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Governor
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STATE OF NEVADA
DEPARTMENT OF TAXATION

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2550 Paseo Verde Parkway, Suite 180
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May 21, 2020

Ms. Savannah Rucker, Comptroller
Pahrump Swimming Pool District
2101 E. Calvada Blvd, Suite 200
Pahrump, NV 89048

Re: Tentative Budget – Fiscal 2020-21

Dear Ms. Rucker:

The Department of Taxation has examined your fiscal year 2020-2021 tentative budget pursuant to NRS 354.596(5) and we find it to be in compliance with the law and appropriate regulations.

Please be reminded a proof of publication on the notice of the public hearing must be transmitted to the Department with your final budget per NRS 354.598 (3).

If you should have any questions, please do not hesitate to call me at (775) 684-2027, or e-mail address at barragan@tax.state.nv.us.

Sincerely,

A handwritten signature in black ink, appearing to read "Evelyn P. Barragan", with a long horizontal line extending to the right.

Evelyn P. Barragan
Budget Analyst
Department of Taxation
Local Government Finance



Town of Pahrump
2100 E Walt Williams Drive, Suite 100
Pahrump, NV 89048

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, 2021

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 146,148

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 \$ 371,984 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

Dated:

5/29/19

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING:

Date and Time May 29, 2019 10 a.m.

Publication Date 5/20/20 & 5/22/20

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

PAHRUMP SWIMMING POOL DISTRICT

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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 **\$30,748** is necessary to meet future capital refurbishment.

The proposed **FY21** budget appropriates **\$120,000** for capital refurbishment.

In **FY20** approximately **\$65,000** of improvements were budgeted.

FUND NAME	ACTUAL PRIOR YEAR ENDING 06/30/19	ESTIMATED CURRENT YEAR ENDING 06/30/20	BUDGET YEAR ENDING 06/30/21
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) *	39,023	40,473	41,069
Source of Population Estimate	State	State	State
Assessed Valuation Excluding NPM	1,165,525,634	1,285,016,637	1,201,082,232
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	1,165,525,634	1,285,016,637	1,201,082,232
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

	(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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.0156	1,201,082,232	187,369	0.0156	187,369	67,985	119,384
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							-
VOTER APPROVED:							-
C. Voter Approved Overrides							-
LEGISLATIVE OVERRIDES							-
D. Accident Indigent (NRS 428.185)							-
E. Medical Indigent (NRS 428.285)							-
F. Capital Acquisition (NRS 354.59815)							-
G. Youth Services Levy (NRS 62.327)							-
H. Legislative Overrides							-
I. SCCRT Loss (NRS 354.59813)	0.0035	1,201,082,232	42,038	0.0007	8,408	(18,377)	26,785
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0035	1,201,082,232	42,038	0.0007	8,408	(18,377)	26,785
M. SUBTOTAL A, C, L	0.0191	1,201,082,232	229,407	0.0163	195,776	49,608	146,168
N. Debt							
O. TOTAL M AND N	0.0191	1,201,082,232	229,407	0.0163	195,776	49,608	146,168

Pahrump Swimming Pool District - Town of Pahrump

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated. 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.

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

Form 5

Budget For Fiscal Year Ending June 30, 2021

Budget For Fiscal Year Ending June 30, 2021

	FUND NAME	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
	General	-	47,228	67,700	120,000	0	0	30,748	402,733
	TOTAL GOVERNMENTAL FUNDS TYPES AND EXPENDABLE TRUST FUNDS	137,057	47,228	67,700	120,000	0	0	30,748	402,733

* 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

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Property Taxes	122,827	120,000	146,148	146,148
INTERGOVERNMENTAL:				
Consolidated Tax	79,017	80,345	87,979	80,852
LGTA Tax	0	0	0	0
Subtotal	79,017	80,345	87,979	80,852
CHARGES FOR SERVICE:				
Pool Charges	9,379	10,000	10,000	8,850
OTHER:				
Interest	6,860	500	500	250
Other	2,500	2,500	2,500	0
Subtotal	9,360	3,000	3,000	250
SUBTOTAL REVENUE ALL SOURCES	220,583	213,345	247,127	236,101
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	176,212	211,769	166,632	166,632
TOTAL BEGINNING FUND BALANCE	176,212	211,769	166,632	166,632
Prior Period Adjustments	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL AVAILABLE RESOURCES	396,795	425,114	413,759	402,733

NOTE: Column 3 & 4 Property Tax Revenue - Due to the current declining economy and the COVID-19 situation, 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>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2019	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2020	(3) (4) BUDGET YEAR ENDING 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED
LOCAL GOVERNMENT SWIMMING POOL:				
Salaries and Wages	97,664	136,648	137,057	137,057
Employee Benefits	12,993	44,134	46,023	47,228
Services and Supplies	74,369	67,700	67,700	67,700
Capital Outlay	0	10,000	120,000	120,000
Subtotal	185,026	258,482	370,779	371,984
OTHER USES				
CONTINGENCY (not to exceed 3% or total expenditures)	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	211,769	166,632	42,980	30,748
TOTAL ENDING FUND BALANCE				
TOTAL COMMITMENTS & FUND BALANCE	396,795	425,114	413,759	402,733

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: 80th Session; February 4, 2019 to June 2019

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 2020-2021

Lobbying Expense Estimate, Page 1 of 1

Schedule 30

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2020 - 2021

Local Government: Town of Pahrump - Swimming Pool

Contact: Savannah Rucker

E-mail Address: 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 2020-21	Proposed Expenditure FY 2021-22	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 2020 - 2021

Local Government: Town of Pahrump - Swimming Pool

Contact: Savannah Rucker

E-mail Address: srrucker@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 2020-21	Proposed Expenditure FY 2021-22	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									

Page:
Schedule 32

Attach additional sheets if necessary.