STATE OF NEVADA
DEPARTMENT OF TAXATION
Web Site: http://tax.state.nv.us
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
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BRIAN SANDOVAL
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
CHRISTOPHER G. NIELSEN
Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

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, 2015**

This budget contains **1** funds, including Debt Service, requiring property tax revenues totaling ***$2,600,000***

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 **4795** If the final computation requires, the tax rate will be lowered.

This budget contains ***11*** governmental fund types with estimated expenditures of ***$11,293,854*** and 1 proprietary funds with estimated expenses of ***$4,372,529***

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 Michael Sullivan
(Printed Name)
Finance Director
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein

Signed M. F. Su

Dated: 5/15/2014

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING:

Date and Time May 15, 2014 at 8:00 a.m.

Publication Date 5/7/2014

Place: Bob Ruud Community Center, Pahrump, NV

Form 1

Form 1A
5/14/2014 - 4:16 PM

Town of Pahrump
BUDGET INDEX

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BUDGET MESSAGE

1 The General Fund ending fund balance at June 30, 2015 is projected at ***$1,344,854***

2 This amount represents approximately ***29.57%*** of the FY**15** projected expenditures, transfer to debt service and contingency allocation.

3 The Town Board reviewed this amount at the public hearing held on April 10, 2014 and again at a public hearing on May 15, 2014 and determined that these budgeted amounts are necessary to meet obligations for the succeeding fiscal year.

4 The Town Board also reviewed projected ending fund balances for all other funds at a public hearing held on April 10, 2014 and again at the public hearing on May 15, 2014 and determined that they are necessary to meet obligations for the succeeding fiscal year.

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

FUND NAME	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	ESTIMATED BUDGET YEAR ENDING 06/30/15
General Govemment	20.50	20.50	20.50
Judicial			
Public Safety	31.25	32.25	32.25
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	51.75	52.75	52.75
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	51.75	52.75	52.75
POPULATION (AS OF JULY 1)	36,995	36,593	37,030
Source of Population Estimate*	State	State	State
Assessed Valuation (Secured and Unsecured Only)	688,310,723	694,927,503	668,555,663
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	688,310,723	694,927,503	668,555,663
TAX RATE			
General Fund	0.4308	0.4795	0.4795
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.4308	0.4795	0.4795

*** 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

Form 4

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2014-2015

	(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	0.4459	668,555,663	2,670,686	0.4459	2,670,686	179,633	2,491,053
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	0.0000	0	0	0.0000	0	0	0
VOTER APPROVED: C. Voter Approved Overrides	0.0000	0	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)	0.0000	0	0	0.0000	0	0	0
E. Medical Indigent (NRS 428.285)	0.0000	0	0	0.0000	0	0	0
F. Capital Acquisition (NRS 354.59815)	0.0000	0	0	0.0000	0	0	0
G. Youth Services Levy (NRS 62.327)	0.0000	0	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	0	0	0.0000	0	0	0
I. SCCRT Loss (NRS 354.59813)	0.0336	668,555,663	201,245	0.0336	201,245	13,536	187,709
J. Other:	0.0000	0	0	0.0000	0	0	0
K. Other:	0.0000	0	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0336	668,555,663	201,245	0.0336	201,245	13,536	187,709
M. **SUBTOTAL A, C, L**	0.4795	668,555,663	2,871,931	0.4795	2,871,931	193,169	2,678,762
N. Debt	0.0000	0	0	0.0000	0	0	0
O. **TOTAL M AND N**	0.4795	668,555,663	2,871,931	0.4795	2,871,931	193,169	2,678,762

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 higer than the amount produced by the formula, please attach an explanation.

Form 27R

We will be using last year's rates, not the revenue projections provided by the State. The Town Board elected to continue with the FY14 rates at the 4/10/14 preliminary budget workshop. We will be using Kim Lara's (from Nye County) revised projections not the State's March projections. As in prior years, we have budgeted lower than the maximum projected ptax revenues, in order to be cautious with the cash flow due to the impact of delinquencies.

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, 2015

Budget Summary for Town of Pahrump

	GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	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)	2,047,605	750,000	2,700,000	0.4795	415,000	0	0	5,912,605
2	Gas Tax (25205)	0	0	0	0.0000	250,200	0	0	250,200
3	Fall Festival Fund (25217)	67,281	0	0	0.0000	150,000	0		217,281
4	State Room Tax (25220)	88,429	0	0	0.0000	55,500	0	0	143,929
5	Room Tax Econ. Dev. (25221)	61,990	0	0	0.0000	80,500	0	0	142,490
6	Room Tax Tourism (25222)	370,910	0	0	0.0000	176,000	0	0	546,910
7	Room Tax Parks (25223)	258,487	0	0	0.0000	25,500	0	0	283,987
8	Room Tax Arena (25224)	301,509	0	0	0.0000	31,000	0	0	332,509
9	Room Tax Airport (25225)	262,446	0	0	0.0000	120,500	0	0	382,946
10	Public Safety Sales Tax Fund (25233)	225,000	0	0	0.0000	950,000	0	0	1,175,000
11	Fire Impact Fee Fund (25251)	445,117	0	0	0.0000	4,000	0	0	449,117
12	Parks Impact Fee Fund (25252)	269,729	0	0	0.0000	3,500	0	0	273,229
13	Business License (25268)	132,724	0	0	0.0000	150,500	0	0	283,224
14	Cemetery (25272)	43,676	0	0	0.0000	10,100	0	30,000	83,776
15	Cemetery Perpetual Care (25273)	146,801	0	0	0.0000	5,100	0	0	151,901
16	Airport Grant Fund (25340)	0	0	0	0.0000	500,000	0	0	500,000
17	Room Tax Fairgrounds (25414)	945,059	0	0	0.0000	61,000	0	0	1,006,059
18	Capital Project Regular (25401)	1,128,283	0	0	0.0000	4,000	0	0	1,132,283
19	Ad Valorem Cap. Projects (25402)	156,862	0	0	0.0000	35,200	0	0	192,062
20	Arena Cap. Projects (25411)	58,818	0	0	0.0000	3,200	0	0	62,018
21	T.V. Construction (25412)	49,749	0	0	0.0000	200	0	0	49,949
22	Debt Service (25391)	40,845	0	0	0.0000	0	0	45,503	86,348
23	Subtotal Governmental Fund Types, Expendable Trust Funds	7,101,320	750,000	2,700,000	0.4795	3,031,000	0	75,503	13,657,823

