5,685,085
					SUBTOTAL		5,685,085
					TOTAL TRANSFERS		5,685,085
		TOTAL TRANSFERS		5,685,085			

Town of Pahrump

Schedule T - Transfer Reconciliation (Operating and Residual Equity)

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2025-2026

Local Government: Town of Pahrump
Contact: Jennifer Fanning
E-mail Address: infanning@pahrumpnv.gov
Daytime Telephone: 775-727-2812

Total Number of Existing Contracts: 8

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	Reason or need for contract:
Contracts						
1	Kevin Slaughter, DO	7/1/2008	6/30/2025	12,000	12,000	Medical Director for Fire Dept
2	Health Services Integration	12/1/2020	12/1/2025	190,000	190,000	Ambulance Billing Service
3	Daniel C McArthur, LTD	7/1/2022	6/30/2025	30,000	30,000	Financial Auditor - estimate, new engagement letter each year
4	Downey Brand Attorneys LLP	5/14/2015	5/14/2025	125,000	125,000	Legal Services - estimate, contract paid on hourly rates
5	Fisher & Phillips LLP	11/18/2015	11/18/2025	15,000	15,000	Legal Services - estimate, contract paid on hourly rates
6	GC Wallace Inc	7/17/2009	7/17/2025			Engineering Services - new engagement letter per project - amounts unknown until projects approved
7	Mahannah & Associates, LLC	7/11/2016	7/17/2025	10,000	10,000	Water Rights Engineer - estimate, contract paid on hourly rates
8	Zambelli Fireworks	1/22/2020	1/22/2026	49,350	49,350	4th of July Fireworks Display
9						
10						
11						
12						
13						
14						
15	Total Proposed Expenditures			431,350	431,350	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2025-2026

Local Government: Town of Pahrump
Contact: Jennifer Fanning
E-mail Address: jfanning@pahrumpnv.gov
Daytime Telephone: 775-727-2812

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1										
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.