

# NYE COUNTY AGENDA INFORMATION FORM

☒ Action
 ☐ Presentation
 ☐ Presentation & Action

<b>Department: Pahrump Pool District</b>		<b>Agenda Date:</b>	
<b>Category: Timed Agenda Item – 10:00 a.m.</b>		<b>May 22, 2018</b>	
<b>Contact: Savannah Rucker</b>		Phone: (775) 751-6391	Continued from meeting of:
<b>Return to:</b>	<b>Location: Pahrump</b>		Phone:
<b>Action requested:</b> (Include what, with whom, when, where, why, how much (\$) and terms)  Public Hearing on the Fiscal Year 2018-2019 tentative budget for the Pahrump Pool District; and discussion and deliberation to adopt, or amend and adopt the Final Budget for the Pahrump Pool District for Fiscal Year 2018-2019.			
<b>Complete description of requested action:</b> (Include, if applicable, background, impact, long-term commitment, existing county policy, future goals, obtained by competitive bid, accountability measures)			
Any information provided after the agenda is published or during the meeting of the Commissioners will require you to provide 20 copies: one for each Commissioner, one for the Clerk, one for the District Attorney, one for the Public and two for the County Manager. Contracts or documents requiring signature must be submitted with three original copies.			
<b>Expenditure Impact by FY(s):</b> (Provide detail on Financial Form)			
<input checked="" type="checkbox"/> No financial impact			

**Routing & Approval** (Sign & Date)

1. Dept	Date	6.	Date
2.	Date	7. HR	Date
3.	Date	8. Legal	Date N/A
4.	Date	9. Finance	Date
5.	Date	10. County Manager	Date

MG ✓

☒ Place on Agenda

ITEM # 13



BRIAN SANDOVAL  
Governor  
JAMES DEVOLLO  
Chair, Nevada Tax Commission  
WILLIAM D. ANDERSON  
Executive Director

STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <http://tax.nv.gov>

1660 College Parkway, Suite 115  
Carson City, Nevada 89706-7937  
Phone: (775) 684-2000 Fax: (775) 684-2020

LAS VEGAS OFFICE  
Grant Sawyer Office Building, Suite 1300  
555 E. Washington Avenue  
Las Vegas, Nevada 89101  
Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE  
4600 Kietzke Lane  
Building L, Suite 236  
Reno, Nevada 89502  
Phone: (775) 687-9999  
Fax: (775) 688-1303

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

May 14, 2018

Savannah Rucker, Comptroller  
Nye County  
2101 E Calvada Blvd, Suite 200  
Pahrump, NV 89048

Re: Pahrump Swimming Pool District Tentative Budget – FY 2019

Dear Ms. Rucker:

The Department of Taxation has examined your fiscal year 2019 tentative budget pursuant to NRS 354.596 (5) and we find it to be in compliance with law and the Nevada Administrative Code.

If you have any questions regarding the above, please feel free to contact me at 775-684-2027, or by e-mail at [sulewis@tax.state.nv.us](mailto:sulewis@tax.state.nv.us).

Sincerely,

A handwritten signature in blue ink that reads "Susan M. Lewis".

Susan M. Lewis, Budget Analyst  
Department of Taxation  
Local Government Finance



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

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

Pahrump Swimming Pool District herewith submits the Final budget for the  
fiscal year ending June 30, 2019

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 120,274

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 \$ 283,109 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**

I Savannah Rucker  
(Printed Name)  
Comptroller  
(Title)

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

Signed S. Rucker

Dated: 5/22/2018

**APPROVED BY THE GOVERNING BOARD**

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

**SCHEDULED PUBLIC HEARING:**

Date and Time May 22, 2018 10 a.m.

Publication Date May 11, 2018 & May 16, 2018

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

**PAHRUMP SWIMMING POOL DISTRICT**

**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 **\$15,050** is necessary to meet future capital refurbishment.

The proposed **FY19** budget appropriates **\$38,000** for capital refurbishment.

In **FY18** approximately **\$119,000** of improvements were budgeted.

FUND NAME	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/19
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	5.31	5.31	5.31
Community Support			
TOTAL GENERAL GOVERNMENT	5.31	5.31	5.31
Utilities			
Hospitals			
Transit Systems			
Airports			
Other - Ambulance			
TOTAL	5.31	5.31	5.31

POPULATION (AS OF JULY 1) *	38,842	38,238	39,023
Source of Population Estimate	State	State	State
Assessed Valuation Excluding NPM	827,075,546	947,023,240	1,165,525,634
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	827,075,546	947,023,240	1,165,525,634
TAX RATE:			
General Fund	0.0163	0.0163	0.0163
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.0163	0.0163	0.0163

\* 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

**PROPERTY TAX RATE AND REVENUE RECONCILIATION**

Fiscal Year 2018-2019

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)X(4)/100]	AD VALOREM TAX ABATEMENT [(5)-(7)]	BUDGETED AD VALOREM REVENUE WITH CAP
<b>OPERATING RATE:</b>							
A. PROPERTY TAX Subject to Revenue Limitations	0.0156	1,165,525,634	181,822	0.0156	181,822	61,548	120,274
B. PROPERTY TAX Outside Revenue Limitations: 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 (NRS 354.59815)							-
G. Youth Services Levy (NRS 62.327)							-
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.0032	1,165,525,634	37,360				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0032	1,165,525,634	37,360	0.0000	0	-	-
M. SUBTOTAL A, C, L	0.0188	1,165,525,634	219,182	0.0156	181,822	61,548	120,274
N. Debt							
<b>O. TOTAL M AND N</b>	<b>0.0188</b>	<b>1,165,525,634</b>	<b>219,182</b>	<b>0.0156</b>	<b>181,822</b>	<b>61,548</b>	<b>120,274</b>

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 explanation.**

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, so that we do not overspend our funding.

