



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, 2025

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 3,373,036

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 \$ 3,286,658

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: 5/29/24

Phone: 775-782-8840

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

Bill Bixler  
Sharon Sigurdson

SCHEDULED PUBLIC HEARING:  
(Must be held from May 20, 2024 to May 31, 2024)

Date and Time: 5/29/24 9:00 AM

Publication Date: May 25, 2024

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

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## III. Projected Five Year Capital Improvement Plan

Date: February 9, 2024

East Fork Swimming Pool District

## Budget Message

The District has chosen to levy an ad valorem rate for 2024-2025 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 06/30/23	ESTIMATED CURRENT YEAR YEAR 06/30/24	BUDGET YEAR YEAR 06/30/25
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)	US Census Projection	Douglas Ctny Projection	Douglas Ctny Projection
<b>SOURCE OF POPULATION ESTIMATE*</b>	<b>49,661</b>	<b>52,674</b>	<b>54,343</b>
Assessed Valuation (Secured and Unsecured Only)	2,586,055,544	2,976,461,213	3,143,161,516
Net Proceeds of Mines			
<b>TOTAL ASSESSED VALUE</b>	<b>2,586,055,544</b>	<b>2,976,461,213</b>	<b>3,143,161,516</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

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	0.3578	3,143,161,517	11,246,232	0.13	4,086,110	713,074	3,373,036
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. SCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L	0.3578	3,143,161,517	11,246,232	0.13	4,086,110	713,074	3,373,036
N. Debt							
O. TOTAL M AND N	0.3578	3,143,161,517	11,246,232	0.13	4,086,110	713,074	3,373,036

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)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
USER FEES	480,315	630,450	640,650	
FOOD & MERCHANDISE	62,895	75,000	91,555	
Total Operating Revenue	543,210	705,450	732,205	
OPERATING EXPENSE				
SALARIES & BENEFITS	1,294,790	1,701,881	1,894,905	
SERVICES & SUPPLIES	734,622	656,875	766,979	
Depreciation/Amortization	453,176	515,088	500,000	
Total Operating Expense	2,491,043	2,873,844	3,161,884	
Operating Income or (Loss)	-1,947,833	-2,168,394	-2,429,679	
NONOPERATING REVENUES				
Interest Earned	67,331	16,125	80,000	
Property Taxes	2,903,843	2,886,595	3,054,254	
Subsidies				
Consolidated Tax				
PACT Grant Revenue	13,326	18,500	15,000	
OTHER INCOME	2,280			
Total Nonoperating Revenues	2,986,780	2,921,220	3,149,254	
NONOPERATING EXPENSES				
Interest Expense	8,455	7,630	4,774	
PRINCIPAL EXPENSE			120,000	
Total Nonoperating Expenses				
Net Income before Operating Transfers	1,038,947	745,196	594,801	
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	1,038,947	745,196	594,801	

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) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
CASH RECEIVED FROM USERS	543,210	630,450	640,650	
CASH PAID FOR SALARIES & BENEFITS	(1,294,790)	(1,701,881)	(1,894,905)	
CASH PAID FOR SERVICES & SUPPLIES	(734,622)	(656,875)	(766,979)	
a. Net cash provided by (or used for) operating activities	(1,486,202)	(1,728,306)	(2,021,234)	
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
AD VALOREM TAXES RECEIVED	2,903,843	2,886,595	3,054,254	
PACT GRANT INCOME	13,326	18,500	15,000	
b. Net cash provided by (or used for) noncapital financing activities	2,917,169	2,905,095	3,069,254	
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
ACQUISITION OF CAPITAL ASSETS	(542,060)	(1,775,554)	(2,925,758)	
c. Net cash provided by (or used for) capital and related financing activities	(542,060)	(1,775,554)	(2,925,758)	
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
INTEREST INCOME	67,331	16,125	80,000	
d. Net cash provided by (or used in) investing activities	67,331	16,125	80,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	956,238	(582,640)	(1,797,738)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,984,345	2,941,149	2,358,509	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,941,149	2,358,509	560,771	

**East Fork Swimming Pool District**  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

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



**Sherrie Taylor**

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**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

LAST 4 NETTS OF LOAN @ 152

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

**EXTERNAL EMAIL!** Inspect contents carefully.



**NEVADA STATE BANK®**  
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7860 S BINGHAM JUNCTION BLVD  
MIDVALE, UT 84047

CL073A 0005192 01 SP 0.640 \*\*SGLP H6 1 3364 89423 -C01-P05197-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, 2024

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 12/31/2023: \$366,000.00**
- **Total Interest Paid: \$7,550.39**

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

## LOBBYING EXPENSE ESTIMATE

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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: 83rd Session; February 3, 2025 to June 3, 2025*

1. Activity: N/A

2. Funding Source: \_\_\_\_\_

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 \$ \_\_\_\_\_

**Total** **\$ 0**

Entity: East Fork Swimming Pool District

Budget Year 2024-2025

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Schedule 30

**SCHEDULE OF EXISTING CONTRACTS**  
**Budget Year 2024-2025**

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

**Contact:** Shannon Harris

**E-mail Address:** [Director@cvsxim.com](mailto: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 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
1	Arrighi, Blake & Associates	7/1/2024	7/1/2025	\$ 13,000	\$ 13,000.00	Auditor for District
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
<b>20</b>	<b>Total Proposed Expenditures</b>					

Additional Explanations (Reference Line Number and Vendor):

**SCHEDULE OF PRIVATIZATION CONTRACTS**

Budget Year 2024-2025

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

**Contact:** Shannon Harris

**E-mail Address:** [Director@cvsxim.com](mailto: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 2024-25	Proposed Expenditure FY 2025-26	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.

Fund:	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029
Capital Projects Fund					
Capital Improvement:	\$2,600,000	\$450,000	\$750,000	\$838,000	\$550,000
Lobby Remodel,Concession Expansion,TRE Splash Pad,Maintenance Yard Improvement (ESE),Generator 150KW Parking Lot Expansion AH MP Room Indoor Plaster/Paint,Deck Resurface ACME Project	6/30/2025	6/30/2026	6/30/2027	6/30/2028	6/30/2029
Funding Source:					
Property Tax-General Revenues					
Completion Date:					
Fund Total	\$2,600,000	\$450,000	\$750,000	\$838,000	\$550,000

Fund:	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029
Asset Management					
Capital Improvement:	\$280,758	\$356,212	\$111,765	\$77,535	\$118,698
Activity Pool Toys, ADA Lifts,UV Panel Scoreboard,LG Chair,Resurface Parking Lot Paint Exterior Speakers,Wrought Iron,Sidewalk Repair Springboard,CO2 Tank,LG Stand,Pumps Quartz Thimble,Pumps,ADA Lifts	6/30/2025	6/30/2026	6/30/2027	6/30/2028	6/30/2029
Funding Source:					
Property Tax-General Revenues					
Completion Date:					
Fund Total	\$280,758	\$356,212	\$97,977	\$77,535	\$118,698

Fund:	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029
Project Management					
Capital Improvement:	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Property Tax-General Revenues					
Completion Date:					
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 ENTITY: East Fork Swimming Pool District  
 Minimum level of expenditure for items classified as capital projects \$100,000.00 DATE: 07/01/2024

	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029
<b>Fund:</b>					
<b>Capital Improvement:</b>					
<b>Funding Source:</b>					
<b>Completion Date:</b>					
<b>Fund Total</b>					
<b>Fund:</b>					
<b>Capital Improvement:</b>					
<b>Funding Source:</b>					
<b>Completion Date:</b>					
<b>Fund Total</b>					

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