



Nevada Department of Taxation
3850 Arrowhead Dr., 2nd Floor
Carson City, NV 89706

East Fork Swimming Pool District herewith submits the **FINAL** budget for the
fiscal year ending June 30, 2026

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 3,602,930

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 \$ 3,298,450

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: 5/22/25

Phone: 775-782-8840

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

Shawn Desjard
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]

SCHEDULED PUBLIC HEARING:
(Must be held from May 19, 2025 to May 31, 2025)

Date and Time: 5/22/25 9:00 AM

Publication Date: 14-May-25

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

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III. Projected Five Year Capital Improvement Plan

IV. Proof of Publication of Public Hearing

Date: February 20, 2025

East Fork Swimming Pool District

Budget Message

The District has chosen to levy an ad valorem rate for 2025-2026 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 06/30/24	ESTIMATED CURRENT YEAR YEAR 06/30/25	BUDGET YEAR YEAR 06/30/26
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	24	24	24
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	24	24	24

POPULATION (AS OF JULY 1)	Douglas Ctny Projection	Douglas Ctny Projection	Douglas Ctny Projection
SOURCE OF POPULATION ESTIMATE*	52,674	54,343	55,797
Assessed Valuation (Secured and Unsecured Only)	2,976,461,213	3,143,161,516	3,271,655,672
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	2,976,461,213	3,143,161,516	3,271,655,672
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

FISCAL YEAR 2025-2026

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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.3727	3,271,655,672	12,193,461	0.13	4,244,002	641,072	3,602,930
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXXXX		
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
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. SCORT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L	0.3727	3,271,655,672	12,193,461	0.13	4,244,002	641,072	3,602,930
N. Debt							
O. TOTAL M AND N	0.3727	3,271,655,672	12,193,461	0.13	4,244,002	641,072	3,602,930

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 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
USER FEES	586,645	640,650	648,000	648,000
FOOD & MERCHANDISE	66,841	91,555	91,555	91,555
Total Operating Revenue	653,486	732,205	739,555	739,555
OPERATING EXPENSE				
SALARIES & BENEFITS	1,688,365	1,894,905	1,948,197	1,948,197
SERVICES & SUPPLIES	711,864	766,979	727,367	727,367
Depreciation/Amortization	474,506	500,000	500,000	500,000
Total Operating Expense	2,881,365	3,161,884	3,175,564	3,175,564
Operating Income or (Loss)	-2,227,879	-2,429,679	-2,436,009	-2,436,009
NONOPERATING REVENUES				
Interest Earned	161,354	80,000	80,000	80,000
Property Taxes	3,137,164	3,054,254	3,602,930	3,602,930
Subsidies				
Consolidated Tax				
PACT GRANT REVENUE	10,344	15,000	10,000	10,000
OTHER INCOME	35			
Total Nonoperating Revenues	3,308,897	3,149,254	3,692,930	3,692,930
NONOPERATING EXPENSES				
Interest Expense	6,630	4,774	2,886	2,886
Principal Expense		120,000	120,000	120,000
Total Nonoperating Expenses				
Net Income before Operating Transfers	1,081,018	594,801	1,134,035	1,134,035
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	1,081,018	594,801	1,134,035	1,134,035

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) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
CASH RECEIVED FROM USERS	654,280	640,650	648,000	648,000
CASH PAID FOR SALARIES & BENEFITS	-1,646,107	-1,894,905	-1,948,197	-1,948,197
CASH PAID FOR SERVICES & SUPPLIES	-747,038	-766,979	-727,367	-727,367
INTEREST PAID	-6,630			
a. Net cash provided by (or used for) operating activities	-1,745,495	-2,021,234	-2,027,564	-2,027,564
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
AD VALOREM TAXES RECEIVED	3,141,845	3,054,254	3,602,930	3,602,930
PACT GRANT INCOME	10,344	15,000	10,000	10,000
OTHER INCOME	35			
b. Net cash provided by (or used for) noncapital financing activities	3,152,224	3,069,254	3,612,930	3,612,930
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
ACQUISITION OF CAPITAL ASSETS	-535,203	-2,925,758	-2,647,722	-2,647,722
PRINCIPAL NOTE	-118,000			
c. Net cash provided by (or used for) capital and related financing activities	-653,203	-2,925,758	-2,647,722	-2,647,722
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
INTEREST INCOME	161,354	80,000	80,000	80,000
d. Net cash provided by (or used in) investing activities	161,354	80,000	80,000	80,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	914,880	-1,797,738	-982,356	-982,356
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,941,149	3,856,029	2,058,291	2,058,291
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,856,029	2,058,291	1,075,935	1,075,935