Note: Col 3 (Property Tax Required) Due to the current declining economy and for the purposes of budgeting only, the Town is projecting lower tax revenues.

Form 5

Town of Pahrump

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2015

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)	-	1,796,216	1,084,082	1,253,950	298,000	60,000	75,503	1,344,854	5,912,605
2	Gas Tax (25205)	R	0	0	250,200	0	0	0	0	250,200
3	Fall Festival Fund (25217)	R	0	0	180,000	0	0	0	37,281	217,281
4	State Room Tax (25220)	R	5,000	1,500	125,000	0	0	0	12,429	143,929
5	Room Tax Ec. Dev. (25221)	R	2,000	500	130,000	5,000	0	0	4,990	142,490
6	Room Tax Tourism (25222)	R	54,058	28,680	425,000	0	0	0	39,172	546,910
7	Room Tax Parks (25223)	R	1,000	200	25,000	255,000	0	0	2,787	283,987
8	Room Tax Arena (25224)	R	0	0	25,000	300,000	0	0	7,509	332,509
9	Room Tax Airport (25225)	R	0	0	50,000	0	0	0	332,946	382,946
10	Public Safety Sales Tax Fund (25233)	R	406,522	271,095	64,000	420,000	0	0	13,384	1,175,000
11	Fire Impact Fee Fund (25251)	R	0	0	0	440,000	0	0	9,117	449,117
12	Parks Impact Fee Fund (25252)	R	0	0	5,000	255,000	0	0	13,229	273,229
13	Business License (25268)	R	79,278	48,482	25,000	20,000	0	0	110,464	283,224
14	Cemetery (25272)	R	18,000	5,000	18,000	30,000	0	0	12,776	83,776
15	Cemetery Perpetual Care (25273)	R	0	0	0	0	0	0	151,901	151,901
16	Airport Grant Fund (25340)	R	0	0	500,000	0	0	0	0	500,000
17	Room Tax Fairgrounds (25414)	R	42,432	25,157	0	925,000	0	0	13,470	1,006,059
18	Capital Project Regular (25401)	C	0	0	0	1,060,000	0	0	72,283	1,132,283
19	Ad Valorem Cap. Projects (25402)	C	0	0	0	190,000	0	0	2,062	192,062
20	Arena Cap. Projects (25411)	C	0	0	0	60,000	0	0	2,018	62,018
21	T.V. Construction (25412)	C	0	0	5,000	40,000	0	0	4,949	49,949
22	Debt Service (25391)	D	0	0	45,503	0	0	0	40,845	86,348
	TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		2,404,505	1,464,696	3,126,653	4,298,000	60,000	75,503	2,228,465	13,657,823

* 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.**

Form 6

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2015

Budget Summary for Town of Pahrump

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS IN (5)	OPERATING TRANSFERS OUT (6)	NET INCOME (7)
Ambulance	E	3,750,000	4,372,529	64,000	0		0	(558,529)
TOTAL		3,750,000	4,372,529	64,000	0	0	0	(558,529)

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

** Including Depreciation

Form 7

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/15 FINAL APPROVED
TAXES:				
Property Taxes	2,767,988	2,500,000	2,600,000	2,700,000
Subtotal	2,767,988	2,500,000	2,600,000	2,700,000
LICENSES AND PERMITS:				
Licenses and Permits	359,024	350,000	350,000	350,000
Subtotal	359,024	350,000	350,000	350,000
INTERGOVERNMENTAL REVENUES:				
Consolidated Tax	759,559	700,000	700,000	750,000
Subtotal	759,559	700,000	700,000	750,000
FINES AND FORFEITURES:				
Fines & Fees	3,381	25,000	25,000	25,000
Subtotal	3,381	25,000	25,000	25,000
MISCELLANEOUS:				
Charge for Services	37,170	15,000	15,000	15,000
Other	43,578	25,000	25,000	25,000
Subtotal	80,748	40,000	40,000	40,000
SUBTOTAL REVENUE ALL SOURCES	3,970,700	3,615,000	3,715,000	3,865,000
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	3,054,478	3,433,111	2,047,605	2,047,605
TOTAL BEGINNING FUND BALANCE	3,054,478	3,433,111	2,047,605	2,047,605
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	7,025,178	7,048,111	5,762,605	5,912,605

