



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

East Fork Swimming Pool District herewith submits the (TENTATIVE) -- (FINAL) budget for
fiscal year ending June 30, 2022

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 2,664,694

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 0 governmental fund types with estimated expenditures of \$ 0 and
1 proprietary funds with estimated expenses of \$ 2,165,718

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

APPROVED BY THE GOVERNING BOARD

Sharon Harris
(Print Name)
Director
(Title)

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

Signed: Sharon Harris

Dated: 5/18/21

[Signature]
[Signature]
Sharon Desjardins
John S

SCHEDULED PUBLIC HEARING:
(Must be held from May 17, 2021 to May 31, 2021 this year)

Date and Time: 5/18/21 8:00 AM

Publication Date: May 8th 2021

Place: Carson Valley Swim Center - 1600 SR 88 Minden, NV 89423

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III. Projected Five Year Capital Improvement Plan

East Fork Swimming Pool District

Budget Message

**The District has chosed to levy an Ad Valorem rate for
2021-2022 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 06/30/20	ESTIMATED CURRENT YEAR YEAR 06/30/21	BUDGET YEAR YEAR 06/30/22
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	29	29	29
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	29	29	29

POPULATION (AS OF JULY 1)	48,741	48,905	49,737
SOURCE OF POPULATION ESTIMATE*	Census	Google	US Census Projection
Assessed Valuation (Secured and Unsecured Only)	2,088,255,607	2,555,524,046	2,357,904,692
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	2,088,255,607	2,555,524,046	2,357,904,692
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund	0.13	0.13	0.13
Other			
TOTAL TAX RATE	0.13	0.13	0.13

* 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

PROPERTY TAX RATE AND REVENUE RECONCILIATION

FY 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, line 3) X (4)/(100)]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.3413	2,357,868,090	8,047,404	0.13	3,065,229	400,535	2,664,694
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXXXX		
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Infringent (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. SCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L	0.3413	2,357,868,090	8,047,404	0.13	3,065,229	400,535	2,664,694
N. Debt							
O. TOTAL M AND N	0.3413	2,357,868,090	8,047,404	0.13	3,065,229	400,535	2,664,694

East Fork Swimming Pool District

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.

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
USER FEES	347,773	551,906	285,320	285,320
FOOD AND MERCHANDISE	43,226	70,725	14,974	14,974
Total Operating Revenue	390,999	622,631	300,294	300,294
OPERATING EXPENSE				
SALARIES AND BENEFITS	1,126,532	1,319,548	1,224,542	1,224,542
SERVICES AND SUPPLIES	634,211	625,390	566,896	566,896
Depreciation/Amortization	433,726	340,248	374,280	374,280
Total Operating Expense	2,194,469	2,285,186	2,165,718	2,165,718
Operating income or (Loss)	(1,803,470)	(1,662,555)	(1,865,424)	(1,865,424)
NONOPERATING REVENUES				
Interest Earned	26,168	20,000	19,550	19,550
Property Taxes	2,369,192	2,376,916	2,664,694	2,664,694
Subsidies				
Consolidated Tax				
FACT GRANT REVENUE	4,000	0	6,500	6,500
Total Nonoperating Revenues	2,399,360	2,396,916	2,690,744	2,690,744
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	0			
Net Income before Operating Transfers	595,890	734,361	825,320	825,320
Transfers (Schedule T)				
In	0	0	0	0
Out	0	0	0	0
Net Operating Transfers	0	0	0	0
CHANGE IN NET POSITION	595,890	734,361	825,320	825,320

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 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
CASH RECEIVED FROM USERS	399,457	622,631	285,320	285,320
CASH PAID FOR SALARIES AND BENEFITS	(1,155,750)	(1,319,548)	(1,224,542)	(1,224,542)
CASH PAID FOR SERVICES AND SUPPLIES	(570,238)	(625,390)	(566,896)	(566,896)
a. Net cash provided by (or used for) operating activities	(1,326,531)	(1,322,307)	(1,506,118)	(1,506,118)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
AD VALOREM TAXES RECEIVED	2,365,265	2,323,183	2,664,694	2,664,694
PACT GRANT REVENUE	4,000	0	6,500	6,500
b. Net cash provided by (or used for) noncapital financing activities	2,369,265	2,323,183	2,671,194	2,671,194
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
ACQUISITION OF CAPITAL ASSETS	(407,745)	(696,364)	(1,021,787)	(1,021,787)
c. Net cash provided by (or used for) capital and related financing activities	(407,745)	(696,364)	(1,021,787)	(1,021,787)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
INTEREST INCOME	26,168	20,000	19,550	19,550
d. Net cash provided by (or used in) investing activities	26,168	20,000	19,550	19,550
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	661,157	324,512	162,839	162,839
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,408,611	2,069,768	2,394,280	2,394,280
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,069,768	2,394,280	2,557,119	2,557,119

