

# PAHRUMP TOWN BOARD AGENDA

Mike Darby Chair	Vicky Parker Vice-Chair	Carolene Endersby Clerk	Tom Waters Member	Harley Kulkin Member
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## NOTICE TO MEMBERS OF THE AUDIENCE

The Pahrump Town Board meets the second and fourth Tuesday of each month at 7:00 PM in the Nye County Building, 2100 E. Walt Williams Drive. Agendas are available at the Town Office on the Thursday prior to each Board meeting and are posted on the Town website at [www.pahrumpnv.org](http://www.pahrumpnv.org)

BOARD MEMBER	PHONE	EMAIL	TERM EXPIRES DECEMBER 31
Vicky Parker	764-8809	<a href="mailto:vparker@pahrumpnv.org">vparker@pahrumpnv.org</a>	2012
Mike Darby	764-0751	<a href="mailto:mdarby@pahrumpnv.org">mdarby@pahrumpnv.org</a>	2012
Dr. Tom Waters	764-0949	<a href="mailto:twaters@pahrumpnv.org">twaters@pahrumpnv.org</a>	2014
Carolene Endersby	764-8791	<a href="mailto:cendersby@pahrumpnv.org">cendersby@pahrumpnv.org</a>	2014
Harley Kulkin	727-1525	<a href="mailto:hkulkin@pahrumpnv.org">hkulkin@pahrumpnv.org</a>	2014

NOTE: Town Board agendas will be posted online at [www.pahrumpnv.org](http://www.pahrumpnv.org).

There may be a quorum of Pahrump Advisory Board members present at Town Board meetings.

## TOWN OF PAHRUMP MISSION STATEMENT

**“Our mission is to balance our history as a rural community with our need to provide appropriate and sustainable services to our citizens and those who visit our community. We will do this by demonstrating honest, responsive leadership and partnering, when appropriate, to augment our resources.”**

SPECIAL NOTE: Any member of the public who is disabled and requires accommodation or assistance at this meeting is requested to notify the Pahrump Town Office in writing or call 775-727-5107, prior to the meeting. Assisted listening device is available at Town Board Meetings upon request with 24 hour advance notice.

**PAHRUMP TOWN BOARD MEETING  
NYE COUNTY ADMINISTRATIVE COMPLEX  
2100 E WALT WILLIAMS DRIVE  
TUESDAY – 7:00 P.M.**

**FEBRUARY 08, 2011**

**AGENDA**

- 1. Call to Order, Moment of Silence and Pledge of Allegiance.**
- 2. Discussion and Possible Decision** regarding Moving the Order of or Deleting an Agenda Item(s). (Action Item)
- 3. Announcements** (Non-Action Item)
- 4. Advisory Board Reports** from Advisory Board Chairpersons and/or Town Board Liaisons on the Status of Advisory Boards. (Non-Action Item)
- 5. Town of Pahrump Economic Development Report.** (Non-Action Item)
- 6. Discussion and Possible Decision** Regarding Whether or Not to Renew the Town Manager's Employment Agreement or to direct the Town Attorney to Enter into Formal Negotiations with the Town Manager to Extend the Period of the Initial Term for No Longer than Six Months. (Action Item)
- 7. Presentation** by Dawn Coursen, Area Director of FreeCouponUSA a New Company located in Pahrump. (Non-Action Item)
- 8. Presentation** by Nye Community Coalition's Community Outreach Taskforce to update the community on current events that are assisting in the elimination of poverty and homelessness in the Town of Pahrump. (Non- Action Item)
- 9. Discussion and Possible Decision** on approving Resolution 2011-03, A Resolution Accepting and Approving the 2009-2010 Town Audit and Supplemental Materials. (Action Item)
- 10. Discussion and Possible Decision** for the Town of Pahrump to Sponsor a Single Military Family or Multiple Military Families during the Christmas Season. (Action Item)
- 11. Discussion and Possible Decision** on approving Resolution 2011-02, A Resolution Amending Resolution 2009-02 and Re-establishing a Policy and Guidelines for Rules of Procedure at Pahrump Town Board Meetings. (Action Item)
- 12. Discussion and Possible Decision** on requesting a meeting with Armstrong Teasdale, LLC to discuss their Town Attorney/Legal Services/Retainer Agreement. (Action Item)
- 13. Discussion and Possible Decision** Consent agenda items: (Action Item)
  - a. Action – Approval of Town Vouchers.

- b. Action – Approval to accept Mr. Bill Dolan to the Pahrump Incorporation Advisory Board.
- c. Action – Approval to accept Mr. Damon Shea to the Pahrump Nuclear Waste & Environmental Advisory Board.
- d. Action – Approval to accept the resignations of Mr. Jeff Bobeck, Mr. Don Rust, Mr. R Darce Wilson, Ms. Julie Hargis and Mr. Carl Moore Sr. from the Pahrump Incorporation Advisory Board.

**14. Future Meetings/Workshops: Date, Time and Location (Non-Action Item)**

**15. Public Comment:** Action may not be taken on matters considered during this period until specifically included on an agenda as an action item – NRS241.020(2)(c)(3). (Non-Action Item)

**16. Town Board Member's Comments (Non-Action Item)**

**17. Adjournment**

A quorum of Advisory Board members may be present at any Town Board meeting but they will not take any formal action.

*Any member of the public, who wishes to speak during public comment or on an agenda item, at the appropriate time, will be limited to three (03) minutes.*

*Any member of the public who is disabled and requires accommodations or assistance at this meeting is requested to notify the Pahrump Town Office in writing, or call 775-727-5107 prior to the meeting. Assisted listening devices are available at Town board meetings upon request.*

This notice and agenda has been posted on or before 9:00 a.m. on the third working day before the meeting at the following locations:

PAHRUMP TOWN OFFICE, COMMUNITY CENTER, TOWN ANNEX, COUNTY COMPLEX, FLOYD'S ACE HARDWARE, and CHAMBER OF COMMERCE

## ANNOUNCEMENTS

The Town office will be closed on Monday, February 21<sup>st</sup> in observance of Presidents Day.

Pahrump Arena Advisory Board will meet on February 10<sup>th</sup> at 7:00 pm in the Town Annex.

Public Lands Advisory Board will meet on February 9<sup>th</sup> at 7:00 pm in the Town Annex.

Pahrump Veterans Memorial Advisory Board will meet on February 17<sup>th</sup> at 6:00 pm in the Town Annex.

Pahrump Incorporation Advisory Board will meet January 26<sup>th</sup> at 6:30 pm in the Town Annex.

Pahrump Tourism and Convention Council will meet on March 3rd at 8:00 am in the Town Annex.

Pahrump Tax Aides will be offering free tax service to qualified applicants in the Town Annex on Wednesday and Saturday. Contact Fern Payne at 775-727-4258.



# CITIZEN BOARDS: WHEN LOCAL ISN'T ENOUGH

By Paloma Dallas, Kettering Foundation

The situation is familiar: concerned citizen shows up for a meeting of the municipal board, the local transit board, the school board. She is given three minutes to voice her concerns. When she finishes, she is asked to sit down. No one responds. The next person stands up and expresses his concerns, then the next. Still, no one responds. The meeting moves on to the next agenda item.

For many citizens, it is a very unsatisfying experience. It hardly seems an exercise in self-rule. But it is. Or at least it is supposed to be.

Local citizen boards, such as these, are meant to be some of the primary entryways for people to engage in politics. It is through these boards that people are supposed to be able to weigh in on the problems that affect their lives. Scholars say that these boards are some of the mediating institutions that link our individual, private sphere with our shared, public sphere.

As such, these boards, as well as the boards of local nonprofit organizations and foundations, should provide a means of civic ownership of the organizations and institutions that they oversee, a way for citizens to help shape their communities.

Part of the reason these boards ought to be so accessible to citizens is that they are local. In theory, citizens rub shoulders every day with the people serving on them, or at least they have a better chance of running into these board members at the grocery store than they do their representatives in Congress, or even their representatives in the state legislature. And ideally, being part of the same local community makes for some common concerns, which can be addressed on a workable scale.

And yet Kettering research has found that citizens often feel as shut out from these boards as they do from the institutions of state and national government. Many people feel “alienated from politics and community affairs— and powerless to do much about them,” reported Doble Research Associates.

And although that report and others have also found that citizens, at least sometimes, feel that they can make a difference in their communities, boards are seldom, if ever, heralded as the vehicles for making that difference.

It has been argued that boards have become too focused on their fiscal and legal responsibilities and have lost sight of their role in providing an entryway into politics for citizens. Yet board members might respond that meetings that are open to the public are a means for providing an entryway into politics. And indisputably, the sunshine laws that established these meetings in the 1970s were designed to improve transparency and public accountability for government agencies. And if practices such as setting time limits and not responding directly to citizens' concerns are viewed as limiting citizen participation, the intent is not malicious.

Board members complain that few citizens attend public meetings until the situation is dire. And when they finally show up at meetings, citizens can be disruptive and even abusive, sometimes launching into tirades that can exacerbate problems. An article from the *Detroit Free Press* describes a school board meeting in which audience members showed their frustration by humming, shouting, and throwing grapes. Security guards were brought in to establish order.

This is an extreme case, but the emotions are not unfamiliar. Board members recognize that citizens are often personally, and profoundly, affected by the decisions being made about their communities, so they understand why emotions may run high. Still, in order for boards to run effective and efficient meetings and just plain get things done, many argue, there must be a mechanism for moving things forward and keeping things civil.

The problem, however, goes deeper than the protocol of meetings. The real problem has to do with the role that citizens play. It has to do with what is meant by public accountability. Even if people are civil and meetings run smoothly, the role available to the public is usually minimal. Citizen participation is usually limited to listening to experts and airing grievances. The hard work of making decisions and weighing the trade-offs among the possible solutions is left for board members to do in private—and usually so is the work of setting the agenda to begin with.

In the case of the boards of not-for-profit organizations and foundations, the problem is even more complex because their obligations to the public are less straightforward. While these boards are not legally required to hold public meetings, they are beholden to the public in a more indirect way—as not-for-profit organizations, they purport to serve the public's interest. That is why they are given tax-exempt status. And many boards argue that their obligation to democracy is to ensure these funds are put to good use. Their job is to guarantee investments are productive and projects effective, as well as to secure funding for the future.

But should they do more? Is that the extent of their accountability to the public? Is it even the kind of accountability that the public expects?

Part of the trouble with talking about accountability is that it has developed into this rather narrow, legalistic, even financial notion. What Kettering research has found is that citizens want something else. They want a relationship with institutions, a sense that what they say and think counts. What they would like is an account of why officials or board members make the decisions that they make. They want to feel that the individuals who serve on boards are responsive to their concerns.

#### WHY ARE EXPECTATIONS SO DIFFERENT?

One problem may lie in the way board members relate to one another, and therefore, the public. Disagreements always exist over what is in a community's best interest, and often those disagreements will lead to polarization in the community. Sometimes board members will replicate that polarization. When that happens, and debates ensue between two camps, it can be very difficult for citizens who don't fall into either of the camps to weigh in on the conversation, and ironically, even when board members work together to surmount polarization, the results can be equally problematic for citizens.

When members seek consensus by deferring to one another or engaging in logrolling—supporting one issue in exchange for a colleague's support of another issue—the conversation is likewise closed to citizens. And in both cases, there is usually a failure to thoughtfully examine all potential solutions to a problem—and weigh the trade-offs inherent in choosing one solution over another.

In his book *Infotopia: How Many Minds Produce Knowledge*, Cass Sunstein describes some other group dynamics that might keep board members from recognizing and deliberating on the full range of options available. Simply listening to others' opinions may lead people to self-censorship, he argues, either because people fear being ridiculed or disliked or because their respect for a colleague keeps them from contradicting his or her position. When there appears to be a general consensus on a matter, Sunstein writes, someone who disagrees with the group might not voice his opinion for fear of unnecessarily delaying the decision-making process.

Other research on leadership has shown that it is particularly difficult for a leader to “resist the social pressure from within his or her social circle to agree with close friends concerning how to interpret widely shared core

values,” write Prasad Balkundi and Martin Kilduff in a 2005 article for *The Leadership Quarterly*. Since many trustees tend to sit on multiple boards and are often part of small, local elite, they might be reticent to challenge the prevailing ideas or beliefs of the group.

Yet many will bristle at the suggestion that they succumb to these influences. They might insist that they don't self-censor and aren't affected by groupthink or other social pressures. If they defer to one another, it is because of their respect for one another's expertise and an attempt to move things along. But what if this impetus to get things done and defer to expertise contributes to the exclusion of citizens?

Another prevalent, and understandable, practice may also be to blame. The problem has been articulated in relation to grant making foundations, but it might also apply to the boards of nonprofits, or even municipal and school boards. The problem is that foundations often base their strategies on what has been proven to work, something that makes perfect sense, until one looks more closely at some unintended consequences. By following so-called proven strategies, foundations as well as boards tend to limit their own thinking and creativity.

George Frederickson, a professor of public administration at The University of Kansas, writes in a June 2003 paper for the Kettering Foundation that the practice breeds isomorphism, which is the “pattern of increasing similarity, homogeneity, and congruence between and among organizations in similar fields.” The more that boards tend to follow one another, the less likely innovative new practices will occur.

The other problem is that when following what works, there is an implicit understanding that what is desirable is a foregone conclusion. The reality is often otherwise. The president of one grant-making foundation argues that rather than looking at what works, foundations should be asking who cares. Experts can provide technical solutions, but only citizens can say what is important to them and why. And this information is necessary both to understand why something is a problem and to understand what sort of solution might best be able to address people's concerns.

#### WHAT MIGHT BOARDS DO?

It is not in the scope of this article to make sweeping recommendations. And even if Kettering knew what boards ought to do, which it doesn't, it would be antidemocratic for us to tell them.

However, it might be helpful to look to some of the insights of people who have been wrestling with these very issues. One of them, Jane Urschel, is the associate executive director of the Colorado Association of School Boards (CASB). He wrote in the spring 2004 issue of *PRISM*, a publication by CASB, Urschel states that school board members need to rethink “our attitude that we are the experts.”

The real question, she says, is “how can we reestablish the mission of the school in the context of the larger purposes of the community?” Her question might be posed more generally to citizen boards: how can they reestablish their own missions in the context of the larger purposes of the community?

At Kettering, we would argue that the purposes of the community are more than the particular values of a place, which are probably diverse and often at odds with one another. The purpose of a community, in its most profound sense, is to work together to confront the problems that the people of that community, collectively, encounter. So if the work of boards is to operate in the context of that purpose, of that fundamental, democratic purpose, then they must operate in such a way as to allow, even facilitate, though at least not block, this collective work of the public in a community. This broader notion of public accountability and democracy in general has sweeping implications for many institutions, but it might have particular meaning for citizen boards.

Another insight comes from Phillip Boyle, who teaches in the School of Government at the University of North Carolina at Chapel Hill. In the same issue of *PRISM*, he writes that “in a democratic society, how we decide is as important as what we decide.” The key, according to Boyle, lies in recognizing the underlying core values that are at play in any decision. “To govern democratically, board members must learn how to facilitate public conversations about the core values that underlie public choices,” writes Boyle. He argues that all public problems are informed by four basic values: community, equality, prosperity, and liberty. These values provide the underlying motivation for our decision making.

It is a similar notion to what we at Kettering have referred to as people’s primary imperatives. These are the societal equivalents of the personal need for food and water. They are what social psychologists have called the “end-goals,” things such as equality, peace, or security; or the means for these goals, such as the importance of being honest, ambitious, or forgiving.

If decisions are recognized in terms of the trade-offs among these values, a certain common ground can be established as to what is fundamentally at stake in a particular decision. This does not imply that a consensus can always be found. It simply opens up the conversation so that what is at stake is articulated in terms people can identify with. It also might help align potential solutions to a problem with those things that are most important to people, and to a community.

But maybe the larger question for boards to consider is what it would mean for them to take up Urschel's challenge to understand their role in the context of democracy—in the context of citizens working together to solve the problems that they face collectively. How might accepting this challenge alter the way boards function? How might it affect citizens' perceptions of their ability to shape their communities? And how might it affect the role of citizens in our democracy?

*Paloma Dallas is an editor with Kettering Foundation Press.*

## AGENDA ITEM REQUEST

Requests and backup **must** be in the Town Office by **Noon, Wednesday** of the week **preceding the Town Board meeting** you wish the item presented. Town Board meetings are held on the second and fourth Tuesday of each month at 7:00 p.m. in the Bob Ruud Community Center.

DATE AGENDA ITEM SUBMITTED 1/31/2011      DATE OF DESIRED BOARD MEETING 1/8/2011

CIRCLE ONE:    Action Item      Non-Action Item      Presentation

ITEM REQUESTED FOR CONSIDERATION:  
Discussion on Town of Pahrump Economic Development Report.

*If request for funding is approved by the Town Board, an invoice or letter from the requestor to Town of Pahrump/Accounts Payable is required to receive funding.*

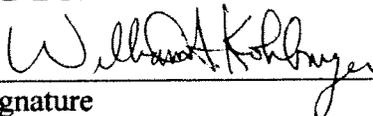
BRIEF SUMMARY OF ITEM:  
See attached Report

BACKUP ATTACHED:     YES       NO

NAME OF PRESENTER(S) OF ITEM: Town Board

SPONSORED BY:

William A. Kohbarger, Town Manager  
Print Name

  
Signature

400 N. Hwy 160  
Mailing Address

(775) 727-5107 ext. 305  
Telephone Number

# Town's Economic Development Report

02/08/11

- 1) Staff has completed a rough draft of the Economic Development Incentive guidelines for the Town Board to consider in attracting new & expanding companies. (See attached)
- 2) Staff hand delivered a letter to Governor Sandoval outlining several prospective businesses that are looking at re-locating to Pahrump. (See Attached Letter)
- 3) Staff met with Mr. Kashani on Wednesday, January 26, 2011 to lay out options to Mr. Kashani on Growponics Nevada. Mr. Kashani made a decision to approach Nye County about the implied deed restriction. Staff is assisting in setting up a meeting with County officials.
- 4) Staff met with the BLM on Friday, January 28, 2011 to review several issues. (Landsales & Renewable Energy Projects & Races)
- 5) Staff continues to attend meetings with EDEN and Nye County discussing Economic Development ventures and prospective businesses. All entities involved all working with and following up on several companies that have shown interest in relocating to Pahrump.

NOTE: Staff is working on a new format for the Economic Development report.



**Town of Pahrump**

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**Company Application for Economic Incentive**

Your interest in doing business in Pahrump, Nevada is appreciated. Please take a minute to fill out this form so that the relevant public entities can evaluate and process the various support incentives you may qualify for. Please complete the form entirely. Should you have questions contact economic development staff for assistance at 775-727-5107 ext 302 or email [Aballoqui@pahrumnv.org](mailto:Aballoqui@pahrumnv.org) Thank you.

1) Name of Company \_\_\_\_\_  
\_\_\_\_\_

2) Full Current Address \_\_\_\_\_  
\_\_\_\_\_

3) Contact Person for Application \_\_\_\_\_  
\_\_\_\_\_

3a) Title \_\_\_\_\_

3b) Phone \_\_\_\_ - \_\_\_\_ - \_\_\_\_      3d) Fax# \_\_\_\_ - \_\_\_\_ - \_\_\_\_

3e) E-mail Address \_\_\_\_\_

3f) Is the Contact's address the same as the Company's address? Yes \_\_\_ No \_\_\_

If No, please provide the Contacts address \_\_\_\_\_  
\_\_\_\_\_

4) Please provide a brief description of the Company. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
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\_\_\_\_\_  
\_\_\_\_\_



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5) What is the NAICS code for the operation that you are locating or expanding in Pahrump? \_\_\_\_\_

5a) If the NAICS code is unknown, please describe the primary line of business for the Pahrump operation. \_\_\_\_\_

6) Please list the Public Incentive/s that you are seeking as well as the amount of each public incentive. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

6a) Please tell us why you are seeking these incentives. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7) Will your company be leasing the building or the land in your expansion or newly constructed facility? Yes \_\_\_\_\_ No \_\_\_\_\_

7a) If you are leasing the building or land, and are seeking tax abatement, please list the owner and any financial relationship between you and the owner. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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8) If your firm Relocating or Expanding? Note: If an Expansion, please proceed to question

10. Relocating \_\_\_\_\_ Expanding \_\_\_\_\_

8a) If you are relocating, please let us know why you are considering Pahrump for Relocation \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

9) Will this Relocation involve your whole Company or part? Whole \_\_\_ Part \_\_\_

10) For Expansion, briefly describe the purpose and activities of the new facility.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

11) When do you plan to begin operation of the new facility? MM \_\_ DD \_\_ YYYY \_\_

12) How many Employees currently work in Pahrump (0 for Relocation)? # \_\_\_\_\_

12a) How many total employees will work here after Expansion/Relocation? \_\_\_\_\_

12b) Of these total Employees, how many do you anticipate hiring from outside the local labor Market? # \_\_\_\_\_

12c) How many do you plan to hire or relocate from outside Nevada? # \_\_\_\_\_

12d) Does your firm have in house training program for hiring locals? Yes \_\_\_ No \_\_\_

13) Current Operating Expenditures per Year (Enter 0 for Relocation) \$ \_\_\_\_\_

(Operating expenditures include material purchase, office supplies, miscellaneous material, janitorial, landscaping, maintenance service excluding payroll.)

13b) Anticipated Operating Expenditures after expansion/relocation? \$ \_\_\_\_\_

14) If you are seeking a Tax Abatement, SID/CID/MUD, Property Concessions, Workforce Training Incentives, please provide an estimate of anticipated Annual Gross Profits (\$).

Note: For Expansion, please enter anticipated gross annual profits from expansion. \$ \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



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15) What is the size of the new facility being constructed (Square feet)? \_\_\_\_\_

16) What is the estimated Value of the new construction, excluding land \$ \_\_\_\_\_

17a) Size of the Parcel on which the building will be located (acres) and APN \_\_\_\_\_

17b) What is the Value of the land? \$ \_\_\_\_\_

18) About what % of new Goods produced in Pahrump, will be sold outside of Pahrump and/or Nye County? \$ \_\_\_\_\_

19) Please provide a breakdown of Employees hired, average Salaries (wages only, please do not include benefits) and capital investment by year:

19a) New Employees for each Year and Salaries;

- New Employees Year 1 \_\_\_\_\_
- New Employees Year 2 \_\_\_\_\_
- New Employees Year 3 \_\_\_\_\_
- New Employees Year 4 \_\_\_\_\_
- New Employees Year 5 \_\_\_\_\_
- New Employees Year 6 \_\_\_\_\_
- New Employees Year 7 \_\_\_\_\_
- New Employees Year 8 \_\_\_\_\_
- New Employees Year 9 \_\_\_\_\_
- New Employees Year 10 \_\_\_\_\_

19b) Average Salary of New Employees Hired in each Year;

- Average Salary of New Employees Hired in Year 1 \_\_\_\_\_
- Average Salary of New Employees Hired in Year 2 \_\_\_\_\_
- Average Salary of New Employees Hired in Year 3 \_\_\_\_\_
- Average Salary of New Employees Hired in Year 4 \_\_\_\_\_
- Average Salary of New Employees Hired in Year 5 \_\_\_\_\_
- Average Salary of New Employees Hired in Year 6 \_\_\_\_\_
- Average Salary of New Employees Hired in Year 7 \_\_\_\_\_
- Average Salary of New Employees Hired in Year 8 \_\_\_\_\_
- Average Salary of New Employees Hired in Year 9 \_\_\_\_\_
- Average Salary of New Employees Hired in Year 10 \_\_\_\_\_



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**19c) Capital Investment in Building/s for each year;**

- Capital Investment in Building/s Year 1 \_\_\_\_\_
- Capital Investment in Building/s Year 2 \_\_\_\_\_
- Capital Investment in Building/s Year 3 \_\_\_\_\_
- Capital Investment in Building/s Year 4 \_\_\_\_\_
- Capital Investment in Building/s Year 5 \_\_\_\_\_
- Capital Investment in Building/s Year 6 \_\_\_\_\_
- Capital Investment in Building/s Year 7 \_\_\_\_\_
- Capital Investment in Building/s Year 8 \_\_\_\_\_
- Capital Investment in Building/s Year 9 \_\_\_\_\_
- Capital Investment in Building/s Year 10 \_\_\_\_\_

**20) Please Provide the Following Information on Benefits:**

- % of Health Care Premium Covered. \_\_\_\_\_
- % of Employees with Company Health Care. \_\_\_\_\_
- % of Employees with Retirement Program. \_\_\_\_\_

**20a) Will you provide Job Training for Employees? Yes \_\_\_\_\_ No \_\_\_\_\_**

**20b) If Yes, please describe.** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**20c) What is the lowest Hourly Wage offered to Employees associated with this Expansion or Relocation?** \_\_\_\_\_

**20d) What percentage of your new Employees will receive this Wage? %** \_\_\_\_\_

**21) Will you provide Additional Benefits to Employees? Yes \_\_\_\_\_ No \_\_\_\_\_**

**21a) If Yes, please briefly list Additional Benefits:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



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22) How much do you currently use/pay, on average for the following Utilities each month:

22a) Natural Gas/Propane: Usage \_\_\_\_\_ \$ \_\_\_\_\_

22b) Electricity: Usage \_\_\_\_\_ \$ \_\_\_\_\_

22c) Cable/Satellite Television: \$ \_\_\_\_\_

22d) Telephone Services: \$ \_\_\_\_\_

22e) Internet Services: \$ \_\_\_\_\_

22f) Water/Sewer Services: Usage Water \_\_\_\_\_ Sewer \_\_\_\_\_ \$ \_\_\_\_\_ /\$ \_\_\_\_\_

23) Will the Building meet Energy STAR criteria? Yes \_\_\_\_\_ No \_\_\_\_\_

24) Will the Building seek LEED Certification? Yes \_\_\_\_\_ No \_\_\_\_\_

24a) If you will seek LEED Certification, what level will you seek?

Certified \_\_\_\_\_ Silver \_\_\_\_\_ Gold \_\_\_\_\_ Platinum \_\_\_\_\_

25) Please describe any environmental impacts, positive or negative your operations have as well as any remedial actions your firm may take to address negative impact?

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## Town of Pahrump

400 North Highway 160 • Pahrump, Nevada 89060 • 775-727-5107 • Fax 775-727-0345 • townoffice@pahrumnv.org

January 25, 2011

Honorable Governor Brian Sandoval,

My name is Al Balloqui. I spoke with you briefly last year at the Pahrump/Nye County Central Committee annual Lincoln/Regan dinner. I am a central committee member and precinct captain in Pahrump. During our introduction I shared that I work for the Town of Pahrump as Community Business Economic Development Manager. You enthusiastically encouraged me to talk with you when you became the next Governor.

You stated that economic development is of major interest to you and key component in getting this Great State of ours back on track especially in the rural communities. The Town of Pahrump has been working diligently since our conversation at helping to expand companies and attract others to Nevada. We now ask for the audience you spoke about working as a team in carrying the ball across the goal line. Everyone must get in the game and on the field.

Currently we have been partnering with the following companies

**Company #A1** is seeking to open in Nevada. Phase one is \$90 Million project with \$10 Million payroll with three additional phases for total of 700/800 FTE upon full build out. This development is headed by a successful long term California/Nevada developer. Additionally he is considering opening additional facilities thru-out Nevada. **Co#A1** grows fresh food hydroponically close to end market user, thus reducing the products carbon footprint.

**Company #A2** is new renewable energy Technology Company that is seeking to manufacture innovative cutting edge products in Nevada. **Co#A2** is 85% efficient compared to traditional industry products at 15-19%. The facility will be 100,000 sq ft employing over 230/260 employees with a \$5 million plus payroll. The multiplier economic impact is significant. The Nevada facility will be a worldwide manufacturing/distributing center.

**Company #A3** is a small Nevada machine shop operation that was recently awarded several major contracts (one international) to machine precision components. They need to expand from their current 2,000 sq ft facility to 10,000 sq ft operation and hire an additional 3 to 4 apprentices for their first phase. They only seek assistance on building and site. If they do not relocate to Pahrump (where they want to be to train high school



## Town of Pahrump

400 North Highway 160 • Pahrump, Nevada 89060 • 775-727-5107 • Fax 775-727-0345 • townoffice@pahrumpnv.org

graduates) they will lose the award. The future expansion potential will create unlimited job opportunities

These three companies are seeking to break ground “today” in Pahrump if they were to receive just a little assistance from the State. They are providing 300/400 shovel ready jobs before year’s end. The state incentive investment return would be realized in less than a year’s time and people will begin to believe, “Yes We Can”. Nevada’s long term high unemployment has created a crisis of faith. The restoring of Belief is paramount.

Ultimately it is the small companies like those mention above that will lead the recovery.

An independent Economic Development Consultant for Texas has verbally offered **Co#A2** a 5/10 acre improved site and \$2.5 million revenue incentive package to open the manufacturing facility in a community outside of Houston. **Co#A2** is willing to stay in Nevada for just a meager incentive of improved 5/10 acre site in Pahrump, Laughlin or Mesquite. Why? Because Nevada is home and they believe in you Governor, and wish to support you.

We have no one helping to keep these jobs in Nevada. We have spoke with NCED but nothing above fits in their guideline box. During these disturbing times we need to move outside of the box and redraw the lines because the goal posts have been moved. We can only do this with your leadership and cooperation. The past system has not worked

We have also been working with **Company #B1** who desires to build a renewable energy plant in southern Pahrump on 400 acres of private property. Why private property, to avoid the elongate process of acquiring BLM right of way. Actually the local BLM Pahrump renewable energy office manager Greg Helseth is very good at getting things done, but federal guidelines are costly in time and money. The speedy private land process is 12 to 24 months shorter which will assist in creating over 1,800 construction jobs for up to three years within a short period of time and 180/220 permanent high wage jobs. Additionally bringing **Co#B1** to Pahrump will aid in attracting a variety of new potential industries. **Co#B1** is seeking a Public/Private Partnership “3P” relationship which equates to “Shared Profits”.

Governor this is just the short list of potential companies that we have been diligently working with. With your help we can bring down the high unemployment rate our great state is currently experiencing and under employment that is eroding the fabric that holds our State and communities together. We have a plan.



## Town of Pahrump

400 North Highway 160 • Pahrump, Nevada 89060 • 775-727-5107 • Fax 775-727-0345 • [townoffice@pahrumpnv.org](mailto:townoffice@pahrumpnv.org)

We listened to your stalwartly State of the State address on Monday night and we here in Pahrump applaud your vision and optimism in your plan for Nevada's future. The Town of Pahrump is prepared to enlist in this crusade to turn the economic tide in Nevada. We just need a few tools to jump start the businesses mentioned above to restore people's faith on the road to Nevada's economic recovery. Missouri is known as the "**Show me State**" let's make Nevada the "**Yes We Can State**" Battle Born.

I pray to hear from your Office soon. I appreciate your time.

