



ACTUAL  
FINAL  
10/28/21  
8

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, 2023

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 2,873,111

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 \$ 2,611,292

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: 5/19/22

Phone: 775-782-8840

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

[Signature]  
[Signature]  
[Signature]

SCHEDULED PUBLIC HEARING:  
(Must be held from May 16, 2022 to May 31, 2022 this year)

Date and Time: May 19, 2022 9:00AM

Publication Date: May 11, 2022

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

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## **East Fork Swimming Pool District**

### **Budget Message**

The District has chosen to levy an ad valorem rate for the 2022-2023 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 life 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 06/30/21	ESTIMATED CURRENT YEAR YEAR 06/30/22	BUDGET YEAR YEAR 06/30/23
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)	48,905	49,737	49,661
SOURCE OF POPULATION ESTIMATE*	Census	Google	US Census Projection
Assessed Valuation (Secured and Unsecured Only)	2,555,524,046	2,357,868,090	2,586,055,544
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	2,555,524,046	2,357,868,090	2,586,055,544
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**

FISCAL YEAR 2022-2023

	(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)/(4)/(100)]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
<b>OPERATING RATE:</b>							
A. PROPERTY TAX Subject to Revenue Limitations	0.3572	2,586,055,544	9,237,390	0.13	3,361,872	488,761	2,873,111
<b>B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines</b>					XXXXXXXXXXXXXXXXXXXX		
<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. SCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L	0.3572	2,586,055,544	9,237,390	0.13	3,361,872	488,761	2,873,111
N. Debt							
O. TOTAL M AND N	0.3572	2,586,055,544	9,237,390	0.13	3,361,872	488,761	2,873,111

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.



PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
USER FEES	297,437	285,320	561,775	561,775
FOOD & MERCHANDISE	26,005	14,974	67,350	67,350
Total Operating Revenue	323,442	300,294	629,125	629,125
OPERATING EXPENSE				
SALARIES AND BENEFITS	1,050,848	1,224,542	1,448,722	1,448,722
SERVICES AND SUPPLIES	573,443	566,896	647,482	647,482
Depreciation/Amortization	412,514	374,280	515,088	515,088
Total Operating Expense	2,036,805	2,165,718	2,611,292	2,611,292
Operating Income or (Loss)	(1,713,363)	(1,865,424)	(1,982,167)	(1,982,167)
NONOPERATING REVENUES				
Interest Earned	9,061	19,550	4,395	4,395
Property Taxes	2,522,359	2,664,694	2,664,694	2,664,694
Subsidies				
Consolidated Tax				
PACT Grant Revenue	2,750	6,500	10,000	10,000
NEVADA CARES ACT	95,961			
Total Nonoperating Revenues	2,630,131	2,690,744	2,679,089	2,679,089
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses				
Net Income before Operating Transfers	916,768	825,320	696,922	696,922
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	916,768	825,320	696,922	696,922

East Fork Swimming Pool District  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

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

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
CASH RECEIVED FROM USERS	318,970	285,320	561,775	561,775
CASH PAID FOR SALARIES AND BENEFITS	(1,045,838)	(1,224,542)	(1,448,722)	(1,448,722)
CASH PAID FOR SERVICES AND SUPPLIES	(646,649)	(566,896)	(647,482)	(647,482)
a. Net cash provided by (or used for) operating activities	(1,373,517)	(1,506,118)	(1,534,429)	(1,534,429)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
AD VALOREM TAXES RECEIVED	2,520,051	2,664,694	2,873,111	2,873,111
Nevada Cares Act	95,961			
PACT GRANT INCOME	2,750	6,500	10,000	10,000
b. Net cash provided by (or used for) noncapital financing activities	2,618,762	2,671,194	2,883,111	2,883,111
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
ACQUISITION OF CAPITAL ASSETS	(1,093,455)	(1,021,787)	(654,831)	(654,831)
c. Net cash provided by (or used for) capital and related financing activities	(1,093,455)	(1,021,787)	(654,831)	(654,831)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
INTEREST INCOME	9,061	19,550	4,395	4,395
d. Net cash provided by (or used in) investing activities	9,061	19,550	4,395	4,395
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	160,851	162,839	698,246	698,246
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,069,768	2,230,619	2,393,458	2,393,458
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,230,619	2,393,458	3,091,704	3,091,704