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

Town of Pahrump

SCHEDULE B - GENERAL FUND
Summary Fund 730

Form 8 & 9

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
ADMINISTRATION:				
Salaries and Wages	308,282	390,302	401,996	401,996
Employee Benefits	154,340	237,199	251,067	266,667
Services and Supplies	475,035	680,000	550,000	560,000
Capital Outlay	0	10,000	10,000	10,000
SUBTOTAL ACTIVITY	937,657	1,317,501	1,213,063	1,238,663
(includes Park & Recreation):				
Salaries and Wages	447,187	549,901	564,851	564,851
Employee Benefits	241,975	273,651	289,577	304,527
Services and Supplies	271,174	365,000	365,000	365,000
Capital Outlay	25,191	57,000	57,000	57,000
SUBTOTAL ACTIVITY	985,527	1,245,552	1,276,428	1,291,378
FIRE DEPARTMENT (282):				
Salaries and Wages	875,853	950,000	813,370	813,370
Employee Benefits	482,762	665,000	499,888	512,888
Services and Supplies	217,246	269,950	308,950	308,950
Capital Outlay	655	375,000	395,000	225,000
SUBTOTAL ACTIVITY	1,576,516	2,259,950	2,017,207	1,860,207
ARENA ACTIVITIES:				
Salaries and Wages	0	16,000	16,000	16,000
Employee Benefits	0	0	0	0
Services and Supplies	9,400	10,000	10,000	10,000
Capital Outlay	0	3,000	3,000	3,000
SUBTOTAL ACTIVITY	9,400	29,000	29,000	29,000
TELEVISION:				
Services and Supplies	7,464	10,000	10,000	10,000
Capital Outlay	0	3,000	3,000	3,000
SUBTOTAL ACTIVITY	7,464	13,000	13,000	13,000
TOTAL ACTIVITY	3,516,564	4,865,003	4,548,698	4,432,248

Town of Pahrump

SCHEDULE B - GENERAL FUND - 25101

FUNCTION - Various

Form 10 - General Fund

EXPENDITURES BY FUNCTION AND ACTIVITY:		(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
PAGE	FUNCTION SUMMARY				
	General Government	1,923,184	2,563,053	2,489,491	2,530,041
	Judicial				
	Public Safety	1,576,516	2,259,950	2,017,207	1,860,207
	Public Works				
	Sanitation				
	Health				
	Welfare				
	Culture and Recreation	16,864	42,000	42,000	42,000
	Community Support				
	Debt Service				
	Intergovernmental Expenditures				
TOTAL EXPENDITURES - ALL FUNCTIONS		3,516,564	4,865,003	4,548,698	4,432,248
OTHER USES:					
CONTINGENCY (not to exceed 3% or total expenditures)		0	60,000	60,000	60,000
Operating Transfers Out (Schedule T)					
	Cemetery Fund	30,000	30,000	30,000	30,000
	Capital Project Fund		0	0	0
	Ambulance Debt Service	45,503	45,503	45,503	45,503
	Ambulance Fund	0	0	0	0
	Subtotal Transfers	75,503	75,503	75,503	75,503
TOTAL EXPENDITURES AND OTHER USES		3,592,067	5,000,506	4,684,201	4,567,751
ENDING FUND BALANCE:					
Reserved					
Unreserved		3,433,111	2,047,605	1,078,404	1,344,854
TOTAL ENDING FUND BALANCE		3,433,111	2,047,605	1,078,404	1,344,854
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE		7,025,178	7,048,111	5,762,605	5,912,605

Town of Pahrump

SCHEDULE B - GENERAL FUND

SCHEDULE B - SUMMARY EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

Form 11 - All Functions

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
Gas Tax	198,343	325,000	250,000	250,000
Interest Income	219	0	200	200
Subtotal	198,562	325,000	250,200	250,200
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	0	0	0	0
TOTAL BEGINNING FUND BALANCE	0	0	0	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL RESOURCES	198,562	325,000	250,200	250,200
EXPENDITURES:				
Roads (Intergovernmental Transfer to Nye County)	198,562	325,000	250,200	250,200
Total Expenditures	198,562	325,000	250,200	250,200
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	0	0	0	0
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL COMMITMENTS & FUND BALANCE	198,562	325,000	250,200	250,200

Town of Pahrump

SCHEDULE B

Road Special Revenue Fund

FUND - Gax Tax - 25205

Form 14 - Gas Tax

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
Fees and Charges	128,345	115,610	150,000	150,000
Interest Income	0	0	0	0
Subtotal	128,345	115,610	150,000	150,000
OTHER FINANCING SOURCES:				
Donations	0	0	0	0
Grants	0	0	0	0
Subtotal	0	0	0	0
BEGINNING FUND BALANCE				
Reserved				
Unreserved	0	24,173	67,281	67,281
TOTAL BEGINNING FUND BALANCE	0	24,173	67,281	67,281
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL RESOURCES	128,345	139,783	217,281	217,281
EXPENDITURES:				
Services and Supplies	104,172	72,502	150,000	150,000
Capital Outlay	0	0	5,000	30,000
Transfer to Fairgrounds & Parks RT Fund	0	0	0	0
Total Expenditures	104,172	72,502	155,000	180,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	24,173	67,281	62,281	37,281
TOTAL ENDING FUND BALANCE	24,173	67,281	62,281	37,281
TOTAL COMMITMENTS & FUND BALANCE	128,345	139,783	217,281	217,281

Town of Pahrump

SCHEDULE B

FUND - Fall Festival Special Revenue Fund - 25217

Form 14 - Fall Festival

Town of Pahrump

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
Room Taxes	35,841	35,000	35,000	35,000
Grants	32,999	30,000	20,000	20,000
Misc Revenue	4,000	0	0	0
Interest	597	250	500	500
Subtotal	73,437	65,250	55,500	55,500
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	149,651	140,679	88,429	88,429
TOTAL BEGINNING FUND BALANCE	149,651	140,679	88,429	88,429
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL RESOURCES	223,088	205,929	143,929	143,929
EXPENDITURES:				
Salaries and Wages	365	5,000	5,000	5,000
Employee Benefits	105	1,500	1,500	1,500
Services and Supplies	81,939	111,000	125,000	125,000
Total Expenditures	82,409	117,500	131,500	131,500
OTHER USES:				
Operating Transfers Out	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	140,679	88,429	12,429	12,429
TOTAL ENDING FUND BALANCE	140,679	88,429	12,429	12,429
TOTAL COMMITMENTS & FUND BALANCE	223,088	205,929	143,929	143,929