Sincerely, in your service

Al Balloqui  
Pahrump Community Business Economic Development  
[Alballoqui@aol.com](mailto:Alballoqui@aol.com) 702-400-6577

	2006		2007		2008		2009		2010		2011	
	# open	% Change	# open	% Change	# open	% Change	# open	% Chg Mo	% Chg Yr	# open	% Chg Mo	% Chg Yr
January			1973	1.60%	2138	-0.14%	2109	-0.57%	-1.36%	2061	0.15%	-2.28%
February			1996	1.17%	2145	0.33%	2111	0.09%	-1.59%	2034	-1.31%	-3.65%
March			2032	1.80%	2147	0.09%	2113	0.09%	-1.58%	2034	0.00%	-3.74%
April			2053	1.03%	2149	0.09%	2115	0.09%	-1.58%	2036	0.10%	-3.74%
May			2077	1.17%	2077	0.00%	2096	-0.90%	-2.47%	2032	-0.20%	-3.05%
June			1997		2119	2.02%	2150	0.05%	-2.33%	2030	-0.10%	-3.33%
July			1976	-1.05%	2131	0.57%	2145	-0.23%	-2.94%	2003	-1.33%	-3.79%
August			1912	-3.24%	2147	0.75%	2150	0.23%	-4.56%	1989	-0.70%	-3.07%
September			1957	2.35%	2152	0.23%	2145	-0.23%	-4.57%	1987	-0.10%	-2.93%
October			1829	-6.54%	2129	-1.07%	2132	-0.61%	-3.94%	1991	0.20%	-2.78%
November			1874	2.46%	2128	-0.05%	2127	0.39%	-3.34%	1987	-0.20%	-3.36%
December			1942	3.63%	2141	0.61%	2121	-0.28%	-2.97%	1973	-0.70%	-4.13%

Note: Previous to July 1, 2007, all Business Licenses expired on 6/30 and had to be renewed by 7/1. They would have gone non-compliant in September or October of that year. As of January 1, 2008, all Business Licenses are renewed on their anniversary and would go non-compliant 61 days later.

	2007	2008	2009	2010	2011
January	38	32	27	22	30
February	38	39	35	30	
March	46	42	32	29	
Avg 1st Qtr	41	38	31	27	
April	50	47	32	33	
May	53	38	31	21	
June	44	26	29	24	
Avg 2nd Qtr	49	37	31	26	
July	40	36	26	19	
August	39	35	22	25	
September	21	17	31	35	
Avg 3rd Qtr	33	29	26	26	
October	33	34	24	33	
November	32	28	28	25	
December	28	21	25	21	
Avg 4th Qtr	31	28	26	26	
Avg Year	39	33	29	26	
Total for Year	462	395	342	317	30

	2009	Daily Avg	Work Days	2010	Daily Avg	Work Days	2011	Daily Avg	Work Days
January		Not Started		215	10.8	20.0	208	10.4	20.0
February		Not Started		208	10.9	19.0			20.0
March	328	14.9	22.0	216	9.4	23.0	208	10.4	21.0
Avg 1st Qtr	328	14.9	22.0	213	10.3	20.7			21.0
April	327	14.9	22.0	250	12.5	21.0			21.0
May	312	15.6	20.0	197	9.9	20.0			21.0
June	342	15.5	22.0	233	10.6	22.0			22.0
Avg 2nd Qtr	327	15.3	21.3	226.7	11.0	20.7			20.0
July	330	15.0	22.0	198	9.4	21.0			23.0
August	319	15.2	21.0	209	10.5	20.0			22.0
September	374	17.8	21.0	190	9.0	21.0			20.0
Avg 3rd Qtr	341	16.0	21.3	199.0	9.6	20.7			20.0
October	269	12.8	21.0	185	9.7	20.0			19.0
November	189	10.5	18.0	173	9.5	19.0			20.0
December	147	6.7	22.0	165	9.6	22.0			20.0
Avg 4th Qtr	202	10.0	20.3	174	9.6	20.3			21.0
Total Year	2937	13.9	211.0	2439	9.6	21.0	208		

**New Business Licenses Issued**

**Open Business Licenses**

**Business Counter Activity\***

Business Licenses Closed					
	2007	2008	2009	2010	2011
January	-15	-25	-25	-49	-27
February	-2	-37	-33	-30	
March	-25	-40	-30	-27	
Avg 1st Qtr	-14	-34	-29	-35	
April	-26	-47	-51	-37	
May	-11	-37	-27	-23	
June	-32	-31	-47	-51	
Avg 2nd Qtr	-23	-38	-42	-37	
July	-24	-31	-56	-33	
August	-34	-40	-27	-27	
September	-44	-30	-30	-31	
October	-34	-34	-38	-30	
Avg 3rd Qtr	-34	-34	-38	-30	
November	-19	-34	-16	-37	
December	-31	-34	-28	-39	
Avg 4th Qtr	-28	-33	-22	-34	
Avg Year	-25	-35	-21	-37	
Total for Year	-297	-424	-390	-418	-27

Requests for Business License Packets*			
In addition to those licenses issued			
	2009	2010	2011
January	41	24	0
February	39	21	
March	55	39	
Avg 1st Qtr	45	28	
April	48	36	
May	34	30	
June *	5	30	
Avg 2nd Qtr	29	32	
July **	15	21	
August	6	5	
September	45	1	
Avg 3rd Qtr	22	9	
October	35	0	
November	21	0	
December	26	0	
Avg 4th Qtr	27	0	
Avg Year	31	17	

Started Tracking January 01, 2009

\* June 2009-June 2010 includes packets requested over website only.

\*\* from July 2010 includes pkts e-mailed only (Can be downloaded from website)

**Final** Yes  No

## Project Performance Activity Report

**Quarter Ending:** December 31  March 31 \_\_\_\_\_ June 30 \_\_\_\_\_ September 30 \_\_\_\_\_

Name of Grantee: Town of Pahrump

Project Name and Grant Number: Pahrump Business License & Entitlement Workshop #01

Name of person preparing report: Al Balloqui

### Activities Performed During Quarter:

Review of business licensing and Nye County Entitlement Process has changed. Re-evaluation of Workshop is being completed and should be available by next quarter.

### Problems or delays encountered during Quarter and why objectives were not meet:

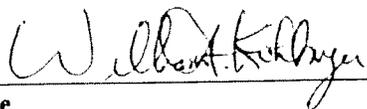
Please include a statement of the action taken or planned to resolve the situation

The Town of Pahrump has taken over the responsibility of completing the grant workshops from PAVED. The Workshop has been reviewed and updated to include recent changes in business licensing and entitlement process in Pahrump. A qualified Town staff individual has been secured to conduct next quarters Workshop.

### Objectives and timetables established for the next quarter:

The updated change to the Workshop is schedule to be completed in January 2011. The next workshop is set for the middle of February. All future Workshops should be during the assigned quarter hereafter.

I, William A. Kohbarger certify this quarterly report is accurate and correct.



31 January 2011

Signature

Date

**Final** Yes  No

## Project Performance Activity Report

Quarter Ending: December 31 \_\_\_\_\_ March 31 \_\_\_\_\_ June 30 \_\_\_\_\_ September 30  X

Name of Grantee:  Town of Pahrump

Project Name and Grant Number:  Pahrump Business License & Entitlement Workshop #01

Name of person preparing report:  Al Balloqui

### Activities Performed During Quarter:

No Activity was performed during this quarter.

### Problems or delays encountered during Quarter and why objectives were not meet:

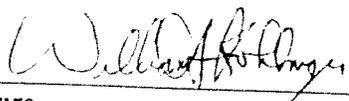
Please include a statement of the action taken or planned to resolve the situation.

The organization "PAVED" the original applicant sponsored by the Town of Pahrump was reorganizing their core mission and objective. Turnover of Staff and Board Directors left organization without qualified individuals and staff to conduct the Workshop.

### Objectives and timetables established for the next quarter:

Discussion with the Town of Pahrump Manager William Kohbarger and PAVED are scheduled to bring the grant requirements back on track by next quarter.

William A. Kohbarger  certify this quarterly report is accurate and correct.



nature

31 January 2011   
Date

## AGENDA ITEM REQUEST

Requests and backup **must** be in the Town Office by **Noon, Wednesday** of the week **preceding the Town Board meeting** you wish the item presented. Town Board meetings are held on the second and fourth Tuesday of each month at 7:00 p.m. in the Bob Ruud Community Center.

DATE AGENDA ITEM SUBMITTED      DATE OF DESIRED BOARD MEETING  
1/31/2011      02/08/11

CIRCLE ONE:    Action Item      Non-Action Item      Presentation

ITEM REQUESTED FOR CONSIDERATION:

Discussion and Possible Decision Regarding Whether or Not to Renew the Town Manager's Employment Agreement or to Direct the Town Attorney to Enter Into Formal Negotiations with the Town Manager to Extend the Period of the Initial Term for No Longer than Six Months.

***If request for funding is approved by the Town Board, an invoice or letter from the requestor to Town of Pahrump/Accounts Payable is required to receive funding.***

BRIEF SUMMARY OF ITEM:

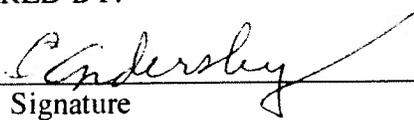
See attached back-up.

BACKUP ATTACHED:     YES       NO

NAME OF PRESENTER(S) OF ITEM:    Town Board Member Mrs. Endersby

SPONSORED BY:

Town Board Member Mrs. Endersby  
Print Name

  
Signature

400 N. Hwy 160  
Mailing Address

(775) 727-5107 ext.  
Telephone Number

## ITEM FOR CONSIDERATION

An offer to William Kohbarger, Town Manager, to extend the current contract that expires 30 June 11 for a period of, and not to exceed, four months. The new expiration date to be 31 October 11 and the new trigger date to be 30 June 11. Mr. Kohbarger shall be evaluated no later than 17 May 11 so that the Town Board will have ample time to evaluate the results and possible actions regarding future Town Manager decisions.

Should Mr. Kohbarger accept this offer it is done so accepting the above terms and dates and must be done so in writing by 27 February 11. If extension is accepted by Mr. Kohbarger he shall be given notice in writing prior to 30 June 11 of one of the following:

Offer to negotiate a new contract  
Notice not continue the contract and employment of William Kohbarger as Town Manager.

Should Mr. Kohbarger reject this offer by writing or no response then this is the official notice that Mr. Kohbarger's contract will not be renewed and his tenure as Town Manager will terminate 30 June 11.

## SUMMARY

With time running out to address Mr. Kohbargers contract this item meets those concerns expressed by the Town Board and public. Time would be extended to allow for evaluation and action in a timely manner. It is important that the Board is decisive and professional in addressing this issue.

**AGENDA ITEM REQUEST**

Requests and backup must be in the Town Office by Noon, Wednesday of the week preceding the Town Board meeting you wish the item presented. Town Board meetings are held on the second and fourth Tuesday of each month at 7:00 p.m. in the Bob Ruud Community Center.

DATE AGENDA ITEM SUBMITTED      DATE OF DESIRED BOARD MEETING  
3/30/11      8 Feb 11

CIRCLE ONE: Action      or      Non-Action

ITEM REQUESTED FOR CONSIDERATION:

offer 4 month Extension to William Kohbarger  
(Town Manager) See Attached for Additional  
Details

*If request for funding is approved by the Town Board, an invoice or letter from the requestor to Town of Pahrump/Accounts Payable is required to receive funding.*

BRIEF SUMMARY OF ITEM:

See Attached

BACKUP ATTACHED:     YES       NO

NAME OF PRESENTER(S) OF ITEM: Harley Kulkin

SPONSORED BY: Harley Kulkin

Harley Kulkin      Harley Kulkin  
Print Name      Signature

PO Box 3741      89041      727 1525  
Mailing Address      Telephone Number

**Discussion and Possible Decision** Regarding Whether or Not to Renew the Town Manager's Employment Agreement or to direct the Town Attorney to Enter into Formal Negotiations with the Town Manager to Extend the Period of the Initial Term for No Longer than Six Months. (Action Item)

<b>Extension Period</b>	<b>Trigger Dates</b>	<b>Evaluation Dates</b>	<b>Expiration Dates</b>
4-months	June 30, 2011	May 31, 2011	October 31, 2011
5-months	July 31, 2011	June 30, 2011	November 30, 2011
6-months	August 31, 2011	July 31, 2011	December 31, 2011

## AGENDA ITEM REQUEST

Requests and backup **must** be in the Town Office by **Noon, Wednesday** of the week **preceding the Town Board meeting** you wish the item presented. Town Board meetings are held on the second and fourth Tuesday of each month at 7:00 p.m. in the Bob Ruud Community Center.

DATE AGENDA ITEM SUBMITTED      DATE OF DESIRED BOARD MEETING  
1/1/3111      2/8/2011

CIRCLE ONE:    Action Item      Non-Action Item      Presentation

ITEM REQUESTED FOR CONSIDERATION:  
Ms. Dawn Coursen, Area Director of FreeCouponUSA is giving a presentation on  
FreeCouponUSA new b2b co-op business located in Pahrump

*If request for funding is approved by the Town Board, an invoice or letter from the requestor to Town of Pahrump/Accounts Payable is required to receive funding.*

BRIEF SUMMARY OF ITEM:  
The Town Manager is asking new and established business to come to the Town Board  
meetings and present their business.

BACKUP ATTACHED:     YES       NO

NAME OF PRESENTER(S) OF ITEM:    Ms. Dawn Coursen

SPONSORED BY:  
William A. Kohbarger        
Print Name      Signature

400 N. Hwy 160      (775) 727-5107 ext.  
Mailing Address      Telephone Number

## AGENDA ITEM REQUEST

Requests and backup **must** be in the Town Office by **Noon, Wednesday** of the week **preceding the Town Board meeting** you wish the item presented. Town Board meetings are held on the second and fourth Tuesday of each month at 7:00 p.m. in the Bob Ruud Community Center.

DATE AGENDA ITEM SUBMITTED  
1/1/3111

DATE OF DESIRED BOARD MEETING  
2/8/2011

CIRCLE ONE: Action Item

Non-Action Item

Presentation

ITEM REQUESTED FOR CONSIDERATION:

Nye Community Coalition's Community Outreach Taskforce would like to update the community on current events that are assisting in the elimination of poverty and homelessness in the Town of Pahrump.

*If request for funding is approved by the Town Board, an invoice or letter from the requestor to Town of Pahrump/Accounts Payable is required to receive funding.*

BRIEF SUMMARY OF ITEM:

Mr. Richard Fenton will be speaking on this agenda item.

BACKUP ATTACHED:



YES



NO

NAME OF PRESENTER(S) OF ITEM: Mr. Richard Fenton

SPONSORED BY:

William A. Kohbarger

Print Name

  
Signature

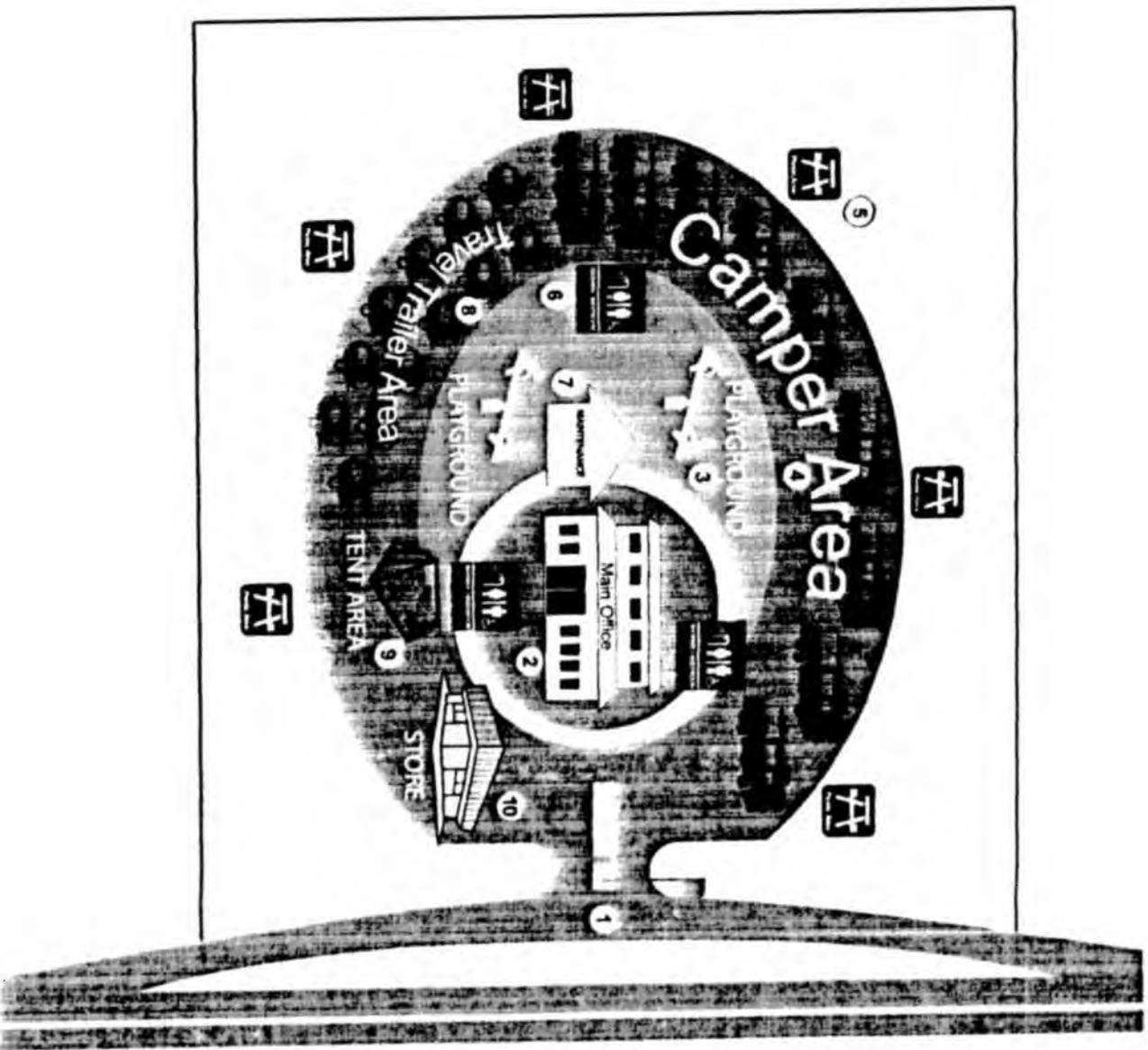
400 N. Hwy 160

Mailing Address

(775) 727-5107 ext.

Telephone Number

1. Entrance and Exit
2. Main Office:  
Onsite staff housing quarters, Kitchen, Rehab center for (drugs / alcohol / gambling), family counseling center, Christian fellowship hall, Computer center with wifi, nurse station, multi-purpose room, dining hall
3. Kids Playground
4. Camper Area: Water and electric hookup for each stall
5. Picnic Area:  
BBQ pits, picnic benches, water tap.
6. Shower and Restrooms:
7. Maintenance:  
Landscape equipment, building upkeep, sanitation, septic water system for property
8. Travel trailer Area: Water and electric hookup for each stall
9. Tent Area:
10. Convenient Store:



100 E. 10th NW T 775-253-5757

## AGENDA ITEM REQUEST

Requests and backup **must** be in the Town Office by **Noon, Wednesday** of the week **preceding the Town Board meeting** you wish the item presented. Town Board meetings are held on the second and fourth Tuesday of each month at 7:00 p.m. in the Bob Ruud Community Center.

DATE AGENDA ITEM SUBMITTED

1-31-11

DATE OF DESIRED BOARD MEETING

2-8-11

CIRCLE ONE: Action Item

Non-Action Item

Presentation

ITEM REQUESTED FOR CONSIDERATION:

NyECC Community Outreach Taskforce to present and give an overview of present events

*If request for funding is approved by the Town Board, an invoice or letter from the requestor to Town of Pahrump/Accounts Payable is required to receive funding.*

BRIEF SUMMARY OF ITEM:

To update the community on current event in assisting poverty & homelessness in pahrump community

BACKUP ATTACHED:

YES

NO

NAME OF PRESENTER(S) OF ITEM:

Stephanie Boseck

SPONSORED BY:

Print Name

Signature

400 N. Hwy 160

(775) 727-5107 ext.

Mailing Address

Telephone Number

Speaker:

Richard Fenton - and back up material  
Submitted by wed, 2-2-11

## AGENDA ITEM REQUEST

Requests and backup **must** be in the Town Office by **Noon, Wednesday** of the week **preceding the Town Board meeting** you wish the item presented. Town Board meetings are held on the second and fourth Tuesday of each month at 7:00 p.m. in the Bob Ruud Community Center.

DATE AGENDA ITEM SUBMITTED      DATE OF DESIRED BOARD MEETING  
2/1/2011      2/8/2011

CIRCLE ONE:    Action Item      Non-Action Item      Presentation

ITEM REQUESTED FOR CONSIDERATION:  
Discussion and Possible Decision on Approving Resolution #2011-03, A Resolution  
Accepting and Approving the 2009-2010 Town Audit and Supplemental Materials.

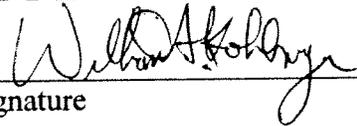
*If request for funding is approved by the Town Board, an invoice or letter from the requestor to Town of Pahrump/Accounts Payable is required to receive funding.*

BRIEF SUMMARY OF ITEM:  
The Town's annual Audit.  
See attached memo from Mr. Kohbarger & Mr. Sullivan.  
Hardcopy Backup will be provided at the Town Board meeting by Mr. McArthur.

BACKUP ATTACHED:     YES       NO

NAME OF PRESENTER(S) OF ITEM:    Mr. Dan McArthur. CPA

SPONSORED BY:

Town Manager William A. Kohbarger        
Print Name      Signature

400 N. Hwy 160      (775) 727-5107 ext.  
Mailing Address      Telephone Number

MEMO  
TOWN OF PAHRUMP  
TOWN BOARD MEETING AGENDA ITEM  
MEETING DATE: 02-08-11

TO: Town Board

FROM: William A. Kohbarger, Pahrump Town Manager  
Michael F. Sullivan, Finance Director

DATE: February 8, 2011

RE: Presentation and Approval of the Fiscal 2000-2010 External Audit by  
Daniel C. McArthur, LTD Certified Public Accountant.

**1.) Background**

Daniel McArthur, the Town's external auditor, will present the Fiscal Year 2009 - 2010 audit report, which reflects the accounting period from July 1, 2009 through June 30<sup>th</sup>, 2010.

The report covers twenty-three funds and he will be presenting the highlights of the overall financial position of the Town, focusing on the major funds such as General and Ambulance Funds. As always, he will be available both at the meeting and subsequently to answer any questions you may have on any of the funds or narratives.

Upon acceptance and approval of the audit tonight, we will then file the necessary copies with the Nevada Department of Taxation and County Clerk.

**2.) Fiscal Impact**

There is none. This is a presentation only not a funding request.

**3.) Town Manager Recommendation and Board Action Requested**

The Town Manager recommends that the Town Board *move to approve Resolution 2011- 03 for the acceptance and approval of the Fiscal 2009-2010 External Audit, as presented by Daniel C. McArthur in the attached materials, and directs the Town Manager to file the audit with Department of Taxation in a timely manner, along with related forms and responses as required.*

If you have any additional questions, we would be happy to answer them.

**RESOLUTION NO 2011-03**  
**TOWN OF PAHRUMP, NEVADA**

A RESOLUTION ACCEPTING AND APPROVING  
THE 2009-2010 TOWN AUDIT AND SUPPLEMENTAL MATERIALS

**WHEREAS**, the Town of Pahrump is required by the Nevada Department of Taxation to complete and submit an annual external audit, and;

**WHEREAS**, the Town of Pahrump has been presented with the annual external audit for fiscal year 2009-10 prepared by Daniel C. McArthur, LTD, Certified Public Accountant, and;

**WHEREAS**, the Town Board has reviewed the external audit for fiscal year 2009-10 which was completed according to general accepted auditing standards, and the related opinion, comments, recommendations, and;

**WHEREAS**, the Town Manager and Finance Director have recommended acceptance of the 2009-10 audit to the Town Board, now therefore:

**IT IS HEREBY RESOLVED**, the Town of Pahrump accepts and approves the external audit and supplemental materials for fiscal year 2009-10, and directs the Town Manager to file the audit with the Department of Taxation in a timely manner, along with all related forms and responses required.

Motion proposed by Town Board Member: \_\_\_\_\_

Motion seconded by Town Board Member: \_\_\_\_\_

Approved and adopted this 8<sup>th</sup> day of February, 2010

AYES:

NAYS:

\_\_\_\_\_  
Michael Darby, Town Board Chairman

Attest:

\_\_\_\_\_  
Carolene Endersby, Town Board Clerk

**TOWN OF PAHRUMP, NEVADA**  
**REPORT ON FINANCIAL STATEMENTS**  
**AND SUPPLEMENTAL MATERIAL**  
**YEAR ENDED JUNE 30, 2010**

**TOWN OF PAHRUMP, NEVADA  
 REPORT ON FINANCIAL STATEMENTS  
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**TOWN OF PAHRUMP, NEVADA  
ELECTED TOWN OFFICIALS  
JUNE 30, 2010**

**CHAIRPERSON**

Nicole Shupp

**TOWN BOARD MEMBERS**

Bill Dolan

Vicky Parker

Mike Darby

Frank Maurizio

## INDEPENDENT AUDITOR'S REPORT

Honorable Board Members  
Town of Pahrump, Nevada  
Pahrump, Nevada

I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Pahrump, Nevada, (The Town) as of and for the year ended June 30, 2010, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Pahrump, Nevada as of June 30, 2010, and the respective changes in financial position and cash flows, where applicable, thereof, and the respective budgetary comparison for the General Fund, Road Special Revenue Fund, 3/10 Fairgrounds Room Tax Special Revenue Fund and Capital Projects Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Management's discussion and analysis on pages 9 through 16 and schedule of funding progress on page 51 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Pahrump, Nevada's basic financial statements. The introductory section and combining and individual fund statements and schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, I express no opinion on them.

Las Vegas, Nevada  
January 18, 2011

**Town of Pahrump, Nevada**  
**Management's Discussion and Analysis**  
**June 30, 2010**

The Management's Discussion and Analysis ("MD&A") introduces the financial reports for the Town of Pahrump, Nevada. The MD&A is designed to give the reader an easy-to-understand overview of the Town's financial position and results of operations for the year.

**Financial Highlights**

The Town's primary revenue sources for governmental activities were ad valorem taxes of \$2,878,014, consolidated taxes of \$678,329, capital grants and contributions of \$345,891, and charges for services of \$709,607. These revenue sources comprised 51.33%, 12.10%, 6.17%, and 12.66% respectively, or 82.26% of total governmental activities revenues.

The Town's total expenses were \$8,547,432. The greatest expenses were in the General Government with \$2,284,874 and Public Safety with \$1,879,942. Business-type activities contributed \$3,327,332 to total expenses.

At the end of the fiscal year, the fund balance for the General Fund was \$1,798,155. This was an increase of \$33,650 from the prior year.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements which are composed of government-wide financial statements, fund financial statements, and accompanying notes. This report also contains required supplementary information in addition to the basic financial statements.

**Government-wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances in a manner similar to a private-sector business.

The Statement of Net Assets presents information on all of the Town's assets and liabilities, with the difference between the two reported as net assets. Increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation and sick leave).

**Town of Pahrump, Nevada  
Management's Discussion and Analysis  
June 30, 2010**

**Government-wide Financial Statements (Continued)**

The government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Town include general government, public safety, public works, community support, health and sanitation, and culture and recreation.

**Fund Financial Statements**

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories: governmental funds and proprietary funds.

**Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Town's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Road Special Revenue Fund, 3/10 Fairgrounds Room Tax Special Revenue Fund and Capital Projects Fund, each of which is considered to be a major fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds are provided in the combining and individual fund statements and schedules.

The Town adopts an annual appropriated budget for each of its governmental funds. A budgetary comparison statement is provided for each of the Town's governmental funds to demonstrate compliance with the budget.

**Town of Pahrump, Nevada  
Management's Discussion and Analysis  
June 30, 2010**

**Proprietary Funds**

The Town maintains one type of proprietary fund.

The Enterprise Fund is used to report the same functions presented as business-type activities in the government-wide financial statements. The Town uses an Enterprise Fund to account for its ambulance service activities.

**Notes to Financial Statements**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information.

It also includes a schedule of budgetary comparisons for both the original and final budgets of the General Fund and other major funds.

The combining statements and individual fund schedules are presented immediately following the required supplementary information.

**Town of Pahrump, Nevada  
Management's Discussion and Analysis  
June 30, 2010**

**Government-wide Financial Analysis**

Net assets of the Town as of June 30, 2010, are summarized and analyzed below:

	Governmental Activities		Business Type Activities		Total Primary Governmental	
	2010	2009	2010	2009	2010	2009
<b>Assets:</b>						
Current and other assets	\$ 9,236,989	\$ 9,391,861	\$3,113,583	\$2,809,674	\$12,350,572	\$12,201,535
Net capital assets	<u>5,946,497</u>	<u>6,076,695</u>	<u>904,277</u>	<u>1,025,571</u>	<u>6,850,774</u>	<u>7,102,266</u>
Total Assets	<u>15,183,486</u>	<u>15,468,556</u>	<u>4,017,860</u>	<u>3,835,245</u>	<u>19,201,346</u>	<u>19,303,801</u>
<b>Liabilities:</b>						
Current liabilities	711,559	1,426,421	277,489	229,390	989,048	1,655,811
Long-term liabilities	<u>164,937</u>	<u>211,942</u>	<u>20,658</u>	<u>10,231</u>	<u>185,595</u>	<u>222,173</u>
Total Liabilities	<u>876,496</u>	<u>1,638,363</u>	<u>298,147</u>	<u>239,621</u>	<u>1,174,643</u>	<u>1,877,984</u>
<b>Net Assets:</b>						
Invested in capital assets, net of related debt	5,727,305	5,781,036	904,277	1,025,571	6,631,582	6,806,607
Restricted	1,819,906	1,731,534	266,861	141,996	2,086,767	1,873,530
Unrestricted	<u>6,649,783</u>	<u>6,317,623</u>	<u>2,548,575</u>	<u>2,428,057</u>	<u>9,198,358</u>	<u>8,745,680</u>
Total Net Assets	<u>\$14,196,994</u>	<u>\$13,830,193</u>	<u>\$3,719,713</u>	<u>\$3,595,624</u>	<u>\$17,916,707</u>	<u>\$17,425,817</u>

As noted earlier, net assets may serve over time as a useful indicator of the Town's financial position. Assets exceeded liabilities by \$17,916,707 as of June 30, 2010.

A large portion of the Town's net assets, 37.01%, reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, etc.), net of any related debt outstanding used to acquire those assets. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate the debt.

The Town's restricted net assets represent resources that are subject to restrictions on how they may be used.

