



STATE OF NEVADA
DEPARTMENT OF TAXATION

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

1550 College Parkway, Suite 115

Carson City, Nevada 89706-7937

Phone: (775) 684-2000 Fax: (775) 684-2020

STEVE SISOLAK
Governor
JAMES DEVOLLD
Chair, Nevada Tax Commission
MELANIE YOUNG
Executive Director

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
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HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
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May 6, 2021

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

Re: Tentative Budget – Fiscal 2021-2022

Dear Ms. Rucker:

The Department of Taxation has examined your fiscal year 2021-2022 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".

Evelyn P. Barragan
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, 2022

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 156,858

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 \$ 438,123 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 
DocuSigned by:
AC746A7A15D14B3...

Dated: May 18, 2021

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING:

Date and Time May 18th, 2021 10 a.m.

Publication Date May 7, 2021

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 **\$26,507** is necessary to meet future capital refurbishment.

The proposed **FY22** budget appropriates **\$170,000** for capital refurbishment.

In **FY21** approximately **\$4,000** of improvements were budgeted.

FUND NAME	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR ENDING 06/30/22
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) *	40,473	41,069	41,482
Source of Population Estimate	State	State	State
Assessed Valuation Excluding NPM	1,285,016,637	1,201,082,232	1,251,197,924
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	1,285,016,637	1,201,082,232	1,251,197,924
 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 2021-2022

	(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)(4)/100]	AD VALOREM TAX ABATEMENT [(5)-(7)]	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.0157	1,251,197,924	196,438	0.0156	195,187	64,887	130,300
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)	0.0032	1,251,197,924	40,057	0.0007	8,758	(17,800)	26,558
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0032	1,251,197,924	0	0.0007	8,758	(17,800)	26,558
M. SUBTOTAL A, C, L	0.0189	1,251,197,924	236,495	0.0163	203,945	47,088	156,858
N. Debt							
O. TOTAL M AND N	0.0189	1,251,197,924	236,495	0.0163	203,945	47,088	156,858

Pahrump Swimming Pool District - Town of PahrumpSCHEDULE 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.

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, 2022

Budget Summary for Pahrump Swimming Pool District
(Local Government)

Form 5Page 5

Sch A - Revenue Summary
5/7/2021 - 11:29 AM

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2022

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 Page 6

Sch A-1 Expenditure Summary
5/7/2021 - 11:29 AM

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2020	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2021	(3) (4) BUDGET YEAR ENDING 06/30/22	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Property Taxes	136,800	146,148	156,858	156,858
INTERGOVERMENTAL:				
Consolidated Tax	86,787	80,852	95,116	95,116
LGTA Tax	0	0	0	0
Subtotal	86,787	80,852	95,116	95,116
CHARGES FOR SERVICE:				
Pool Charges	2,888	8,850	10,000	10,000
OTHER:				
Interest	7,979	250	500	500
Other	0	0	2,500	2,500
Subtotal	7,979	250	3,000	3,000
SUBTOTAL REVENUE ALL SOURCES	234,454	236,100	264,974	264,974
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	211,769	327,041	199,656	199,656
TOTAL BEGINNING FUND BALANCE	211,769	327,041	199,656	199,656
Prior Period Adjustments	0	0	0	
Residual Equity Transfers	0	0	0	
TOTAL AVAILABLE RESOURCES	446,223	563,141	464,630	464,630

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

SCHEDULE B - GENERAL FUND

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2020	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2021	(3) (4) BUDGET YEAR ENDING 06/30/22	
			TENTATIVE APPROVED	FINAL APPROVED
LOCAL GOVERNMENT SWIMMING POOL:				
Salaries and Wages	57,783	137,057	143,405	143,405
Employee Benefits	9,945	47,228	47,018	47,018
Services and Supplies	50,776	59,200	77,700	77,700
Capital Outlay	678	120,000	170,000	170,000
Subtotal	119,182	363,485	438,123	438,123
OTHER USES				
CONTINGENCY (not to exceed 3% or total expenditures)	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	327,041	199,656	26,507	26,507
TOTAL ENDING FUND BALANCE				
TOTAL COMMITMENTS & FUND BALANCE	446,223	563,141	464,630	464,630

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: 81st Session; February 1, 2021 to May 31, 2021

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 2021-2022

Lobbying Expense Estimate, Page 1 of 1

Schedule 30

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2021 - 2022

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 2021-22	Proposed Expenditure FY 2022-23	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 2021 - 2022

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 2021-22	Proposed Expenditure FY 2022-23	Position Class or Grade	Number of FTEs employed by Position	Equivalent hourly wage of FTEs by Position	Reason or need for contract:
1										
2										
3										
4										
5										
6										
7										
8	Total									

Page: _____

Schedule 32

Attach additional sheets if necessary.

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Schedule 32

Sch 32-Privatization Contracts

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