Town of Pahrump

SCHEDULE B

FUND - Special State Room Tax - 25220

Form 14 - Spl State Rm Tax

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
Room Taxes	57,612	55,000	55,000	55,000
Grant	25,000	25,000	25,000	25,000
Misc Income	0	0	0	0
Interest	537	250	500	500
Subtotal	83,149	80,250	80,500	80,500
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	168,625	162,740	61,990	61,990
TOTAL BEGINNING FUND BALANCE	168,625	162,740	61,990	61,990
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL RESOURCES	251,774	242,990	142,490	142,490
EXPENDITURES:				
Salaries	81	500	2,000	2,000
Employee Benefits	25	500	500	500
Services and Supplies	88,928	175,000	130,000	130,000
Capital Outlay	0	5,000	5,000	5,000
Total Expenditures	89,034	181,000	137,500	137,500
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	162,740	61,990	4,990	4,990
TOTAL ENDING FUND BALANCE	162,740	61,990	4,990	4,990
TOTAL COMMITMENTS & FUND BALANCE	251,774	242,990	142,490	142,490

Town of Pahrump

SCHEDULE B

FUND - Room Tax Economic Development - 25221

Form 14 - Room Tax Economic Development

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
Room Taxes	172,835	150,000	175,000	175,000
Charges for Services	0	0	0	0
Interest	3,074	2,000	1,000	1,000
Subtotal	175,909	152,000	176,000	176,000
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	837,850	593,910	370,910	370,910
TOTAL BEGINNING FUND BALANCE	837,850	593,910	370,910	370,910
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL RESOURCES	1,013,759	745,910	546,910	546,910
EXPENDITURES:				
Salaries and Wages	53,734	60,000	54,058	54,058
Employee Benefits	22,378	15,000	27,380	28,680
Services & Supplies	343,737	300,000	425,000	425,000
Capital Outlay	0	0	0	0
Total Expeditures	419,849	375,000	506,438	507,738
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	593,910	370,910	40,472	39,172
TOTAL ENDING FUND BALANCE	593,910	370,910	40,472	39,172
TOTAL COMMITMENTS & FUND BALANCE	1,013,759	745,910	546,910	546,910

Town of Pahrump

SCHEDULE B

FUND - Room Tax Tourism - 25222

Form 14-Rm Tax Tourism

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
Room Taxes	28,805	25,000	25,000	25,000
Interest	1,079	500	500	500
Subtotal	29,884	25,500	25,500	25,500
OTHER FINANCING SOURCES:				
Operating Transfer In - from Fall Festival	0	0	0	0
BEGINNING FUND BALANCE				
Reserved				
Unreserved	303,289	324,487	258,487	258,487
TOTAL BEGINNING FUND BALANCE	303,289	324,487	258,487	258,487
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL RESOURCES	333,173	349,987	283,987	283,987
EXPENDITURES:				
Salaries and Wages	108	1,000	1,000	1,000
Employee Benefits	33	500	200	200
Services & Supplies	8,545	15,000	25,000	25,000
Capital Outlay	0	75,000	255,000	255,000
Total Expeditures	8,686	91,500	281,200	281,200
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	324,487	258,487	2,787	2,787
TOTAL ENDING FUND BALANCE	324,487	258,487	2,787	2,787
TOTAL COMMITMENTS & FUND BALANCE	333,173	349,987	283,987	283,987

Town of Pahrump

SCHEDULE B

FUND - Room Tax Parks - 25223

Form 14-Rm Tax Parks

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
Room Taxes	28,805	25,000	30,000	30,000
Interest	1,208	1,000	1,000	1,000
Subtotal	30,013	26,000	31,000	31,000
OTHER FINANCING SOURCES:				
Operating Transfer In - from Fall Festival	0	0	0	0
BEGINNING FUND BALANCE				
Reserved				
Unreserved	335,496	365,509	301,509	301,509
TOTAL BEGINNING FUND BALANCE	335,496	365,509	301,509	301,509
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL RESOURCES	365,509	391,509	332,509	332,509
EXPENDITURES:				
Salaries and Wages	0	0	0	0
Employee Benefits	0	0	0	0
Services & Supplies	0	15,000	25,000	25,000
Capital Outlay	0	75,000	300,000	300,000
Total Expeditures	0	90,000	325,000	325,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	365,509	301,509	7,509	7,509
TOTAL ENDING FUND BALANCE	365,509	301,509	7,509	7,509
TOTAL COMMITMENTS & FUND BALANCE	365,509	391,509	332,509	332,509

Town of Pahrump

SCHEDULE B

FUND - Room Tax Arena - 25224

Form 14-Rm Tax Arena

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
Room Taxes	115,180	100,000	120,000	120,000
Interest	310	500	500	500
Subtotal	115,490	100,500	120,500	120,500
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	71,456	186,946	262,446	262,446
TOTAL BEGINNING FUND BALANCE	71,456	186,946	262,446	262,446
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL RESOURCES	186,946	287,446	382,946	382,946
EXPENDITURES:				
Services & Supplies	0	25,000	50,000	50,000
Capital Outlay	0	0	0	0
Total Expeditures	0	25,000	50,000	50,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	186,946	262,446	332,946	332,946
TOTAL ENDING FUND BALANCE	186,946	262,446	332,946	332,946
TOTAL COMMITMENTS & FUND BALANCE	186,946	287,446	382,946	382,946

