



STATE OF NEVADA  
**DEPARTMENT OF TAXATION**

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1550 College Parkway, Suite 115  
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**BRIAN SANDOVAL**  
*Governor*  
**ROBERT R. BARENGO**  
*Chair, Nevada Tax Commission*  
**CHRISTOPHER G. NIELSEN**  
*Executive Director*

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

**Pahrump Swimming Pool District**

herewith submits the Final budget for the

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 90,000.

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 0. If the final computation requires, the tax rate will be lowered.

This budget contains 1 governmental fund types with estimated expenditures of \$ 290,817 and 0 proprietary funds with estimated expenses of \$ 0

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

## CERTIFICATION

Michael Sullivan  
(Printed Name)  
Finance Director

(Title)  
certify that all applicable funds and financial  
operations of this Local Government are  
listed herein.

Signed

**Dated:**

APPROVED BY THE GOVERNING BOARD

Sue Barosky  
Frank Cifaro  
Donna C. Cox  
Linda A. Wickman

## SCHEDULED PUBLIC HEARING:

Date and Time May 18, 2015 at 10:00 a.m.

Publication Date May 6, 2015

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



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I Michael Sullivan  
(Printed Name)  
Finance Director

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

Signed

M. T. S.

Dated:

5/29/15

APPROVED BY THE GOVERNING BOARD

Robert Bareng  
Donna C. Cox  
Frank Cipolla  
Donna C. Cox

SCHEDULED PUBLIC HEARING:

Date and Time May 18, 2015 at 10:00 a.m.

Publication Date May 6, 2015

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

5/29/2015 - 8:24 AM

FORM 1

## PAHRUMP SWIMMING POOL DISTRICT

### 2015-2016 BUDGET INDEX

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#### Budget Message:

Due to the age and condition of the pool, the Pahrump Town Board has determined that the projected ending fund balance of **\$13,169** is necessary to meet future capital refurbishment.

The proposed **FY16** budget appropriates **\$65,000** for capital refurbishment.

In **FY15** approximately **\$60,000** of improvements were budgeted.

Town of Pahrump  
Swimming Pool District

| FUND NAME                       | ACTUAL<br>PRIOR YEAR<br>ENDING 06/30/14 | ESTIMATED<br>CURRENT YEAR<br>ENDING 06/30/15 | BUDGET YEAR<br>ENDING 06/30/16 |
|---------------------------------|---|--|--------------------------------|
| General Government              |   |  |                                |
| Judicial                        |   |  |                                |
| Public Safety                   |   |  |                                |
| Public Works                    |   |  |                                |
| Sanitation                      |   |  |                                |
| Health                          |   |  |                                |
| Welfare                         |   |  |                                |
| Culture and Recreation          | 4.75                                    | 5.31   | 5.31                           |
| Community Support               |   |  |                                |
| <b>TOTAL GENERAL GOVERNMENT</b> | <b>4.75</b>                             | <b>5.31</b>                                  | <b>5.31</b>                    |
| Utilities                       |   |  |                                |
| Hospitals                       |   |  |                                |
| Transit Systems                 |   |  |                                |
| Airports                        |   |  |                                |
| Other - Ambulance               |   |  |                                |
| <b>TOTAL</b>                    | <b>4.75</b>                             | <b>5.31</b>                                  | <b>5.31</b>                    |

|                                  |                    |                    |                    |
|----------------------------------|--------------------|--------------------|--------------------|
| POPULATION (AS OF JULY 1) *      | 36,593             | 37,030             | 37,626             |
| Source of Population Estimate    | State              | State              | State              |
| Assessed Valuation Excluding NPM | 694,927,503        | 668,555,663        | 709,515,729        |
| Net Proceeds of Mines            |                    |                    |                    |
| <b>TOTAL ASSESSED VALUE</b>      | <b>694,927,503</b> | <b>668,555,663</b> | <b>709,515,729</b> |
| <br>TAX RATE:                    |                    |                    |                    |
| General Fund                     | 0.0163             | 0.0163             | 0.0163             |
| Special Revenue Funds            |                    |                    |                    |
| Capital Projects Funds           |                    |                    |                    |
| Debt Service Funds               |                    |                    |                    |
| Enterprise Fund                  |                    |                    |                    |
| Other                            |                    |                    |                    |
| <br><b>TOTAL TAX RATE</b>        | <b>0.0163</b>      | <b>0.0163</b>      | <b>0.0163</b>      |