Page 4

Schedule S-3

S-3 Tax Rate & Revenue Recon

5/15/2018 - 4:20 PM

**Budget Summary for** Pahrump Swimming Pool District  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	85,041	80,345	120,274	0.0156	12,500	0	0	298,160
Subtotal Governmental Fund Types, Expendable Trust Funds	85,041	80,345	120,274	0.0156	12,500	0	0	298,160
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX				XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX				XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXXXXX				XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXXXX				XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX

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

**Budget For Fiscal Year Ending June 30, 2019**

Budget Summary for Pahrump Swimming Pool District  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS				SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	-	136,607	43,003	65,500	38,000	0	0	15,050	298,160
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		136,607	43,003	65,500	38,000	0	0	15,050	298,160

\* 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.



<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<b>TAXES:</b>				
Property Taxes	109,966	95,000	120,274	120,274
<b>INTERGOVERNMENTAL:</b>				
Consolidated Tax	67,792	60,000	80,345	80,345
LGTA Tax	0	0	0	0
Subtotal	67,792	60,000	80,345	80,345
<b>CHARGES FOR SERVICE:</b>				
Pool Charges	15,685	10,000	10,000	10,000
<b>OTHER:</b>				
Interest	636	500	500	500
Other	4,000	2,000	2,000	2,000
Subtotal	4,636	2,500	2,500	2,500
<b>SUBTOTAL REVENUE ALL SOURCES</b>	<b>198,079</b>	<b>167,500</b>	<b>213,119</b>	<b>213,119</b>
<b>OTHER FINANCING SOURCES:</b>				
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
<b>BEGINNING FUND BALANCE:</b>				
Reserved				
Unreserved	261,230	260,489	85,041	85,041
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>261,230</b>	<b>260,489</b>	<b>85,041</b>	<b>85,041</b>
Prior Period Adjustments	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>TOTAL AVAILABLE RESOURCES</b>	<b>459,309</b>	<b>427,989</b>	<b>298,160</b>	<b>298,160</b>

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

<u><b>EXPENDITURES</b></u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2017	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2018	(3) (4) BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
LOCAL GOVERNMENT SWIMMING POOL:				
Salaries and Wages	112,875	129,747	136,607	136,607
Employee Benefits	16,188	28,701	43,003	43,003
Services and Supplies	63,707	65,500	65,500	65,500
Capital Outlay	6,050	119,000	38,000	38,000
Subtotal	198,820	342,948	283,109	283,109
OTHER USES				
CONTINGENCY (not to exceed 3% or total expenditures)	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	260,489	85,041	15,050	15,050
TOTAL ENDING FUND BALANCE				
TOTAL COMMITMENTS & FUND BALANCE	459,309	427,989	298,160	298,160

Town of Pahrump

Pahrump Swimming Pool District  
(Local Government)

SCHEDULE B - GENERAL FUND

## LOBBYING EXPENSE ESTIMATE

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

*Nevada Legislature: 79th Session; February 7, 2017 to June 6, 2017*

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

2. Funding Source: N/A

3. Transportation \$ 0.00

4. Lodging and meals \$ 0.00

5. Salaries and Wages \$ 0.00

6. Compensation to lobbyists \$ 0.00

7. Entertainment \$ 0.00

8. Supplies, equipment & facilities; other personnel and  
services spent in Carson City \$ 0.00

**Total** **\$ 0.00**

Entity: TOWN OF PAHRUMP SWIMMING POOL DISTRICT

Budget Fiscal Year 2018-2019

Lobbying Expense Estimate, Page 1 of 1

Schedule 30

**Local Government:** Town of Pahrump - Swimming Pool  
**Contact:** Savannah Rucker  
**E-mail Address:** [srrucker@co.nye.nv.us](mailto:srrucker@co.nye.nv.us)  
**Daytime Telephone:** (775) 751-6391

**Total Number of Existing Contracts:** 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2018-19	Proposed Expenditure FY 2019-20	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):

# SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2018 - 2019

Local Government: Town of Pahrump - Swimming Pool

Contact: Savannah Rucker

E-mail Address: [srucker@co.nye.nv.us](mailto:srucker@co.nye.nv.us)

Daytime Telephone: (775) 751-6391

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2018-19	Proposed Expenditure FY 2019-20	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1										
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.

Page: \_\_\_\_\_  
Schedule 32