The remaining portion of the Town's net assets are unrestricted and may be used to meet the Town's ongoing obligations to citizens and creditors.

**Town of Pahrump, Nevada**  
**Management's Discussion and Analysis**  
**June 30, 2010**

Changes in net assets of the Town are summarized as follows:

	Governmental Activities		Business Type Activities		Total Primary Governmental	
	2010	2009	2010	2009	2010	2009
<b>Revenues:</b>						
Program revenues:						
Charges for services	\$ 709,607	\$ 782,476	\$ 3,327,426	\$ 3,375,048	\$ 4,037,033	\$ 4,157,524
Capital grants and contributions	345,891	420,140	60,000	60,000	405,891	480,140
General revenues:						
Ad valorem taxes	2,878,014	2,792,033	-	-	2,878,014	2,792,033
Consolidated tax	678,329	754,694	-	-	678,329	754,694
Fuel taxes	287,443	277,249	-	-	287,443	277,249
Room tax	463,061	427,851	-	-	463,061	427,851
Investment income	243,447	418,012	63,995	87,028	307,442	505,040
Other	571	23,242	-	-	571	23,242
Loss on disposition of capital assets	(19,462)	(60,086)	-	(4,240)	(19,462)	(64,326)
<b>Total revenues</b>	<u>5,586,901</u>	<u>5,835,611</u>	<u>3,451,421</u>	<u>3,517,836</u>	<u>9,038,322</u>	<u>9,353,447</u>
<b>Expenses:</b>						
General government	2,284,874	2,160,583	-	-	2,284,874	2,160,583
Public safety	1,879,942	2,263,210	-	-	1,879,942	2,263,210
Public works	406,300	580,312	-	-	406,300	580,312
Culture and recreation	249,513	213,415	-	-	249,513	213,415
Community support	375,676	376,866	-	-	375,676	376,866
Health and sanitation	14,849	15,062	-	-	14,849	15,062
Other	8,946	12,597	3,327,332	3,214,784	3,336,278	3,227,381
<b>Total expenses</b>	<u>5,220,100</u>	<u>5,622,045</u>	<u>3,327,332</u>	<u>3,214,784</u>	<u>8,547,432</u>	<u>8,836,829</u>
Excess (deficiency) of revenues over expenditures	366,801	213,566	124,089	303,052	490,890	516,618
Net assets - beginning	<u>13,830,193</u>	<u>13,616,627</u>	<u>3,595,624</u>	<u>3,292,572</u>	<u>17,425,817</u>	<u>16,909,199</u>
Net assets - ending	<u>\$ 14,196,994</u>	<u>\$ 13,830,193</u>	<u>\$ 3,719,713</u>	<u>\$ 3,595,624</u>	<u>\$ 17,916,707</u>	<u>\$ 17,425,817</u>

Program revenues include charges for services (fines and forfeitures, certain licenses, and permits), and both operating and capital grants, and contributions.

For governmental activities, the largest of these revenues was ad valorem taxes (property tax). The second largest revenue was consolidated taxes (sales tax). The business-type general revenue came from charges for services related to ambulance services.

**Town of Pahrump, Nevada  
Management's Discussion and Analysis  
June 30, 2010**

**Financial Analysis of the Town's Funds**

The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the Town's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town's governmental funds reported a combined ending fund balance of \$8,559,016. Approximately 8.88% of fund balances \$760,644 constitute unreserved undesignated fund balance. The remainder of the fund balance is reserved or designated to indicate that it is not available for new spending because it has already been committed.

The General Fund is the chief operating fund of the Town. At the end of the current fiscal year, the unreserved undesignated fund balance of the General Fund was \$143,750. The total fund balance was \$1,798,155.

Key factors in the change in fund balance in the General Fund are as follows:

Revenues decreased by \$71,024, or 1.85%. Property tax revenue increased by \$128,324 or 4.95%. Intergovernmental revenues decreased by \$66,883 or 9.47%, due to decreased consolidated taxes (sales tax). Licenses and permits decreased by \$58,009 or 14.90% due to a decrease in franchise fees and gaming and liquor licenses. Other income decreased \$80,256 or 63.32% due to a lower rate of return on investments.

Expenditures decreased by \$422,042 or 10.40%. General Government expenditures increased \$83,692 or 4.22% from the prior year due to an increase in service and supplies in general administration function of the Town. Public Safety expenditures decreased by \$497,647, or 24.36%. Virtually all of this decrease or \$300,099 of the public safety decrease from the prior year was attributed to a decrease in staffing combined with related benefits paid to employees and a reduction in capital expenditures for the year of \$142,147.

**Capital Assets and Debt Administration**

**Capital Assets**

The Town's investment in capital assets, net of accumulated depreciation at June 30, 2010, was \$5,946,497 in governmental activities and \$904,277 in business-type activities. Detail by type of activity and asset is summarized in the following table.

**Town of Pahrump, Nevada**  
**Management's Discussion and Analysis**  
**June 30, 2010**

A summary of changes in capital assets for the year ended June 30, 2010 follows:

**Governmental Activities:**

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
Capital assets not being depreciated:				
Land	\$ 2,645,270	\$ 96,559	\$ 5,681	\$ 2,736,148
Construction in progress	<u>0</u>	<u>148,145</u>	<u>0</u>	<u>148,145</u>
Total capital assets not being depreciated	<u>2,645,270</u>	<u>244,704</u>	<u>5,681</u>	<u>2,884,293</u>
Capital assets being depreciated:				
Building	2,673,903	0	5,350	2,668,553
Equipment	<u>4,362,306</u>	<u>83,207</u>	<u>409,924</u>	<u>4,035,589</u>
Total capital assets being depreciated	<u>7,036,209</u>	<u>83,207</u>	<u>415,274</u>	<u>6,704,142</u>
Less accumulated depreciation for:				
Building	1,335,940	66,309	356	1,401,893
Equipment	<u>2,268,844</u>	<u>372,338</u>	<u>401,137</u>	<u>2,240,045</u>
Total accumulated depreciation	<u>3,604,784</u>	<u>438,647</u>	<u>401,493</u>	<u>3,641,938</u>
Total capital assets being depreciated, net	<u>3,431,425</u>	<u>(355,440)</u>	<u>13,781</u>	<u>3,062,204</u>
Governmental activities assets, net	<u>\$ 6,076,695</u>	<u>\$(110,736)</u>	<u>\$ 19,462</u>	<u>\$ 5,946,497</u>

**Business-type Activities:**

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
Capital assets not being depreciated				
Land	\$ 120,000	\$ 0	\$ 0	\$ 120,000
Capital assets, being depreciated:				
Building	480,000	0	0	480,000
Equipment	<u>1,674,076</u>	<u>2,440</u>	<u>0</u>	<u>1,676,516</u>
Total capital assets being depreciated	<u>2,154,076</u>	<u>2,440</u>	<u>0</u>	<u>2,156,516</u>
Less accumulated depreciation for:				
Building	162,667	16,000	0	178,667
Equipment	<u>1,085,838</u>	<u>107,734</u>	<u>0</u>	<u>1,193,572</u>
Total accumulated depreciation	<u>1,248,505</u>	<u>123,734</u>	<u>0</u>	<u>1,372,239</u>
Total capital assets being depreciated, net	<u>905,571</u>	<u>(121,294)</u>	<u>0</u>	<u>784,277</u>
Business-type activities assets, net	<u>\$ 1,025,571</u>	<u>\$(121,294)</u>	<u>\$ 0</u>	<u>\$ 904,277</u>

**Town of Pahrump, Nevada  
Management's Discussion and Analysis  
June 30, 2010**

**Debt Administration**

A summary of changes in long-term debt for the year ended June 30, 2010 follows:

**Governmental Activities:**

	Balance July 1, 2009	Additions (Reductions)	Balance June 30, 2010
Accrued compensated absences	\$ 214,188	\$ 53,779	\$ 267,967
OPEB obligation	0	13,028	13,028
Notes payable	<u>285,552</u>	<u>( 74,089)</u>	<u>211,463</u>
Total	<u>\$ 499,740</u>	<u>\$ ( 7,282)</u>	<u>\$ 492,458</u>

**Business Type Activities:**

Accrued compensated absences	<u>\$ 88,870</u>	<u>\$ 33,671</u>	<u>\$ 122,541</u>
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**REQUESTS FOR INFORMATION**

This financial report is designed to provide its users with a general overview of the Town of Pahrump, Nevada's finances and to demonstrate the Town's accountability for the revenues it receives. Any comments, further questions, or requests for additional information should be addressed to:

Town Administration  
Town of Pahrump, Nevada  
400 N. Highway 160  
Pahrump, Nevada 89048

**TOWN OF PAHRUMP, NEVADA**  
**STATEMENT OF NET ASSETS**  
**June 30, 2010**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>Assets:</b>			
Pooled cash and investments	\$ 8,697,871	\$ 2,370,305	\$ 11,068,176
Interest receivable	48,894	11,768	60,662
Taxes receivable	266,117	-	266,117
Prepaid expenses	8,437	-	8,437
Due from other governments	215,670	-	215,670
Accounts receivable	-	464,649	464,649
Restricted assets - cash	-	266,861	266,861
Capital assets net of accumulated depreciation	5,946,497	904,277	6,850,774
<b>Total assets</b>	<u>15,183,486</u>	<u>4,017,860</u>	<u>19,201,346</u>
<b>Liabilities:</b>			
Accounts payable	246,717	14,294	261,011
Accrued payroll and benefits	239,588	161,312	400,900
Current portion of long-term debt:			
Notes payable	46,526	-	46,526
Accrued compensated absences	170,999	101,883	272,882
Interest payable	7,729	-	7,729
<b>Total current liabilities</b>	<u>711,559</u>	<u>277,489</u>	<u>989,048</u>
Long-term liabilities:			
OPEB obligation payable	13,028	-	13,028
Accrued compensated absences	96,968	20,658	117,626
Notes payable	164,937	-	164,937
<b>Total long term liabilities</b>	<u>274,933</u>	<u>20,658</u>	<u>295,591</u>
<b>Total liabilities</b>	<u>986,492</u>	<u>298,147</u>	<u>1,284,639</u>
<b>Fund equity/Net assets:</b>			
Invested in capital assets, net of debt	5,727,305	904,277	6,631,582
Restricted for:			
Capital projects	1,679,201	266,861	1,946,062
Debt service	40,705	-	40,705
Other purposes	100,000	-	100,000
Unrestricted	6,649,783	2,548,575	9,198,358
<b>Total net assets</b>	<u>\$ 14,196,994</u>	<u>\$ 3,719,713</u>	<u>\$ 17,916,707</u>

The notes to the financial statements are an integral part of this statement.

**TOWN OF PAHRUMP, NEVADA**  
**STATEMENT OF ACTIVITIES**  
**June 30, 2010**

Functions/Programs	Expenses	Program Revenues		Changes in Net Assets		
		Charges for Service	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary governments:						
General government	\$ (2,284,874)	\$ 478,548	\$ 249,091	\$ (1,557,235)	\$ -	\$ (1,557,235)
Public safety	(1,879,942)	25,867	-	(1,854,075)	-	(1,854,075)
Public works	(406,300)	-	95,300	(311,000)	-	(311,000)
Health and sanitation	(14,849)	4,647	-	(10,202)	-	(10,202)
Culture and recreation	(249,513)	18,073	1,500	(229,940)	-	(229,940)
Community support	(375,676)	182,472	-	(193,204)	-	(193,204)
Debt service:						
Interest	(8,946)	-	-	(8,946)	-	(8,946)
Total governmental activities	(5,220,100)	709,607	345,891	(4,164,602)	-	(4,164,602)
Business-type activities:						
Ambulance	(3,327,332)	3,327,426	60,000	-	60,094	60,094
Total primary governments	<u>\$ (8,547,432)</u>	<u>\$ 4,037,033</u>	<u>\$ 405,891</u>	<u>(4,164,602)</u>	<u>60,094</u>	<u>(4,104,508)</u>
General Revenues:						
Property taxes				2,878,014	-	2,878,014
Fuel tax				287,443	-	287,443
Room tax				463,061	-	463,061
Consolidated taxes				678,329	-	678,329
Investment income				243,447	63,995	307,442
Miscellaneous				571	-	571
Loss on disposition of capital assets				(19,462)	-	(19,462)
Total general revenues and transfers				<u>4,531,403</u>	<u>63,995</u>	<u>4,595,398</u>
Change in net assets				366,801	124,089	490,890
Net assets - beginning of year				<u>13,830,193</u>	<u>3,595,624</u>	<u>17,425,817</u>
Net assets - end of year				<u>\$ 14,196,994</u>	<u>\$ 3,719,713</u>	<u>\$ 17,916,707</u>

The notes to the financial statements are an integral part of this statement

**TOWN OF PAHRUMP, NEVADA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2010**

	Major Funds			
	General Fund	Road Special Revenue Fund	3/10 Fairgrounds Room Tax Fund	Capital Projects Fund
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 1,939,037	\$ 3,748	\$ 1,443,635	\$ 1,377,348
Interest receivable	10,842	4,187	6,595	7,073
Taxes receivable	220,504	-	-	-
Room taxes receivable	-	-	12,856	-
Prepaid expenses	8,437	-	-	-
Due from other governments	111,956	51,273	-	-
Due from other funds	38,452	-	-	-
Total assets	<u>\$ 2,329,228</u>	<u>\$ 59,208</u>	<u>\$ 1,463,086</u>	<u>\$ 1,384,421</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 139,609	\$ 20,756	\$ 12,275	\$ -
Accrued payroll and benefits	207,025	-	-	-
Due to other funds	-	38,452	-	-
Deferred taxes	184,439	-	-	-
Total liabilities	<u>531,073</u>	<u>59,208</u>	<u>12,275</u>	<u>-</u>
<b><u>FUND BALANCE</u></b>				
Reserved for:				
Debt service	-	-	-	-
Claims and judgments	100,000	-	-	-
Unreserved:				
Designated for subsequent year	1,554,405	-	1,431,833	1,268,105
Undesignated	143,750	-	18,978	116,316
Total fund balance	<u>1,798,155</u>	<u>-</u>	<u>1,450,811</u>	<u>1,384,421</u>
Total liabilities and fund balance	<u>\$ 2,329,228</u>	<u>\$ 59,208</u>	<u>\$ 1,463,086</u>	<u>\$ 1,384,421</u>

The notes to the financial statements are an integral part of this statement.

Other Governmental Funds	Totals
\$ 3,934,103	\$ 8,697,871
20,197	48,894
8,651	229,155
24,106	36,962
-	8,437
52,441	215,670
-	38,452
<u>\$ 4,039,498</u>	<u>\$ 9,275,441</u>
\$ 74,077	\$ 246,717
32,563	239,588
-	38,452
7,229	191,668
<u>113,869</u>	<u>716,425</u>
40,705	40,705
-	100,000
3,403,304	7,657,647
481,620	760,664
<u>3,925,629</u>	<u>8,559,016</u>
<u>\$ 4,039,498</u>	<u>\$ 9,275,441</u>

The notes to the financial statements are an integral part of this statement.

**TOWN OF PAHRUMP, NEVADA**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET ASSETS**  
**June 30, 2010**

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<b>Total fund balance - governmental funds</b>	<b>\$ 8,559,016</b>
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets net of the related depreciation are not reported in the Governmental Funds financial statements because they are not current financial resources, but they are reported in the statement of net assets.	5,946,497
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	191,668
Certain liabilities (such as bonds payable and capital leases payable) are not reported in the Governmental Funds financial statements because they are not due and payable, but they are presented as liabilities in the statement of net assets.	(232,220)
Certain liabilities, such as compensated absences, are not reported in the governmental funds financial statements because they are not due and payable, but they are presented as liabilities in the Statement of Net Assets.	<u>(267,967)</u>
<b>Total net assets - governmental activities</b>	<b><u>\$ 14,196,994</u></b>

The notes to the financial statements are an integral part of this statement.

**TOWN OF PAHRUMP, NEVADA**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**Year Ended June 30, 2010**

	Major Funds			
	General Fund	Road Special Revenue Fund	3/10 Fairgrounds Room Tax Fund	Capital Projects Fund
<b>Revenues:</b>				
Taxes	\$ 2,718,206	\$ -	\$ 161,065	\$ -
Fines and forfeitures	26,020	-	-	-
Licenses and permits	331,435	-	-	-
Intergovernmental	639,099	287,443	-	237,580
Charges for services	12,900	-	-	-
Other revenues	46,491	20,756	34,223	36,316
Total revenues	<u>3,774,151</u>	<u>308,199</u>	<u>195,288</u>	<u>273,896</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	2,069,246	-	-	-
Public safety	1,545,470	-	-	-
Public works	-	308,199	-	-
Culture and recreation	21,462	-	-	-
Community support	-	-	18,295	-
Health and sanitation	-	-	-	-
<b>Capital projects</b>	-	-	-	237,580
<b>Debt service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>3,636,178</u>	<u>308,199</u>	<u>18,295</u>	<u>237,580</u>
Excess (deficiency) of revenues over expenditures	<u>137,973</u>	<u>-</u>	<u>176,993</u>	<u>36,316</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	-
Operating transfers out	(104,323)	-	-	-
Total other financing sources (uses)	<u>(104,323)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	33,650	-	176,993	36,316
<b>Fund balance:</b>				
Beginning of year	<u>1,764,505</u>	<u>-</u>	<u>1,273,818</u>	<u>1,348,105</u>
End of year	<u>\$ 1,798,155</u>	<u>\$ -</u>	<u>\$ 1,450,811</u>	<u>\$ 1,384,421</u>

The notes to the financial statements are an integral part of this statement.

Other Governmental Funds		Totals
\$ 407,196		\$ 3,286,467
-		26,020
134,406		465,841
182,780		1,346,902
201,566		214,466
111,912		249,698
<u>1,037,860</u>		<u>5,589,394</u>
182,141		2,251,387
-		1,545,470
95,300		403,499
174,616		196,078
357,381		375,676
23,921		23,921
-		237,580
74,089		74,089
11,324		11,324
<u>918,772</u>		<u>5,119,024</u>
<u>119,088</u>		<u>470,370</u>
104,323		104,323
-		(104,323)
<u>104,323</u>		-
223,411		470,370
<u>3,702,218</u>		<u>8,088,646</u>
<u>\$ 3,925,629</u>		<u>\$ 8,559,016</u>

The notes to the financial statements are an integral part of this statement.

**TOWN OF PAHRUMP, NEVADA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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<b>Net Change in Fund Balance - Governmental Funds</b>	<b>\$ 470,370</b>
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net assets and allocated over the estimated useful lives as annual depreciation expenses in the statement of activities.	(130,198)
Property taxes that are collected in the time to pay obligations of the current period are reported as revenue in the fund statements. However, amounts that related to prior periods that first become available in the current period should not be reported as revenue in the statement of activities.	16,969
The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and other similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	76,467
Generally, expenditures recognized in fund financial statements are limited to only those that use current financial resources, but expenses are recognized in the statement of activities when incurred.	<u>(66,807)</u>
<b>Change in net assets of governmental activities</b>	<b><u>\$ 366,801</u></b>

The notes to the financial statements are an integral part of this statement.

**TOWN OF PAHRUMP, NEVADA  
MAJOR FUND - GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2010**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes	\$ 2,800,000	\$ 2,800,000	\$ 2,718,206	\$ (81,794)
Fines and fees	50,000	50,000	26,020	(23,980)
<b>Licenses and permits:</b>				
Franchise fees	150,000	150,000	106,735	(43,265)
Gaming licenses	235,000	235,000	212,940	(22,060)
Liquor licenses	15,000	15,000	11,760	(3,240)
Total licenses and permits	400,000	400,000	331,435	(68,565)
<b>Intergovernmental:</b>				
Consolidated tax	631,000	631,000	628,488	(2,512)
Grants	-	-	10,611	10,611
Total intergovernmental	631,000	631,000	639,099	8,099
Charges for services	-	-	12,900	12,900
<b>Other:</b>				
Investment income	-	-	45,520	45,520
Donations	-	-	900	900
Miscellaneous	100,000	100,000	71	(99,929)
Total other	100,000	100,000	46,491	(53,509)
Total revenues	3,981,000	3,981,000	3,774,151	(206,849)

The notes to the financial statements are an integral part of this statement.

**TOWN OF PAHRUMP, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)**  
**YEAR ENDED JUNE 30, 2010**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Administration:</b>				
Salaries and wages	\$ 449,418	\$ 449,418	\$ 339,809	\$ 109,609
Employee benefits	215,342	215,342	179,991	35,351
Services and supplies	495,000	495,000	605,419	(110,419)
Capital outlay	20,000	20,000	1,903	18,097
Total administration	<u>1,179,760</u>	<u>1,179,760</u>	<u>1,127,122</u>	<u>52,638</u>
<b>Buildings and grounds:</b>				
Salaries and wages	593,862	593,862	511,476	82,386
Employee benefits	247,626	247,626	123,506	124,120
Services and supplies	355,000	355,000	265,774	89,226
Capital outlay	205,000	205,000	41,368	163,632
Total buildings and grounds	<u>1,401,488</u>	<u>1,401,488</u>	<u>942,124</u>	<u>459,364</u>
Total general government	<u>2,581,248</u>	<u>2,581,248</u>	<u>2,069,246</u>	<u>512,002</u>
<b>Public safety:</b>				
<b>Fire department:</b>				
Salaries and wages	1,027,853	1,027,853	921,394	106,459
Employee benefits	541,986	541,986	415,490	126,496
Services and supplies	333,950	333,950	206,146	127,804
Capital outlay	325,000	325,000	2,440	322,560
Total public safety	<u>2,228,789</u>	<u>2,228,789</u>	<u>1,545,470</u>	<u>683,319</u>
<b>Culture and recreation:</b>				
<b>Television:</b>				
Services and supplies	10,000	10,000	21,462	(11,462)
Capital outlay	3,000	3,000	-	3,000
Total television	<u>13,000</u>	<u>13,000</u>	<u>21,462</u>	<u>(8,462)</u>
<b>Arena and fair activities:</b>				
Services and supplies	12,000	12,000	-	12,000
Capital outlay	3,000	3,000	-	3,000
Total arena and fair activities	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Total culture and recreation	<u>28,000</u>	<u>28,000</u>	<u>21,462</u>	<u>6,538</u>
Total expenditures	<u>4,838,037</u>	<u>4,838,037</u>	<u>3,636,178</u>	<u>1,201,859</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF PAHRUMP, NEVADA  
 MAJOR FUND - GENERAL FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)  
 YEAR ENDED JUNE 30, 2010

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Excess (deficiency) of revenues over expenditures	\$ (857,037)	\$ (857,037)	\$ 137,973	\$ 995,010
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(104,323)</u>	<u>(104,323)</u>	<u>(104,323)</u>	<u>-</u>
Net change in fund balance	(961,360)	(961,360)	33,650	995,010
<b>Fund balance:</b>				
Beginning of year	<u>1,184,239</u>	<u>1,184,239</u>	<u>1,764,505</u>	<u>580,266</u>
End of year	<u>\$ 222,879</u>	<u>\$ 222,879</u>	<u>\$ 1,798,155</u>	<u>\$ 1,575,276</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF PAHRUMP, NEVADA  
 MAJOR FUND - ROAD SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2010

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Gas tax \$1.75	\$ 325,000	\$ 325,000	\$ 287,443	\$ (37,557)
<b>Other:</b>				
Investment income	-	-	20,756	20,756
Total revenues	325,000	325,000	308,199	(16,801)
<b>Expenditures:</b>				
<b>Public works:</b>				
Services and supplies	325,000	325,000	308,199	16,801
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>Fund balance:</b>				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

The notes to the financial statements are an integral part of this statement.

**TOWN OF PAHRUMP, NEVADA**  
**MAJOR FUND - 3/10 FAIR GROUNDS ROOM TAX SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2010**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<b>Taxes:</b>				
Room tax	\$ 125,000	\$ 125,000	\$ 161,065	\$ 36,065
<b>Intergovernmental:</b>				
Grant income	694,200	694,200	-	(694,200)
<b>Other:</b>				
Investment income	<u>15,000</u>	<u>15,000</u>	<u>34,223</u>	<u>19,223</u>
Total revenues	<u>834,200</u>	<u>834,200</u>	<u>195,288</u>	<u>(638,912)</u>
<b>Expenditures:</b>				
<b>Community support:</b>				
Salaries and wages	-	-	2,188	(2,188)
Employee benefits	-	-	1,104	(1,104)
Services and supplies	50,000	50,000	15,003	34,997
Capital outlay	<u>1,794,200</u>	<u>1,794,200</u>	<u>-</u>	<u>1,794,200</u>
Total expenditures	<u>1,844,200</u>	<u>1,844,200</u>	<u>18,295</u>	<u>1,825,905</u>
Excess (deficiency) of revenues over expenditures	(1,010,000)	(1,010,000)	176,993	1,186,993
<b>Fund balance:</b>				
Beginning of year	<u>1,200,764</u>	<u>1,200,764</u>	<u>1,273,818</u>	<u>73,054</u>
End of year	<u>\$ 190,764</u>	<u>\$ 190,764</u>	<u>\$ 1,450,811</u>	<u>\$ 1,260,047</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF PAHRUMP, NEVADA  
 MAJOR FUND - CAPITAL PROJECTS FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2010

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grant income	\$ -	\$ 237,580	\$ 237,580	\$ -
<b>Other:</b>				
Investment income	<u>20,000</u>	<u>20,000</u>	<u>36,316</u>	<u>16,316</u>
Total revenues	<u>20,000</u>	<u>257,580</u>	<u>273,896</u>	<u>16,316</u>
<b>Expenditures:</b>				
Capital projects	<u>1,100,000</u>	<u>1,337,580</u>	<u>237,580</u>	<u>1,100,000</u>
Excess (deficiency) of revenues over expenditures	(1,080,000)	(1,080,000)	36,316	1,116,316
<b>Fund balance:</b>				
Beginning of year	<u>1,158,535</u>	<u>1,158,535</u>	<u>1,348,105</u>	<u>189,570</u>
End of year	<u>\$ 78,535</u>	<u>\$ 78,535</u>	<u>\$ 1,384,421</u>	<u>\$ 1,305,886</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF PAHRUMP, NEVADA  
 PROPRIETARY FUND  
 MAJOR FUND - AMBULANCE ENTERPRISE FUND  
 STATEMENT OF NET ASSETS  
 June 30, 2010

	2010
<b><u>Assets</u></b>	
Current assets:	
Pooled cash and investments	\$ 2,370,305
Interest receivable	11,768
Accounts receivable, net of allowance for uncollectibles	464,649
Prepaid insurance	-
Total current assets	<u>2,846,722</u>
Restricted assets:	
Cash	<u>266,861</u>
Capital assets:	
Land	120,000
Building	480,000
Vehicles	1,337,248
Equipment	339,268
Less accumulated depreciation	<u>(1,372,239)</u>
Total capital assets, net of depreciation	<u>904,277</u>
Total assets	<u>4,017,860</u>
<b><u>Liabilities</u></b>	
Current liabilities:	
Accounts payable	14,294
Accrued payroll	161,312
Compensated absences	101,883
Long term liabilities:	
Compensated absences	<u>20,658</u>
Total liabilities	<u>298,147</u>
<b><u>Net assets</u></b>	
Invested in capital assets	904,277
Reserved for capital assets	266,861
Unreserved	<u>2,548,575</u>
Total net assets	<u>\$ 3,719,713</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF PAHRUMP, NEVADA  
 PROPRIETARY FUND  
 MAJOR FUND - AMBULANCE ENTERPRISE FUND  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS  
 YEAR ENDED JUNE 30, 2010

2010

**Revenues:**

Charges for services:	
Ambulance fees, net of contractual adjustments	\$ <u>3,327,426</u>

**Expenses:**

Salaries and wages	1,430,888
Employee benefits	682,867
Services and supplies	259,876
Depreciation	123,734
Bad debt	<u>829,967</u>

Total expenses	<u>3,327,332</u>
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<b>Operating income (loss)</b>	<u>94</u>
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**Non-operating revenue (expenses):**

Grants	60,000
Investment income	<u>63,995</u>

Total non-operating revenue (expense)	<u>123,995</u>
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<b>Net income (loss)</b>	124,089
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**Net assets:**

Beginning of year	<u>3,595,624</u>
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End of year	<u>\$ 3,719,713</u>
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The notes to the financial statements are an integral part of this statement.

TOWN OF PAHRUMP, NEVADA  
 PROPRIETARY FUND TYPE  
 MAJOR FUND - AMBULANCE ENTERPRISE FUND  
 STATEMENT OF CASH FLOWS  
 YEAR ENDED JUNE 30, 2010

	2010
<b>Cash flows from operating activities:</b>	
Cash received from customers	\$ 2,502,369
Cash paid for service and supplies	(253,985)
Cash paid for employees and benefits	(2,058,600)
Net cash (used) by operating activities	<u>189,784</u>
<b>Cash flows from capital and related financing activities:</b>	
Purchase of fixed assets	(2,440)
Grant - Nye County	60,000
Net cash provided by capital and related financing activities	<u>57,560</u>
<b>Cash flows from investing activities:</b>	
Interest received	<u>68,777</u>
Net (decrease) in cash	316,121
<b>Cash:</b>	
Beginning of year	<u>2,321,045</u>
End of year	<u>\$ 2,637,166</u>
<b>Reconciliation of operating (loss) to net cash (used) by operating activities:</b>	
Operating Income	<u>\$ 94</u>
<b>Adjustments to reconcile operating (loss) to net cash (used) by operating activities:</b>	
Depreciation	123,734
Changes in assets and liabilities:	
(Increase) decrease in prepaids	2,520
(Increase) decrease in accounts receivable	4,910
Increase (decrease) in accounts payable	3,371
Increase (decrease) in accrued payroll	21,484
Increase (decrease) in compensated absences	33,671
Total adjustments	<u>189,690</u>
<b>Net cash (used) by operating activities</b>	<u>\$ 189,784</u>

The notes to the financial statements are an integral part of this statement.

**TOWN OF PAHRUMP, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2010**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Town financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the Town has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Town has chosen not to do so. The more significant accounting policies established in GAAP and used by the Town are discussed below.

**1. Reporting Entity**

The Town is governed by an elected five member council. As required by generally accepted accounting principles, these financial statements present the Town's funds for which the Town is considered to be financially accountable. There were no component units of the Town at June 30, 2010. The Town is not included in any other governmental reporting entity as a component unit as defined by Governmental Accounting Standards Board pronouncements.

**2. Basic Financial Statements**

The Town's basic financial statements consist of government-wide statements and the fund financial statements. The government-wide statements include a Statement of Net Assets and a Statement of Activities. The fund financial statements include financial information for the two fund types: governmental and proprietary. Reconciliations between the fund statements, the Statement of Net Assets, and the Statement of Activities are also included along with Statements of Revenues, Expenditures and Changes in Fund Balances for the Town's General Fund and its other major funds.