Town of Pahrump

SCHEDULE B

FUND - Room Tax Airport - 25225

Form 14-Rm Tax Airport

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
Fees and Charges	0	225,000	950,000	950,000
Interest	0	0	0	0
Subtotal	0	225,000	950,000	950,000
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	0	0	225,000	225,000
TOTAL BEGINNING FUND BALANCE	0	0	225,000	225,000
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL RESOURCES	0	225,000	1,175,000	1,175,000
EXPENDITURES:				
Salaries & Wages	0	0	406,522	406,522
Employee Benefits	0	0	263,295	271,095
Services & Supplies	0	0	64,000	64,000
Capital Outlay	0	0	420,000	420,000
Total Expenditures	0	0	1,153,816	1,161,616
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	0	225,000	21,184	13,384
TOTAL ENDING FUND BALANCE	0	225,000	21,184	13,384
TOTAL COMMITMENTS & FUND BALANCE	0	225,000	1,175,000	1,175,000

Town of Pahrump

SCHEDULE B

FUND - Public Safety Sales Tax Fund

Form 14 - Public Safety Sales Tax

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
Fees and Charges	6,346	3,000	3,000	3,000
Interest	1,707	1,000	1,000	1,000
Subtotal	8,053	4,000	4,000	4,000
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	458,064	466,117	445,117	445,117
TOTAL BEGINNING FUND BALANCE	458,064	466,117	445,117	445,117
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL RESOURCES	466,117	470,117	449,117	449,117
EXPENDITURES:				
Services & Supplies	0	0	0	0
Capital Outlay	0	25,000	440,000	440,000
Total Expenditures	0	25,000	440,000	440,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	466,117	445,117	9,117	9,117
TOTAL ENDING FUND BALANCE	466,117	445,117	9,117	9,117
TOTAL COMMITMENTS & FUND BALANCE	466,117	470,117	449,117	449,117

Town of Pahrump

SCHEDULE B

FUND - Fire Impact Fees - 25251

Form 14 - Fire Impact Fee

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
Fees and Charges	3,100	3,000	3,000	3,000
Interest	2,453	500	500	500
Subtotal	5,553	3,500	3,500	3,500
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	690,727	441,229	269,729	269,729
TOTAL BEGINNING FUND BALANCE	690,727	441,229	269,729	269,729
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL RESOURCES	696,280	444,729	273,229	273,229
EXPENDITURES:				
Services & Supplies	0	0	5,000	5,000
Capital Outlay	255,051	175,000	255,000	255,000
Total Expenditures	255,051	175,000	260,000	260,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	441,229	269,729	13,229	13,229
TOTAL ENDING FUND BALANCE	441,229	269,729	13,229	13,229
TOTAL COMMITMENTS & FUND BALANCE	696,280	444,729	273,229	273,229

Town of Pahrump

SCHEDULE B

FUND - Parks Impact Fees - 25252

Form 14 - Impact Fees

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
Town Business Licenses	151,096	110,000	150,000	150,000
Interest	0	0	0	0
Misc	579	100	500	500
Subtotal	151,675	110,100	150,500	150,500
OTHER FINANCING SOURCES:				
Transfer from Econ Dev RT Fund	0	0	0	0
Transfer from Town Tourism RT Fund	0	0	0	0
Subtotal	0	0	0	0
BEGINNING FUND BALANCE				
Reserved				
Unreserved	54,498	156,908	132,724	132,724
TOTAL BEGINNING FUND BALANCE	54,498	156,908	132,724	132,724
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL RESOURCES	206,173	267,008	283,224	283,224
EXPENDITURES:				
Salaries	29,295	64,989	79,278	79,278
Employee Benefits	13,517	34,295	45,882	48,482
Services and Supplies	6,453	25,000	25,000	25,000
Capital Outlay	0	10,000	20,000	20,000
Total Expenditures	49,265	134,284	170,160	172,760
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	156,908	132,724	113,064	110,464
TOTAL ENDING FUND BALANCE	156,908	132,724	113,064	110,464
TOTAL COMMITMENTS & FUND BALANCE	206,173	267,008	283,224	283,224

Town of Pahrump

SCHEDULE B

FUND - Business License Fund - 25268

Form 14 - Bus. Lic.

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
Charges for Services	10,901	9,000	10,000	10,000
Interest	101	100	100	100
Misc Revenue	106	0	0	0
Subtotal	11,108	9,100	10,100	10,100
OTHER FINANCING SOURCES:				
Transfer from General Fund	30,000	30,000	30,000	30,000
BEGINNING FUND BALANCE				
Reserved				
Unreserved	46,173	69,576	43,676	43,676
TOTAL BEGINNING FUND BALANCE	46,173	69,576	43,676	43,676
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	87,281	108,676	83,776	83,776
EXPENDITURES:				
Salaries and Wages	5,850	12,000	18,000	18,000
Benefits	1,787	5,000	5,000	5,000
Services and Supplies	9,342	12,000	12,000	12,000
Power and Equipment	0	6,000	6,000	6,000
Capital Outlay	726	30,000	30,000	30,000
Total Expenditures	17,705	65,000	71,000	71,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	69,576	43,676	12,776	12,776
TOTAL ENDING FUND BALANCE	69,576	43,676	12,776	12,776
TOTAL COMMITMENTS & FUND BALANCE	87,281	108,676	83,776	83,776

Town of Pahrump

SCHEDULE B

FUND - Cemetery Fund - 25272

Form 14 - Cemetery

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
Charges for Services	5,369	3,000	5,000	5,000
Interest Income	297	200	100	100
Subtotal	5,666	3,200	5,100	5,100
OTHER FINANCING SOURCES:				
Transfer from General Fund	0	0	0	0
BEGINNING FUND BALANCE				
Reserved				
Unreserved	137,935	143,601	146,801	146,801
TOTAL BEGINNING FUND BALANCE	137,935	143,601	146,801	146,801
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL RESOURCES	143,601	146,801	151,901	151,901
EXPENDITURES:				
Services and Supplies	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	0	0	0	0
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	143,601	146,801	151,901	151,901
TOTAL ENDING FUND BALANCE	143,601	146,801	151,901	151,901
TOTAL COMMITMENTS & FUND BALANCE	143,601	146,801	151,901	151,901

