



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, 2020

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 120,000

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 \$ 313,482 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: [Signature]

Dated: 5/29/19

APPROVED BY THE GOVERNING BOARD

[Signature]
[Signature]
[Signature]

SCHEDULED PUBLIC HEARING:

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

Publication Date May 15th, 2019 & May 17th, 2019

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 30 Lobbying Expense	9
Schedule 31 Contracts	10
Schedule 32 Privatization Contracts	11

Budget Message:

Due to the age and condition of the pool, the Pahrump Town Board has determined that the projected ending fund balance of **\$5,584** is necessary to meet future capital refurbishment.

The proposed *FY20* budget appropriates **\$65,000** for capital refurbishment.

In *FY19* approximately **\$38,000** of improvements were budgeted.

FUND NAME	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	BUDGET YEAR ENDING 06/30/20
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) *	38,238	39,023	40,473
Source of Population Estimate	State	State	State
Assessed Valuation Excluding NPM	947,023,240	1,165,525,634	1,285,016,637
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	947,023,240	1,165,525,634	1,285,016,637
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	1,285,016,637	200,463	0.0156	200,463	72,225	128,238
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. SCRT Loss (NRS 354.59813)	0.0039	1,285,016,637	50,116	0.0007	8,995	3,241	5,754
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0039	1,285,016,637	50,116	0.0007	8,995	3,241	5,754
M. SUBTOTAL A, C, L	0.0195	1,285,016,637	250,578	0.0163	209,458	75,465	133,992
N. Debt							
O. TOTAL M AND N	0.0195	1,285,016,637	250,578	0.0163	209,458	75,465	133,992

Pahump Swimming Pool District - Town of Pahump

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

The Allowed Revenue required for column 3 can be obtained from the March 16 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.

As in prior years, we will keep the same tax rate, but have recommended to the Board that they adopt a budget with a lower amount of property and consolidated tax revenues than the maximum D Tax projected revenues, in order to be cautious with the cash flow, so that we do not overspend our funding.

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, 2020

Budget Summary for Pahrump Swimming Pool District
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	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	106,221	80,345	120,000	0.0163	12,500	0	0	319,066
Subtotal Governmental Fund Types, Expendable Trust Funds	106,221	80,345	120,000	0.0163	12,500	0	0	319,066
PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

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

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Property Taxes	117,078	120,274	120,000	120,000
INTERGOVERNMENTAL:				
Consolidated Tax	80,728	80,345	80,345	80,345
LGTA Tax	0	0	0	0
Subtotal	80,728	80,345	80,345	80,345
CHARGES FOR SERVICE:				
Pool Charges	9,698	10,000	10,000	10,000
OTHER:				
Interest	-413	500	500	500
Other	4,219	2,000	2,000	2,000
Subtotal	3,806	2,500	2,500	2,500
SUBTOTAL REVENUE ALL SOURCES	211,310	213,119	212,845	212,845
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	260,489	176,212	106,221	106,221
TOTAL BEGINNING FUND BALANCE	260,489	176,212	106,221	106,221
Prior Period Adjustments	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL AVAILABLE RESOURCES	471,799	389,331	319,066	319,066

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>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 06/30/20	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
LOCAL GOVERNMENT SWIMMING POOL:				
Salaries and Wages	109,989	136,607	136,648	136,648
Employee Benefits	15,567	43,003	44,134	44,134
Services and Supplies	57,188	65,500	67,700	67,700
Capital Outlay	112,843	38,000	65,000	65,000
Subtotal	295,587	283,110	313,482	313,482
OTHER USES				
CONTINGENCY (not to exceed 3% or total expenditures)	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	176,212	106,221	5,584	5,584
TOTAL ENDING FUND BALANCE				
TOTAL COMMITMENTS & FUND BALANCE	471,799	389,331	319,066	319,068

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

Entity: TOWN OF PAHRUMP SWIMMING POOL DISTRICT

Budget Fiscal Year 2019-2020

Lobbying Expense Estimate, Page 1 of 1

Schedule 30

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2019 - 2020

Local Government: Town of Pahrump - Swimming Pool

Contact: Savannah Rucker

E-mail Address: srucker@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 2019-20	Proposed Expenditure FY 2020-21	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 2019 - 2020

Local Government: Town of Pahrump - Swimming Pool

Contact: Savannah Rucker

E-mail Address: 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 2019-20	Proposed Expenditure FY 2020-21	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.