



Nevada Department of Taxation  
1550 College Parkway, Suite 115  
Carson City, NV 89706-7937

East Fork Swimming Pool District herewith submits the FINAL budget for the  
fiscal year ending June 30, 2024

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 3,159,337

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 1%. If the final computation requires, the tax rate will be lowered.

This budget contains 0 governmental fund types with estimated expenditures of \$ 0 and  
1 proprietary funds with estimated expenses of \$ 2,881,474

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 Shannon Harris  
(Print Name)  
Director  
(Title)

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

Signed: Shannon Harris

Dated: 5/18/23

Phone: 775-782-8840

APPROVED BY THE GOVERNING BOARD  
Only necessary for FINAL Budget  
(Signature by DocuSign is acceptable)

Shannon Desjard  
[Signature]  
[Signature]  
[Signature]

SCHEDULED PUBLIC HEARING:  
(Must be held from May 15, 2023 to May 31, 2023)

Date and Time: May 18, 2023 9:00AM

Publication Date: May 10, 2023

Place: Carson Valley Swim Center  
1600 State Route 88 Minden, NV 89423



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## III. Projected Five Year Capital Improvement Plan

Date: February 10, 2023

East Fork Swimming Pool District

## Budget Message

The District has chosen to levy an ad valorem rate for 2023-2024 operations of 0.1300.

Note that the East Fork Swimming Pool District no longer has a debt rate since the bonds were fully retired on November 1, 2006.

The Board of the East Fork Swimming Pool District believes in maintaining the present facility in a like new condition for the public's enjoyment as well as extended facility and equipment life.

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/22	ESTIMATED CURRENT YEAR YEAR 06/30/23	BUDGET YEAR YEAR 06/30/24
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	24	24	24
Community Support			
<b>TOTAL GENERAL GOVERNMENT</b>			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
<b>TOTAL</b>	<b>24</b>	<b>24</b>	<b>24</b>

POPULATION (AS OF JULY 1)	Google	US Census Projection	Douglas Cnty Projection
SOURCE OF POPULATION ESTIMATE*	49,082	49,661	52,674
Assessed Valuation (Secured and Unsecured Only)	2,357,868,090	2,586,055,544	2,976,461,213
Net Proceeds of Mines			
<b>TOTAL ASSESSED VALUE</b>	<b>2,357,868,090</b>	<b>2,586,055,544</b>	<b>2,976,461,213</b>
<b>TAX RATE</b>			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund	0.13	0.13	0.13
Other			
<b>TOTAL TAX RATE</b>	<b>0.13</b>	<b>0.13</b>	<b>0.13</b>

\* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

East Fork Swimming Pool District  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

FISCAL YEAR 2023-2024

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, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
<b>OPERATING RATE:</b>							
A. PROPERTY TAX Subject to Revenue Limitations	0.3578	2,976,461,213	10,694,778	0.13	3,872,462	713,125	3,159,337
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXX		
<b>VOTER APPROVED:</b>							
C. Voter Approved Overrides							
<b>LEGISLATIVE OVERRIDES</b>							
D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCRTT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L	0.3578	2,976,461,213	10,131,874		3,872,462	713,125	3,159,337
N. Debt							
O. TOTAL M AND N	0.3578	2,976,461,213	10,131,874	0.13	3,872,462	713,125	3,159,337

East Fork Swimming Pool District  
(Local Government)  
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.





<b>PROPRIETARY FUND</b>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
USER FEES	486,507	561,775	630,450	630,450
FOOD & MERCHANDISE	66,618	67,350	75,000	75,000
Total Operating Revenue	553,125	629,125	705,450	705,450
OPERATING EXPENSE				
SALARIES & BENEFITS	1,151,284	1,448,722	1,701,881	1,701,881
SERVICES & SUPPLIES	649,697	647,482	656,875	656,875
Depreciation/Amortization	389,768	515,088	515,088	515,088
Total Operating Expense	2,190,749	2,611,292	2,873,844	2,873,844
Operating Income or (Loss)	(1,637,624)	(1,982,167)	(2,168,394)	(2,168,394)
NONOPERATING REVENUES				
Interest Earned	4,076	4,395	16,125	16,125
Property Taxes	2,667,581	2,664,694	2,886,595	2,886,595
Subsidies				
Consolidated Tax				
PACT Grant Revenue	37,904	10,000	18,500	18,500
Total Nonoperating Revenues	2,709,561	2,679,089	2,921,220	2,921,220
NONOPERATING EXPENSES				
Interest Expense			7,630	7,630
Total Nonoperating Expenses			7,630	7,630
Net Income before Operating Transfers	1,071,937	696,922	745,196	745,196
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	1,071,937	696,922	745,196	745,196