Town of Pahrump

SCHEDULE B

FUND - Cemetery Perpetual Care Fund - 25273

Form 14 - Cemetery Perpetual Care

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
Grants	0	350,000	500,000	500,000
Interest	0	0	0	0
Subtotal	0	350,000	500,000	500,000
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	0	0	0	0
TOTAL BEGINNING FUND BALANCE	0	0	0	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL RESOURCES	0	350,000	500,000	500,000
EXPENDITURES:				
Services & Supplies	0	350,000	500,000	500,000
Total Expenditures	0	350,000	500,000	500,000
ENDING FUND BALANCE				
Reserved				
Unreserved	0	0	0	0
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL COMMITMENTS & FUND BALANCE	0	350,000	500,000	500,000

Town of Pahrump

SCHEDULE B

FUND - Airport Grant Fund - 25340

Form 14 - Airport Grant Fund

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
Room Taxes	57,655	55,000	60,000	60,000
PETT Grant	327,000	0	0	0
Interest	3,810	1,000	1,000	1,000
Subtotal	388,465	56,000	61,000	61,000
OTHER FINANCING SOURCES:				
Operating Transfer In - from Fall Festival	0	0	0	0
BEGINNING FUND BALANCE				
Reserved				
Unreserved	1,664,665	1,107,059	945,059	945,059
TOTAL BEGINNING FUND BALANCE	1,664,665	1,107,059	945,059	945,059
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL RESOURCES	2,053,130	1,163,059	1,006,059	1,006,059
EXPENDITURES:				
Salaries and Wages	491	10,000	42,432	42,432
Employee Benefits	152	3,000	23,857	25,157
Services & Supplies	8,083	25,000	0	0
Capital Outlay - Fairgrounds	937,345	175,000	925,000	925,000
Total Expenditures	946,071	213,000	991,289	992,589
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	1,107,059	950,059	14,770	13,470
TOTAL ENDING FUND BALANCE	1,107,059	950,059	14,770	13,470
TOTAL COMMITMENTS & FUND BALANCE	2,053,130	1,163,059	1,006,059	1,006,059

Town of Pahrump

SCHEDULE B

FUND - Room Tax Fairgrounds - 25414

Form 14 - Room Tax Fairgrounds

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
Grant Income	0	0	0	0
Interest Income	4,412	0	4,000	4,000
OTHER FINANCING SOURCES:				
Transfer in Vehicle Fire Capital Fund	0	0	0	0
BEGINNING FUND BALANCE				
Reserved				
Unreserved	1,407,035	1,288,283	1,128,283	1,128,283
TOTAL BEGINNING FUND BALANCE				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL RESOURCES	1,411,447	1,288,283	1,132,283	1,132,283
EXPENDITURES:				
Transfers Out - Ambul Fund	0	0	0	0
Capital Outlay	123,164	160,000	1,060,000	1,060,000
Total Expenditures	123,164	160,000	1,060,000	1,060,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	1,288,283	1,128,283	72,283	72,283
TOTAL ENDING FUND BALANCE	1,288,283	1,128,283	72,283	72,283
TOTAL COMMITMENTS & FUND BALANCE	1,411,447	1,288,283	1,132,283	1,132,283

Town of Pahrump

SCHEDULE B

FUND - Capital Project Fund - Regular - 25401

Form 14 - Capital Project Fund

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
Intergovernmental from Nye County	35,108	30,000	35,000	35,000
Interest	1,328	200	200	200
Grants	0	0	0	0
Subtotal	36,436	30,200	35,200	35,200
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	177,816	176,662	156,862	156,862
TOTAL BEGINNING FUND BALANCE	177,816	176,662	156,862	156,862
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL RESOURCES	214,252	206,862	192,062	192,062
EXPENDITURES:				
Capital Outlay	37,590	50,000	190,000	190,000
Total Expenditures	37,590	50,000	190,000	190,000
OTHER USES:				
Operating Transfers Out (Schedule T)	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	176,662	156,862	2,062	2,062
TOTAL ENDING FUND BALANCE	176,662	156,862	2,062	2,062
TOTAL COMMITMENTS & FUND BALANCE	214,252	206,862	192,062	192,062

Town of Pahrump

SCHEDULE B

FUND - Ad Valorem Capital Projects - 25402

(Part of Nye County Capital Projects)

Form 14 - Ad Valorem Capital Projects

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
Rentals	2,500	3,000	3,000	3,000
Interest	306	200	200	200
Subtotal	2,806	3,200	3,200	3,200
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	62,812	65,618	58,818	58,818
TOTAL BEGINNING FUND BALANCE	62,812	65,618	58,818	58,818
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL RESOURCES	65,618	68,818	62,018	62,018
EXPENDITURES:				
Capital Outlay	0	10,000	60,000	60,000
Total Expenditures	0	10,000	60,000	60,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	65,618	58,818	2,018	2,018
TOTAL ENDING FUND BALANCE	65,618	58,818	2,018	2,018
TOTAL COMMITMENTS & FUND BALANCE	65,618	68,818	62,018	62,018