East Fork Swimming Pool District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Swimming Pool Enterprise Fund

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Schedule F-2

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

LAST 4 DEBTS OF LOAN @ 152

From: Shannon Harris <director@cvs swim.com>
Sent: Tuesday, January 11, 2022 11:08 AM
To: Jonathan Baker (Treasury Management) <Jonathan.Baker@zionsbancorp.com>
Cc: Sherrie Taylor <admin@cvs swim.com>
Subject: RE: East Fork Swimming Pool District

Ⓢ EXTERNAL EMAIL! Inspect contents carefully.



7860 S BINGHAM JUNCTION BLVD
MIDVALE, UT 84047

CL073A 0004643 01 SP 0.69 **SGLP H5 1 3416 89423 -C01-P04647-1



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: March 26, 2025

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 12/31/2024: \$246,000.00**
- **Total Interest Paid: \$5,709.60**

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

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2025-2026

Local Government: East Fork Swimming Pool District

Contact: Shannon Harris

E-mail Address: Director@cvsxim.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 2025-26	Proposed Expenditure FY 2026-27	Reason or need for contract:
1	Arrighi, Blake & Associates	7/1/2025	7/1/2026	\$ 13,000	\$13,000.00	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					

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2025-2026

Local Government: East Fork Swimming Pool District

Contact: Shannon Harris

E-mail Address: Director@cvsxim.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 2025-26	Proposed Expenditure FY 2026-27	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. Page: 12 Schedule 32

Minimum level of expenditure for items classified as capital assets
 Minimum level of expenditure for items classified as capital projects

ENTITY: East Fork Swimming Pool District
 DATE: 07/01/2025

\$5,000.00
 \$100,000.00

Fund:	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030
Capital Projects Fund					
Capital Improvement:	TRE Splash Park, Generator 150kW Parking Lot Expansion Activity Pool Upgrade AH MP Room Indoor Plaster/Paint, Deck Repair ACME Project ACME Project	\$494,000 \$450,000 \$1,200,000 \$750,000	\$300,000	\$550,000	\$550,000
Funding Source:	Property Tax-General Revenues				
Completion Date:	6/30/2026	6/30/2027	6/30/2028	6/30/2029	6/30/2030
Fund Total	\$2,144,000	\$750,000	\$300,000	\$550,000	\$550,000

Fund:	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030
Asset Management					
Capital Improvement:	Resurface Parking Lot, Paint Exterior & Refurbish Slides Speakers, Wrought Iron, Sidewalk Repair Spring Board, CO2 Tank, LG Stand, Pumps Quartz, Thimble, Pumps, ADA Lifts LED Scoreboard, Therapy Pool Plaster	\$448,722 \$148,426	\$163,773	\$136,094	\$164,917
Funding Source:	Property Tax-General Revenues				
Completion Date:	6/30/2026	6/30/2027	6/30/2028	6/30/2029	6/30/2030
Fund Total	\$448,722	\$148,426	\$163,773	\$118,898	\$164,917

Fund:	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030
Project Management					
Capital Improvement:		\$15,000	\$15,000	\$15,000	\$15,000
Funding Source:	Property Tax-General Revenues				
Completion Date:	6/30/2026	6/30/2027	6/30/2028	6/30/2029	6/30/2030
Fund Total	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000

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: 07/01/2025

	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030
Fund:					
Capital Improvement:					
Funding Source:					
Completion Date:					
Fund Total					
Fund:					
Capital Improvement:					
Funding Source:					
Completion Date:					
Fund Total					

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

**legals-
douglas co.**

**Notice of Public
Hearing Tentative
Budget Fiscal Year
2025-2026**

Notice is hereby given that the Tentative Budget for the East Fork Swimming Pool, District DOUGLAS COUNTY, NEVADA, has been prepared in such a detail and on appropriate forms as prescribed by the Nevada Department of Taxation. Copies of this Tentative Budget are on file at the County Clerk's Office at the Douglas County Courthouse in Minden, Nevada and at the Department of Taxation and are available for public inspection. The Public Hearing, as required by statutes will be held Thursday, May 22, 2025, at 9:00 a.m. at the Carson Valley Swim Center located at 1600 HWY 88, Minden, NV 89423.

**Pub Date:
May 14, 2025
Ad # 52439**