**3. Government-wide Financial Statements**

The government-wide financial statements are made up of the Statement of Net Assets and the Statement of Activities. These statements include the aggregated financial information of the Town as a whole. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Net Assets presents the consolidated financial position of the Town at year-end, in separate columns, for both governmental and business-type activities.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or program is offset by program revenues. Direct expenses are those that are specifically associated with a program or service and are, therefore, clearly identifiable to a particular function. Program revenues include operating grants and contributions and investment earnings legally restricted to support a specific program. Taxes and other revenues not included among program revenues are reported instead as general revenues. This statement provides a net cost or net revenue of specific programs and functions within the Town. Those functions with a net cost are generally dependent on general-purpose tax revenues, such as property tax, to remain operational.

**TOWN OF PAHRUMP, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2010**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**4. Fund Financial Statements**

The financial accounts of the Town are organized on the basis of funds. Each is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Separate financial statements are provided for governmental funds and proprietary funds.

The presentation emphasis in the fund financial statements is on major funds for governmental funds. Major individual governmental funds are required to be reported in separate columns on the fund financial statements. Major funds are determined based on minimum criteria set forth in GASB Statement Number 34. The Town may also display other funds as major funds if it believes the presentation will provide useful information to the users of the financial statements.

**5. Measurement Focus, Basis of Accounting, and Basis of Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Gross receipts and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are then recognized as revenue. The government considers revenues to be "available" if they are collected within 60 days of the end of the current fiscal period. Anticipated refunds of taxes are recorded as liabilities and reductions of revenue when they are measurable and the payment seems certain. In general, expenditures are recorded when liabilities are incurred. The exception to this rule is that principal and interest on debt service, as well as liabilities related to compensated absences and claims and judgments, are recorded when payment is due.

The major revenue sources of the Town include consolidated taxes (sales tax) and ad valorem taxes (property tax).

**TOWN OF PAHRUMP, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2010**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)**

The Town reports the following major governmental funds:

**General Fund** - The General Fund is the general operating fund of the Town. It is used to account for all resources and cost of operations traditionally associated with governments which are not required to be accounted for in other funds.

**Road Special Revenue Fund** - The Road Special Revenue Fund is used to account for gas tax revenues allocated for the highways and streets improvement and maintenance.

**3/10 Fairgrounds Room Tax Special Revenue Fund** - The Fairgrounds Fund is used to account for room tax allocated for the maintenance and capital needs of the fairgrounds.

**Capital Projects Fund** - The Capital Projects Fund is used to account for general acquisition and construction projects of the Town.

Additionally the Town reports the following major proprietary fund types:

**Enterprise Fund** - The Pahrump Ambulance Fund is used to account for the revenue and expenses associated with providing ambulance services.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 are generally followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The Town has elected not to follow this subsequent private-sector guidance.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Pahrump Ambulance Fund are customer charges. Expenses are those required to provide the service. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**TOWN OF PAHRUMP, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2010**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**6. Assets, Liabilities, and Equity**

**a. Deposits and Investments**

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are stated at fair value on the balance sheet. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties other than in a forced or liquidation sale. Changes in the fair value of Town investments are part of investment income which is included in revenue from local sources on the combined Statement of Revenues, Expenditures, and Changes in Fund Balance. (See Note D1).

Nevada Revised Statutes authorize the Town to invest in:

- i. Obligations of the U.S. Treasury and U.S. Agencies in which the maturity dates do not extend more than ten years from the date purchased.
- ii. Negotiable certificates of deposit issued by commercial banks or insured savings and loan associations (those over \$100,000 must be fully collateralized).
- iii. Negotiable notes or short-term negotiable bonds issued by local governments within Nevada.
- iv. Eligible bankers' acceptances which do not exceed 180 days maturity and do not exceed 20 percent of the portfolio.
- v. Commercial paper with a rating of A-1 or P-1 that does not exceed 270 days maturity and does not exceed 20 percent of the portfolio.
- vi. The State of Nevada's Local Government Investment Pool.
- vii. Repurchase agreements that are collateralized at 102 percent of the repurchase price and do not exceed 90 days maturity. Securities used for collateral must meet the criteria listed above.
- viii. Money market mutual funds which are rated as "AAA" or its equivalent and invest only in securities issued by the Federal
- ix. Government, U.S. Agencies, or repurchase agreements fully collateralized by such securities

**TOWN OF PAHRUMP, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2010**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**6. Assets, Liabilities, and Equity (Continued)**

**b. Receivables and Payables**

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds".

Advances between funds are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

Taxes on real property are levied in July of each year and are due in July. They can be paid in quarterly installments in August, October, January, and March. In the event of nonpayment, the County Treasurer is authorized to hold the property for two years, subject to redemption upon payment of taxes, penalties, and costs, together with interest at the rate of 10 percent per year from the date the taxes were due until paid. If delinquent taxes are not paid within the two year redemption period, the County Treasurer obtains a deed to the property free of all encumbrances. Upon receipt of a deed, the County Treasurer may sell the property to satisfy the tax lien.

Article X, Section 2 of the Constitution of the State of Nevada limits the total taxes levied by all overlapping governmental units within the boundaries of any county (i.e., the County, the County School District, the State, and any other City, Town, or special District) to an amount not to exceed \$5 per \$100 of assessed valuation of the property being taxed. The Nevada Legislature enacted provisions whereby the combined overlapping tax rate was limited to \$3.64 per \$100 of assessed valuation. (See Note D2)

**c. Inventories and Prepaid Items**

The costs of governmental fund type inventories are recorded as expenditures when purchased rather than when consumed.

There were no material inventories reported in the government-wide financial statements.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**TOWN OF PAHRUMP, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2010**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**6. Assets, Liabilities, and Equity (Continued)**

**d. Restricted Assets**

Certain cash assets of the enterprise fund are from revenue for specific use by the enterprise fund and are classified as restricted assets because their use is restricted by agreement.

**e. Capital Assets**

Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$1,000 and an estimated useful life in excess of one year. If purchased or constructed, capital assets are recorded at historical cost or estimated historical cost and updated for additions and retirements during the year. Donated capital assets are valued at their estimated value as of the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized. (See note D3)

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Capital Assets</u>	<u>Years</u>
Buildings and Improvements	25-50
Vehicles	8
Various Other Equipment	5-20
Infrastructure	25-50

GASB No. 34 requires the Town to report and depreciate new infrastructure assets. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. Neither their historical cost nor related depreciation has historically been reported in the financial statements. The Town is required to capitalize and report its major general infrastructure assets acquired in the fiscal years ending after June 30, 1980. In addition, infrastructure assets acquired before June 30, 1980 that received significant reconstruction must be capitalized. The Town of Pahrump, Nevada has no infrastructure assets that were acquired or reconstructed that must be capitalized.

**TOWN OF PAHRUMP, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2010**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**6. Assets, Liabilities, and Equity (Continued)**

**f. Compensated Absences**

Vested or accumulated vacation and sick leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the government-wide financial statements. No expenditure is reported for these amounts in the fund financial statements. (See Note D5) Vacation leave and sick leave included in accrued liabilities and recorded as expenditures in governmental fund types is the amount normally liquidated from "available spendable resources".

In proprietary funds, compensated absences are recorded when the liabilities are incurred. In governmental funds, the current portion is recorded as payroll expenditure. The estimated long-term liability for compensated absences is accounted for in the government-wide financial statements.

**g. Long-term Obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statements of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt. Deferred losses related to the refunding of debt are reported as a deferred charge component of bonds payable and are amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**h. Fund Equity**

In the fund financial statements, reservations of fund balance represent amounts that are not appropriable or are legally segregated for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

**TOWN OF PAHRUMP, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2010**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**6. Assets, Liabilities, and Equity (Continued)**

**i. Net Assets**

In the government-wide statements, net assets on the Statement of Net Assets include the following:

**(i) Invested in Capital Assets, net of Related Debt**

This is the component of net assets that reports the difference between capital assets less both the accumulated depreciation and the outstanding balance of debt, excluding unexpended proceeds, that is directly attributable to the acquisition, construction or improvement of those assets.

**(ii) Restricted Assets**

This is the component of net assets that reports the constraints placed on the use of assets by either external parties and/or enabling legislation. Designations of fund balance represent tentative management plans that are subject to change.

**(iii) Unrestricted**

This is the component of net assets that is the difference between the assets and liabilities not reported in Invested in Capital Assets, Net of Related Debt and Restricted Assets.

It is the Town's policy to expend restricted resources first and use unrestricted resources when the restricted resources have been depleted.

**j. Comparative Data/Reclassifications**

Comparative total data for the prior year has been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the Town's financial position and operations. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

**k. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

**TOWN OF PAHRUMP, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2010**

**B. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**1. Explanation of certain differences between the governmental funds Balance Sheet and the government-wide Statement of Net Assets**

The governmental funds Balance Sheet includes reconciliation between fund balances - total governmental funds and net assets - governmental activities as reported in the government-wide Statement of Net Assets. One element of the reconciliation explains that "certain liabilities are not reported in this fund financial statement because they are not due and payable." The details of this difference are as follows:

Notes payable	\$ 211,463
OPEB obligation payable	13,028
Interest payable	<u>7,729</u>
Net adjustment to increase fund balance - total governmental funds to arrive at net assets - governmental activities	<u>\$ 232,220</u>

**2. Explanation of certain differences between the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the government-wide Statement of Activities**

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes reconciliation between net changes in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the government-wide Statement of Activities. One element of that reconciliation explains that "Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the Statement of Net Assets and allocated over their estimated useful lives as annual depreciation expense in the Statement of Activities." The details of this difference are as follows:

Capital outlay	\$ 327,911
Loss on disposal of assets	( 19,462)
Depreciation expense	<u>(438,647)</u>
Net adjustment to reduce net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ (130,198)</u>

Another element of that reconciliation states that "the issuance of long-term debt (i.e., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities." The details of this difference are as follows:

General obligation debt principal payments	\$ 74,089
Change in accrued interest	<u>2,378</u>
	<u>\$ 76,467</u>

**TOWN OF PAHRUMP, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2010**

**B. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)**

**2. Explanation of certain differences between the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the government-wide Statement of Activities (Continued)**

Another element of that reconciliation states that "Generally expenditures recognized in the fund financial statements are limited to only those that use current financial resources, but expenses are recognized in the Statement of Activities when incurred." The details of this difference are as follows:

OPEB obligation	\$ (13,028)
Compensated absences	<u>(53,779)</u>
	<u>\$ (66,807)</u>

**C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**1. Budgetary Information**

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for all funds. All annual appropriations lapse at fiscal year end.

The Town uses the following procedures to establish, modify, and control the budgetary data presented in the financial statements:

- a. Prior to April 15, the Town submits to the Nevada State Department of Taxation the tentative budget for the next fiscal year, commencing on July 1. The budget, as submitted, contains the proposed expenditures and means of financing them.
- b. The Nevada State Department of Taxation notifies the Town of its acceptance of the budget.
- c. Public hearings are conducted on the third Thursday in May.
- d. After all changes have been noted and hearings closed, the Town adopts the budget on or before June 1.
- e. Whenever such an action does not increase the total appropriation for any fiscal year and is not in conflict with other statutory provisions, the Town may transfer appropriations within any function or program or between functions or programs within a fund, if:
  1. The governing body is advised of the action at the next regular meeting; and
  2. The action is recorded in the official minutes of the meeting.
- f. Increases to a fund's budget (augmentations) other than by transfers must be approved by the Town Board.

**TOWN OF PAHRUMP, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2010**

**C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)**

**1. Budgetary Information (Continued)**

- g. Statutory regulations require budget control to be exercised at the function level within the General Fund or at the fund level for other funds.
- h. The Swimming Pool Special Revenue Fund and the Capital Projects funds had budget augmentations for the year ended June 30, 2010.
- i. All appropriations lapse at the end of the fiscal year. Encumbrances are re-appropriated in the ensuing fiscal year.

**D. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS**

**1. Deposits and Investments**

The Town's cash and investments are held under the custody of the County Treasurer of Nye County, Nevada. This is required by Nevada Revised Statutes. Detailed information concerning collateral to cover deposits is contained in the annual financial report of Nye County, Nevada.

Investments made by the Nye County Treasurer from funds of the Town are a part of a pooled investment fund. Monthly interest is apportioned to the Town based on the average balance invested. Risk categories for invested funds are contained in the annual financial report of Nye County.

Pursuant to policy established by the Nye County Treasurer in accordance with Nevada Revised Statutes Chapter 355.168, the Town has elected to be a part of the Nye County Treasurer's Investment Pool. Any local government within Nye County whose money is held under the custody of the Nye County Treasurer may invest its money with the investment pool. The County Treasurer may invest the money of the investment pool in investments which have been authorized as investments by Nevada Revised Statutes. (See Note A3a)

**TOWN OF PAHRUMP, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2010**

**D. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**

**1. Deposits and Investments (Continued)**

Interest is apportioned to the Town monthly based on the average balance invested for the month.

The fair value of the Town's investment in the Nye County Treasurer's Investment Pool was determined by multiplying the pool's fair value per share factor times the Town's pool balance as of June 30, 2010.

A reconciliation of cash and investments as shown on the Statement of Net Assets follows:

Cash with Town Officers	\$ 440,505
Cash & Investments with Nye County Treasurer	<u>10,894,532</u>
Total	<u>\$11,335,037</u>
Pooled Cash & Investments	\$11,068,176
Restricted cash	<u>266,861</u>
Total	<u>\$11,335,037</u>

**2. Receivables**

Receivables as of June 30, 2010 are as follows:

	General	Road	Fairgrounds Room Tax	Capital Projects	Enterprise fund	Other Nonmajor funds	Total
Receivables:							
Interest receivable	\$ 10,842	\$ 4,187	\$ 6,595	\$ 7,073	\$ 11,768	\$ 20,197	\$ 60,662
Delinquent taxes	220,504	0	0	0	0	8,651	229,155
Room tax receivable	0	0	12,856	0	0	24,106	36,962
Due from other governments:							
Consolidated taxes	111,956	0	0	0	0	8,641	120,597
Fuel taxes	0	51,273	0	0	0	0	51,273
Grants	0	0	0	0	0	43,800	43,800
Gross receivables	0	0	0	0	1,101,230	0	1,101,230
Less: allowance for uncollectibles	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(636,581)</u>	<u>0</u>	<u>(636,581)</u>
 Net Total Receivables	 <u>\$ 343,302</u>	 <u>\$ 55,460</u>	 <u>\$ 19,451</u>	 <u>\$ 7,073</u>	 <u>\$ 476,417</u>	 <u>\$ 105,395</u>	 <u>\$1,007,098</u>

**TOWN OF PAHRUMP, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2010**

**D. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**

**3. Capital Assets**

A summary of changes in capital assets for the year ended June 30, 2010 follows:

**Governmental Activities:**

	Balance <u>June 30, 2009</u>	Additions	Deletions	Balance <u>June 30, 2010</u>
Capital assets not being depreciated:				
Land	\$ 2,645,270	\$ 96,559	\$ 5,681	\$ 2,736,148
Construction in progress	<u>0</u>	<u>148,145</u>	<u>0</u>	<u>148,145</u>
Total capital assets not being depreciated	<u>2,645,270</u>	<u>244,704</u>	<u>5,681</u>	<u>2,884,293</u>
Capital assets being depreciated:				
Building	2,673,903	0	5,350	2,668,553
Equipment	<u>4,362,306</u>	<u>83,207</u>	<u>409,924</u>	<u>4,035,589</u>
Total capital assets being depreciated	<u>7,036,209</u>	<u>83,207</u>	<u>415,274</u>	<u>6,704,142</u>
Less accumulated depreciation for:				
Building	1,335,940	66,309	356	1,401,893
Equipment	<u>2,268,844</u>	<u>372,338</u>	<u>401,137</u>	<u>2,240,045</u>
Total accumulated depreciation	<u>3,604,784</u>	<u>438,647</u>	<u>401,493</u>	<u>3,641,938</u>
Total capital assets being depreciated, net	<u>3,431,425</u>	<u>(355,440)</u>	<u>13,781</u>	<u>3,062,204</u>
Governmental activities assets, net	<u>\$ 6,076,695</u>	<u>\$ (110,736)</u>	<u>\$ 19,462</u>	<u>\$ 5,946,497</u>

**Business-type Activities:**

	Balance <u>June 30, 2009</u>	Additions	Deletions	Balance <u>June 30, 2010</u>
Capital assets not being depreciated				
Land	\$ 120,000	\$ 0	\$ 0	\$ 120,000
Capital assets, being depreciated:				
Building	480,000	0	0	480,000
Equipment	<u>1,674,076</u>	<u>2,440</u>	<u>0</u>	<u>1,676,516</u>
Total capital assets being depreciated	<u>2,154,076</u>	<u>2,440</u>	<u>0</u>	<u>2,156,516</u>
Less accumulated depreciation for:				
Building	162,667	16,000	0	178,667
Equipment	<u>1,085,838</u>	<u>107,734</u>	<u>0</u>	<u>1,193,572</u>
Total accumulated depreciation	<u>1,248,505</u>	<u>123,734</u>	<u>0</u>	<u>1,372,239</u>
Total capital assets being depreciated, net	<u>905,571</u>	<u>(121,294)</u>	<u>0</u>	<u>784,277</u>
Business-type activities assets, net	<u>\$ 1,025,571</u>	<u>\$ (121,294)</u>	<u>\$ 0</u>	<u>\$ 904,277</u>

**TOWN OF PAHRUMP, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2010**

**D. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**

**3. Capital Assets (Continued)**

Depreciation expense was charged to functions/programs of the primary government as follows:

**Governmental activities:**

General government	\$ 53,789
Public safety	293,640
Public works	2,801
Culture and recreation	<u>88,417</u>

\$ 438,647

**Business activities:**

Ambulance	<u>\$ 123,734</u>
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**Construction commitments:**

The Town has several active construction projects as of June 30, 2010.

**4. Deferred Revenue**

Delinquent taxes receivable not collected within sixty days after year end are recorded as deferred revenue as they are not available to pay liabilities of the current period. Deferred taxes in the General Fund were \$184,439. Deferred taxes in the Swimming Pool Fund were \$7,229.

**5. Long-term Debt**

**Medium-Term Obligation Fire-Rescue Service**

The Town obtained a loan from the United States Department of Agriculture (USDA). The loan proceeds are being repaid at an annual interest rate of 4.5% over a ten year period with payments of \$39,910 annually.

The debt is being repaid from General Fund tax revenues. Pursuant to loan requirements, the Town must set aside \$3,910 per year, for ten years, to cover the interest and principal payment in the event the Town cannot make complete principal and interest payments. If all loan payments have been met at the end of the ten year period this loan reserve will be available to the Town to spend at its discretion. At June 30, 2010, the Debt Service fund had an ending fund balance of \$40,705. As of June 30, 2010 the required reserve was \$39,910.

**TOWN OF PAHRUMP, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2010**

**D. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**

**5. Long -term Debt (Continued)**

Annual debt service requirements to maturity for the loan as of June 30, 2010 are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>
2011	<u>\$ 9,234</u>	<u>\$ 244</u>

**Medium-Term Obligation – Fire Equipment**

The Town obtained a medium-term obligation note for the purchase of a re-manufactured Aerial Platform Ladder Truck for the Fire Department. The note is being repaid at an annual interest rate of 4.06% over a ten year period with payments of \$45,503 each year.

Annual debt service requirements to maturity for the loan as of June 30, 2010 are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>
2011	\$ 37,292	\$ 8,211
2012	38,806	6,697
2013	40,382	5,121
2014	42,021	3,482
2015	<u>43,728</u>	<u>1,775</u>
	<u>\$202,229</u>	<u>\$ 25,286</u>

During the year ended June 30, 2010, the following changes occurred in long-term debt:

**Governmental Activities:**

	Balance	Net	Balance
	July 1, 2009	Additions (Reductions)	June 30, 2010
Accrued compensated absences	\$ 214,188	\$ 53,779	\$ 267,967
OPEB obligation	0	13,028	13,028
Notes payable	<u>285,552</u>	<u>( 74,089)</u>	<u>211,463</u>
Total	<u>\$ 499,740</u>	<u>\$ ( 7,282)</u>	<u>\$ 492,458</u>

**Business Type Activities:**

Accrued compensated absences	<u>\$ 88,870</u>	<u>\$ 33,671</u>	<u>\$ 122,541</u>
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**TOWN OF PAHRUMP, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2010**

**D. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**

**6. Interfund Transfers**

Interfund operating transfers are made from one fund to another fund to support expenditures in accordance with the authority established for the individual funds. Transfers between fund types during the year ended June 30, 2010 were:

	Transfers In	Transfers Out	General Fund
Non Major Funds	<u>\$ 104,323</u>	<u>\$ 104,323</u>	

**7. Restricted Assets Accounts**

Cash in the Ambulance Enterprise Fund is restricted for the purchase of equipment.

Cash - Ambulance      \$ 266,861

**TOWN OF PAHRUMP, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2010**

**E. OTHER INFORMATION**

**1. Risk Management**

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town joined together with other local governments in the Nevada Public Agency Insurance Pool (NPAIP), a public entity risk pool currently operating as a common risk management and insurance program for member local governments. The Town pays an annual premium to NPAIP for its property, casualty, crimes, and machinery insurance coverage. NPAIP is self-sustaining through member premiums and reinsures through commercial companies for claims in excess of \$200,000 property/crime/ and equipment breakdown; casualty \$500,000 each and every insured event. As a participatory member, the maintenance deductible is \$5,000 for each insured event.

The Town participates in the Public Agency Compensation Trust (PACT). The PACT covers workers' compensation claims. Premiums are paid on a quarterly basis based on a percentage of the employees' wages.

The Town is self-insured for unemployment claims.

The Town purchases health care benefits for its employees from a commercial insurance carrier.

**2. Contingent Liabilities**

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by those agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Town expects such amounts, if any, to be immaterial.

**TOWN OF PAHRUMP, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2010**

**E. OTHER INFORMATION (Continued)**

**3. Pension Plan**

*Plan Description.* The Town of Pahrump is a public employer contributing to the Public Employee Retirement System of the State of Nevada (PERS), a cost sharing multi-employer defined benefit pension plan. The Plan is administered by the State of Nevada Retirement System.

Benefits, as required by Nevada Revised Statutes, are determined by the number of years of accredited service at the time of retirement and the member's highest average compensation in any 36 consecutive months. Benefit payments to which participants may be entitled under the Plan include pension, disability, and death benefits.

Monthly benefit allowances for members are computed at 2.5% for each accredited year of service prior to July 1, 2001 and 2.67% thereafter, to a maximum of 30 years, times average compensation. PERS offers several alternatives to the unmodified service retirement allowance which, in general, allows the retired employee to accept a reduced service retirement allowance payable monthly during his/her life and various optional monthly payments to a named beneficiary after his/her death. Regular members are eligible for retirement at age 65 with five years of service, age 60 with 10 years of service, or any age with 30 years of service. Police and firemen are eligible for retirement at age 65 with five years of accredited police and fire service or age 55 with 10 years of service or at age 50 with 20 years of accredited police and fire service. Benefits fully vest with 5 years of service.

Financial statements for the Plan are available by calling (775) 687-4200 or writing to:

Public Employees' Retirement System of Nevada  
693 W. Nye Lane  
Carson City, NV 89703-1599

*Funding Policy.* Contribution rates are established by NRS 286.410. The Town's contributions are based on the actuarially determined statutory rate. The Town is obligated to contribute all amounts due under the Plan. The contribution rate during 2009-2010 was 21.50 percent of payroll for regular employees and 37.0 percent for police and fireman. The contribution requirement for the year ended June 30, 2010 was \$917,480. The contributions were equal to the required contributions for the year. Contributions for the years ended June 30, 2009 and 2008 were \$861,253 and \$709,357, respectively, which equaled the determined contribution requirement.

The Town has no liability for unfunded obligations of the system as provided by Nevada Revised Statutes Chapter 286.110.

**4. Postemployment Health Care Plan**

**Plan Description** The Town subsidizes eligible retirees' contributions to the Public Employees' Benefits Plan (PEBP), an agent multiple-employer defined benefit postemployment healthcare plan administered by the State of Nevada. NRS 287.041 assigns the authority to establish and amend benefit provisions to the PEBP nine-member board of trustees. Town employees who meet the eligibility requirement for retirement within the Nevada Public Employee Retirement System have the option upon retirement to enroll in coverage under the PEBP and the subsidy provided by the Town is determined by their number of years of service. The PEBP issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Public Employee's Benefits Program, 901 S. Stewart Street, Suite 1001, Carson City, NV, 89701, by calling (775) 684-7000, or by accessing the website at [www.pebp.state.nv.us/informed/financial.htm](http://www.pebp.state.nv.us/informed/financial.htm).

**TOWN OF PAHRUMP, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2010**

**E. OTHER INFORMATION (Continued)**

**4. Postemployment Health Care Plan (Continued)**

**Funding Policy** NRS 287.046 establishes the subsidies to be contributed toward the premium costs of the eligible retired Town employees. Plan members receiving benefits have their monthly contributions deducted from their pension checks based on the health plan chosen by the retiree as reduced by the amount of the subsidy. Retirees qualify for a subsidy of \$102.62 at five years of service \$564.41 at 20 years of service with incremental increases for each year of service between. The contribution requirements of plan members and the Town are established and amended by the PEBP board of trustees. As a participating employer, the Town is billed for the subsidy on a monthly basis and is legally required under NRS 287.023 to provide for it. For fiscal year 2010, the Town contributed \$30,899 to the plan for current premiums. The Town did not prefund any future benefits.

**Annual OPEB Cost and Net OPEB Obligation** The Town's annual other postemployment benefit (OPEB) cost (expense) for the plan is calculated based on the annual required contribution of the employer (ARC ), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

For fiscal year 2010 the Town's annual OPEB cost (expense) of \$43,927 for the PEBP was equal to the ARC. The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2010 is as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost (Unit Credit Cost Method)</u>	<u>% of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2010	\$ 43,927	70%	\$ 13,028

The following table shows the components of the Town's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Town's net OPEB obligation to the PEBP:

Annual Required Contribution	\$ 43,927
Interest on net OPEB obligation	-
Adjustment to annual required contribution	-
Annual OPEB cost (expense)	43,927
Contributions made	<u>30,899</u>
Increase in net OPEB obligation	13,028
Net OPEB obligation - beginning of the year	-
Net OPEB obligation - end of year	<u>\$ 13,028</u>

TOWN OF PAHRUMP, NEVADA  
NOTES TO FINANCIAL STATEMENTS (Continued)  
JUNE 30, 2010

**E. OTHER INFORMATION (Continued)**

**4. Postemployment Health Care Plan (Continued)**

This is the Town's first year implementing GASB Statement Number 45 requiring the above mentioned information and as such there is no comparative data for past years.

**Funded Status and Funding Progress** The Town's most recent actuarial valuation was as of July 1, 2008 and as of the end of the fiscal year the Town has not prefunded any portion of the plan. The actuarial accrued liability (AAL) for benefits was \$1,191,783 and having not funded the obligation the Town currently has no associated assets to offset this liability. Because of this the unfunded actuarial accrued liability (URAL) is equal to the AAL. The covered payroll (annual payroll of active employees covered by the plan) was \$1,951,536 and the ratio of the UAAL to the covered payroll was 61.07%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**Actuarial Methods and Assumptions** Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2008 actuarial valuation, the unit credit cost actuarial cost method was used. The actuarial assumptions included an 4 percent investment rate of return which is the target rate of return for the Nevada Public Employee Retirement System. This rate is used since state law allows trusts to be created within the retirement system for investing assets associated with other post employment benefits. If the Town ultimately chooses to fund the plan they would fund it through a trust with the assets invested by PERS. An annual healthcare cost trend rate of 8 percent is used initially, reduced by decrements to an ultimate rate of 5 percent after seven years. A standard 3.5 percent inflation rate was used throughout.

Changes in state law have significantly impacted the assumptions in the current year. As of September 1, 2008 the plan will no longer be available to those actively employed past this date. This increased the assumption for potential retirees in the current year and significantly reduced the present value of benefits and thus the actuarial liability.

The URAL is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2010 is 28 years.