East Fork Swimming Pool District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: Swimming Pool Enterprise Fund

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2021-2022

Local Government: East Fork Swimming Pool District

Contact: Shannon Harris

E-mail Address: Director@cvswwim.com

Daytime Telephone: 775-392-4062

Total Number of Existing Contracts: NONE

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure 2021-2022	Proposed Expenditure 2022-2023	Reason or need for contract:
1	Arrighi, Blake & Associates	7/1/2020	7/1/2021	\$ 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	Total Proposed Expenditures			11,000	11,000	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2021-2022

Local Government: East Fork Swimming Pool District

Contact: Shannon Harris

E-mail Address: 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 2021-2022	Proposed Expenditure 2022-2023	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									

Attach additional sheets if necessary.

**EAST FORK SWIMMING POOL DISTRICT
PROJECTED FIVE YEAR CAPITAL IMPROVEMENT PLAN
INCLUDING PROJECTED OPERATING COSTS FOR EACH OF THE NEXT FIVE YEARS
AS REQUIRED BY NRS 350.0035**

Preliminary ideas and costs estimated on Capital Improvement for the next 5 years for the EFSPD Board to consider.

<u>FISCAL YEAR 2021 - 2022</u>			
Item	Cost	Proposed Funding Source	Additional Maintenance Costs for Each of the Next Five Years
Fiscal Year 2021- 2022 Capital Improvement Project (HVAC 3)	810,000	Property Tax - General Revenues	No additional costs expected
Asset Management (Sidewalk Repair, Surveillance, Filters)	169,287	Property Tax - General Revenues	No additional costs expected
Project Management	12,500	Property Tax - General Revenues	No additional costs expected
Contingency	50,000	Property Tax - General Revenues	No additional costs expected
Total 2021 - 2022	<u>\$1,021,787</u>		
<u>FISCAL YEAR 2022 - 2023</u>			
Item	Cost	Proposed Funding Source	Additional Maintenance Costs for Each of the Next Five Years
Fiscal Year 2022- 2023 Capital Improvement Project (Lobby Remodel/Storage, Admin Remodel, Deck, Roof)	1,175,525	Property Tax - General Revenues	No additional costs expected
Asset Management (Sidewalk Repair, Roof, Motors)	131,831	Property Tax - General Revenues	No additional costs expected
Project Management	12,500	Property Tax - General Revenues	No additional costs expected
Contingency	50,000	Property Tax - General Revenues	No additional costs expected
Total 2022 - 2023	<u>\$1,350,056</u>		

FISCAL YEAR 2023 – 2024

Item	Proposed Funding Source	Additional Maintenance Costs for Each of the Next Five Years
Fiscal Year 2023- 2024		
Capital Improvement Project (Indoor Pool plaster, Paint, Baffles)	Property Tax - General Revenue	No additional costs expected
Cost		
1,038,091		
Asset Management (Scrubber, Climbing Wall)	Property Tax - General Revenues	No additional costs expected
52,434		
Project Management	Property Tax - General Revenues	No additional costs expected
13,000		
Contingency	Property Tax - General Revenues	No additional costs expected
30,000		
Total 2023 – 2024		
<u>\$1,133,525</u>		

FISCAL YEAR 2024 – 2025

Item	Proposed Funding Source	Additional Maintenance Costs for Each of the Next Five Years
Fiscal Year 2024- 2025		
Capital Improvement Project (Maint. Yard Improvement)	Property Tax - General Revenue	No additional costs expected
Cost		
287,483		
Asset Management (Toys, Score Board, ADA Lifts)	Property Tax - General Revenues	No additional costs expected
138,241		
Project Management	Property Tax - General Revenues	No additional costs expected
13,000		
Contingency	Property Tax - General Revenues	No additional costs expected
30,000		
Total 2024 – 2025		
<u>\$468,724</u>		

FISCAL YEAR 2025 – 2026

<u>Item</u>	<u>Cost</u>	<u>Proposed Funding Source</u>	<u>Additional Maintenance Costs for Each of the Next Five Years</u>
<u>Fiscal Year 2025- 2026</u> Capital Improvement Projects (Splash Parks on/off site)	724,993	Property Tax - General Revenue	No additional costs expected
Asset Management (Building controls, speakers, Wrought Iron paint)	97,977	Property Tax - General Revenues	No additional costs expected
Project Management	13,000	Property Tax - General Revenues	No additional costs expected
Contingency	30,000	Property Tax - General Revenues	No additional costs expected
Total 2020 – 2021	<u>\$865,970</u>		

Total of 5 year projects: \$4,840,062 or an average of \$968,012 / year