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DEPARTMENT OF TAXATION

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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, 2015

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 90,000

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 163 If the final computation requires, the tax rate will be lowered.

This budget contains 1 governmental fund types with estimated expenditures of \$ 287,003 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 Michael Sullivan  
(Printed Name)  
Finance Director  
(Title)

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

Signed M. Sullivan

Dated: 5/15/2014

APPROVED BY THE GOVERNING BOARD

[Signature]  
[Signature]  
[Signature]  
[Signature]

SCHEDULED PUBLIC HEARING:

Date and Time May 15, 2014 at 8:00 a.m.

Publication Date 5/7/2014

Place: Bob Ruud Community Center, Pahrump, NV

**PAHRUMP SWIMMING POOL DISTRICT**

2014-2015 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 **\$14,327** is necessary to meet future capital refurbishment.

The proposed **FY15** budget appropriates **\$60,000** for capital refurbishment.

In **FY14** approximately **\$80,000** of improvements were budgeted.

Town of Pahrump  
Swimming Pool District

FUND NAME	ACTUAL PRIOR YEAR ENDING 06/30/13	ESTIMATED CURRENT YEAR ENDING 06/30/14	BUDGET YEAR ENDING 06/30/15
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	4.75	4.75	5.31
Community Support			
<b>TOTAL GENERAL GOVERNMENT</b>	<b>4.75</b>	<b>4.75</b>	<b>5.31</b>
Utilities			
Hospitals			
Transit Systems			
Airports			
Other - Ambulance			
<b>TOTAL</b>	<b>4.75</b>	<b>4.75</b>	<b>5.31</b>

POPULATION (AS OF JULY 1)	36,995	36,593	37,030
Source of Population Estimate*	State		State
Assessed Valuation Excluding NPM	688,310,723	694,927,503	668,555,663
Net Proceeds of Mines			
<b>TOTAL ASSESSED VALUE</b>	<b>688,310,723</b>	<b>694,927,503</b>	<b>668,555,663</b>
<b>TAX RATE:</b>			
General Fund	0.0145	0.0163	0.0163
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
<b>TOTAL TAX RATE</b>	<b>0.0145</b>	<b>0.0163</b>	<b>0.0163</b>

\* 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 2014-2015

	(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	0.0136	668,555,663	81,440	0.0136	81,440	5,525	75,915
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 354.59615)							
G. Youth Services Levy (NRS 62.327)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.0027	668,555,663	16,168	0.0027	16,168	1,097	15,071
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0027	668,555,663	16,168	0.0027	16,168	1,097	15,071
M. SUBTOTAL A, C, L	0.0163	668,555,663	97,608	0.0163	97,608	6,622	90,986
N. Debt							
O. TOTAL M AND N	0.0163	668,555,663	97,608	0.0163	97,608	6,622	90,986

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.

Form 27R

We will be using last year's rates, not the revenue projections provided by the State. The Town Board elected to continue with the FY14 rates at the 4/10/14 preliminary budget workshop. We will be using Kim Lara's (from Nye County) revised projections not the State's March projections. As in prior years, we have budgeted lower than the maximum projected tax revenues, in order to be cautious with the cash flow due to the impact of delinquencies.





Town of Pahrump  
Swimming Pool District

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>TAXES:</b>				
Property Taxes	93,824	90,000	96,000	90,000
<b>INTERGOVERNMENTAL:</b>				
Consolidated Tax	60,217	55,000	55,000	55,000
LGTA Tax	0	0	0	
Subtotal	60,217	55,000	55,000	55,000
<b>CHARGES FOR SERVICE:</b>				
Pool Charges	12,005	15,000	10,000	10,000
<b>OTHER:</b>				
Interest	679	500	500	500
Other	1,500	1,500	1,500	1,500
Subtotal	2,179	2,000	2,000	2,000
<b>SUBTOTAL REVENUE ALL SOURCES</b>	<b>168,225</b>	<b>162,000</b>	<b>163,000</b>	<b>157,000</b>
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)	0	0	0	
Proceeds of Long - Term Debt	0	0	0	
Misc.	0	0	0	
Subtotal	0	0	0	
<b>BEGINNING FUND BALANCE:</b>				
Reserved				
Unreserved	238,417	230,062	144,330	144,330
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>238,417</b>	<b>230,062</b>	<b>144,330</b>	<b>144,330</b>
Prior Period Adjustments	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>TOTAL AVAILABLE RESOURCES</b>	<b>406,642</b>	<b>392,062</b>	<b>307,330</b>	<b>301,330</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

Form 9

Town of Pahrump  
Swimming Pool District

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
LOCAL GOVERNMENT SWIMMING POOL:				
Salaries and Wages	94,472	127,005	132,929	132,929
Employee Benefits	17,773	25,227	27,833	28,574
Services and Supplies	58,120	60,500	65,500	65,500
Capital Outlay	6,215	25,000	60,000	60,000
Subtotal	176,580	237,732	286,262	287,003
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	230,062	144,330	21,068	14,327
TOTAL ENDING FUND BALANCE				
TOTAL COMMITMENTS & FUND BALANCE	406,642	382,062	307,330	301,330

Town of Pahrump

Pahrump Swimming Pool District  
(Local Government)

SCHEDULE B - GENERAL FUND

Form 13



**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: 76th Session; February 7, 2011 to June 6, 2011*

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 2014-2015

Lobbying Expense Estimate, Page 1      of   1  

Form 30

**Schedule of Existing Contracts  
Budget Year 2012-2013**

**Local Government:** Town of Pahrump - Swimming Pool  
**Contact:** Michael F. Sullivan  
**E-mail Address:** msullivan@pahrumprv.org  
**Daytime Telephone:** 775-727-5107 x311

Total Number of Existing Contracts: \_\_\_\_\_

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2013-14	Proposed Expenditure FY 2014-15	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	<b>Total Proposed Expenditures</b>					

Additional Explanations (Reference Line Number and Vendor):