**TOWN OF PAHRUMP, NEVADA  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF FUNDING PROGRESS  
 JUNE 30, 2010**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
7/1/2008	\$ -	\$ 1,191,783	\$ 1,191,783	0.00%	\$ 1,951,536	61.07%

**TOWN OF PAHRUMP, NEVADA  
MAJOR FUND - GENERAL FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2010 and 2009**

	2010	2009
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 1,939,037	\$ 1,718,180
Interest receivable	10,842	18,934
Taxes receivable	220,504	183,462
Prepaid expenses	8,437	153,098
Due from other governments	111,956	149,353
Due from other funds	<u>38,452</u>	<u>-</u>
Total assets	<u>\$ 2,329,228</u>	<u>\$ 2,223,027</u>
<b><u>Liabilities</u></b>		
Accounts payable	\$ 139,609	\$ 106,998
Accrued payroll	207,025	183,167
Deferred tax revenue	<u>184,439</u>	<u>168,357</u>
Total liabilities	<u>531,073</u>	<u>458,522</u>
<b><u>Fund Balance</u></b>		
Reserved for:		
Claims and judgments	100,000	100,000
Unreserved:		
Designated for subsequent year	1,554,405	1,184,239
Undesignated	<u>143,750</u>	<u>480,266</u>
Total fund balance	<u>1,798,155</u>	<u>1,764,505</u>
Total liabilities and fund balance	<u>\$ 2,329,228</u>	<u>\$ 2,223,027</u>

**TOWN OF PAHRUMP, NEVADA  
MAJOR FUND - GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2010  
(With Comparative Actual Amounts for Year Ended June 30, 2009)**

	2010		Variance- Positive (Negative)	2009
	Budget	Actual		
<b>Revenues:</b>				
Taxes	\$ 2,800,000	\$ 2,718,206	\$ (81,794)	\$ 2,589,882
Fines and fees	50,000	26,020	(23,980)	33,120
Licenses and permits	400,000	331,435	(68,565)	389,444
Intergovernmental	631,000	639,099	8,099	705,982
Charges for services	-	12,900	12,900	-
Other	100,000	46,491	(53,509)	126,747
<b>Total revenues</b>	<u>3,981,000</u>	<u>3,774,151</u>	<u>(206,849)</u>	<u>3,845,175</u>
<b>Expenditures:</b>				
Current:				
General government	2,581,248	2,069,246	512,002	1,985,554
Public safety	2,228,789	1,545,470	683,319	2,043,117
Culture and recreation	28,000	21,462	6,538	29,549
<b>Total expenditures</b>	<u>4,838,037</u>	<u>3,636,178</u>	<u>1,201,859</u>	<u>4,058,220</u>
Excess (deficiency) of revenues over expenditures	(857,037)	137,973	995,010	(213,045)
<b>Other financing sources (uses):</b>				
Operating transfers out	(104,323)	(104,323)	-	(99,323)
<b>Net change in fund balance</b>	(961,360)	33,650	995,010	(312,368)
<b>Fund balance:</b>				
Beginning of year	1,184,239	1,764,505	580,266	2,076,873
End of year	<u>\$ 222,879</u>	<u>\$ 1,798,155</u>	<u>\$ 1,575,276</u>	<u>\$ 1,764,505</u>

**TOWN OF PAHRUMP, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF REVENUES COMPARED TO BUDGET**  
**YEAR ENDED JUNE 30, 2010**

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance- Positive (Negative)	2009
	Budget	Actual		
<b>Revenues:</b>				
Property taxes	\$ 2,800,000	\$ 2,718,206	\$ (81,794)	\$ 2,589,882
Fines and fees	50,000	26,020	(23,980)	33,120
<b>Licenses and permits:</b>				
Franchise fees	150,000	106,735	(43,265)	148,951
Gaming licenses	235,000	212,940	(22,060)	227,813
Liquor licenses	15,000	11,760	(3,240)	12,680
Total licenses and permits	400,000	331,435	(68,565)	389,444
<b>Intergovernmental:</b>				
Consolidated tax	631,000	628,488	(2,512)	699,486
Grants	-	10,611	10,611	6,496
Total intergovernmental	631,000	639,099	8,099	705,982
Charges for services	-	12,900	12,900	-
<b>Other:</b>				
Investment income	-	45,520	45,520	102,205
Donations	-	900	900	1,300
Miscellaneous	100,000	71	(99,929)	23,242
Total other	100,000	46,491	(53,509)	126,747
Total revenues	3,981,000	3,774,151	(206,849)	3,845,175

**TOWN OF PAHRUMP, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET**  
**YEAR ENDED JUNE 30, 2010**  
**(With Comparative Actual Amounts for Year Ended June 30, 2009)**

	2010		Variance- Positive (Negative)	2009
	Budget	Actual		
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Administration</b>				
Salaries and wages	\$ 449,418	\$ 339,809	\$ 109,609	\$ 354,033
Employee benefits	215,342	179,991	35,351	159,706
Services and supplies	495,000	605,419	(110,419)	408,371
Capital outlay	20,000	1,903	18,097	20,860
Total administration	<u>1,179,760</u>	<u>1,127,122</u>	<u>52,638</u>	<u>942,970</u>
<b>Buildings and grounds:</b>				
Salaries and wages	593,862	511,476	82,386	500,485
Employee benefits	247,626	123,506	124,120	211,016
Services and supplies	355,000	265,774	89,226	276,031
Capital outlay	205,000	41,368	163,632	55,052
Total buildings and grounds	<u>1,401,488</u>	<u>942,124</u>	<u>459,364</u>	<u>1,042,584</u>
Total general government	<u>2,581,248</u>	<u>2,069,246</u>	<u>512,002</u>	<u>1,985,554</u>
<b>Public safety:</b>				
<b>Fire department:</b>				
Salaries and wages	1,027,853	921,394	106,459	1,143,193
Employee benefits	541,986	415,490	126,496	493,790
Services and supplies	333,950	206,146	127,804	261,547
Capital outlay	325,000	2,440	322,560	144,587
Total public safety	<u>2,228,789</u>	<u>1,545,470</u>	<u>683,319</u>	<u>2,043,117</u>
<b>Culture and recreation:</b>				
<b>Television:</b>				
Services and supplies	10,000	21,462	(11,462)	7,543
Capital outlay	3,000	-	3,000	-
Total television	<u>13,000</u>	<u>21,462</u>	<u>(8,462)</u>	<u>7,543</u>
<b>Arena and fair activities:</b>				
Services and supplies	12,000	-	12,000	16,486
Capital outlay	3,000	-	3,000	5,520
Total arena and fair activities	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>22,006</u>
Total culture and recreation	<u>28,000</u>	<u>21,462</u>	<u>6,538</u>	<u>29,549</u>
Total expenditures	<u>\$ 4,838,037</u>	<u>\$ 3,636,178</u>	<u>\$ 1,201,859</u>	<u>\$ 4,058,220</u>

TOWN OF PAHRUMP, NEVADA  
 MAJOR FUND - ROAD SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEETS  
 JUNE 30, 2010 AND 2009

	2010	2009
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 3,748	\$ 670,245
Interest receivable	4,187	5,610
Due from other governments	<u>51,273</u>	<u>49,762</u>
Total assets	<u>\$ 59,208</u>	<u>\$ 725,617</u>
<b><u>Liabilities</u></b>		
Accounts payable	\$ 20,756	\$ 725,617
Due to other funds	<u>38,452</u>	<u>-</u>
Total liabilities	59,208	725,617
<b><u>Fund Balance</u></b>		
Unreserved-undesignated	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 59,208</u>	<u>\$ 725,617</u>

**TOWN OF PAHRUMP, NEVADA**  
**MAJOR FUND - ROAD SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED JUNE 30, 2010**  
**(With Comparative Actual Amounts for Year Ended June 30, 2009)**

	2010		Variance- Positive (Negative)	2009 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Gas tax \$1.75	\$ 325,000	\$ 287,443	\$ (37,557)	\$ 277,249
<b>Other:</b>				
Investment income	-	20,756	20,756	32,962
Total revenues	325,000	308,199	(16,801)	310,211
<b>Expenditures:</b>				
<b>Public works:</b>				
Services and supplies	325,000	308,199	16,801	310,211
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>Fund balance:</b>				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

TOWN OF PAHRUMP, NEVADA  
 MAJOR FUND - 3/10 FAIR GROUNDS ROOM TAX SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEETS  
 JUNE 30, 2010 AND 2009

	2010	2009
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 1,443,635	\$ 1,269,830
Interest receivable	6,595	8,690
Room taxes receivable	<u>12,856</u>	<u>12,312</u>
Total assets	<u>\$ 1,463,086</u>	<u>\$ 1,290,832</u>
<b><u>Liabilities</u></b>		
Accounts payable	<u>\$ 12,275</u>	<u>\$ 17,014</u>
<b><u>Fund Balance</u></b>		
Unreserved:		
Designated for subsequent year	1,431,833	1,200,764
Undesignated	<u>18,978</u>	<u>73,054</u>
Total fund balance	<u>1,450,811</u>	<u>1,273,818</u>
Total liabilities and fund balance	<u>\$ 1,463,086</u>	<u>\$ 1,290,832</u>

**TOWN OF PAHRUMP, NEVADA**  
**MAJOR FUND - 3/10 FAIR GROUNDS ROOM TAX SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED JUNE 30, 2010**  
**(With Comparative Actual Amounts for Year Ended June 30, 2009)**

	2010		Variance- Positive (Negative)	2009 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Room tax	\$ 125,000	\$ 161,065	\$ 36,065	\$ 149,502
<b>Intergovernmental:</b>				
Grant income	694,200	-	(694,200)	42,942
<b>Other:</b>				
Investment income	<u>15,000</u>	<u>34,223</u>	<u>19,223</u>	<u>53,556</u>
Total revenues	<u>834,200</u>	<u>195,288</u>	<u>(638,912)</u>	<u>246,000</u>
<b>Expenditures:</b>				
<b>Community support:</b>				
Salaries and wages	-	2,188	(2,188)	-
Employee benefits	-	1,104	(1,104)	-
Services and supplies	50,000	15,003	34,997	15,005
Capital outlay	<u>1,794,200</u>	<u>-</u>	<u>1,794,200</u>	<u>42,942</u>
Total expenditures	<u>1,844,200</u>	<u>18,295</u>	<u>1,825,905</u>	<u>57,947</u>
Excess (deficiency) of revenues over expenditures	(1,010,000)	176,993	1,186,993	188,053
<b>Fund balance:</b>				
Beginning of year	<u>1,200,764</u>	<u>1,273,818</u>	<u>73,054</u>	<u>1,085,765</u>
End of year	<u>\$ 190,764</u>	<u>\$ 1,450,811</u>	<u>\$ 1,260,047</u>	<u>\$ 1,273,818</u>

TOWN OF PAHRUMP, NEVADA  
MAJOR FUND - CAPITAL PROJECTS FUND  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 2010 AND 2009

	2010	2009
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 1,377,348	\$ 1,338,479
Interest receivable	<u>7,073</u>	<u>9,626</u>
Total assets	<u>\$ 1,384,421</u>	<u>\$ 1,348,105</u>
<b><u>Liabilities</u></b>		
Accounts payable	\$ -	\$ -
<b><u>Fund Balance</u></b>		
Unreserved:		
Designated for subsequent year	1,268,105	1,158,535
Undesignated	<u>116,316</u>	<u>189,570</u>
Total fund balance	<u>1,384,421</u>	<u>1,348,105</u>
Total liabilities and fund balance	<u>\$ 1,384,421</u>	<u>\$ 1,348,105</u>

TOWN OF PAHRUMP, NEVADA  
 MAJOR FUND - CAPITAL PROJECTS FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 2010  
 (With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance- Positive (Negative)	2009 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grant income	\$ 237,580	\$ 237,580	\$ -	\$ 42,223
<b>Other:</b>				
Investment income	<u>20,000</u>	<u>36,316</u>	<u>16,316</u>	<u>62,927</u>
Total revenues	257,580	273,896	16,316	105,150
<b>Expenditures:</b>				
Capital projects	<u>1,337,580</u>	<u>237,580</u>	<u>1,100,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(1,080,000)	36,316	1,116,316	105,150
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,420</u>
Net change in fund balance	(1,080,000)	36,316	1,116,316	109,570
<b>Fund balance:</b>				
Beginning of year	<u>1,158,535</u>	<u>1,348,105</u>	<u>189,570</u>	<u>1,238,535</u>
End of year	<u>\$ 78,535</u>	<u>\$ 1,384,421</u>	<u>\$ 1,305,886</u>	<u>\$ 1,348,105</u>

**TOWN OF PAHRUMP, NEVADA**  
**MAJOR FUND - AMBULANCE ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF NET ASSETS**  
**JUNE 30, 2010 AND 2009**

	2010	2009
<b><u>Assets</u></b>		
Current assets:		
Pooled cash and investments	\$ 2,370,305	\$ 2,179,049
Interest receivable	11,768	16,550
Accounts receivable, net of allowance for uncollectibles	464,649	469,559
Prepaid expenses	-	2,520
Total current assets	<u>2,846,722</u>	<u>2,667,678</u>
Restricted assets:		
Cash	<u>266,861</u>	<u>141,996</u>
Capital assets:		
Land	120,000	120,000
Building	480,000	480,000
Vehicles	1,337,248	1,337,248
Equipment	339,268	336,828
Less accumulated depreciation	<u>(1,372,239)</u>	<u>(1,248,505)</u>
Total capital assets, net of depreciation	<u>904,277</u>	<u>1,025,571</u>
Total assets	<u>4,017,860</u>	<u>3,835,245</u>
<b><u>Liabilities</u></b>		
Current Liabilities		
Accounts payable	14,294	10,923
Accrued payroll	161,312	139,828
Compensated absences	101,883	78,239
Long term Liabilities		
Compensated absences	<u>20,658</u>	<u>10,631</u>
Total liabilities	<u>298,147</u>	<u>239,621</u>
<b><u>Net assets</u></b>		
Invested in capital assets, net of related debt	904,277	1,025,571
Reserved for capital assets	266,861	141,996
Unreserved	<u>2,548,575</u>	<u>2,428,057</u>
Total net assets	<u>\$ 3,719,713</u>	<u>\$ 3,595,624</u>

**TOWN OF PAHRUMP, NEVADA**  
**MAJOR FUND - AMBULANCE ENTERPRISE FUND**  
**SCHEDULE OF REVENUES, EXPENSES,**  
**AND CHANGES IN NET ASSETS - BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED JUNE 30, 2010**  
**(With Comparative Actual Amounts for Year Ended June 30, 2009)**

	2010		Variance- Positive (Negative)	2009 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Charges for services:</b>				
Ambulance fees, net of contractual adjustments	\$ 3,500,000	\$ 3,327,426	\$ (172,574)	\$ 3,375,048
<b>Expenses:</b>				
Salaries and wages	1,498,286	1,430,888	67,398	1,256,240
Employee benefits	833,814	682,867	150,947	622,380
Services and supplies	732,500	259,876	472,624	260,398
Depreciation	115,000	123,734	(8,734)	126,093
Bad debt	1,015,000	829,967	185,033	949,673
Total expenses	4,194,600	3,327,332	867,268	3,214,784
<b>Operating income (loss)</b>	<u>(694,600)</u>	<u>94</u>	<u>694,694</u>	<u>160,264</u>
<b>Non-operating revenue (expense):</b>				
Grants	60,000	60,000	-	60,000
Investment income	25,000	63,995	38,995	87,028
Miscellaneous	1,000	-	(1,000)	-
Gain (loss) on disposal of assets	-	-	-	(4,240)
Total other income	86,000	123,995	37,995	142,788
<b>Net income (loss)</b>	<u>\$ (608,600)</u>	<u>124,089</u>	<u>\$ 732,689</u>	<u>303,052</u>
<b>Net assets:</b>				
Beginning of year		3,595,624		3,292,572
End of year		<u>\$ 3,719,713</u>		<u>\$ 3,595,624</u>

**TOWN OF PAHRUMP, NEVADA**  
**MAJOR FUND - AMBULANCE ENTERPRISE FUND**  
**SCHEDULE OF CASH FLOWS**  
**YEARS ENDED JUNE 30, 2010 AND 2009**

	2010	2009
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 2,502,369	\$ 2,596,522
Cash paid for services and supplies	(253,985)	(264,421)
Cash paid for employees and benefits	(2,058,600)	(1,782,544)
Net cash (used) by operating activities	<u>189,784</u>	<u>549,557</u>
<b>Cash flows from capital and related financing activities:</b>		
Purchase of fixed assets	(2,440)	(256,120)
Grants - Nye County	60,000	60,000
Net cash provided by capital and related financing activities	<u>57,560</u>	<u>(196,120)</u>
<b>Cash flows from investing activities:</b>		
Interest received	<u>68,777</u>	<u>85,075</u>
Net (decrease) in cash	316,121	438,512
<b>Cash:</b>		
Beginning of year	<u>2,321,045</u>	<u>1,882,533</u>
End of year	<u>\$ 2,637,166</u>	<u>\$ 2,321,045</u>
<b>Reconciliation of operating (loss) to net cash (used) by operating activities:</b>		
Operating income (loss)	<u>\$ 94</u>	<u>\$ 160,264</u>
<b>Adjustments to reconcile operating (loss) to net cash (used) by operating activities:</b>		
Depreciation	123,734	126,093
Changes in assets and liabilities:		
(Increase) decrease in prepaid expenses	2,520	(2,520)
(Increase) decrease in accounts receivable	4,910	171,147
Increase (decrease) in accounts payable	3,371	(1,503)
Increase (decrease) in accrued payroll	21,484	58,683
Increase (decrease) in compensated absences	33,671	37,393
Total adjustments	<u>189,690</u>	<u>389,293</u>
<b>Net cash (used) by operating activities</b>	<u>\$ 189,784</u>	<u>\$ 549,557</u>

**TOWN OF PAHRUMP, NEVADA  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2010**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
<b><u>Assets</u></b>				
Pooled cash and investments	\$ 3,600,119	\$ 40,705	\$ 293,279	\$ 3,934,103
Interest receivable	18,696	-	1,501	20,197
Delinquent taxes receivable	8,651	-	-	8,651
Room tax receivable	24,106	-	-	24,106
Due from other governments	52,441	-	-	52,441
<b>Total assets</b>	<b><u>\$ 3,704,013</u></b>	<b><u>\$ 40,705</u></b>	<b><u>\$ 294,780</u></b>	<b><u>\$ 4,039,498</u></b>
<b><u>Liabilities</u></b>				
Accounts payable	\$ 74,077	\$ -	\$ -	\$ 74,077
Accrued payroll	32,563	-	-	32,563
Deferred interest	-	-	-	-
Deferred taxes	7,229	-	-	7,229
<b>Total liabilities</b>	<b><u>113,869</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>113,869</u></b>
<b><u>Fund Balance</u></b>				
Reserved for debt service	-	40,705	-	40,705
Unreserved:				
Designated for subsequent year	3,159,670	-	243,634	3,403,304
Undesignated	430,474	-	51,146	481,620
<b>Total fund balance</b>	<b><u>3,590,144</u></b>	<b><u>40,705</u></b>	<b><u>294,780</u></b>	<b><u>3,925,629</u></b>
<b>Total liabilities and fund balance</b>	<b><u>\$ 3,704,013</u></b>	<b><u>\$ 40,705</u></b>	<b><u>\$ 294,780</u></b>	<b><u>\$ 4,039,498</u></b>

**TOWN OF PAHRUMP, NEVADA  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
YEAR ENDED JUNE 30, 2010**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
<b>Revenues:</b>				
Taxes	\$ 407,196	\$ -	\$ -	\$ 407,196
Licenses and permits	134,406	-	-	134,406
Intergovernmental	145,141	-	37,639	182,780
Charges for services	201,566	-	-	201,566
Other	<u>101,405</u>	<u>-</u>	<u>10,507</u>	<u>111,912</u>
Total revenues	<u>989,714</u>	<u>-</u>	<u>48,146</u>	<u>1,037,860</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	182,141	-	-	182,141
Public works	95,300	-	-	95,300
Culture and recreation	174,616	-	-	174,616
Community support	357,381	-	-	357,381
Health and sanitation	23,921	-	-	23,921
<b>Debt service:</b>				
Principal	-	74,089	-	74,089
Interest	<u>-</u>	<u>11,324</u>	<u>-</u>	<u>11,324</u>
Total expenditures	<u>833,359</u>	<u>85,413</u>	<u>-</u>	<u>918,772</u>
Excess (deficiency) of revenues over expenditures	156,355	(85,413)	48,146	119,088
<b>Other financing sources ( uses)</b>				
Operating transfers in	<u>15,000</u>	<u>89,323</u>	<u>-</u>	<u>104,323</u>
Net change in fund balance	171,355	3,910	48,146	223,411
<b>Fund balance:</b>				
Beginning of year	<u>3,418,789</u>	<u>36,795</u>	<u>246,634</u>	<u>3,702,218</u>
End of year	<u>\$ 3,590,144</u>	<u>\$ 40,705</u>	<u>\$ 294,780</u>	<u>\$ 3,925,629</u>

**TOWN OF PAHRUMP, NEVADA  
NONMAJOR - SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2010  
(With Comparative Totals for June 30, 2009)**

Page 1 of 2

	Pahrump Business License	Swimming Pool	State Room Tax	3/10 Tourism Room Tax
<b><u>Assets</u></b>				
Pooled cash and investments	\$ 70,876	\$ 495,763	\$ 130,871	\$ 915,838
Interest receivable	113	2,679	652	5,406
Delinquent taxes receivable	-	8,651	-	-
Room tax receivable	-	-	2,678	12,857
Due from other governments	-	8,641	-	-
Total assets	<u>\$ 70,989</u>	<u>\$ 515,734</u>	<u>\$ 134,201</u>	<u>\$ 934,101</u>
<b><u>Liabilities</u></b>				
Accounts payable	\$ 697	\$ 7,989	\$ 9,215	\$ 1,093
Accrued payroll	14,288	18,275	-	-
Deferred taxes	-	7,229	-	-
Total liabilities	<u>14,985</u>	<u>33,493</u>	<u>9,215</u>	<u>1,093</u>
<b><u>Fund Balance</u></b>				
Unreserved:				
Designated for subsequent year	56,004	406,252	110,301	865,478
Undesignated	-	75,989	14,685	67,530
Total fund balance	<u>56,004</u>	<u>482,241</u>	<u>124,986</u>	<u>933,008</u>
Total liabilities and fund balance	<u>\$ 70,989</u>	<u>\$ 515,734</u>	<u>\$ 134,201</u>	<u>\$ 934,101</u>

2/10 Economic Development Room Tax	1/10 Parks Room Tax	1/10 Arena Room Tax	Fall Festival	Pahrump Cemetery	Pahrump Cemetery Perpetual	Pahrump Airport
\$ 97,160	\$ 205,132	\$ 221,526	\$ 121,223	\$ 35,989	\$ 124,787	\$ -
638	1,035	1,115	270	113	636	-
-	-	-	-	-	-	-
4,285	2,143	2,143	-	-	-	-
-	-	-	-	-	-	43,800
<u>\$ 102,083</u>	<u>\$ 208,310</u>	<u>\$ 224,784</u>	<u>\$ 121,493</u>	<u>\$ 36,102</u>	<u>\$ 125,423</u>	<u>\$ 43,800</u>
\$ 3,838	\$ 350	\$ -	\$ -	\$ 7,095	\$ -	\$ 43,800
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,838</u>	<u>350</u>	<u>-</u>	<u>-</u>	<u>7,095</u>	<u>-</u>	<u>43,800</u>
96,872	207,960	204,795	-	26,135	125,416	-
1,373	-	19,989	121,493	2,872	7	-
<u>98,245</u>	<u>207,960</u>	<u>224,784</u>	<u>121,493</u>	<u>29,007</u>	<u>125,423</u>	<u>-</u>
<u>\$ 102,083</u>	<u>\$ 208,310</u>	<u>\$ 224,784</u>	<u>\$ 121,493</u>	<u>\$ 36,102</u>	<u>\$ 125,423</u>	<u>\$ 43,800</u>

**TOWN OF PAHRUMP, NEVADA  
NONMAJOR - SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET (CONTINUED)**

**JUNE 30, 2010**

**(With Comparative Totals for June 30, 2009)**

**Page 2 of 2**

	Parks Impact Fee	Fire Impact Fee	Totals 2010	Totals 2009
<b><u>Assets</u></b>				
Pooled cash and investments	\$ 744,531	\$ 436,423	\$ 3,600,119	\$ 3,429,838
Interest receivable	3,808	2,231	18,696	28,449
Delinquent taxes receivable	-	-	8,651	6,944
Room tax receivable	-	-	24,106	23,085
Due from other governments	-	-	52,441	32,535
 Total assets	 <u>\$ 748,339</u>	 <u>\$ 438,654</u>	 <u>\$ 3,704,013</u>	 <u>\$ 3,520,851</u>
 <b><u>Liabilities</u></b>				
Accounts payable	\$ -	\$ -	\$ 74,077	\$ 67,573
Accrued payroll	-	-	32,563	28,147
Deferred taxes	-	-	7,229	6,342
 Total liabilities	 <u>-</u>	 <u>-</u>	 <u>113,869</u>	 <u>102,062</u>
 <b><u>Fund Balance</u></b>				
Unreserved:				
Designated for subsequent year	674,934	385,523	3,159,670	2,146,736
Undesignated	73,405	53,131	430,474	1,272,053
 Total fund balance	 <u>748,339</u>	 <u>438,654</u>	 <u>3,590,144</u>	 <u>3,418,789</u>
 Total liabilities and fund balance	 <u>\$ 748,339</u>	 <u>\$ 438,654</u>	 <u>\$ 3,704,013</u>	 <u>\$ 3,520,851</u>

**TOWN OF PAHRUMP, NEVADA**  
**NONMAJOR - SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 2010**  
 (With Comparative Actual Amounts for Year Ended June 30, 2009)  
 Page 1 of 2

	Pahrump Business License	Swimming Pool	State Room Tax	3/10 Tourism Room Tax
<b>Revenues:</b>				
Taxes	\$ -	\$ 105,200	\$ 33,555	\$ 161,065
Licenses and permits	106,646	-	-	-
Intergovernmental	-	49,841	-	-
Charges for services	-	14,447	-	2,300
Other	160	14,979	3,396	26,136
	<u>106,806</u>	<u>184,467</u>	<u>36,951</u>	<u>189,501</u>
Total revenues	<u>106,806</u>	<u>184,467</u>	<u>36,951</u>	<u>189,501</u>
<b>Expenditures:</b>				
General government	167,232	-	-	-
Public works	-	-	-	-
Culture and recreation	-	158,306	-	-
Community support	-	-	7,266	81,971
Health and sanitation	-	-	-	-
	<u>167,232</u>	<u>158,306</u>	<u>7,266</u>	<u>81,971</u>
Total expenditures	<u>167,232</u>	<u>158,306</u>	<u>7,266</u>	<u>81,971</u>
Excess (deficiency) of revenues over expenditures	(60,426)	26,161	29,685	107,530
<b>Other financing sources ( uses)</b>				
Operating transfers in	-	-	-	-
Net change in fund balance	(60,426)	26,161	29,685	107,530
<b>Fund balance:</b>				
Beginning of year	<u>116,430</u>	<u>456,080</u>	<u>95,301</u>	<u>825,478</u>
End of year	<u>\$ 56,004</u>	<u>\$ 482,241</u>	<u>\$ 124,986</u>	<u>\$ 933,008</u>

2/10 Economic Development Room Tax	1/10 Parks Room Tax	1/10 Arena Room Tax	Fall Festival	Pahrump Cemetery	Pahrump Cemetery Perpetual	Pahrump Airport
\$ 53,688	\$ 26,844	\$ 26,844	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	95,300
-	-	-	180,172	1,455	3,192	-
2,453	5,083	6,145	2,215	838	3,315	-
<u>56,141</u>	<u>31,927</u>	<u>32,989</u>	<u>182,387</u>	<u>2,293</u>	<u>6,507</u>	<u>95,300</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	95,300
-	16,310	-	-	-	-	-
91,189	-	-	176,955	-	-	-
-	-	-	-	23,921	-	-
<u>91,189</u>	<u>16,310</u>	<u>-</u>	<u>176,955</u>	<u>23,921</u>	<u>-</u>	<u>95,300</u>
(35,048)	15,617	32,989	5,432	(21,628)	6,507	-
-	-	-	-	15,000	-	-
(35,048)	15,617	32,989	5,432	(6,628)	6,507	-
<u>133,293</u>	<u>192,343</u>	<u>191,795</u>	<u>116,061</u>	<u>35,635</u>	<u>118,916</u>	<u>-</u>
<u>\$ 98,245</u>	<u>\$ 207,960</u>	<u>\$ 224,784</u>	<u>\$ 121,493</u>	<u>\$ 29,007</u>	<u>\$ 125,423</u>	<u>\$ -</u>

**TOWN OF PAHRUMP, NEVADA**  
**NONMAJOR - SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 2010**  
 (With Comparative Actual Amounts for Year Ended June 30, 2009)  
 Page 2 of 2

	Parks Impact Fee	Fire Impact Fee	Totals 2010	Totals 2009
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ 407,196	\$ 377,046
Licenses and permits	14,793	12,967	134,406	165,203
Intergovernmental	-	-	145,141	322,508
Charges for services	-	-	201,566	190,629
Other	<u>22,956</u>	<u>13,729</u>	<u>101,405</u>	<u>151,134</u>
Total revenues	<u>37,749</u>	<u>26,696</u>	<u>989,714</u>	<u>1,206,520</u>
<b>Expenditures:</b>				
General government	14,344	565	182,141	190,257
Public works	-	-	95,300	267,300
Culture and recreation	-	-	174,616	142,220
Community support	-	-	357,381	318,919
Health and sanitation	<u>-</u>	<u>-</u>	<u>23,921</u>	<u>23,282</u>
Total expenditures	<u>14,344</u>	<u>565</u>	<u>833,359</u>	<u>941,978</u>
Excess (deficiency) of revenues over expenditures	23,405	26,131	156,355	264,542
<b>Other financing sources ( uses)</b>				
Operating transfers in	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>10,000</u>
Net change in fund balance	23,405	26,131	171,355	274,542
<b>Fund balance:</b>				
Beginning of year	<u>724,934</u>	<u>412,523</u>	<u>3,418,789</u>	<u>3,144,247</u>
End of year	<u>\$ 748,339</u>	<u>\$ 438,654</u>	<u>\$ 3,590,144</u>	<u>\$ 3,418,789</u>

**TOWN OF PAHRUMP, NEVADA**  
**NONMAJOR - PAHRUMP BUSINESS LICENSE SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2010 and 2009**

	2010	2009
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 70,876	\$ 127,559
Interest receivable	<u>113</u>	<u>1,013</u>
Total assets	<u>\$ 70,989</u>	<u>\$ 128,572</u>
<b><u>Liabilities</u></b>		
Accounts payable	\$ 697	\$ 735
Accrued payroll	<u>14,288</u>	<u>11,407</u>
Total liabilities	<u>14,985</u>	<u>12,142</u>
<b><u>Fund Balance</u></b>		
Unreserved:		
Designated for subsequent year	56,004	51,665
Undesignated	<u>-</u>	<u>64,765</u>
Total fund balance	<u>56,004</u>	<u>116,430</u>
Total liabilities and fund balance	<u>\$ 70,989</u>	<u>\$ 128,572</u>

**TOWN OF PAHRUMP, NEVADA**  
**NONMAJOR - PAHRUMP BUSINESS LICENSE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED JUNE 30, 2010**

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance- Positive (Negative)	2009 Actual
	Budget	Actual		
<b>Revenues:</b>				
Licenses and permits	\$ 145,000	\$ 106,646	\$ (38,354)	\$ 109,676
<b>Other:</b>				
Investment income	<u>2,500</u>	<u>160</u>	<u>(2,340)</u>	<u>7,597</u>
Total revenues	<u>147,500</u>	<u>106,806</u>	<u>(40,694)</u>	<u>117,273</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	146,278	108,175	38,103	119,502
Employee benefits	64,791	51,224	13,567	51,753
Services and supplies	<u>15,000</u>	<u>7,833</u>	<u>7,167</u>	<u>13,253</u>
Total expenditures	<u>226,069</u>	<u>167,232</u>	<u>58,837</u>	<u>184,508</u>
Excess (deficiency) of revenues over expenditures	(78,569)	(60,426)	18,143	(67,235)
<b>Other financing sources ( uses)</b>				
Operating transfers in	<u>31,000</u>	<u>-</u>	<u>(31,000)</u>	<u>-</u>
Net change in fund balance	(47,569)	(60,426)	(12,857)	(67,235)
<b>Fund balance:</b>				
Beginning of year	<u>51,665</u>	<u>116,430</u>	<u>64,765</u>	<u>183,665</u>
End of year	<u>\$ 4,096</u>	<u>\$ 56,004</u>	<u>\$ 51,908</u>	<u>\$ 116,430</u>

**TOWN OF PAHRUMP, NEVADA  
NONMAJOR - SWIMMING POOL SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 2010 and 2009**

	2010	2009
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 495,763	\$ 465,304
Interest receivable	2,679	3,968
Taxes receivable	8,651	6,944
Due from other governments	<u>8,641</u>	<u>9,045</u>
Total assets	<u>\$ 515,734</u>	<u>\$ 485,261</u>
<b><u>Liabilities</u></b>		
Accounts payable	\$ 7,989	\$ 6,099
Accrued payroll	18,275	16,740
Deferred taxes	<u>7,229</u>	<u>6,342</u>
Total liabilities	<u>33,493</u>	<u>29,181</u>
<b><u>Fund Balance</u></b>		
Unreserved:		
Designated for subsequent year	406,252	-
Undesignated	<u>75,989</u>	<u>456,080</u>
Total fund balance	<u>482,241</u>	<u>456,080</u>
Total liabilities and fund balance	<u>\$ 515,734</u>	<u>\$ 485,261</u>