Town of Pahrump

SCHEDULE B

FUND - Arena Capital Projects Fund - 25411

Form 14 - Arena Capital Projects Fund

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
Fees and Charges	0	0	0	0
Other	0	0	0	0
Grants	17,800	0	0	0
Interest	242	200	200	200
Subtotal	18,042	200	200	200
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	49,507	67,549	49,749	49,749
TOTAL BEGINNING FUND BALANCE	49,507	67,549	49,749	49,749
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Service Fund				
TOTAL RESOURCES	67,549	67,749	49,949	49,949
EXPENDITURES:				
Services and Supplies	0	3,000	5,000	5,000
Capital Outlay	0	15,000	40,000	40,000
Total Expenditures	0	18,000	45,000	45,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	67,549	49,749	4,949	4,949
TOTAL ENDING FUND BALANCE	67,549	49,749	4,949	4,949
TOTAL COMMITMENTS & FUND BALANCE	67,549	67,749	49,949	49,949

Town of Pahrump

SCHEDULE B

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

Form 14 - T.V. Construction Fund

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
Interest Income	17	0	0	0
OTHER FINANCING SOURCES:				
Transfer from Fire Vehicle Capital Fund	0	0	0	0
Transfer from General Fund	45,503	45,503	45,503	45,503
Subtotal	45,503	45,503	45,503	45,503
BEGINNING FUND BALANCE				
Reserved				
Unreserved	40,828	40,845	40,845	40,845
TOTAL BEGINNING FUND BALANCE	40,828	40,845	40,845	40,845
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL AVAILABLE RESOURCES	86,348	86,348	86,348	86,348
EXPENDITURES:				
Type: Debt Service - USDA Loan				
Principal	0	0	0	0
Interest	0	0	0	0
Subtotal	0	0	0	0
Type: Debt Service - Ladder Truck Notes				
Principal	40,382	42,021	43,727	43,727
Interest	5,121	3,482	1,776	1,776
Subtotal	45,503	45,503	45,503	45,503
Total Expenditures	45,503	45,503	45,503	45,503
ENDING FUND BALANCE				
Reserved				
Unreserved	40,845	40,845	40,845	40,845
TOTAL ENDING FUND BALANCE	40,845	40,845	40,845	40,845
TOTAL COMMITMENTS & FUND BALANCE	86,348	86,348	86,348	86,348

Town of Pahrump

SCHEDULE C-DEBT SERVICE FUND - 25391

THE ABOVE DEBT IS REPAID BY OPERATING RESOURCES

Form 15&16 - Debt Service Fund

PROPRIETARY FUND Ambulance Enterprise	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE:				
Ambulance Fees, Net of Contractual Agreements	3,752,400	3,500,000	3,750,000	3,750,000
OPERATING EXPENSES:				
Salaries and Wages	1,473,063	1,446,249	1,500,199	1,500,199
Employee Benefits	729,957	892,690	935,760	964,529
Services and Supplies	387,285	497,300	518,800	518,800
Capital Outlay	0	329,000	304,000	304,000
Bad Debts	1,003,082	1,025,000	1,000,000	1,000,000
Depreciation/Amortization	85,724	85,000	85,000	85,000
Total Operating Expense	3,679,111	4,275,239	4,343,760	4,372,529
Operating Income or (Loss)	73,289	(775,239)	(593,760)	(622,529)
NONOPERATING REVENUES:				
Grants	60,000	60,000	60,000	60,000
Interest	4,585	5,000	3,000	3,000
Miscellaneous Income	17,992	1,000	1,000	1,000
Grants/Subsidies To Be Obtained	0	0	0	0
Gain from the Sale of Fixed Assets	0	0	0	0
Total Non-operating Revenues	82,577	66,000	64,000	64,000
NON-OPERATING EXPENSES:				
Total Non-operating Expenses	0	0	0	0
Net Income (loss) Before Operating Transfers	155,866	(709,239)	(529,760)	(558,529)
Operating Transfers (Schedule T):				
Out - to General Fund	0	0	0	0
Net Operating Transfers	0	0	0	0
NET INCOME	155,866	(709,239)	(529,760)	(558,529)

Town of Pahrump

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND - Ambulance Fund - 25520

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2014	(3) BUDGET YEAR ENDING 06/30/15 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING				
ACTIVITIES:				
1.) Ambulance	(365,894)	140,313	655,425	682,792
a. Net cash provided by (or used for):				
operating activities	(365,894)	140,313	655,425	682,792
B. CASH FLOWS FROM NONCAPITAL				
FINANCING ACTIVITIES:				
1.) Miscellanceous	17,992	1,000	1,000	1,000
2.) Grants - Nye County	60,000	60,000	60,000	60,000
3.) Operating transfer in - **Net**		0	0	0
b. Net cash provided by (or used for):				
noncapital financing activities	77,992	61,000	61,000	61,000
C. CASH FLOWS FROM CAPITAL				
RELATED FINANCING ACTIVITIES:				
1.) Purchase of fixed assets	(27,743)	329,000	304,000	304,000
2.) Proceeds from sale of fixed assets			0	0
c. Net cash provided by (or used for):				
capital and related financing activities	(27,743)	329,000	304,000	304,000
D. CASH FLOWS FROM INVESTING				
ACTIVITIES:				
1.) Interest	7,453	5,000	3,000	3,000
d. Net cash provided by (or used in):				
investing activities	7,453	5,000	3,000	3,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(308,192)	535,313	1,023,425	1,050,792
CASH AND CASH EQUIVALENTS AT JULY 1, 200X	1,675,991	1,367,799	1,903,112	1,903,112
1.) Non - Restricted Cash				
2.) Restricted Cash				
CASH AND CASH EQUIVALENTS AT JUNE 30, 200X	1,367,799	1,903,112	2,926,537	2,953,904
CASHFLOWS FROM OPERATING ACTIVITIES:				
Operating Income (Loss:)	73,289	(514,505)	366,425	366,425
Depreciation	85,724	85,000	85,000	85,000
Changes in assets & Liabilities:				
(Increase) decrease in prepaids	0		0	0
(Increase) decrease in accounts receivable	(488,537)		0	0
Increase (decrease) in accounts payable	(19,033)		0	0
Increase (decrease) in accrued payroll	(12,991)		0	0
Increase (decrease) in compensated absences	(4,346)		0	0
Total Adjustments	(439,183)	85,000	85,000	85,000
Net Cash provided (used) by operating activities	(365,894)	(429,505)	451,425	451,425