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 2022-2023

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

**Contact:** Shannon Harris

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

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

Total Number of Existing Contracts: ONE

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure F23 2023-23	Proposed Expenditure 2023-2024	Reason or need for contract:
1	Arrighi, Blake & Associates	7/1/2021	7/1/2022	\$ 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>			<b>11,000.00</b>	<b>11,000.00</b>	

Additional Explanations (Reference Line Number and Vendor):

## 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
	<b>\$600,000</b>		<b>\$27,846.00</b>	<b>\$627,846.00</b>	<b>\$627,846.00</b>

\*Not-to-exceed rate, may be lower

**SCHEDULE OF PRIVATIZATION CONTRACTS**

Budget Year 2022-2023

**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 F23 2023-23	Proposed Expenditure 2023-2024	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.

## 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: 82nd Session; February 1, 2023 to May 31, 2023*

1. Activity:	<u>N/A</u>	
2. Funding Source:	<u>N/A</u>	
3. Transportation		\$ _____
4. Lodging and meals		\$ _____
5. Salaries and Wages		\$ _____
6. Compensation to lobbyists		\$ _____
7. Entertainment		\$ _____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ _____
<b>Total</b>		<b>\$ _____ 0</b>

Entity: East Fork Swimming Pool District

Budget Year 2022-2023

Page: 12  
Schedule 30

ENTITY: East Fork Swimming Pool District  
DATE: 07/01/2022

Minimum level of expenditure for items classified as capital assets \$5,000.00  
Minimum level of expenditure for items classified as capital projects \$100,000.00

Fund:	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027
<b>Capital Improvement:</b>					
Capital Projects Fund					
Roof Restoration/Concession Improvements, ADA Remodel	\$480,000				
Indoor Pool Plaster, Paint		\$838,091	\$287,483	\$394,000	\$461,500
Maintenance Yard Improvement					
Deck, Plaster Indoor Pool					
Lobby Remodel					
Property Tax-General Revenues					
<b>Funding Source:</b>					
<b>Completion Date:</b>	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027
<b>Fund Total</b>	<b>\$480,000</b>	<b>\$838,091</b>	<b>\$287,483</b>	<b>\$394,000</b>	<b>\$461,500</b>

Fund:	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027
<b>Capital Improvement:</b>					
Asset Management					
Sidewalk Repair, UV lighting, Window Blinds	\$131,831				
Scrubber, Climbing Wall		\$52,434	\$138,241	\$97,977	\$95,043
Activity Pool Toys, Score Board, ADA Lifts					
Building Controls, Speakers, Guard Chair					
Building Controls, Paint Exterior, BECS Controls					
Property Tax-General Revenues					
<b>Funding Source:</b>					
<b>Completion Date:</b>	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027
<b>Fund Total</b>	<b>\$131,831</b>	<b>\$52,434</b>	<b>\$138,241</b>	<b>\$97,977</b>	<b>\$95,043</b>

Fund:	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027
<b>Capital Improvement:</b>					
Project Management					
	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000
Property Tax-General Revenues					
<b>Funding Source:</b>					
<b>Completion Date:</b>	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027
<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  
 Minimum level of expenditure for items classified as capital projects \$100,000.00  
 ENTITY: East Fork Swimming Pool District  
 DATE: 07/01/2022

	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027
Fund:					
Contingency					
Capital Improvement:	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Funding Source:					
Property Tax-General Revenues	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027
Completion Date:					
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 )