**TOWN OF PAHRUMP, NEVADA  
NONMAJOR - SWIMMING POOL SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2010**

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance- Positive (Negative)	2009 Actual
	Budget	Actual		
<b>Revenues:</b>				
Property taxes	\$ 100,755	\$ 105,200	\$ 4,445	\$ 98,697
<b>Intergovernmental:</b>				
Consolidated tax	45,000	49,841	4,841	55,208
<b>Charges for services:</b>				
Pool receipts	10,000	14,447	4,447	5,415
<b>Other:</b>				
Investment income	5,000	13,479	8,479	20,192
Grant	1,500	1,500	-	-
Total other	6,500	14,979	8,479	20,192
Total revenues	162,255	184,467	22,212	179,512
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
Salaries and wages	84,070	81,296	2,774	73,914
Employee benefits	11,392	16,162	(4,770)	10,314
Services and supplies	72,000	48,573	23,427	46,645
Capital outlay	325,000	12,275	312,725	-
Total expenditures	492,462	158,306	334,156	130,873
Excess (deficiency) of revenues over expenditures	(330,207)	26,161	356,368	48,639
<b>Fund balance:</b>				
Beginning of year	383,108	456,080	72,972	407,441
End of year	\$ 52,901	\$ 482,241	\$ 429,340	\$ 456,080

TOWN OF PAHRUMP, NEVADA  
NONMAJOR - STATE ROOM TAX SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 2010 and 2009

	2010	2009
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 130,871	\$ 97,649
Interest receivable	652	758
Room tax receivable	<u>2,678</u>	<u>2,565</u>
Total assets	<u>\$ 134,201</u>	<u>\$ 100,972</u>
<b><u>Liabilities</u></b>		
Accounts payable	<u>\$ 9,215</u>	<u>\$ 5,671</u>
<b><u>Fund Balance</u></b>		
Unreserved:		
Designated for subsequent year	110,301	84,684
Undesignated	<u>14,685</u>	<u>10,617</u>
Total fund balance	<u>124,986</u>	<u>95,301</u>
Total liabilities and fund balance	<u>\$ 134,201</u>	<u>\$ 100,972</u>

**TOWN OF PAHRUMP, NEVADA  
NONMAJOR - STATE ROOM TAX SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2010**

**(With Comparative Actual Amounts for Year Ended June 30, 2009)**

	2010		Variance- Positive (Negative)	2009 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Room tax	\$ 23,000	\$ 33,555	\$ 10,555	\$ 29,010
<b>Other:</b>				
Investment income	<u>1,000</u>	<u>3,396</u>	<u>2,396</u>	<u>4,309</u>
Total revenues	<u>24,000</u>	<u>36,951</u>	<u>12,951</u>	<u>33,319</u>
<b>Expenditures:</b>				
<b>Community support:</b>				
Salaries and wages	-	482	(482)	-
Employee benefits	-	240	(240)	-
Services and supplies	<u>80,000</u>	<u>6,544</u>	<u>73,456</u>	<u>31,002</u>
Total community support	<u>80,000</u>	<u>7,266</u>	<u>72,734</u>	<u>31,002</u>
Excess (deficiency) of revenues over expenditures	(56,000)	29,685	85,685	2,317
<b>Fund balance:</b>				
Beginning of year	<u>84,684</u>	<u>95,301</u>	<u>10,617</u>	<u>92,984</u>
End of year	<u>\$ 28,684</u>	<u>\$ 124,986</u>	<u>\$ 96,302</u>	<u>\$ 95,301</u>

TOWN OF PAHRUMP, NEVADA  
NONMAJOR - 3/10 TOURISM ROOM TAX SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 2010 and 2009

	2010	2009
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 915,838	\$ 823,535
Interest receivable	5,406	8,138
Room tax receivable	<u>12,857</u>	<u>12,312</u>
Total assets	<u>\$ 934,101</u>	<u>\$ 843,985</u>
<b><u>Liabilities</u></b>		
Accounts payable	<u>\$ 1,093</u>	<u>\$ 18,507</u>
<b><u>Fund Balance</u></b>		
Unreserved:		
Designated for subsequent year	865,478	671,480
Undesignated	<u>67,530</u>	<u>153,998</u>
Total fund balance	<u>933,008</u>	<u>825,478</u>
Total liabilities and fund balance	<u>\$ 934,101</u>	<u>\$ 843,985</u>

**TOWN OF PAHRUMP, NEVADA**  
**NONMAJOR - 3/10 TOURISM ROOM TAX SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED JUNE 30, 2010**  
**(With Comparative Actual Amounts for Year Ended June 30, 2009)**

	2010		Variance- Positive (Negative)	2009 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Room tax	\$ 115,000	\$ 161,065	\$ 46,065	\$ 149,503
<b>Charges for services</b>	-	2,300	2,300	-
<b>Other:</b>				
Investment income	<u>10,000</u>	<u>26,136</u>	<u>16,136</u>	<u>44,752</u>
Total revenues	<u>125,000</u>	<u>189,501</u>	<u>64,501</u>	<u>194,255</u>
<b>Expenditures:</b>				
<b>Community support:</b>				
Salaries and wages	-	4,864	(4,864)	-
Employee benefits	-	1,931	(1,931)	-
Service and supplies	<u>695,000</u>	<u>75,176</u>	<u>619,824</u>	<u>64,957</u>
Total Community support	<u>695,000</u>	<u>81,971</u>	<u>613,029</u>	<u>64,957</u>
Excess (deficiency) of revenues over expenditures	(570,000)	107,530	677,530	129,298
<b>Fund balance:</b>				
Beginning of year	<u>671,480</u>	<u>825,478</u>	<u>153,998</u>	<u>696,180</u>
End of year	<u>\$ 101,480</u>	<u>\$ 933,008</u>	<u>\$ 831,528</u>	<u>\$ 825,478</u>

TOWN OF PAHRUMP, NEVADA  
NONMAJOR - 2/10 ECONOMIC DEVELOPMENT ROOM TAX SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 2010 and 2009

	2010	2009
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 97,160	\$ 133,910
Interest receivable	638	1,183
Room tax receivable	<u>4,285</u>	<u>4,104</u>
Total assets	<u>\$ 102,083</u>	<u>\$ 139,197</u>
<b><u>Liabilities</u></b>		
Accounts payable	<u>\$ 3,838</u>	<u>\$ 5,904</u>
<b><u>Fund Balance</u></b>		
Unreserved:		
Designated for subsequent year	96,872	81,381
Undesignated	<u>1,373</u>	<u>51,912</u>
Total fund balance	<u>98,245</u>	<u>133,293</u>
Total liabilities and fund balance	<u>\$ 102,083</u>	<u>\$ 139,197</u>

**TOWN OF PAHRUMP, NEVADA**  
**NONMAJOR - 2/10 ECONOMIC DEVELOPMENT ROOM TAX SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED JUNE 30, 2010**  
**(With Comparative Actual Amounts for Year Ended June 30, 2009)**

	2010		Variance- Positive (Negative)	2009 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Room tax	\$ 40,000	\$ 53,688	\$ 13,688	\$ 50,018
<b>Other:</b>				
Investment income	1,000	1,953	953	9,002
Miscellaneous	-	500	500	-
Total other	<u>1,000</u>	<u>2,453</u>	<u>1,453</u>	<u>9,002</u>
Total revenues	<u>41,000</u>	<u>56,141</u>	<u>15,141</u>	<u>59,020</u>
<b>Expenditures:</b>				
<b>Community support:</b>				
Salaries and wages	-	21,037	(21,037)	-
Employee benefits	-	7,374	(7,374)	-
Services and supplies	<u>100,000</u>	<u>62,778</u>	<u>37,222</u>	<u>47,608</u>
Total expenditures	<u>100,000</u>	<u>91,189</u>	<u>8,811</u>	<u>47,608</u>
Excess (deficiency) of revenues over expenditures	(59,000)	(35,048)	23,952	11,412
<b>Fund balance:</b>				
Beginning of year	<u>81,381</u>	<u>133,293</u>	<u>51,912</u>	<u>121,881</u>
End of year	<u>\$ 22,381</u>	<u>\$ 98,245</u>	<u>\$ 75,864</u>	<u>\$ 133,293</u>

TOWN OF PAHRUMP, NEVADA  
NONMAJOR - 1/10 PARKS ROOM TAX SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 2010 and 2009

	2010	2009
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 205,132	\$ 192,137
Interest receivable	1,035	1,590
Room tax receivable	<u>2,143</u>	<u>2,052</u>
Total assets	<u>\$ 208,310</u>	<u>\$ 195,779</u>
<b><u>Liabilities</u></b>		
Accounts payable	<u>\$ 350</u>	<u>\$ 3,436</u>
<b><u>Fund Balance</u></b>		
Unreserved:		
Designated for subsequent year	207,960	157,128
Undesignated	<u>-</u>	<u>35,215</u>
Total fund balance	<u>207,960</u>	<u>192,343</u>
Total liabilities and fund balance	<u>\$ 208,310</u>	<u>\$ 195,779</u>

**TOWN OF PAHRUMP, NEVADA**  
**NONMAJOR - 1/10 PARKS ROOM TAX SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED JUNE 30, 2010**  
**(With Comparative Actual Amounts for Year Ended June 30, 2009)**

	2010		Variance- Positive (Negative)	2009 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Room tax	\$ 19,000	\$ 26,844	\$ 7,844	\$ 24,909
<b>Other:</b>				
Investment income	<u>2,500</u>	<u>5,083</u>	<u>2,583</u>	<u>9,153</u>
Total revenues	<u>21,500</u>	<u>31,927</u>	<u>10,427</u>	<u>34,062</u>
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
Salaries and wages	-	469	(469)	-
Employee benefits	-	270	(270)	-
Service and supplies	-	4,700	(4,700)	11,347
Capital outlay	<u>155,000</u>	<u>10,871</u>	<u>144,129</u>	<u>-</u>
Total expenditures	<u>155,000</u>	<u>16,310</u>	<u>138,690</u>	<u>11,347</u>
Excess (deficiency) of revenues over expenditures	(133,500)	15,617	149,117	22,715
<b>Fund balance:</b>				
Beginning of year	<u>157,128</u>	<u>192,343</u>	<u>35,215</u>	<u>169,628</u>
End of year	<u>\$ 23,628</u>	<u>\$ 207,960</u>	<u>\$ 184,332</u>	<u>\$ 192,343</u>

TOWN OF PAHRUMP, NEVADA  
NONMAJOR - 1/10 ARENA ROOM TAX SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 2010 and 2009

	2010	2009
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 221,526	\$ 191,054
Interest receivable	1,115	1,525
Room tax receivable	<u>2,143</u>	<u>2,052</u>
Total assets	<u>\$ 224,784</u>	<u>\$ 194,631</u>
<b><u>Liabilities</u></b>		
Accounts payable	<u>\$ -</u>	<u>\$ 2,836</u>
<b><u>Fund Balance</u></b>		
Unreserved:		
Designated for subsequent year	204,795	176,032
Undesignated	<u>19,989</u>	<u>15,763</u>
Total fund balance	<u>224,784</u>	<u>191,795</u>
Total liabilities and fund balance	<u>\$ 224,784</u>	<u>\$ 194,631</u>

**TOWN OF PAHRUMP, NEVADA**  
**NONMAJOR - 1/10 ARENA ROOM TAX SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED JUNE 30, 2010**  
**(With Comparative Actual Amounts for Year Ended June 30, 2009)**

	2010		Variance- Positive (Negative)	2009 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Room tax	\$ 20,000	\$ 26,844	\$ 6,844	\$ 24,909
<b>Other:</b>				
Investment income	<u>1,000</u>	<u>6,145</u>	<u>5,145</u>	<u>7,854</u>
Total revenues	<u>21,000</u>	<u>32,989</u>	<u>11,989</u>	<u>32,763</u>
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
Services and supplies	5,000	-	5,000	-
Capital outlay	<u>170,000</u>	<u>-</u>	<u>170,000</u>	<u>-</u>
Total expenditures	<u>175,000</u>	<u>-</u>	<u>175,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(154,000)	32,989	186,989	32,763
<b>Fund balance:</b>				
Beginning of year	<u>176,032</u>	<u>191,795</u>	<u>15,763</u>	<u>159,032</u>
End of year	<u>\$ 22,032</u>	<u>\$ 224,784</u>	<u>\$ 202,752</u>	<u>\$ 191,795</u>

**TOWN OF PAHRUMP, NEVADA**  
**NONMAJOR - FALL FESTIVAL SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2010 and 2009**

	2010	2009
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 121,223	\$ 116,061
Interest receivable	<u>270</u>	<u>-</u>
Total assets	<u>\$ 121,493</u>	<u>\$ 116,061</u>
<b><u>Fund Balance</u></b>		
Unreserved:		
Designated for subsequent year	\$ -	\$ -
Undesignated	<u>121,493</u>	<u>116,061</u>
Total fund balance	<u>\$ 121,493</u>	<u>\$ 116,061</u>

**TOWN OF PAHRUMP, NEVADA**  
**NONMAJOR - FALL FESTIVAL SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED JUNE 30, 2010**  
**(With Comparative Actual Amounts for Year Ended June 30, 2009)**

	2010		Variance- Positive (Negative)	2009 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Charges for services:</b>				
Event sales/fees	\$ 300,000	\$ 180,172	\$ (119,828)	\$ 168,694
<b>Other:</b>				
Investment income	-	2,215	2,215	960
Total revenues	300,000	182,387	(117,613)	169,654
<b>Expenditures:</b>				
<b>Community support:</b>				
Services and supplies	280,000	176,955	103,045	175,352
Excess (deficiency) of revenues over expenditures	20,000	5,432	(14,568)	(5,698)
<b>Fund balance:</b>				
Beginning of year	144,759	116,061	(28,698)	121,759
End of year	<u>\$ 164,759</u>	<u>\$ 121,493</u>	<u>\$ (43,266)</u>	<u>\$ 116,061</u>

TOWN OF PAHRUMP, NEVADA  
NONMAJOR - PAHRUMP CEMETERY SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 2010 and 2009

	2010	2009
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 35,989	\$ 37,972
Interest receivable	113	205
Due from other governments	<u>-</u>	<u>3,343</u>
	<u>\$ 36,102</u>	<u>\$ 41,520</u>
<b><u>Liabilities</u></b>		
Accounts payable	<u>\$ 7,095</u>	<u>\$ 5,885</u>
<b><u>Fund Balance</u></b>		
Unreserved:		
Designated for subsequent year	26,135	25,635
Undesignated	<u>2,872</u>	<u>10,000</u>
Total fund balance	<u>29,007</u>	<u>35,635</u>
Total liabilities and fund balance	<u>\$ 36,102</u>	<u>\$ 41,520</u>

**TOWN OF PAHRUMP, NEVADA**  
**NONMAJOR - PAHRUMP CEMETERY SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED JUNE 30, 2010**  
**(With Comparative Actual Amounts for Year Ended June 30, 2009)**

	2010		Variance- Positive (Negative)	2009 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Charges for services:</b>				
Cemetery receipts	\$ 10,000	\$ 1,455	\$ (8,545)	\$ 11,095
<b>Other:</b>				
Investment income	<u>1,000</u>	<u>838</u>	<u>(162)</u>	<u>876</u>
Total revenue	<u>11,000</u>	<u>2,293</u>	<u>(8,707)</u>	<u>11,971</u>
<b>Expenditures:</b>				
<b>Health and sanitation:</b>				
Services and supplies	21,000	14,849	6,151	15,062
Capital outlay	<u>15,000</u>	<u>9,072</u>	<u>5,928</u>	<u>8,220</u>
Total expenditures	<u>36,000</u>	<u>23,921</u>	<u>12,079</u>	<u>23,282</u>
Excess (deficiency) of revenues over expenditures	(25,000)	(21,628)	3,372	(11,311)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>10,000</u>
Net change in fund balance	(10,000)	(6,628)	3,372	(1,311)
<b>Fund balance:</b>				
Beginning of year	<u>38,946</u>	<u>35,635</u>	<u>(3,311)</u>	<u>36,946</u>
End of year	<u>\$ 28,946</u>	<u>\$ 29,007</u>	<u>\$ 61</u>	<u>\$ 35,635</u>

TOWN OF PAHRUMP, NEVADA  
NONMAJOR - PAHRUMP CEMETERY PERPETUAL SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 2010 and 2009

	2010	2009
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 124,787	\$ 116,323
Interest receivable	636	946
Due from other governments	<u>-</u>	<u>1,647</u>
Total assets	<u>\$ 125,423</u>	<u>\$ 118,916</u>
<b><u>Fund Balance</u></b>		
Unreserved:		
Designated for subsequent year	\$ 125,416	\$ 116,177
Undesignated	<u>7</u>	<u>2,739</u>
Total fund balance	<u>\$ 125,423</u>	<u>\$ 118,916</u>

TOWN OF PAHRUMP, NEVADA  
NONMAJOR - PAHRUMP CEMETERY PERPETUAL SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2010  
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance- Positive (Negative)	2009 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Charges for services:</b>				
Cemetery receipts	\$ 5,000	\$ 3,192	\$ (1,808)	\$ 5,425
<b>Other:</b>				
Investment income	<u>1,500</u>	<u>3,315</u>	<u>1,815</u>	<u>5,314</u>
Total revenues	6,500	6,507	7	10,739
<b>Expenditures:</b>				
<b>Health and sanitation</b>				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	6,500	6,507	7	10,739
<b>Fund balance:</b>				
Beginning of year	<u>116,177</u>	<u>118,916</u>	<u>2,739</u>	<u>108,177</u>
End of year	<u>\$ 122,677</u>	<u>\$ 125,423</u>	<u>\$ 2,746</u>	<u>\$ 118,916</u>

TOWN OF PAHRUMP, NEVADA  
NONMAJOR - PAHRUMP AIRPORT SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 2010 and 2009

	2010	2009
<b><u>Assets</u></b>		
Due from other governments	\$ <u>43,800</u>	\$ <u>18,500</u>
<b><u>Liabilities</u></b>		
Accounts payable	\$ 43,800	\$ 18,500
<b><u>Fund Balance</u></b>		
Unreserved:		
Designated for subsequent year	_____ -	_____ -
Total liabilities and fund balance	\$ <u>43,800</u>	\$ <u>18,500</u>

**TOWN OF PAHRUMP, NEVADA**  
**NONMAJOR - PAHRUMP AIRPORT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED JUNE 30, 2010**  
**(With Comparative Actual Amounts for Year Ended June 30, 2009)**

	2010		Variance- Positive (Negative)	2009 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grants	\$ 175,000	\$ 95,300	\$ (79,700)	\$ 267,300
<b>Expenditures:</b>				
<b>Public works:</b>				
Services and supplies	<u>175,000</u>	<u>95,300</u>	<u>79,700</u>	<u>267,300</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>Fund balance:</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TOWN OF PAHRUMP, NEVADA  
NONMAJOR - PARKS IMPACT FEE SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 2010 and 2009**

	2010	2009
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 744,531	\$ 719,079
Interest receivable	<u>3,808</u>	<u>5,855</u>
Total assets	<u>\$ 748,339</u>	<u>\$ 724,934</u>
<b><u>Liabilities</u></b>		
Accounts payable	<u>\$ -</u>	<u>\$ -</u>
<b><u>Fund Balance</u></b>		
Unreserved:		
Designated for subsequent year	674,934	425,544
Undesignated	<u>73,405</u>	<u>299,390</u>
Total fund balance	<u>748,339</u>	<u>724,934</u>
Total liabilities and fund balance	<u>\$ 748,339</u>	<u>\$ 724,934</u>

TOWN OF PAHRUMP, NEVADA  
NONMAJOR - PARKS IMPACT FEE SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2010  
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance- Positive (Negative)	2009 Actual
	Budget	Actual		
<b>Revenues:</b>				
Licenses and permits	\$ 15,000	\$ 14,793	\$ (207)	\$ 28,361
Other				
Interest	<u>10,000</u>	<u>22,956</u>	<u>12,956</u>	<u>26,778</u>
Total revenues	<u>25,000</u>	<u>37,749</u>	<u>12,749</u>	<u>55,139</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	100,000	2,508	97,492	5,749
Capital outlay	<u>300,000</u>	<u>11,836</u>	<u>288,164</u>	<u>-</u>
Total expenditures	<u>400,000</u>	<u>14,344</u>	<u>385,656</u>	<u>5,749</u>
Excess (deficiency) of revenues over expenditures	(375,000)	23,405	398,405	49,390
<b>Fund balance:</b>				
Beginning of year	<u>425,544</u>	<u>724,934</u>	<u>299,390</u>	<u>675,544</u>
End of year	<u>\$ 50,544</u>	<u>\$ 748,339</u>	<u>\$ 697,795</u>	<u>\$ 724,934</u>

TOWN OF PAHRUMP, NEVADA  
NONMAJOR - FIRE IMPACT FEE SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 2010 and 2009

	2010	2009
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 436,423	\$ 409,255
Interest receivable	<u>2,231</u>	<u>3,268</u>
Total assets	<u>\$ 438,654</u>	<u>\$ 412,523</u>
<b><u>Liabilities</u></b>		
Accounts payable	\$ -	\$ -
<b><u>Fund Balance</u></b>		
Unreserved:		
Designated for subsequent year	385,523	357,010
Undesignated	<u>53,131</u>	<u>55,513</u>
Total fund balance	<u>438,654</u>	<u>412,523</u>
Total liabilities and fund balance	<u>\$ 438,654</u>	<u>\$ 412,523</u>

TOWN OF PAHRUMP, NEVADA  
NONMAJOR - FIRE IMPACT FEE SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2010  
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance- Positive (Negative)	2009 Actual
	Budget	Actual		
<b>Revenues:</b>				
Licenses and permits	\$ 35,000	\$ 12,967	\$ (22,033)	\$ 27,166
Other				
Investment income	<u>3,000</u>	<u>13,729</u>	<u>10,729</u>	<u>14,347</u>
<b>Total revenues</b>	38,000	26,696	(11,304)	41,513
<b>Expenditures:</b>				
<b>General government:</b>				
Capital outlay	<u>350,000</u>	<u>565</u>	<u>349,435</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(312,000)	26,131	338,131	41,513
<b>Fund balance:</b>				
Beginning of year	<u>357,010</u>	<u>412,523</u>	<u>55,513</u>	<u>371,010</u>
End of year	<u>\$ 45,010</u>	<u>\$ 438,654</u>	<u>\$ 393,644</u>	<u>\$ 412,523</u>

TOWN OF PAHRUMP, NEVADA  
NONMAJOR - DEBT SERVICE FUND  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 2010 and 2009

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	2010	2009
<b><u>Assets</u></b>		
Pooled cash and investments	\$ <u>40,705</u>	\$ <u>36,795</u>
<b><u>Fund Balance</u></b>		
Reserved for debt service	\$ <u>40,705</u>	\$ <u>36,795</u>

**TOWN OF PAHRUMP, NEVADA**  
**NONMAJOR - DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED JUNE 30, 2010**  
**(With Comparative Actual Amounts for Year Ended June 30, 2009)**

	2010		Variance- Positive (Negative)	2009 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Other</b>				
Investment income	\$ 100	\$ -	\$ (100)	\$ -
<b>Expenditures:</b>				
<b>Debt service:</b>				
Principal	73,610	74,089	(479)	70,586
Interest	11,803	11,324	479	14,827
Total expenditures	85,413	85,413	-	85,413
Excess (deficiency) of revenues over expenditures	(85,313)	(85,413)	(100)	(85,413)
<b>Other financing sources (uses):</b>				
Operating transfers in	89,323	89,323	-	89,323
Net changes in fund balance	4,010	3,910	(100)	3,910
<b>Fund balance:</b>				
Beginning of year	36,895	36,795	(100)	32,885
End of year	\$ 40,905	\$ 40,705	\$ (200)	\$ 36,795

**TOWN OF PAHRUMP, NEVADA  
NONMAJOR - CAPITAL PROJECTS FUNDS  
COMBINING BALANCE SHEET**

**June 30, 2010**

**(With Comparative Actual Amounts for Year Ended June 30, 2009)**

	Special Ad Valorem	TV Construction	Arena	Totals 2010	Totals 2009
<b><u>Assets</u></b>					
Pooled cash and investments	\$ 171,653	\$ 62,746	\$ 58,880	\$ 293,279	\$ 244,608
Interest receivable	<u>880</u>	<u>322</u>	<u>299</u>	<u>1,501</u>	<u>2,026</u>
Total assets	<u>\$ 172,533</u>	<u>\$ 63,068</u>	<u>\$ 59,179</u>	<u>\$ 294,780</u>	<u>\$ 246,634</u>
<b><u>Liabilities</u></b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>Fund Balance</u></b>					
Unreserved:					
Designated for subsequent year	137,395	52,436	53,803	243,634	177,043
Undesignated	<u>35,138</u>	<u>10,632</u>	<u>5,376</u>	<u>51,146</u>	<u>69,591</u>
Total fund balance	<u>172,533</u>	<u>63,068</u>	<u>59,179</u>	<u>294,780</u>	<u>246,634</u>
Total liabilities and fund balance	<u>\$ 172,533</u>	<u>\$ 63,068</u>	<u>\$ 59,179</u>	<u>\$ 294,780</u>	<u>\$ 246,634</u>

**TOWN OF PAHRUMP, NEVADA  
NONMAJOR - CAPITAL PROJECTS FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
YEAR ENDED JUNE 30, 2010  
(With Comparative Actual Amounts for Year Ended June 30, 2009)**

	Special Ad Valorem	TV Construction	Arena	Totals 2010	Totals 2009
<b>Revenues:</b>					
Intergovernmental	\$ 37,639	\$ -	\$ -	\$ 37,639	\$ 97,689
Other	<u>3,999</u>	<u>1,632</u>	<u>4,876</u>	<u>10,507</u>	<u>19,308</u>
Total revenues	41,638	1,632	4,876	48,146	116,997
<b>Expenditures:</b>					
Capital projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>161,608</u>
Excess (deficiency) of revenues over expenditures	41,638	1,632	4,876	48,146	(44,611)
<b>Other financing sources (uses):</b>					
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,420)</u>
Net changes in fund balance	41,638	1,632	4,876	48,146	(49,031)
<b>Fund balance:</b>					
Beginning of year	<u>130,895</u>	<u>61,436</u>	<u>54,303</u>	<u>246,634</u>	<u>295,665</u>
End of year	<u>\$ 172,533</u>	<u>\$ 63,068</u>	<u>\$ 59,179</u>	<u>\$ 294,780</u>	<u>\$ 246,634</u>

TOWN OF PAHRUMP, NEVADA  
NONMAJOR - SPECIAL AD VALOREM CAPITAL PROJECTS FUND  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 2010 and 2009

	2010	2009
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 171,653	\$ 129,799
Interest receivable	<u>880</u>	<u>1,096</u>
Total assets	<u>\$ 172,533</u>	<u>\$ 130,895</u>
<b><u>Fund Balance</u></b>		
Unreserved:		
Designated for subsequent year	\$ 137,395	\$ 93,086
Undesignated	<u>35,138</u>	<u>37,809</u>
Total fund balance	<u>\$ 172,533</u>	<u>\$ 130,895</u>

TOWN OF PAHRUMP, NEVADA  
NONMAJOR - SPECIAL AD VALOREM CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2010  
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance- Positive (Negative)	2009 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Other	\$ 30,000	\$ 37,639	\$ 7,639	\$ 37,809
Grants	-	-	-	59,880
Total intergovernmental	<u>30,000</u>	<u>37,639</u>	<u>7,639</u>	<u>97,689</u>
<b>Other:</b>				
Investment income	<u>1,500</u>	<u>3,999</u>	<u>2,499</u>	<u>10,026</u>
Total revenues	31,500	41,638	10,138	107,715
<b>Expenditures:</b>				
<b>Capital projects:</b>				
Capital outlay	<u>125,000</u>	<u>-</u>	<u>125,000</u>	<u>59,880</u>
Excess (deficiency) of revenues over expenditures	(93,500)	41,638	135,138	47,835
<b>Fund balance:</b>				
Beginning of year	<u>114,560</u>	<u>130,895</u>	<u>16,335</u>	<u>83,060</u>
End of year	<u>\$ 21,060</u>	<u>\$ 172,533</u>	<u>\$ 151,473</u>	<u>\$ 130,895</u>

TOWN OF PAHRUMP, NEVADA  
NONMAJOR - TV CONSTRUCTION CAPITAL PROJECTS FUND  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 2010 and 2009

	2010	2009
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 62,746	\$ 60,940
Interest receivable	<u>322</u>	<u>496</u>
Total assets	<u>\$ 63,068</u>	<u>\$ 61,436</u>
<b><u>Fund Balance</u></b>		
Unreserved:		
Designated for subsequent year	\$ 52,436	\$ 30,060
Undesignated	<u>10,632</u>	<u>31,376</u>
Total fund balance	<u>\$ 63,068</u>	<u>\$ 61,436</u>

**TOWN OF PAHRUMP, NEVADA**  
**NONMAJOR - TV CONSTRUCTION CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED JUNE 30, 2010**  
**(With Comparative Actual Amounts for Year Ended June 30, 2009)**

	2010		Variance- Positive (Negative)	2009 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Other:</b>				
Investment income	\$ 1,000	\$ 1,632	\$ 632	\$ 2,876
Unrealized investment gain (loss)	-	-	-	-
Total revenues	<u>1,000</u>	<u>1,632</u>	<u>632</u>	<u>2,876</u>
<b>Expenditures:</b>				
<b>Capital projects</b>				
Services and Supplies	-	-	-	-
Capital outlay	<u>30,000</u>	-	<u>30,000</u>	-
Total Expenditures	<u>30,000</u>	-	<u>30,000</u>	-
Excess (deficiency) of revenues over expenditures	(29,000)	1,632	30,632	2,876
<b>Fund balance:</b>				
Beginning of year	<u>30,060</u>	<u>61,436</u>	<u>31,376</u>	<u>58,560</u>
End of year	<u>\$ 1,060</u>	<u>\$ 63,068</u>	<u>\$ 62,008</u>	<u>\$ 61,436</u>

TOWN OF PAHRUMP, NEVADA  
NONMAJOR - ARENA CAPITAL PROJECTS FUND  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 2010 and 2009

	2010	2009
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 58,880	\$ 53,869
Interest receivable	<u>299</u>	<u>434</u>
Total assets	<u>\$ 59,179</u>	<u>\$ 54,303</u>
<b><u>Fund Balance</u></b>		
Unreserved:		
Designated for subsequent year	\$ 53,803	\$ 53,897
Undesignated	<u>5,376</u>	<u>406</u>
Total Fund balance	<u>\$ 59,179</u>	<u>\$ 54,303</u>

**TOWN OF PAHRUMP, NEVADA**  
**NONMAJOR - ARENA CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED JUNE 30, 2010**  
**(With Comparative Actual Amounts for Year Ended June 30, 2009)**

	2010		Variance- Positive (Negative)	2009 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Other:</b>				
Investment income	\$ 1,000	\$ 1,596	\$ 596	\$ 2,326
Rent	<u>5,000</u>	<u>3,280</u>	<u>(1,720)</u>	<u>4,080</u>
Total revenues	6,000	4,876	(1,124)	6,406
<b>Expenditures:</b>				
<b>Capital projects</b>				
Capital outlay	<u>55,000</u>	<u>-</u>	<u>55,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(49,000)	4,876	53,876	6,406
<b>Fund balance:</b>				
Beginning of year	<u>53,897</u>	<u>54,303</u>	<u>406</u>	<u>47,897</u>
End of year	<u>\$ 4,897</u>	<u>\$ 59,179</u>	<u>\$ 54,282</u>	<u>\$ 54,303</u>

## INDEPENDENT AUDITOR'S REPORT ON NEVADA REVISED STATUTES

Honorable Members of the Town Board  
Town of Pahrump  
Pahrump, Nevada

I have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Pahrump, Nevada, (the Town), as of and for the year ended June 30, 2010, which collectively comprise the Town's basic financial statements and have issued my report thereon dated January 18, 2011. I conducted my audit in accordance with auditing standards generally accepted in the United States of America.