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

Pahrump Swimming Pool District - Town of Pahrump

SCHEDULE S-2 - STATISTICAL DATA

Form 4

Town of Pahrump  
Swimming Pool District

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2015-2016

|  | (1)                 | (2)                   | (3)   | (4)                | (5)   | (6)   | (7)                                     |
|--|---------------------|-----------------------|---|--------------------|---|---|---|
|  | ALLOWED<br>TAX RATE | ASSESSED<br>VALUATION | ALLOWED AD VALOREM<br>REVENUE [(1) X (2)/100] | TAX RATE<br>LEVIED | TOTAL AD VALOREM<br>REVENUE WITH<br>NO CAP [(2)(4)/100] | AD VALOREM<br>TAX<br>ABATEMENT<br>[(5)-(7)] | BUDGETED AD VALOREM<br>REVENUE WITH CAP |
| <b>OPERATING RATE:</b>   |                     |                       |   |                    |   |   |   |
| A. PROPERTY TAX Subject to<br>Revenue Limitations                        | 0.0136              | 709,515,729           | 96,494  | 0.0136             | 96,494  | 24,946                                      | 71,548                                  |
| B. PROPERTY TAX Outside<br>Revenue Limitations:<br>Net Proceeds of Mines |                     |                       |   |                    |   |   | -                                       |
| <b>VOTER APPROVED:</b>   |                     |                       |   |                    |   |   |   |
| C. Voter Approved Overrides  |                     |                       |   |                    |   |   | -                                       |
| <b>LEGISLATIVE OVERRIDES</b>   |                     |                       |   |                    |   |   |   |
| D. Accident Indigent (NRS 428.185)                                       |                     |                       |   |                    |   |   | -                                       |
| E. Medical Indigent (NRS 428.285)  |                     |                       |   |                    |   |   | -                                       |
| F. Capital Acquisition<br>(NRS 354.59815)                                |                     |                       |   |                    |   |   | -                                       |
| G. Youth Services Levy<br>(NRS 62.327)                                   |                     |                       |   |                    |   |   | -                                       |
| H. Legislative Overrides   |                     |                       |   |                    |   |   |   |
| I. SCCRT Loss (NRS 354.59813)  | 0.0027              | 709,515,729           | 19,157  | 0.0027             | 19,157  | 4,953                                       | 14,204                                  |
| J. Other:  |                     |                       |   |                    |   |   |   |
| K. Other:  |                     |                       |   |                    |   |   |   |
| L. SUBTOTAL LEGISLATIVE<br>OVERRIDES                                     | 0.0027              | 709,515,729           | 19,157  | 0.0027             | 19,157  | 4,953                                       | 14,204                                  |
| <b>M. SUBTOTAL A, C, L</b>   | 0.0163              | 709,515,729           | 115,651                                       | 0.0163             | 115,651   | 29,899                                      | 85,752                                  |
| N. Debt  |                     |                       |   |                    |   |   |   |
| <b>O. TOTAL M AND N</b>  | 0.0163              | 709,515,729           | 115,651                                       | 0.0163             | 115,651   | 29,899                                      | 85,752                                  |

Pahrump Swimming Pool District - Town of Pahrump

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an e

Form 27R

As in prior years, we will keep the same tax rate, but have recommended to the Town Board that they adopt a budget with a lower amount of property and consolidated tax revenues than the maximum DTax projected revenues, in order to be cautious with the cash flow due to the impact of delinquencies; foreclosures & falling home real estate prices, along with unstable economic conditions in region, so that we do not overspend our funding.

## Town of Pahrump Swimming Pool District

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

## Budget For Fiscal Year Ending June 30, 2016

## Budget Summary for

**Pahrump Swimming Pool District  
(Local Government)**

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

Form 5

## Town of Pahrump Swimming Pool District

## SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

## Budget For Fiscal Year Ending June 30, 2016

Budget Summary for Pahrump Swimming Pool District  
(Local Government)

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

\*\* Include Debt Service Requirements in this column

\*\*\* Capital Outlay must agree with CIP.

Form 6

Town of Pahrump  
Swimming Pool District

| <b><u>REVENUES</u></b>              | <b>(1)</b><br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2014 | <b>(2)</b><br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2015 | <b>(3) (4)</b><br>BUDGET YEAR ENDING 06/30/16 |                           |
|-------------------------------------|--|--|---|---------------------------|
|                                     |  |  | <b>TENTATIVE<br/>APPROVED</b>                 | <b>FINAL<br/>APPROVED</b> |
| TAXES:                              |  |  |   |                           |
| Property Taxes                      | 96,134   | 90,000   | 90,000  | 90,000                    |
| INTERGOVERMENTAL:                   |  |  |   |                           |
| Consolidated Tax                    | 57,247   | 55,000   | 55,000  | 55,000                    |
| LGTA Tax                            | 0  | 0  | 0   | 0                         |
| Subtotal                            | 57,247   | 55,000   | 55,000  | 55,000                    |
| CHARGES FOR SERVICE:                |  |  |   |                           |
| Pool Charges                        | 12,002   | 10,000   | 10,000  | 10,000                    |
| OTHER:                              |  |  |   |                           |
| Interest                            | 1,983  | 500  | 500   | 500                       |
| Other                               | 1,500  | 1,500  | 1,500   | 1,500                     |
| Subtotal                            | 3,483  | 2,000  | 2,000   | 2,000                     |
| SUBTOTAL REVENUE ALL SOURCES        | 168,866  | 157,000  | 157,000                                       | 157,000                   |
| OTHER FINANCING SOURCES:            |  |  |   |                           |
| Operating Transfers In (Schedule T) | 0  | 0  | 0   | 0                         |
| Proceeds of Long - Term Debt        | 0  | 0  | 0   | 0                         |
| Misc.                               | 0  | 0  | 0   | 0                         |
| Subtotal                            | 0  | 0  | 0   | 0                         |
| BEGINNING FUND BALANCE:             |  |  |   |                           |
| Reserved                            |  |  |   |                           |
| Unreserved                          | 230,062  | 236,989  | 146,986                                       | 146,986                   |
| TOTAL BEGINNING FUND BALANCE        | 230,062  | 236,989  | 146,986                                       | 146,986                   |
| Prior Period Adjustments            | 0  | 0  | 0   | 0                         |
| Residual Equity Transfers           | 0  | 0  | 0   | 0                         |
| TOTAL AVAILABLE RESOURCES           | 398,928  | 393,989  | 303,986                                       | 303,986                   |