East Fork Swimming Pool District  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND\_\_Swimming Pool Enterprise Fund\_\_\_\_\_

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
CASH RECEIVED FROM USERS	556,251	561,775	630,450	630,450
CASH PAID FOR SALARIES AND BENEFITS	(1,258,247)	(1,448,722)	(1,701,881)	(1,701,881)
CASH PAID FOR SERVICES AND SUPPLIES	(624,597)	(647,482)	(656,875)	(656,875)
a. Net cash provided by (or used for) operating activities	(1,326,593)	(1,534,429)	(1,728,306)	(1,728,306)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
AD VALOREM TAXES RECEIVED	2,663,140	2,873,111	2,886,595	2,886,595
PACT GRANT INCOME	37,904	10,000	18,500	18,500
b. Net cash provided by (or used for) noncapital financing activities	2,701,044	2,883,111	2,905,095	2,905,095
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
ACQUISITION OF CAPITAL ASSETS	(1,624,801)	(654,831)	(1,775,554)	(1,775,554)
c. Net cash provided by (or used for) capital and related financing activities	(1,624,801)	(654,831)	(1,775,554)	(1,775,554)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
INTEREST INCOME	4,076	4,395	16,125	16,125
d. Net cash provided by (or used in) investing activities	4,076	4,395	16,125	16,125
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(246,274)	698,246	(582,640)	(582,640)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,230,619	2,393,458	3,091,704	3,091,704
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,984,345	3,091,704	2,509,064	2,509,064

East Fork Swimming Pool District  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND \_\_\_ Swimming Pool Enterprise Fund \_\_\_



**Sherrie Taylor**

**From:** Jonathan Baker (Treasury Management) <Jonathan.Baker@zionsbancorp.com>  
**Sent:** Tuesday, January 11, 2022 12:32 PM  
**To:** Shannon Harris  
**Cc:** Sherrie Taylor  
**Subject:** RE: East Fork Swimming Pool District

Hi Shannon

Sorry for the delay. It was finally my home's turn for Covid and it has been a bit crazy. Below is an image of the final debt service schedule showing the principal and interest payments. Could you please confirm this is the schedule you are looking for?

**\*\* FINAL NUMBERS \*\***

East Fork Swimming Pool District  
Medium Term Bonds, Series 2021  
(Land Purchase)

Debt Service Schedule

Date	Principal	Rate*	Interest	Semi-Annual Debt Service	Annual Debt Service
12/22/2021					
06/01/2022			\$4,134.00	\$4,134.00	\$4,134.00
12/01/2022	116,000	1.560%	4,680.00	120,680.00	
06/01/2023			3,775.20	3,775.20	124,455.20
12/01/2023	118,000	1.560%	3,775.20	121,775.20	
06/01/2024			2,854.80	2,854.80	124,630.00
12/01/2024	120,000	1.560%	2,854.80	122,854.80	
06/01/2025			1,918.80	1,918.80	124,773.60
12/01/2025	122,000	1.560%	1,918.80	123,918.80	
06/01/2026			967.20	967.20	124,886.00
12/01/2026	124,000	1.560%	967.20	124,967.20	
					124,967.20
	\$600,000		\$27,846.00	\$627,846.00	\$627,846.00

\*Not to exceed rate, may be lower



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7860 S BINGHAM JUNCTION BLVD  
MIDVALE, UT 84047

CL073A 0004640 01 SP 0.600 \*\*SGLP H4 23364 89423 -C01-P04644-I



EAST FORK SWIMMING POOL DISTRICT  
1600 SR 88  
MINDEN, NV 89423



Loan Number: \*\*\*\*\*0152  
Loan Description: COMM TERM - PAY-AS-IF

**INTEREST PAID PREVIOUS YEAR**

**Notice Date:** January 31, 2023

Dear Borrower,

This notice reflects the interest payments posted on your loan during the previous calendar year. The information in this notice is for informational purposes only.