In connection with my audit, nothing came to my attention that caused me to believe that the funds established by the Town as listed in Nevada Revised Statutes (NRS) 354.624 Section 5 (a) (1) through (5) (II) and NRS 354.6113 failed to comply with the express purposes required by NRS 354.6241 Section 1 (a), (b), (c), (d), (e), and (f) and NRS 354.6113 Section 4 (a), (b), (c), and (d), respectively. Nothing came to my attention that caused me to believe there were instances of noncompliance that are required to be reported under Nevada Revised Statute (NRS) 354.624 Section 4.

As required by Nevada Revised Statutes (NRS) 354.6113 Section 4, a schedule of capital projects activity is included in the attached Appendix B.

This report is intended for the information of the Honorable Board of Trustees, management, others within the Town, and the Nevada Department of Taxation. However, this report is a matter of public record and its distribution is not limited.

Las Vegas, Nevada  
January 18, 2011

**THE TOWN OF PAHRUMP, NEVADA  
APPENDIX A  
SCHEDULE OF BUSINESS LICENSE FEES  
JUNE 30, 2010**

Nevada Revised Statutes Chapter 354.5989 - The Town may adopt new business license fees only if the revenue from its fees is less than a calculated maximum prescribed by the statute. During the year ended June 30, 2010 the Town did not increase the annual business license fee, and therefore, is in compliance with the statute.

**THE TOWN OF PAHRUMP, NEVADA  
APPENDIX B  
SCHEDULE OF CAPITAL PROJECTS ACTIVITY  
JUNE 30, 2010**

The following are responses to requirements of NRS 354.6113.

NRS 354.6113.4 requires that the audit specifically identify the fund and:

1. Indicate in detail the capital projects that have been constructed with money from the fund.

Response

Expenditures were as follows:

Capital Projects – Equipment	\$ 237,580
------------------------------	------------

2. Specify the amount of money that will be deposited in the fund for the next fiscal year.

Response

The following sources are planned to be deposited into the funds:

Capital Projects Fund	
Interest	\$ 20,000
TV Construction	
Interest	\$ 1,000
Special Ad Valorem	
Taxes	\$ 25,000
Interest	\$ 1,000
Arena Capital Projects	
Rent	\$ 4,000
Interest	\$ 500

**THE TOWN OF PAHRUMP, NEVADA**  
**APPENDIX B**  
**SCHEDULE OF CAPITAL PROJECTS ACTIVITY**  
**JUNE 30, 2009**

**PAGE 2**

3. Specify any proposed capital projects that will be constructed with money from the fund during the next fiscal year.

Response

The following costs are planned to be expended during the next fiscal year:

Capital Projects Fund

Projects	<u>\$1,250,000</u>
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T.V. Construction Capital Projects

Transmitter	<u>\$ 50,000</u>
-------------	------------------

Ad Valorem Capital Projects

Projects	<u>\$ 50,000</u>
----------	------------------

Arena Capital Projects

	<u>\$ 50,000</u>
--	------------------

4. Identify any planned accumulation of the money in the fund.

Response

The Town does not plan to accumulate any fund balance.

## AGENDA ITEM REQUEST

Requests and backup **must** be in the Town Office by **Noon, Wednesday** of the week **preceding the Town Board meeting** you wish the item presented. Town Board meetings are held on the second and fourth Tuesday of each month at 7:00 p.m. in the Bob Ruud Community Center.

DATE AGENDA ITEM SUBMITTED      DATE OF DESIRED BOARD MEETING  
1/31/2011      02/08/11

CIRCLE ONE:    Action Item      Non-Action Item      Presentation

ITEM REQUESTED FOR CONSIDERATION:

Discussion and Possible Decision for the Town of Pahrump to Sponsor a Single Military Family or Multiple Military Families during the Christmas Season.

*If request for funding is approved by the Town Board, an invoice or letter from the requestor to Town of Pahrump/Accounts Payable is required to receive funding.*

BRIEF SUMMARY OF ITEM:

See attached Agenda Item Request form filled out by Mr. Andre Harper.

BACKUP ATTACHED:     YES       NO

NAME OF PRESENTER(s) OF ITEM:    Mr. Andre Harper

SPONSORED BY:

Town Manager William A. Kohbarger  
Print Name

  
Signature

400 N. Hwy 160  
Mailing Address

(775) 727-5107 ext.  
Telephone Number

## AGENDA ITEM REQUEST

Requests and backup must be in the Town Office by Noon, Wednesday of the week preceding the Town Board meeting you wish the item presented. Town Board meetings are held on the second and fourth Tuesday of each month at 7:00 p.m. in the Bob Ruud Community Center.

DATE AGENDA ITEM SUBMITTED

1-28-11

DATE OF DESIRED BOARD MEETING

SOON AS POSSIBLE

CIRCLE ONE:

Action

or

Non-Action

ITEM REQUESTED FOR CONSIDERATION:

FOR THE TOWN OF PAHRUMP TO SPONSOR A MILITARY FAMILY DURING XMAS OR AS MANY AS POSSIBLE.

If request for funding is approved by the Town Board, an invoice or letter from the requestor to Town of Pahrump/Accounts Payable is required to receive funding.

BRIEF SUMMARY OF ITEM:

MANY OF OUR LOWER RANK MILITARY PERSONAL DO NOT GET PAID A LOT OF MONEY. WHEN A SPOUSE IS DEAD THE OTHER SPOUSE IS RESPONSIBLE TO RAISE THE FAMILY ALONE. WE ARE RESPONSIBLE TO SUPPORT OUR TROOPS FOR THE SACRIFICES THEY MAKE SO WE ARE A FREE NATION

BACKUP ATTACHED:

YES

NO

NAME OF PRESENTER(S) OF ITEM: ANDRE HARPER

SPONSORED BY:

William A. Kohbryer

ANDRE HARPER

Print Name

Andre Harper

Signature

3610 TAHACHAPI

Mailing Address

751-1257

Telephone Number

## AGENDA ITEM REQUEST

Requests and backup **must** be in the Town Office by **Noon, Wednesday** of the week **preceding the Town Board meeting** you wish the item presented. Town Board meetings are held on the second and fourth Tuesday of each month at 7:00 p.m. in the Bob Ruud Community Center.

DATE AGENDA ITEM SUBMITTED      DATE OF DESIRED BOARD MEETING  
2/1/2011      2/8/2011

CIRCLE ONE:    Action Item      Non-Action Item      Presentation

ITEM REQUESTED FOR CONSIDERATION:  
Discussion and Possible Decision on Approving Resolution #2011-02, A Resolution  
Amending Resolution 2009-02 and Re-establishing a Policy and Guidelines for Rules  
of Procedure at Pahrump Town Board Meetings.

*If request for funding is approved by the Town Board, an invoice or letter from the requestor to Town of Pahrump/Accounts Payable is required to receive funding.*

BRIEF SUMMARY OF ITEM:  
See attached Resolution #2011-02.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

BACKUP ATTACHED:     YES       NO

NAME OF PRESENTER(S) OF ITEM:    Town Board

SPONSORED BY:

Town Manager William A. Kohbarger  
Print Name

  
Signature

400 N. Hwy 160  
Mailing Address

(775) 727-5107 ext.  
Telephone Number

**RESOLUTION 2011-02  
PAHRUMP TOWN BOARD**

**A RESOLUTION AMENDING RESOLUTION 2009-02 AND RE-ESTABLISHING A  
POLICY AND GUIDELINES FOR RULES OF PROCEDURE AT PAHRUMP TOWN  
BOARD MEETINGS**

**WHEREAS**, the Town of Pahrump Town Board desires to establish a policy and guidelines for Rules of Procedure at the Town Board Meetings, now

**THEREFORE BE IT RESOLVED** The Town policy and guidelines for rules of procedure at Town Board meetings except as may be provided by these Rules or by law, questions of order, the methods of organization and the conduct of business of the Pahrump Town Board shall be governed by the rules contained in the current edition of Robert's Rules of Order, Newly Revised, hereinafter referred to as RONR, in all cases in which they are applicable. Legal counsel to the Board, or another person so designated by the Board, will serve as the Board's parliamentarian, and will advise the chair regarding rules of procedure;

- All meetings of the Pahrump Town Board shall be open to the public in accordance with the Nevada Government in the Open Meeting Law, Chapter 241, Nevada Revised Statutes. All meetings of the Board will be conducted in a publicly accessible building. The definitions contained in the Open Meeting Law shall apply to all provisions of the Rules, except as provided in these Rules.
- Notwithstanding the above provisions, the Board may hold a closed session and exclude the public pursuant to applicable law. No duly elected or appointed Member of the Board may be excluded from any meeting including closed meetings of the Board.
- A majority of the entire Board shall constitute a quorum. No ordinance, resolution, policy or motion shall be adopted by the Board without the affirmative vote of the majority of the entire Board, or if required by law, a supermajority vote of the entire Board, unless otherwise provided for in these Rules or RONR.
- During a Board meeting, Board members should remain in the assembly at all times unless an emergency or illness should occur. Members present in the meeting should not absent themselves for a particular item. In the event that a Member is required to depart a Board meeting prior to adjournment, and the departure causes a loss of quorum, no further official action may be taken until or unless a quorum is restored, other than adjournment.
- Should no quorum attend within 30 minutes after the time appointed for the meeting of the Board, or upon a meeting having commenced with a quorum, which quorum shall have been lost, the Chairman or the Vice-Chairman, or in their absence, the Clerk, shall adjourn the meeting. The names of the Members present and their action at such meeting shall be recorded in the minutes by the Clerk.
- A majority of the Board by vote shall govern any command given by the Chairman.

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Comment [b1]: Mr. Kulkin & Mr. Darby

Deleted: Due to the need to comply with seating capacity requirements of the Fire Code, there may be occasions when entrance by the public to the meeting room shall be limited.

Comment [b2]: Dr. Waters

Deleted: another Member, in order of seniority

Comment [b3]: Mr. Darby - loss of quorum = no action

Comment [b4]: Mr. Kulkin

**RESOLUTION 2009-02  
PAHRUMP TOWN BOARD**

**I. ORDER OF AGENDA**

In accordance with the Open Meeting Law, items not on the posted agenda for a meeting shall not be considered by the Board, except as follows:

Upon determination by a majority vote of the entire Board that an emergency situation exists. The determination shall be made prior to Board consideration of the emergency item. An emergency situation is limited to situations:

- Where the need to discuss or act upon an item is truly unforeseen at the time the meeting agenda is posted and mailed or before the meeting is called;
- Where an item is truly of such a nature that immediate action is required at the meeting.
- Attorney-Client privileged communications, as allowed for under the Nevada Revised Statutes.
- Any item on the agenda that requires a presentation by a person who is traveling from outside Pahrump will be extended the courtesy of having that agenda item placed near the beginning of the meeting.
- Consent Agenda — on the portion of the agenda designated as “Consent” all items contained therein may be voted on with one motion. Consent items are considered to be routine in nature, are typically non controversial and do not deviate from past Board direction or policy. However, any Board Member, the Town Manager, or the Town Legal Counsel may withdraw an item from the Consent Agenda by requesting said withdrawal before there is a motion under consideration to approve the Consent Agenda items. After such a motion is under consideration, withdrawal of items may only be accomplished through an amendment to the main motion.

**Comment [b13]:** Mr. Darby = from here down is non-emergency needs space or heading change.

**Comment [b16]:** Mr. Darby = consider school age children

**II. OPEN PUBLIC COMMENT**

- On the portion of the agenda designated as “General Public Comment” members of the public shall be allowed to speak, in accordance with these Rules and RONR. There shall be no debate and no action by the Board. Questions may be answered.
- Every agenda will include time for Public Comment, where any person may address the Board or audience.
- Public Comment may address any subject within the authority of the Board. The Chairman shall prohibit comments that address subject matters outside the scope of the Board’s authority.
- In order to efficiently manage the time of the Board, comments shall be limited to three (3) minutes (plus any additional time to complete a thought); public presenters may only be allowed to speak one time under Public Comment and presenters may not designate their time to be used by others. Additional time subject to Chairman approval.
- Public Comment may be limited by the Chairman to fifteen (15) minutes, subject to being overruled by a majority vote of the Board.
- Any person who addresses the Board must first give their name and state their place of residence.
- If they represent an organization, they must also identify that organization. ,  
Announcements:

**Comment [b7]:** Mr. Kulkin

**Comment [b8]:** Dr. Waters & Mrs. Parker

**Deleted:** may

**Comment [b9]:** Mrs. Parker

**Deleted:** may

**Deleted:** ; Consider Chair Approval

**Comment [b10]:** Dr. Waters & Mrs. Parker

**Comment [b11]:** Mr. Kulkin

**Comment [b12]:** Mr. Darby

**Deleted:** Whether the person speaks for a group of persons or a third party, if the person represents an organization, whether the view expressed by the person represents an established policy or position approved by the organization, and whether the person is being compensated by the organization

**Deleted:** Resolution 2009-02 Mtg Rules

**RESOLUTION 2009-02  
PAHRUMP TOWN BOARD**

- On the portion of the agenda designated as "Announcements" persons with important announcements regarding things happening the community or elsewhere may very briefly make an announcement to such effect.
- There is an aggregate time limit for this item of 15 minutes.

**III. SPEAKING ON AGENDA ITEMS**

- When the Board invites public comment on an agenda item, which often occurs after a motion has been made and seconded, comments shall be limited to three (3) minutes (plus any additional time to complete a thought); public presenters may only be allowed to speak one time under Public Comment and presenter may not designate their time to be used by others. Additional time subject to Chairman approval.
- The Chairman may either shorten or lengthen the time allocated for a particular member of the public, all members of the public, and/or the amount of time allocated for an agenda item, subject to being overruled by a majority vote of the Board.
- No member of the Board or of the public may speak before being recognized by the Chairman while another person is speaking.
- Chairman may call for "For Only" and "Against Only" but must call for both on all subjects. All remarks shall be addressed to the Chairman and not to any Member.
- No person, including a Member of the Board, and the person having the floor, may be permitted to enter into any discussion, either directly or through a Member of the Board, without permission of the Chairman.
- Speakers should make their comments concise and to the point, and present any data or evidence they wish the Board to consider.
- No person may speak more than once on the same subject unless specifically granted permission by the Chairman.

The Board recognizes the importance of protecting the right of all citizens to express their opinions on the operation of town government and encourages citizen participation in the local government process. The Board also recognizes the necessity for conducting orderly and efficient meetings in order to complete the people's business in a timely manner.

The general policy of the Board regarding public participation is as follows:

- Three (3) minutes per person
- The Chairman may set limits for each side (pro/con) when many persons request to speak on an agenda item.
- The Chairman shall have discretion in setting all time limits.
- The Chairman shall have discretion to reopen General Public Comment any time deemed appropriate.

**IV. POINT OF ORDER**

(Point of order is used according to Roberts Rules of Order, Newly Revised (RONR) Only when a "rule of procedure" has not been followed. The chair has the duty of making sure that the rules are followed. Any member may call the attention of the chair to a violation of the rules by the following:

Comment [b13]: Dr. Waters

Deleted: shall occur before

Comment [b14]: Mrs. Parker

Deleted: may

Deleted: , Consider by Chair

Comment [b15]: Dr. Waters & Mrs. Parker

Comment [b16]: Mr. Kulkin

Deleted: No member of the Board except the Chairman may speak while another person is speaking. The public must be recognized by the Chairman

Comment [b17]: Mr. Darby

Deleted: Each member of the public speaking on an item shall first state whether he is speaking for or against the motion

Comment [b18]: Mr. Kulkin

Comment [b19]: Mr. Darby

Comment [b20]: Mr. Darby

Deleted: Board as a body

Deleted: thereof

Comment [b21]: Mr. Darby

Deleted: other than

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Comment [b22]: Mr. Darby

Deleted: <#> The Chairman may set a limit for organized group presentations of five (5) or more persons up to 15 minutes ¶

Comment [b23]: Mr. Kulkin

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**RESOLUTION 2009-02  
PAHRUMP TOWN BOARD**

- Any member of the public, or of the Board, may interrupt a discussion at any time by calling for a point of order. Audience members may simply stand and say "point of order" and be called forward by the Chairman. The Chairman must address the point of order before the discussion continues.
- No second is necessary, and no vote is taken. Instead the chair takes the floor and rules on the point of order which are recorded in the minutes.

**V. DISRUPTIVE OR IRRELEVANT COMMENTS OR BEHAVIOR PROHIBITED**

One of the most important rules is that the proposal, not a person, is the subject of discussion. When a motion is pending, you may attack the idea or likely results of the proposal in strong terms, but you must avoid personal attacks on the person!

- Abusive, inflammatory, slanderous, offensive, irrational and threatening comments or behavior toward the Board, Town employees, and/or any person in the Board's presence will not be tolerated. You may be asked by the Chairman to leave the podium, removed from the meeting, and/or subjected to criminal sanctions Pursuant to NRS 203.090.
- Order must be preserved. No person shall, by speech or otherwise, delay or interrupt the proceedings or the peace of the meeting, or disturb any person having the floor.
- No person shall refuse to obey the orders of the Chairman or the Rules as stated. Any person failing to comply as cautioned may be barred from making any additional comments during the meeting by the Chairman, permission to continue or again address the Board may be granted again by the majority of the Board Members present.
- Signs, placards, banners, flags, or other large objects shall not disrupt meetings or interfere with others' visual rights.
- Comments on matters that are outside the scope of the Board's authority (will not be considered) may be heard subject to Chairman approval.

**VI. Adjournment**

- No meeting should be permitted to continue beyond 11:00 p.m. without the approval of a majority of the Board Members present. A new time limit must be established before taking a Board vote to extend the meeting. In the event that a meeting has not been closed or continued by Board vote prior to 11:00 p.m., the items not acted on are to be continued to 7:00 p.m. on the following day, unless applicable law requires hearing at a different time, or unless the Board, by a majority vote of the Members present, determines otherwise.

Comment [b124]: Mr. Darby

Deleted: personalities

Comment [b25]: Mrs. Enderby & Dr. Waters

Deleted:

Comment [b26]: Mr. Kulkin

Deleted: shall

Comment [b27]: Mr. Kulkin

Deleted: unless

Comment [b28]: Mr. Kulkin

Deleted: is

Comment [b29]: Mr. Darby

Comment [b30]: Mr. Kulkin

Comment [b31]: Mr. Kulkin

Deleted: will not

Comment [b32]: Mrs. Enderby & Dr. Waters

Deleted: 10:00

Comment [b33]: Mrs. Enderby & Dr. Waters

Deleted: 10:00

Comment [b34]: Dr. Waters

Deleted: 8:30 a.m

Comment [b35]: Mr. Darby, Mrs. Parker & Mr. Kulkin = Remove time limits/paragraph

Deleted: Resolution 2009-02 Mig Rules

Mr. Darby

RESOLUTION 2009-02  
PAHRUMP TOWN BOARD

COMBINED TOWN BOARD COMMENTS

A RESOLUTION TO ESTABLISH A POLICY AND GUIDELINES FOR RULES OF PROCEDURE AT PAHRUMP TOWN BOARD MEETINGS

WHEREAS, the Town of Pahrump Town Board desires to establish a policy and guidelines for Rules of Procedure at the Town Board Meetings, now

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THEREFORE BE IT RESOLVED The Town policy and guidelines for rules of procedure at Town Board meetings except as may be provided by these Rules or by law, questions of order, the methods of organization and the conduct of business of the Pahrump Town Board shall be governed by the rules contained in the current edition of Robert's Rules of Order, Newly Revised, hereinafter referred to as RONR, in all cases in which they are applicable. Legal counsel to the Board, or another person so designated by the Board, will serve as the Board's parliamentarian, and will advise the chair regarding rules of procedure;

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Comment [b1]: Mrs. Enderby

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I. IDENTIFICATION

- Any person who addresses the Board must first give their name and state their place of residence. If they are representing an organization, they must also identify that organization.
- All meetings of the Pahrump Town Board shall be open to the public in accordance with the Nevada Government in the Open Meeting Law, Chapter 241, Nevada Revised Statutes. All meetings of the Board will be conducted in a publicly accessible building with every attempt to include everyone who wishes to be in attendance; this may include but will not be limited to setting up outside speakers and/or moving to a larger venue to enable all public involvement. The definitions contained in the Open Meeting Law shall apply to all provisions of the Rules, except as provided in these Rules.
- Notwithstanding the above provisions, the Board may hold a closed session and exclude the public pursuant to applicable law. No duly elected or appointed Member of the Board may be excluded from any meeting including closed meetings of the Board.
- A majority of the entire Board shall constitute a quorum. No ordinance, resolution, policy or motion shall be adopted by the Board without the affirmative vote of the majority of the entire Board, or if required by law, a supermajority vote of the entire Board, unless otherwise provided for in these Rules or RONR.
- During a Board meeting, Board members should remain in the assembly at all times unless an emergency or illness should occur, except as needed by conflict of interest by said member. In the event that a Member is required to depart a Board meeting prior to adjournment, and the departure causes a loss of quorum, no further official action may be taken until or unless a quorum is restored, other than adjournment.
- Should no quorum attend within 30 minutes after the time appointed for the meeting of the Board, or upon a meeting having commenced with a quorum, which quorum shall have been lost, the Chairman or the Vice-Chairman, or in their absence, another Member, in order of

Comment [a2]: Mr. Darby

Comment [a3]:

Comment [a4]: Mr. Darby, see below

Deleted: Due to the need to comply with seating capacity requirements of the Fire Code, there may be occasions when entrance by the public to the meeting room shall be limited.

Comment [a5]: Mr. Darby

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Comment [b6]: Mrs. Enderby

Comment [b7]: Mrs. Enderby

Comment [b8]: Ms. Enderby

Comment [a9]: Mr. Darby remove because of conflict of interest

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Deleted: Members present in the meeting should not absent themselves for a particular item

Comment [b10]: Mrs. Enderby

Comment [s11]: Mr. Darby

Deleted: Commission

**RESOLUTION 2009-02  
PAHRUMP TOWN BOARD**

seniority, shall adjourn the meeting. The names of the Members present shall be recorded in the minutes by the Clerk.

**Comment [s12]:** Mr. Darby loss of quorum = no action!

**Deleted:** and their action at such meeting

**Comment [b13]:** Mrs. Enderby

**Deleted:** f

**Comment [b14]:** Mrs. Enderby

**Comment [b15]:** Mrs. Enderby

**Comment [b16]:** Mrs. Enderby

**Comment [b17]:** Mrs. Enderby

**Comment [s18]:** Mr. Darby, from here down is non-emergency needs space or heading change.

**Comment [b19]:** Mrs. Enderby

**Comment [s20]:** Mr. Darby consider school age children

**Comment [b21]:** Mrs. Enderby

**Deleted:** f

**Comment [b22]:** Mrs. Enderby

**Deleted:** Commission.

**Comment [b23]:** Mr. Kulkin

**Deleted:** Chairman

**Deleted:** shall

**Comment [b24]:** Mr. Kulkin

**Deleted:** shall

**Comment [b25]:** Dr. Waters

**Comment [b26]:** Mr. Kulkin

**Comment [b27]:** Mr. Kulkin

**Deleted:** public presenters will mayonly be allowed to speak one time under Public Comment, and presenters may not designate their time to be used by others.Consider Chair Approval.

**Deleted:** Resolution 2009-02 Mtg Rules

**II. ORDER OF AGENDA**

In accordance with the Open Meeting Law, items not on the posted agenda for a meeting shall not be considered by the Board, except as follows:

Upon determination by a majority vote of the entire Board that an emergency situation exists. The determination shall be made prior to Board consideration of the emergency item. An emergency situation is limited to situations:

- Where the need to discuss or act upon an item is truly unforeseen at the time the meeting agenda is posted and mailed or before the meeting is called.
- Where an item is truly of such a nature that immediate action is required at the meeting.
- Attorney-Client privileged communications, as allowed for under the Nevada Revised Statutes.
- Any item on the agenda that requires a presentation by a person who is traveling from outside Pahrump will be extended the courtesy of having that agenda item placed near the beginning of the meeting.
- Any item on the agenda being presented for/or by a youth/minor will have the courtesy of having the agenda item moved to the beginning of the meeting.
- Consent Agenda on the portion of the agenda designated as "Consent" all items contained therein may be voted on with one motion. Consent items are considered to be routine in nature, are typically non controversial and do not deviate from past Board direction or policy. However, any Board Member, the Town Manager, or the Town Legal Counsel may withdraw an item from the Consent Agenda by requesting said withdrawal before there is a motion under consideration to approve the Consent Agenda items. After such a motion is under consideration, withdrawal of items may only be accomplished through an amendment to the main motion.

**III. OPEN PUBLIC COMMENT**

- On the portion of the agenda designated as "General Public Comment" members of the public shall be allowed to speak, in accordance with these Rules and RONR. There shall be no debate and no action by the Board.
- Every agenda will include time for Public Comment, where any person may address the Board or audience.
- Public Comment may address any subject within the authority of the Board. The Chairperson may prohibit comments that address subject matters outside the scope of the Board's authority.
- In order to efficiently manage the time of the Board, comments maybe limited to three (3) minutes (plus any additional time to complete a thought). Presenters are not limited to time as they are considered the persons requesting an agenda item be presented.

**RESOLUTION 2009-02  
PAHRUMP TOWN BOARD**

- Public Comment may be limited by the Chairperson to fifteen (15) minutes, subject to being overruled by a majority vote of the Board.
- Any person who addresses the Board must first give their name and state their place of residence.
  - If they wish to speak as representing an organization, they must also identify that organization.
- Announcements:
- On the portion of the agenda designated as "Announcements" persons with important announcements regarding things happening the community or elsewhere may very briefly make an announcement to such effect.
- There is an aggregate time limit for this item of 15 minutes.

**IV. SPEAKING ON AGENDA ITEMS**

- When the Board invites public comment on an agenda item, which shall occur before a motion has been made and seconded, comments may be limited to three (3) minutes (plus any additional time to complete a thought); as permitted by Chair.
- The Chairperson may either shorten or lengthen the time allocated for a particular member of the public, all members of the public, and/or the amount of time allocated for an agenda item, subject to being overruled by a majority vote of the Board.
- No member of the Board or of the public may speak before being recognized by the Chairperson while another person is speaking.
- Each member of the public speaking on an item shall first state whether he is speaking for or against the motion. All remarks shall be addressed to the Chairperson and not to any Member thereof.
- No person, including a Member of the Board, and the person having the floor, may be permitted to enter into any discussion, either directly or through a Member of the Board, without permission of the Chairperson.
- Speakers should make their comments concise and to the point, and present any data or evidence they wish the Board to consider.
- No person may speak more than once on the same subject unless specifically granted permission by the Chairperson.

The Board recognizes the importance of protecting the right of all citizens to express their opinions on the operation of town government and encourages citizen participation in the local government process. The Board also recognizes the necessity for conducting orderly and efficient meetings in order to complete the peoples business in a timely manner.

The general policy of the Board regarding public participation is as follows:

- Three (3) minutes per person
- The Chairperson may set limits for each side (pro/con) when many persons request to speak on an agenda item.
- The Chairperson shall have discretion in setting time limits.
- The Chairperson shall have discretion to reopen General Public Comment any time deemed appropriate.

- Comment [s28]: Mr. Darby
- Deleted: Chairman
- Comment [b29]: Mrs. Endersby
- Comment [b30]: Mrs. Endersby
- Comment [s31]: Mr. Darby too redundant
- Deleted: Whether the person speaks for ... [1]
- Deleted: 1
- Comment [b32]: Mrs. Endersby
- Comment [b33]: Mrs. Endersby
- Comment [b34]: Mrs. Endersby
- Deleted: <#> 1 ... [2]
- Comment [b35]: Mr. Kulkin
- Deleted: often occurs after
- Comment [b36]: Mr. Kulkin
- Deleted: shall
- Comment [b37]: Dr. Waters
- Comment [b38]: Mr. Kulkin
- Comment [s39]: Mr. Darby
- Comment [b40]: Mr. Kulkin
- Deleted: public presenters will mayonly ... [3]
- Deleted: Consider
- Deleted: Chairman
- Comment [s41]: Mr. Darby
- Comment [b42]: Mr. Kulkin
- Deleted: except the Chairman
- Comment [b43]: Mr. Kulkin
- Comment [s44]: Mr. Darby
- Comment [s45]: Mr. bDarby
- Deleted: The public must be recognized ... [4]
- Deleted:
- Comment [s46]: Mr. Darby
- Deleted: Board as a body
- Comment [b47]: Mrs. Endersby
- Comment [s48]: Mr. Darby all comments ... [5]
- Deleted: other than
- Comment [b49]: Mrs. Endersby
- Deleted: man
- Comment [s50]: Mr. Darby
- Comment [b51]: Mrs. Endersby
- Deleted: Commission
- Comment [s52]: Mr. Darby
- Comment [b53]: Mrs. Endersby
- Deleted: man
- Deleted:
- Comment [b54]: Ms. Endersby
- Comment [b55]: Mrs. Endersby
- Comment [b56]: Mrs. Endersby
- Comment [s57]: Mr. Darby unlimited tim ... [7]
- Comment [b58]: Mrs. Endersby
- Comment [s59]: Mr. Darby
- Comment [s60]: Mr. Darby
- Deleted: <#> The Chairman may set a lrr ... [6]
- Deleted: <#> of five (5) or more persons ... [8]
- Deleted: man
- Comment [b61]: Mrs. Endersby
- Comment [s62]: Mr. Darby
- Comment [b63]: Mrs. Endersby
- Deleted: man

**RESOLUTION 2009-02  
PAHRUMP TOWN BOARD**

**V. POINT OF ORDER**

(Point of order is used according to Roberts Rules of Order, Newly Revised (RONR) Only when a "rule of procedure" has not been followed. The chair has the duty of making sure that the rules are followed. Any member may call the attention of the chair to a violation of the rules by the following:

- Any member of the public, or of the Board, may interrupt a discussion at any time by calling for a point of order. Audience members may simply stand and say "point of order" and be called forward by the Chairperson. The Chairperson must address the point of order before the discussion continues.
- No second is necessary, and no vote is taken. Instead the chair takes the floor and rules on the point of order which are recorded in the minutes.