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

Pahrump Swimming Pool District (No. 510/749)  
(Local Government)

SCHEDULE B - GENERAL FUND

Form 9

Town of Pahrump  
Swimming Pool District

| <b><u>EXPENDITURES</u></b>  | <b>(1)</b><br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2014 | <b>(2)</b><br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2015 | <b>(3) (4)</b><br>BUDGET YEAR ENDING 06/30/16 |                           |
|---|--|--|---|---------------------------|
|   |  |  | <b>TENTATIVE<br/>APPROVED</b>                 | <b>FINAL<br/>APPROVED</b> |
| LOCAL GOVERNMENT<br>SWIMMING POOL:                                    |  |  |   |                           |
| Salaries and Wages  | 99,358   | 132,929  | 131,311                                       | 131,311                   |
| Employee Benefits   | 18,568   | 28,574   | 29,007  | 29,007                    |
| Services and Supplies   | 44,013   | 65,500   | 65,500  | 65,500                    |
| Capital Outlay  | 0  | 20,000   | 65,000  | 65,000                    |
| Subtotal  | 161,939  | 247,003  | 290,817                                       | 290,817                   |
| OTHER USES<br>CONTINGENCY (not to exceed 3% of<br>total expenditures) | 0  | 0  | 0   | 0                         |
| ENDING FUND BALANCE   |  |  |   |                           |
| Reserved  |  |  |   |                           |
| Unreserved  | 236,989  | 146,986  | 13,169  | 13,169                    |
| TOTAL ENDING FUND BALANCE   |  |  |   |                           |
| TOTAL COMMITMENTS & FUND BALANCE                                      | 398,928  | 393,989  | 303,986                                       | 303,986                   |

Town of Pahrump

Pahrump Swimming Pool District  
(Local Government)

SCHEDULE B - GENERAL FUND

Form 13

## LOBBYING EXPENSE ESTIMATE

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Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

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

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

Entity: TOWN OF PAHRUMP SWIMMING POOL DISTRICT

Budget Fiscal Year 2015-2016

Lobbying Expense Estimate, Page 1 1 of 1

Form 30

**Schedule of Existing Contracts**  
**Budget Year 2012-2013**

**Local Government:** Town of Pahrump - Swimming Pool  
**Contact:** Michael F. Sullivan  
**E-mail Address:** [msullivan@pahrumpnv.org](mailto:msullivan@pahrumpnv.org)  
**Daytime Telephone:** 775-727-5107 x311

Total Number of Existing Contracts: \_\_\_\_\_

| Line | Vendor                      | Effective Date of Contract | Termination Date of Contract | Proposed Expenditure FY 2014-15 | Proposed Expenditure FY 2015-16 | Reason or need for contract: |
|------|-----------------------------|----------------------------|------------------------------|---------------------------------|---------------------------------|------------------------------|
| 1    |                             |                            |                              |                                 |                                 |                              |
| 2    |                             |                            |                              |                                 |                                 |                              |
| 3    |                             |                            |                              |                                 |                                 |                              |
| 4    |                             |                            |                              |                                 |                                 |                              |
| 5    |                             |                            |                              |                                 |                                 |                              |
| 6    |                             |                            |                              |                                 |                                 |                              |
| 7    |                             |                            |                              |                                 |                                 |                              |
| 8    |                             |                            |                              |                                 |                                 |                              |
| 9    |                             |                            |                              |                                 |                                 |                              |
| 10   |                             |                            |                              |                                 |                                 |                              |
| 11   |                             |                            |                              |                                 |                                 |                              |
| 12   |                             |                            |                              |                                 |                                 |                              |
| 13   |                             |                            |                              |                                 |                                 |                              |
| 14   |                             |                            |                              |                                 |                                 |                              |
| 15   |                             |                            |                              |                                 |                                 |                              |
| 16   |                             |                            |                              |                                 |                                 |                              |
| 17   |                             |                            |                              |                                 |                                 |                              |
| 18   |                             |                            |                              |                                 |                                 |                              |
| 19   |                             |                            |                              |                                 |                                 |                              |
| 20   | Total Proposed Expenditures |                            |                              |                                 |                                 |                              |

Additional Explanations (Reference Line Number and Vendor):