- **Outstanding Balance for Year End 12/31/2022: \$484,000.00**
- **Total Interest Paid: \$8,813.98**

If you have any questions regarding this notice please contact your Banker.

**SCHEDULE OF EXISTING CONTRACTS**  
**Budget Year 2023-2024**

**Local Government:** East Fork Swimming Pool District

**Contact:** Shannon Harris

**E-mail Address:** [Director@cvswwim.com](mailto:Director@cvswwim.com)

**Daytime Telephone:** 775-392-4062

**Total Number of Existing Contracts:** ONE

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	Reason or need for contract:
1	Arrighi, Blake & Associates	7/1/2022	7/1/2023	\$ 11,000	\$ 11,000.00	Auditor for the District
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):

**SCHEDULE OF PRIVATIZATION CONTRACTS**

Budget Year 2023-2024

**Local Government:** East Fork Swimming Pool District

**Contact:** Shannon Harris

**E-mail Address:** [Director@cyswim.com](mailto:Director@cyswim.com)

**Daytime Telephone:** 775-392-4062

**Total Number of Privatization Contracts:** None

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	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										
<b>8</b>	<b>Total</b>									

Attach additional sheets if necessary.

	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028
<b>Fund:</b>	Capital Projects Fund				
<b>Capital Improvement:</b>	Lobby Remodel/Concession Expansion/ TRE Splash Pad Maint. Yard Improvement, Parking Lot Expansion Deck Resurface Indoor Plaster/Paint Cold Water Pool, New Therapy Pool	\$1,450,000	\$250,000	\$838,000	\$550,000
<b>Funding Source:</b>	Property Tax-General Revenues				
<b>Completion Date:</b>	6/30/2024	6/30/2025	6/30/2026	6/30/2027	6/30/2028
<b>Fund Total</b>	<b>\$1,450,000</b>	<b>\$450,000</b>	<b>\$250,000</b>	<b>\$838,000</b>	<b>\$550,000</b>

	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028
<b>Fund:</b>	Asset Management				
<b>Capital Improvement:</b>	Activity Pool Toys, Slide Seam work, Sidewalks Score Board, ADA Lifts, Resurface Parking Lot Building Controls, Wrought Iron, Guard Chair Paint Exterior, Speakers Heat Exchangers, CO2 Tank	\$282,554	\$92,841	\$87,035	\$77,198
<b>Funding Source:</b>	Property Tax-General Revenues				
<b>Completion Date:</b>	6/30/2024	6/30/2025	6/30/2026	6/30/2027	6/30/2028
<b>Fund Total</b>	<b>\$282,554</b>	<b>\$101,763</b>	<b>\$92,841</b>	<b>\$87,035</b>	<b>\$77,198</b>

	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028
<b>Fund:</b>	Project Management				
<b>Capital Improvement:</b>		\$13,000	\$13,000	\$13,000	\$13,000
<b>Funding Source:</b>	Property Tax-General Revenues				
<b>Completion Date:</b>	6/30/2024	6/30/2025	6/30/2026	6/30/2027	6/30/2028
<b>Fund Total</b>	<b>\$13,000</b>	<b>\$13,000</b>	<b>\$13,000</b>	<b>\$13,000</b>	<b>\$13,000</b>

Minimum level of expenditure for items classified as capital assets \$5,000.00 ENTITY: East Fork Swimming Pool District  
 Minimum level of expenditure for items classified as capital projects \$100,000.00 DATE: 07/01/2023

Fund:	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028
Contingency					
Capital Improvement:	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Funding Source:	Property Tax-General Revenues				
Completion Date:	6/30/2024	6/30/2025	6/30/2026	6/30/2027	6/30/2028
Fund Total	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000

- List of Funding Sources:  
 Property Tax - Gen. Revenues  
 Charges for Services  
 Debt  
 Grants  
 Other ( Please Describe)