**VI. DISRUPTIVE OR IRRELEVANT COMMENTS OR BEHAVIOR PROHIBITED**

One of the most important rules is that the proposal, not a person, is the subject of discussion. When a motion is pending, you may attack the idea or likely results of the proposal in strong terms, but you must avoid personal attacks on the person!

- Abusive, inflammatory, slanderous, offensive, irrational and threatening comments or behavior toward the Board, Town employees, and/or any person in the Board's presence will not be tolerated. You may be asked by the Chairperson to leave the podium, removed from the meeting, and/or subjected to criminal sanctions.
- Order must be preserved. No person shall, by speech or otherwise, delay or interrupt the proceedings or the peace of the meeting, or disturb any person having the floor.
- No person shall refuse to obey the orders of the Chairperson or the Rules as stated. Any person failing to comply as cautioned shall be barred from making any additional comments during the meeting by the Chairperson, unless permission to continue or again address the Board is granted again by the majority of the Board Members present.
- Signs, placards, banners, flags, or other large objects shall not disrupt meetings or interfere with others' visual rights.
- Comments on matters that are outside the scope of the Board's authority will not be considered.

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Comment [b66]: Mrs. Enderby

Comment [s67]: Mr. Darby

Comment [s68]: Mr. Darby

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Deleted: Chairman

Comment [b69]: Mrs. Enderby

Comment [b70]: Mrs. Enderby

Comment [s71]: Mr. Darby

Deleted: personalities!

Comment [s72]: Mr. Darby

Comment [b73]: Mrs. Enderby

Deleted: man

Comment [b74]: Mrs. Enderby

Comment [s75]: Mr. Darby

Deleted: man

Comment [s76]: Mr. Darby

Deleted: man

Comment [s77]: Mr. Darby

Comment [b78]: Mrs. Enderby

Deleted: Commission

Comment [b79]: Mrs. Enderby

Comment [s80]: Mr. Darby

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Comment [b81]: Mrs. Enderby

Comment [s82]: Mr. Darby remove completely

Comment [b83]: Mrs. Enderby

Deleted: <#>Adjournment

No

Deleted: meeting should be permitted to continue beyond 10:00 p.m. without the approval of a majority of the Board Members present. A new time limit must be established before taking a Board vote to extend the meeting. In the event that a meeting has not been closed or continued by Board vote prior to 10:00 p.m., the items not acted on are to be continued to 8:30 a.m. on the following day, unless applicable law requires hearing at a different time, or unless the Board, by a majority vote of the Members present, determines otherwise.

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**Page 3: [1] Deleted** sandi 2/1/2011 3:32:00 PM

Whether the person speaks for a group of persons or a third party; if the person represents an organization, whether the view expressed by the person represents an established policy or position approved by the organization, and whether the person is being compensated by the organization<sup>(b1)</sup>

**Page 3: [2] Deleted** bkohbarger 1/20/2011 10:02:00 AM

**Page 3: [3] Deleted** sandi 2/1/2011 3:34:00 PM

public presenters will may<sup>(b2)</sup>only be allowed to speak one time under Public Comment; and presenters may not designate their time to be used by others

**Page 3: [4] Deleted** sandi 2/1/2011 3:37:00 PM

.The public must be recognized by the Chairman<sup>(b3)</sup>

**Page 3: [5] Comment [s48]** sandi 2/1/2011 4:08:00 PM

Mr. Darby all comments need to be addressed to the Chairperson

**Page 3: [6] Deleted** sandi 2/1/2011 3:44:00 PM

The Chairman may set a limit for organized group presentations

**Page 3: [7] Comment [s57]** sandi 2/1/2011 4:08:00 PM

Mr. Darby unlimited time to present

**Page 3: [8] Deleted** sandi 2/1/2011 3:44:00 PM

of five (5) or more persons up to 15 minutes<sup>(b4)</sup>.

# DISRUPTING A MEETING

NRS 203.090 Disturbing meeting. Every person who, without authority of law, willfully disturb any assembly or meeting not unlawful in its character, shall be guilty of a misdemeanor

[1911 C&P § 342; RL § 6607; NCL § 10290]

Dr. Waters

RESOLUTION 2009-02  
PAHRUMP TOWN BOARD

COMBINED TOWN BOARD COMMENTS

A RESOLUTION TO ESTABLISH A POLICY AND GUIDELINES FOR RULES OF PROCEDURE AT PAHRUMP TOWN BOARD MEETINGS

WHEREAS, the Town of Pahrump Town Board desires to establish a policy and guidelines for Rules of Procedure at the Town Board Meetings, now

Deleted: ¶

THEREFORE BE IT RESOLVED The Town policy and guidelines for rules of procedure at Town Board meetings except as may be provided by these Rules or by law, questions of order, the methods of organization and the conduct of business of the Pahrump Town Board shall be governed by the rules contained in the current edition of Robert's Rules of Order, Newly Revised, hereinafter referred to as RONR, in all cases in which they are applicable. Legal counsel to the Board, or another person so designated by the Board, will serve as the Board's parliamentarian, and will advise the chair regarding rules of procedure.;

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Comment [b1]: Mrs. Enderby

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Comment [b2]: Mrs. Enderby

Comment [b3]: Mrs. Enderby

Comment [b4]: Ms. Enderby

Comment [b5]: Mrs. Enderby

- All meetings of the Pahrump Town Board shall be open to the public in accordance with the Nevada Government in the Open Meeting Law, Chapter 241, Nevada Revised Statutes. Due to the need to comply with seating capacity requirements of the Fire Code, there may be occasions when entrance by the public to the meeting room shall be limited. All meetings of the Board will be conducted in a publicly accessible building. The definitions contained in the Open Meeting Law shall apply to all provisions of the Rules, except as provided in these Rules.
- Notwithstanding the above provisions, the Board may hold a closed session and exclude the public pursuant to applicable law. No duly elected or appointed Member of the Board may be excluded from any meeting including closed meetings of the Board.
- A majority of the entire Board shall constitute a quorum. No ordinance, resolution, policy or motion shall be adopted by the Board without the affirmative vote of the majority of the entire Board, or if required by law, a supermajority vote of the entire Board, unless otherwise provided for in these Rules or RONR.
- During a Board meeting, Board members should remain in the assembly at all times unless an emergency or illness should occur. Members present in the meeting should not absent themselves for a particular item. In the event that a Member is required to depart a Board meeting prior to adjournment, and the departure causes a loss of quorum, no further official action may be taken until or unless a quorum is restored, other than adjournment.
- Should no quorum attend within 30 minutes after the time appointed for the meeting of the Commission, or upon a meeting having commenced with a quorum, which quorum shall have been lost, the Chairman or the Vice-Chairman, or in their absence, another Member, in order of seniority, shall adjourn the meeting. The names of the Members present and their action at such meeting shall be recorded in the minutes by the Clerk.

2009-02

the clerk

Comment [b6]: Mrs. Enderby

**RESOLUTION 2009-02  
PAHRUMP TOWN BOARD**

**I. ORDER OF AGENDA**

In accordance with the Open Meeting Law, items not on the posted agenda for a meeting shall not be considered by the Board, except as follows:

Upon determination by a majority vote of the entire Board that an emergency situation exists. The determination shall be made prior to Board consideration of the emergency item. An emergency situation is limited to situations:

- Where the need to discuss or act upon an item is truly unforeseen at the time the meeting agenda is posted and mailed or before the meeting is called;
- Where an item is truly of such a nature that immediate action is required at the meeting;
- Attorney-Client privileged communications, as allowed for under the Nevada Revised Statutes;
- Any item on the agenda that requires a presentation by a person who is traveling from outside Pahrump will be extended the courtesy of having that agenda item placed near the beginning of the meeting.
- Consent Agenda on the portion of the agenda designated as "Consent" all items contained therein may be voted on with one motion. Consent items are considered to be routine in nature, are typically non controversial and do not deviate from past Board direction or policy. However, any Board Member, the Town Manager, or the Town Legal Counsel may withdraw an item from the Consent Agenda by requesting said withdrawal before there is a motion under consideration to approve the Consent Agenda items. After such a motion is under consideration, withdrawal of items may only be accomplished through an amendment to the main motion.

**II. OPEN PUBLIC COMMENT**

- On the portion of the agenda designated as "General Public Comment" members of the public shall be allowed to speak, in accordance with these Rules and RONR. There shall be no debate and no action by the ~~Commission~~ Board
- Every agenda will include time for Public Comment, where any person may address the Board or audience.
- Public Comment may address any subject within the authority of the Board. The ~~Chairman~~ may prohibit comments that address subject matters outside the scope of the Board's authority.
- In order to efficiently manage the time of the Board, comments may be limited to three (3) minutes (plus any additional time to complete a thought); public presenters may only be allowed to speak one time under Public Comment. ~~Consider Chair Approval~~
- Public Comment may be limited by the ~~Chairman~~ to fifteen (15) minutes, subject to being overruled by a majority vote of the Board.
- Any person who addresses the Board must first give their name and state their place of residence.
- If they represent an organization, they must also identify that organization. Whether the person speaks for a group of persons or a third party; if the person represents an organization, whether the view expressed by the person represents an established policy or position approved by the organization, and whether the person is being compensated by the organization.

*shall*  
*\**  
*→*

Deleted: ¶

Comment [b7]: Mrs. Enderby

Comment [b8]: Mrs. Enderby

Comment [b9]: Mrs. Enderby

Comment [b10]: Mrs. Enderby

Comment [b11]: Mrs. Enderby

Comment [b12]: Mrs. Enderby

Deleted: ¶

Comment [b13]: Mrs. Enderby

Comment [b14]: Dr. Waters

Comment [b15]: Mr. Kulkin

Deleted: Chairperson

Deleted: shall

Comment [b16]: Mr. Kulkin

Deleted: shall

Comment [b17]: Dr. Waters

Comment [b18]: Mr. Kulkin

Deleted: will

Comment [b19]: Mr. Kulkin

Deleted: and presenters may not designate their time to be used by others

Comment [b20]: Dr. Waters

Deleted: Chairperson

Comment [b21]: Mrs. Enderby

Comment [b22]: Mrs. Enderby

Deleted: Resolution 2009-02 Mitg Rules

*\* and presenters may not designate their time to be used by others.*

**RESOLUTION 2009-02  
PAHRUMP TOWN BOARD**

Announcements:

- On the portion of the agenda designated as "Announcements" persons with important announcements regarding things happening in the community or elsewhere may very briefly make an announcement to such effect.
- There is an aggregate time limit for this item of 15 minutes.

**III. SPEAKING ON AGENDA ITEMS**

- When the Board invites public comment on an agenda item, which ~~shall occur before a motion has been made and seconded~~, comments may be limited to three (3) minutes (plus any additional time to complete a thought); public presenters may only be allowed to speak one time under Public Comment. ~~Consider by Chair.~~ *often occurs after*
- The Chairman may either shorten or lengthen the time allocated for a particular member of the public, all members of the public, and/or the amount of time allocated for an agenda item, subject to being overruled by a majority vote of the Board.
- No member of the Board ~~except the Chairman~~ may speak while another person is speaking. The public must be recognized by the Chairman.
- Each member of the public speaking on an item shall first state whether he is speaking for or against the motion. All remarks shall be addressed to the Board as a body and not to any Member thereof.
- No person, other than a Member of the Board, and the person having the floor, may be permitted to enter into any discussion, either directly or through a Member of the Board, without permission of the Chairman.
- Speakers should make their comments concise and to the point, and present any data or evidence they wish the Commission to consider.
- No person may speak more than once on the same subject unless specifically granted permission by the Chairman.

The Board recognizes the importance of protecting the right of all citizens to express their opinions on the operation of town government and encourages citizen participation in the local government process. The Board also recognizes the necessity for conducting orderly and efficient meetings in order to complete the peoples business in a timely manner.

The general policy of the Board regarding public participation is as follows:

- Three (3) minutes per person
- The Chairman may set a limit for organized group presentations of five (5) or more persons up to 15 minutes.
- The Chairman may set limits for each side (pro/con) when many persons request to speak on an agenda item.
- The Chairman shall have discretion in setting time limits.
- The Chairman shall have discretion to reopen General Public Comment any time deemed appropriate.

Comment [b23]: Mrs. Enderby

Comment [b24]: Mrs. Enderby

Comment [b25]: Mrs. Enderby

Deleted: [redacted]

Comment [b26]: Mr. Kulkin

Deleted: often occurs after

Comment [b27]: Mr. Kulkin

Deleted: shall

Comment [b28]: Dr. Waters

Comment [b29]: Mr. Kulkin

Deleted: will

Comment [b30]: Mr. Kulkin

Deleted: and presenters may not designate their time to be used by others

Comment [b31]: Dr. Waters

Deleted: Chairperson

Comment [b32]: Mr. Kulkin

Deleted: or of the public

Deleted: before being recognized by the Chairperson

Comment [b33]: Mr. Kulkin

Comment [b34]: Mrs. Enderby

Comment [b35]: Mrs. Enderby

Comment [b36]: Mrs. Enderby

Comment [b37]: Mrs. Enderby

Comment [b38]: Ms. Enderby

Comment [b39]: Mrs. Enderby

Comment [b40]: Mrs. Enderby

Comment [b41]: Mrs. Enderby

Comment [b42]: Mrs. Enderby

Comment [b43]: Mrs. Enderby

Comment [b44]: Mrs. Enderby

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**RESOLUTION 2009-02  
PAHRUMP TOWN BOARD**

**IV. POINT OF ORDER**

(Point of order is used according to Roberts Rules of Order, Newly Revised (RONR) Only when a "rule of procedure" has not been followed. The chair has the duty of making sure that the rules are followed. Any member may call the attention of the chair to a violation of the rules by the following:

- Any member of the public, or of the Board, may interrupt a discussion at any time by calling for a point of order. Audience members may simply stand and say "point of order" and be called forward by the Chairman. The Chairman must address the point of order before the discussion continues.
- No second is necessary, and no vote is taken. Instead the chair takes the floor and rules on the point of order which are recorded in the minutes.

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Comment [b45]: Mrs. Endersby

Comment [b46]: Dr. Waters

Comment [b47]: Dr. Waters

Deleted: Chairperson

Deleted: Chairperson

Comment [b48]: Mrs. Endersby

**V. DISRUPTIVE OR IRRELEVANT COMMENTS OR BEHAVIOR PROHIBITED**

One of the most important rules is that the proposal, not a person, is the subject of discussion. When a motion is pending, you may attack the idea or likely results of the proposal in strong terms, but you must avoid personalities!

- Abusive, inflammatory, slanderous, offensive, irrational and threatening comments or behavior toward the Board, Town employees, and/or any person in the Board's presence will not be tolerated. You may be asked by the Chairman to leave the podium, removed from the meeting, and/or subjected to criminal sanctions. NRS 203.090
- Order must be preserved. No person shall, by speech or otherwise, delay or interrupt the proceedings or the peace of the meeting, or disturb any person having the floor.
- No person shall refuse to obey the orders of the Chairman or the Rules as stated. Any person failing to comply as cautioned shall be barred from making any additional comments during the meeting by the Chairman, unless permission to continue or again address the Board is granted again by the majority of the Commission Members present.
- Signs, placards, banners, flags, or other large objects shall not disrupt meetings or interfere with others' visual rights.
- Comments on matters that are outside the scope of the Board's authority will not be heard.

Comment [b49]: Mrs. Endersby

Comment [b50]: Mrs. Endersby

Comment [b51]: Mrs. Endersby

Comment [b52]: Mrs. Endersby

Comment [b53]: Mrs. Endersby

Comment [b54]: Mrs. Endersby

**VII. Adjournment**

11:00

- No meeting should be permitted to continue beyond 10:00 p.m. without the approval of a majority of the Board Members present. A new time limit must be established before taking a Board vote to extend the meeting. In the event that a meeting has not been closed or continued by Board vote prior to 10:00 p.m., the items not acted on are to be continued to 8:30 a.m. on the following day, unless applicable law requires hearing at a different time, or unless the Board, by a majority vote of the Members present, determines otherwise.

Comment [b55]: Mrs. Endersby

need to reserve a location and at 10:PM, it is probably too late to make reservation.

Deleted: Resolution 2009-02 Mtg Rules

William Kohbarger

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From: ImVicky@aol.com  
Sent: Wednesday, January 19, 2011 5:25 PM  
To: bkohbarger@pahrumprv.org  
Subject: Resolution 2009-02

Mr. Parker

As we are now moving into marathon length meetings, I believe that members of the public should only be allowed to speak once on an item and should continue to be prohibited from using time designated by others. This will permit the maximum number of citizens to speak versus the monopolization of time by a few.

Agree - we do not  
need a Filibuster.

Harley Kulkun

RESOLUTION 2009-02  
PAHRUMP TOWN BOARD

COMBINED TOWN BOARD COMMENTS

A RESOLUTION TO ESTABLISH A POLICY AND GUIDELINES FOR RULES OF PROCEDURE AT PAHRUMP TOWN BOARD MEETINGS

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THEREFORE BE IT RESOLVED The Town policy and guidelines for rules of procedure at Town Board meetings except as may be provided by these Rules or by law, questions of order, the methods of organization and the conduct of business of the Pahrump Town Board shall be governed by the rules contained in the current edition of Robert's Rules of Order, Newly Revised, hereinafter referred to as RONR, in all cases in which they are applicable. Legal counsel to the Board, or another person so designated by the Board, will serve as the Board's parliamentarian, and will advise the chair regarding rules of procedure.;

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- Should no quorum attend within 30 minutes after the time appointed for the meeting of the Commission, or upon a meeting having commenced with a quorum, which quorum shall have been lost, the Chairman or the Vice-Chairman, or in their absence, another Member, in order of seniority, shall adjourn the meeting. The names of the Members present and their action at such meeting shall be recorded in the minutes by the Clerk.

PMW →

Board →

BY VOTE SHALL  
A MAJORITY OF THE BOARD ~~SHALL~~ ~~PROVIDE~~ ANY  
Add → Command given by chairman

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Comment [B1]: Mrs. Enderby

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Comment [B6]: Mrs. Enderby

**RESOLUTION 2009-02  
PAHRUMP TOWN BOARD**

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- Comment [B9]: Mrs. Enderby
- Comment [B10]: Mrs. Enderby
- Comment [B11]: Mrs. Enderby

- Comment [B12]: Mrs. Enderby
- Deleted: 1

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- Every agenda will include time for Public Comment, where any person may address the Board or audience.
- Public Comment may address any subject within the authority of the Board. The ~~Chairman may~~ prohibit comments that address subject matters outside the scope of the Board's authority.
  - In order to efficiently manage the time of the Board, comments may be limited to three (3) minutes (plus any additional time to complete a thought); public presenters may only be allowed to speak one time under Public Comment; ~~Consider Chair Approval~~
  - Public Comment may be limited by the ~~Chairman~~ to fifteen (15) minutes, subject to being overruled by a majority vote of the Board.
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*Board add*

*Additional time  
to be set to  
chairman approval*

- Comment [B13]: Mrs. Enderby
- Comment [B14]: Dr. Waters
- Comment [B15]: Mr. Kalkin
- Deleted: Chairperson
- Deleted: shall
- Comment [B16]: Mr. Kalkin
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- Deleted: Resolution 2009-02 Mtg Rules

**RESOLUTION 2009-02  
PAHRUMP TOWN BOARD**

Announcements

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**III. SPEAKING ON AGENDA ITEMS**

*Additional 5-10 min  
subject to  
Chairman  
approval*

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- No member of the Board except the ~~Chairman~~ Chairman may speak while another person is speaking. The public must be recognized by the ~~Chairman~~ Chairman.

*Delete*

*add  
Chairman  
call for  
"only" only  
ND "against" only  
call  
if must  
on both  
call  
BREACTS*

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*add  
"ALL"*

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Comment (B44): Mrs. Enderby

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**RESOLUTION 2009-02  
PAHRUMP TOWN BOARD**

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**VII. Adjournment**

- No meeting should be permitted to continue beyond 10:00 p.m. without the approval of a majority of the Board Members present. A new time limit must be established before taking a Board vote to extend the meeting. In the event that a meeting has not been closed or continued by Board vote prior to 10:00 p.m., the items not acted on are to be continued to 8:30 a.m. on the following day, unless applicable law requires hearing at a different time, or unless the Board, by a majority vote of the Members present, determines otherwise.

Format: Indent: Left: 0.5", First line: 0"

Comment [345]: Mrs. Enderby

Comment [346]: Dr. Waters

Comment [347]: Dr. Waters

Deleted: Chairperson

Deleted: Chairperson

Comment [348]: Mrs. Enderby

Comment [349]: Mrs. Enderby

Comment [350]: Mrs. Enderby

Comment [351]: Mrs. Enderby

Comment [352]: Mrs. Enderby

Comment [353]: Mrs. Enderby

Comment [354]: Mrs. Enderby

Comment [355]: Mrs. Enderby

Deleted: Resolution 2009-02 Mtg Rules

*Handwritten notes:*  
 May (miss) (miss) (miss)  
 Add  
 Allowed  
 (Add)  
 Subject to Chairman approval  
 May

## AGENDA ITEM REQUEST

Requests and backup **must** be in the Town Office by **Noon, Wednesday** of the week **preceding the Town Board meeting** you wish the item presented. Town Board meetings are held on the second and fourth Tuesday of each month at 7:00 p.m. in the Bob Ruud Community Center.

DATE AGENDA ITEM SUBMITTED      DATE OF DESIRED BOARD MEETING  
1/31/2011      2/8/2011

---

CIRCLE ONE:    Action Item      Non-Action Item      Presentation

ITEM REQUESTED FOR CONSIDERATION:

Approval to accept Mr. Bill Dolan to the Pahrump Incorporation Advisory Board.

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Consent Agenda Item

*If request for funding is approved by the Town Board, an invoice or letter from the requestor to Town of Pahrump/Accounts Payable is required to receive funding.*

BRIEF SUMMARY OF ITEM:

See attached application. NOTE: This Mr. Dolan is being brought straight to the Town Board for approval since the IAB is down to only two individuals.

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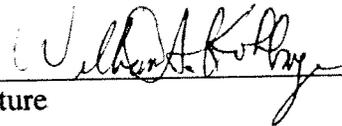
BACKUP ATTACHED:     YES       NO

NAME OF PRESENTER(S) OF ITEM:    Town Board

SPONSORED BY:

William A. Kohbarger

Print Name

  
Signature

400 N. Hwy 160

Mailing Address

(775) 727-5107 ext.

Telephone Number

**PLEASE READ BACK OF APPLICATION BEFORE COMPLETING**

**Town Advisory Board (TAB) Application**

Name of Board: INCORPORATION ADVISORY BOARD  
Applicant Name: BILL DOLAN  
Home Address: PO Box 6083 City PAHRUMP Zip 89041  
Mailing Address: SAME City \_\_\_\_\_ Zip \_\_\_\_\_  
Home Phone: 775-727-9098 Unlisted? Yes \_\_\_ No  Cell Phone 702-400-0190  
Work Phone: \_\_\_\_\_ Fax: \_\_\_\_\_  
E-Mail Address: BILL@DOLANRANCH.COM

Please provide a brief description of your qualifications, experience, or interests that would be considered an asset to this Advisory Board:

- I HAVE SERVED AS THE LIAISON FOR THE LAST SEVERAL MONTHS.

Are you currently employed by a public entity? Yes \_\_\_ No  If yes, which entity? \_\_\_\_\_

I have attached my resume/letter of interest: Yes \_\_\_ No

*I certify that I am a QUALIFIED ELECTOR, that my primary RESIDENCE is WITHIN THE BOUNDARIES of the Town Advisory Board area to which I am applying, and that the information provided is true and accurate to the best of my knowledge.*



11/22/2010

Signature

Date

**The Pahrump Town Manager will receive and have all applications placed on the Pahrump Town Board's Agenda. You may mail or deliver this application to the Pahrump Town Manager's Office, Pahrump Town Office at the following address:**

**Pahrump Town Manager  
400 North Highway 160  
Pahrump, Nevada 89060**

*(This document becomes a public record once it has been received by the Town of Pahrump.)*

## AGENDA ITEM REQUEST

Requests and backup **must** be in the Town Office by **Noon, Wednesday** of the week **preceding the Town Board meeting** you wish the item presented. Town Board meetings are held on the second and fourth Tuesday of each month at 7:00 p.m. in the Bob Ruud Community Center.

DATE AGENDA ITEM SUBMITTED      DATE OF DESIRED BOARD MEETING  
1/31/2011      2/8/2011

CIRCLE ONE:    Action Item      Non-Action Item      Presentation

ITEM REQUESTED FOR CONSIDERATION:

Approval to accept Mr. Damon Shea to the Pahrump Nuclear Waste & Environmental  
Advisory Board.

Consent Agenda Item

*If request for funding is approved by the Town Board, an invoice or letter from the requestor to Town of Pahrump/Accounts Payable is required to receive funding.*

BRIEF SUMMARY OF ITEM:

See attached application. NOTE: The NW&EAB will be voting on Mrs Shea on their regularly scheduled meeting held on February 4, 2011.

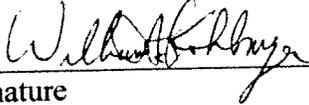
BACKUP ATTACHED:     YES       NO

NAME OF PRESENTER(S) OF ITEM:    Town Board

SPONSORED BY:

William A. Kohbarger

Print Name

  
Signature

400 N. Hwy 160

Mailing Address

(775) 727-5107 ext.

Telephone Number

PLEASE READ BACK OF APPLICATION BEFORE COMPLETING

Town Advisory Board (TAB) Application

Name of Board: NUCLEAR WASTE + ENVIRONMENTAL ADVISORY BOARD

Applicant Name: Damon Shea

Home Address: \_\_\_\_\_ City \_\_\_\_\_ Zip \_\_\_\_\_

Mailing Address: PO Box 1310 City Pahrump Zip 89041

Home Phone: \_\_\_\_\_ Unlisted? Yes \_\_\_ No \_\_\_ Cell Phone (775) 209-0665

Work Phone: (775) 727-5777 Fax: (775) 727-7150

E-Mail Address: DShea@CandSwaste.com

Please provide a brief description of your qualifications, experience, or interests that would be considered an asset to this Advisory Board:

General Manager of Pahrump Valley Disposal. We are part of the team to continue to increase recycling in southern Nye County & are always looking for more efficient & beneficial ways to reuse, reduce & recycle to better the environment.

Are you currently employed by a public entity? Yes \_\_\_ No  If yes, which entity? \_\_\_\_\_

I have attached my resume/letter of interest: Yes \_\_\_ No

I certify that I am a QUALIFIED ELECTOR, that my primary RESIDENCE is WITHIN THE BOUNDARIES of the Town Advisory Board area to which I am applying, and that the information provided is true and accurate to the best of my knowledge.

[Signature]  
Signature

1/2/11  
Date

The Pahrump Town Manager will receive and have all applications placed on the Pahrump Town Board's Agenda. You may mail or deliver this application to the Pahrump Town Manager's Office, Pahrump Town Office at the following address:

Pahrump Town Manager  
400 North Highway 160  
Pahrump, Nevada 89060

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## AGENDA ITEM REQUEST

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DATE AGENDA ITEM SUBMITTED      DATE OF DESIRED BOARD MEETING  
1/31/2011      2/8/2011

CIRCLE ONE:    Action Item      Non-Action Item      Presentation

ITEM REQUESTED FOR CONSIDERATION:

Approval to accept Approval to accept the resignations of Mr. Jeff Bobeck, Mr. Don Don Rust, Mr. R Darce Wilson, Ms. Julie Hargis and Mr. Carl Moore Sr. from the IAB.

Consent Agenda Item

*If request for funding is approved by the Town Board, an invoice or letter from the requestor to Town of Pahrump/Accounts Payable is required to receive funding.*

BRIEF SUMMARY OF ITEM:

See attached letters of Resignation.

BACKUP ATTACHED:     YES       NO

NAME OF PRESENTER(S) OF ITEM:    Town Board

SPONSORED BY:

William A. Kohbarger

Print Name

  
Signature

400 N. Hwy 160

Mailing Address

(775) 727-5107 ext.

Telephone Number

**William Kohbarger**

---

**From:** Jeff Bobeck [elect@jeffbobeck.com]  
**Sent:** Monday, January 24, 2011 3:06 PM  
**To:** Mike Darby; Caroline Endersby; Tom Waters; Vicky Parker; Harley Kulkin  
**Cc:** Cookie Westphal; Bill Kohbarger  
**Subject:** PIAB resignation

Pahrump Town Board Members,

Let this be notice that I am resigning from the Pahrump Incorporation Advisory Board, effective today, 1/24/2011.

Respectfully,

Incorporation Advisory Board Chairman (formerly)

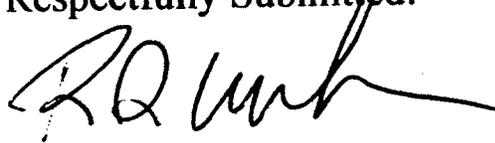
Jeffrey Bobeck

To: Chairman IAB and Town Board.

Thursday, January 20, 2011

This letter is my formal resignation from the Incorporation Advisory Board. Due to my current work load I am unable to continue to serve. It has been a huge honor to volunteer to be a part of the board and to work with so many people over the last 3 years. If my services can be helpful in the future please let me know.

Respectfully Submitted:

A handwritten signature in black ink, appearing to read "R. Darce Wilson". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

R. Darce Wilson

January 20, 2010

Town of Pahrump

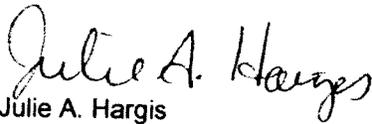
Re: Pahrump Incorporation Advisory Board

I am formally resigning from the Pahrump Incorporation Advisory Board.

If in the future my service is needed. Please don't hesitate to contact me.  
It has been a wonderful experience and privilege to serve with these other Board members.

Thank you for the opportunity.

Sincerely,



Julie A. Hargis  
P.O. Box 1002  
Pahrump, NV. 89041  
(775) 513-0960 TEL

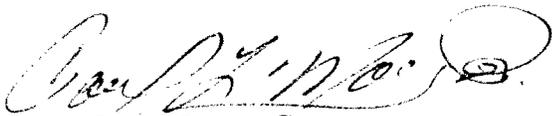
January 20, 2010

Dear Town Board of Pahrump,

Please accept my letter of resignation from the Incorporation Advisory Board. It is for personal reasons that I doing so at this time.

Thank you for the opportunity to serve in this capacity.

Sincerely,

A handwritten signature in cursive script, appearing to read "Carl L. Moore Sr.", written in dark ink.

Carl L. Moore Sr.