Town of Pahrump

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND - Ambulance - 25520

Form 20 - Schedule F-2

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

* - Type
1 - General Obligation Bonds
2 - G.O. Revenue Supported Bonds
3 - G.O. Special Assessment Bonds
4 - Revenue Bonds
5 - Medium-Term Financing
6 - Medium-Term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
								REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/15		(9)+(10)
NAME OF BOND OR LOAN	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2014	INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
FUND:										
Ladder Truck Medium Term Note	5	10 years	375,000	1/23/2004	8/1/2014	4.06%	43,727	1,776	43,727	45,503
USDA Loan Sinking Fund Contribution										
TOTAL ALL DEBT SERVICE			375,000				43,727	1,776	43,727	45,503
Total										45,503

Budget Fiscal Year 2013-2014

Town of Pahrump

SCHEDULE C-1 - INDEBTEDNESS

Form 22 - Schedule C-1

Transfer Schedule for Fiscal Year 2014-2015

	TRANSFERS IN			TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				**GENERAL FUND**		
				Debt Service Fund		45,503
				Cemetery Fund		30,000
SUBTOTAL			0	SUBTOTAL		75,503
SPECIAL REVENUE FUNDS				**SPECIAL REVENUE FUNDS**		
Cemetery	General		30,000			0
						0
SUBTOTAL			30,000	SUBTOTAL		0
CAPITAL PROJECTS FUNDS				**CAPITAL PROJECTS FUNDS**		
General Fund Capital Projects Fund	General		0			
SUBTOTAL			0	SUBTOTAL		0
DEBT SERVICES FUND				**DEBT SEVICES FUND**		
USDA Loan D/S payment	General		0			
Ladder Truck Note D/S payment	General		45,503			
SUBTOTAL			45,503	SUBTOTAL		0
ENTERPRISE FUNDS				**ENTERPRISE FUNDS**		
				Ambulance Fund		
SUBTOTAL			0	SUBTOTAL		0
TOTAL TRANSFERS			75,503	TOTAL TRANSFERS		75,503

Town of Pahrump

Schedule T - Transfer Reconciliation (Operating and Residual Equity)

Form 23a - Transfer Schedule

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: 76th Session; February 7, 2011 to June 6, 2011

1. Activity: **(NONE ANTICIPATED AT THIS TIME.)**

2. Funding Source: **N/A**

3. Transportation	$ 0.00
4. Lodging and meals	$ 0.00
5. Salaries and Wages	$ 0.00
6. Compensation to lobbyists	$ 0.00
7. Entertainment	$ 0.00
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	$ 0.00
Total	$ 0.00

Entity: TOWN OF PAHRUMP

Budget Fiscal Year 2014-2015

Lobbying Expense Estimate, Page 1 ____ of 1

Form 30

Schedule of Existing Contracts
Budget Year 2012-2013

Local Government: Town of Pahrump
Contact: Michael F. Sullivan
E-mail Address: msullivan@pahrumpnv.org
Daytime Telephone: 775-727-5107 x311

Total Number of Existing Contracts: 2

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2013-14	Proposed Expenditure FY 2014-15	Reason or need for contract:
1	Armstrong Teasdale	5/13/2011	open	$ 120,000	$ 120,000	Legal Services
2	Kevin Slaughter, DO	7/1/2008	open	12,000	12,000	Medical Director for Fire Dept
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

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

Local Government: _____

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

1. Costs associated with the NRS Chapter 617 benefits for public safety employees are addressed through:

(a) ☐ Pre-funding Plan (b) ☐ Pay-as-you-go Plan (c) ☐ Association of self-insured public employers

(d) ☐ Private Insurer. Please describe: _____

2. If you reported (c) or (d) on Line 1, please identify the association or insurer and where the actuarial study and funding report may be obtained. Public Agency Compensation Trust

3. If you reported (c) or (d) on Line 1, report the amount of contractually required contributions for each of the following years:

_____Fund	Budgeted FY 2014-2015	Estimated FY 2013-2014	Actual FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010
Contributions	$ 63,309	$ 60,809	$ 58,309	$ 51,768	$ 56,410	$ 43,927

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

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

_____ _____
Name and Designation *Address*

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

10. Historical Claims Paid

	Current Public Safety Employees	Eligible Non-Current Public Safety Employees	Total
10(a) Number of Employees subject to the benefit, prior 10* fiscal years			
10(b) Number of known and accepted claims in the past 10* fiscal years			
10(c) Total paid out for claims in the past 10* fiscal years			

**See Temp Regulation Sec. 14(2) for exceptions to 10 years*

11. Estimated Future Liability Under NRS Chapter 617

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

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

12. Reserves

12(a) Has the local government established a reserve for known and accepted historical claims? ☐ Yes ☐ No

12(b) What percentage of historical claims (Line 10(b)) are fully funded? _____

12(c) Has the local government established a reserve(s) for the amounts reported in Line 11(c)? ☐ Yes ☐No

12(d) Identify each fund used for reserves _____

12(e) List the amount of payments made to each fund reserve for the following years (add lines if more than 1 fund):

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

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

_____Fund	Budgeted FY 2014-2015	Estimated FY 2013-2014	Actual FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010
Total Reserves						

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

Michael F. Sullivan, Finance Director
775-727-5107 x311
Contact Phone Number

Date
msullivan@pahrumpnv.org
Contact E-mail Address