



Pahrump Swimming Pool District
1981 E. Calvada Blvd., Suite 100
Pahrump, NV 89048

Nevada Department of Taxation
3850 Arrowhead Dr., 2nd Floor
Carson City, NV 89706

Pahrump Swimming Pool District herewith submits the FINAL budget for the
fiscal year ending June 30, 2026

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 222,060

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 \$ 457,342 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 Helen Bae
(Printed Name)
Comptroller

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

Signed

A blue ink signature of Helen Bae.

Dated:

5/22/25

APPROVED BY THE GOVERNING BOARD

Only necessary for FINAL Budget
(Signature by DocuSign is acceptable)

Four blue ink signatures of board members are placed over four horizontal lines. The signatures are: "R. D. Bae", "John P. Bae", "Beverly Bae", and "D. L. Bae".

SCHEDULED PUBLIC HEARING:
(Must be held from May 20, 2025 to May 31, 2025 this year)

Date and Time May 22, 2025 10:00 a.m.

Publication Date: 5/9/2025

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

PAHRUMP SWIMMING POOL DISTRICT

BUDGET INDEX

		<u>PAGE</u>
Letter of Transmittal		1
Budget Index		2
Schedule S-2	Statistical Data	3
Schedule S-3	Property Tax Rate & Revenue Reconciliation	4
Schedule A	Estimated Revenues and Other Sources	5
Schedule A-1	Estimated Expenditures and Other Financing Uses	6
Schedule B	Revenue Detail	7
Schedule B	Expenditure Detail	8
Schedule 31	Contracts	9
Schedule 32	Privatization Contracts	10

FUND NAME	ACTUAL PRIOR YEAR ENDING 06/30/24	ESTIMATED CURRENT YEAR ENDING 06/30/25	BUDGET YEAR ENDING 06/30/26
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) *	42,828	43,984	43,563
Source of Population Estimate	State	State	State
Assessed Valuation Excluding NPM	1,535,653,378	1,737,266,917	1,712,884,199
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	1,535,653,378	1,737,266,917	1,712,884,199
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

	(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	0.0175	1,712,884,199	299,755	0.0163	279,200	57,140	222,060
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)	0.0030	1,712,884,199	51,992				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0030	1,712,884,199	51,992	0.0000	0	-	-
M. SUBTOTAL A, C, L	0.0205	1,712,884,199	351,746	0.0163	279,200	57,140	222,060
N. Debt							
O. TOTAL M AND N	0.0205	1,712,884,199	351,746	0.0163	279,200	57,140	222,060

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.

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, 2026

Budget Summary for Pahrump Swimming Pool District
(Local Government)

Form 5

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2026

Budget Summary for Pahrump Swimming Pool District
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS 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	-	160,327	21,415	100,600	175,000	10,881	0	437,628	905,851
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		160,327	21,415	100,600	175,000	10,881	0	437,628	905,851

* 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

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Property Taxes	187,010	285,986	222,060	222,060
INTERGOVERMENTAL:				
Consolidated Tax	109,034	88,007	107,731	107,731
LGTA Tax	0	0	0	0
Subtotal	109,034	88,007	107,731	107,731
CHARGES FOR SERVICE:				
Pool Charges	11,421	12,434	12,926	12,926
OTHER:				
Interest	17,519	12,550	12,550	12,550
Other	2,500	2,500	2,500	2,500
Subtotal	20,019	15,050	15,050	15,050
SUBTOTAL REVENUE ALL SOURCES	327,484	401,477	357,768	357,767
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	402,773	457,561	548,084	548,084
TOTAL BEGINNING FUND BALANCE	402,773	457,561	548,084	548,084
Prior Period Adjustments	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL AVAILABLE RESOURCES	730,257	859,038	905,852	905,851

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

SCHEDULE B - GENERAL FUND - 25274

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
LOCAL GOVERNMENT SWIMMING POOL:				
Salaries and Wages	155,657	73,203	75,399	160,327
Employee Benefits	20,792	9,825	11,299	21,415
Services and Supplies	96,247	52,926	101,000	100,600
Capital Outlay	-	175,000	175,000	175,000
Subtotal	272,696	310,954	362,698	457,342
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	10,881	10,881
ENDING FUND BALANCE				
Reserved				
Unreserved	457,561	548,084	532,273	437,628
TOTAL ENDING FUND BALANCE	457,561	548,084	532,273	437,628
TOTAL COMMITMENTS & FUND BALANCE	730,257	859,038	905,852	905,851

Town of Pahrump

Pahrump Swimming Pool District
(Local Government)

SCHEDULE B - GENERAL FUND - 25274

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2025-2026

Local Government: Town of Pahrump - Swimming PoolContact: Jennifer FanningE-mail Address: jfanning@pahrumpnv.govDaytime Telephone: 775-727-2812Total Number of Existing Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	Reason or need for contract:
1	<u>N/A</u>					
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 2025-2026

Local Government: Town of Pahrump - Swimming Pool
Contact: Jennifer Fanning
E-mail Address: infanning@pahrumpnv.gov
Daytime Telephone: 775-727-2812

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	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	N/A									
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.

Page: _____
Schedule 32