



May 21, 2026

Nevada Department of Taxation

3850 Arrowhead Drive

Carson City, NV 89706

Dear Nevada Department of Taxation,

Enclosed you will find 2 copies of our Final Budget 2026-2027 for East Fork Swimming Pool District.

One copy has been sent to Douglas County Clerk Office.

Sincerely,

Sherrie Taylor

Front Office Admin/Supervisor



Nevada Department of Taxation  
3850 Arrowhead Drive  
Carson City, NV 89706

East Fork Swimming Pool District herewith submits the (TENTATIVE) (FINAL) budget for the fiscal year ending June 30, 2027

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 3,839,494

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 \$ 3,457,987

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: 5/21/26

Phone: 775-782-8840

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

Shannon Desjard  
Ally S...  
...

SCHEDULED PUBLIC HEARING:  
(Must be held from May 18, 2026 to May 31, 2026)

Date and Time: 5/21/26 9:00 AM

Publication Date: 13-May-26

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

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Schedule 1

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Date: January 20, 2026

East Fork Swimming Pool District

## Budget Message

The District has chosen to levy an ad valorem rate for 2026-2027 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 06/30/25	ESTIMATED CURRENT YEAR YEAR 06/30/26	BUDGET YEAR YEAR 06/30/27
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	24	24	27
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	24	24	27

POPULATION (AS OF JULY 1)	Douglas Cnty Projection	Douglas Cnty Projection	Douglas Cnty Projection
SOURCE OF POPULATION ESTIMATE*	54,343	55,797	57,149
Assessed Valuation (Secured and Unsecured Only)	3,143,161,516	3,271,655,672	3,424,978,659
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	3,143,161,516	3,271,655,672	3,424,978,659
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 2026-2027

	(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	0.3913	3,424,978,659	13,401,941	0.13	4,452,472	612,978	3,839,494
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					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. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L	0.3913	3,424,978,659	13,401,941	0.13	4,452,472	612,978	3,839,494
N. Debt							
O. TOTAL M AND N	0.3913	3,424,978,659	13,401,941	0.13	4,452,472	612,978	3,839,494

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) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
USER FEES	581,766	648,000	642,100	642,100
FOOD & MERCHANDISE	59,906	91,555	80,080	80,080
Total Operating Revenue	641,672	739,555	722,180	722,180
OPERATING EXPENSE				
SALARIES & BENEFITS	1,847,899	1,948,197	1,997,592	1,997,592
SERVICES & SUPPLIES	698,427	727,367	735,428	735,428
Depreciation/Amortization	470,803	500,000	600,000	600,000
Total Operating Expense	3,021,903	3,175,564	3,333,020	3,333,020
Operating Income or (Loss)	-2,380,231	-2,436,009	-2,610,840	-2,610,840
NONOPERATING REVENUES				
Interest Earned	179,519	80,000	99,125	99,125
Property Taxes	3,387,137	3,602,930	3,839,494	3,839,494
Subsidies				
Consolidated Tax				
PACT GRANT REVENUE	10,000	10,000	10,000	10,000
OTHER INCOME	1,225			
Total Nonoperating Revenues	3,577,881	3,692,930	3,948,619	3,948,619
NONOPERATING EXPENSES				
Interest Expense	4,774	2,886	967	967
Principal Expense	120,000	120,000	124,000	124,000
Total Nonoperating Expenses	124,774	122,886	124,967	124,967
Net Income before Operating Transfers	1,197,650	1,134,035	1,212,812	1,212,812
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	1,197,650	1,134,035	1,212,812	1,212,812

East Fork Swimming Pool District  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND: Swimming Pool Enterprise

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
CASH RECEIVED FROM USERS	642,032	648,000	642,100	642,100
CASH PAID FOR SALARIES & BENEFITS	-1,687,473	-1,948,197	-1,997,592	-1,997,592
CASH PAID FOR SERVICES & SUPPLIES	-625,096	-727,367	-735,428	-735,428
INTEREST PAID	-4,774			
a. Net cash provided by (or used for) operating activities	-1,675,311	-2,027,564	-2,090,920	-2,090,920
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
AD VALOREM TAXES RECEIVED	3,389,650	3,602,930	3,839,494	3,839,494
PACT GRANT INCOME	10,000	10,000	10,000	10,000
OTHER INCOME	1,225			
b. Net cash provided by (or used for) noncapital financing activities	3,400,875	3,612,930	3,849,494	3,849,494
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
ACQUISITION OF CAPITAL ASSETS	-2,532,424	-2,647,722	-1,208,154	-1,208,154
	-120,000			
c. Net cash provided by (or used for) capital and related financing activities	-2,652,424	-2,647,722	-1,208,154	-1,208,154
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
INTEREST INCOME	179,519	80,000	99,125	99,125
d. Net cash provided by (or used in) investing activities	179,519	80,000	99,125	99,125
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	-747,341	-982,356	649,545	649,545
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,856,029	3,108,688	2,126,332	2,126,332
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,108,688	2,126,332	2,775,877	2,775,877

East Fork Swimming Pool District  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: Swimming Pool Enterprise



7860 S BINGHAM JUNCTION BLVD  
MIDVALE, UT 84047

CL073A 0005851 01 SP 0.78 \*\*SGLP H8 1 3363 89423 -C01-P05856-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:** February 01, 2026

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 12/31/2025: \$124,000.00**
- **Total Interest Paid: \$3,837.60**

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

**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 DEBITS OF LOAN @ 152

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

© EXTERNAL EMAIL! Inspect contents carefully.

**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: 84th Session; February 1, 2027 to May 31, 2027**

1. Activity:	<u>N/A</u>	
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		\$ _____
<b>Total</b>		<b>\$ _____</b>

Entity: East Fork Swimming Pool District

Budget Year 2026-2027

**SCHEDULE OF EXISTING CONTRACTS**

**Budget Year 2026-2027**

East Fork Swimming Pool District

Shannon Harris

Director@cvsxim.com

775-392-4062

**Local Government:**

**Contact:**

**E-mail Address:**

**Daytime Telephone:**

Total Number of Existing Contracts: One

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	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	<b>Total Proposed Expenditures</b>			<b>13,000.00</b>	<b>13,000.00</b>	

Additional Explanations (Reference Line Number and Vendor):

**SCHEDULE OF PRIVATIZATION CONTRACTS**

Budget Year 2026-2027

East Fork Swimming Pool District

**Local Government:**

**Contact:** Shannon Harris

**E-mail Address:** Director@cvswwim.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 2026-27	Proposed Expenditure FY 2027-28	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.

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:	Capital Projects Fund	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030	FY 2030-2031
<b>Capital Improvement:</b>	Activity Pool Renovation Therapy Filter Replacement	\$800,000 \$100,000				
	Indoor Plaster/Paint, Deck Repair ACME Project Preliminary Design, Public Outreach ACME Project Design Services ACME Project-Phase 1 Site Improvements		\$750,000	\$1,000,000	\$2,000,000	\$1,500,000
<b>Funding Source:</b>	Property Tax-General Revenues					
<b>Completion Date:</b>		6/30/2026	6/30/2027	6/30/2028	6/30/2029	6/30/2030
<b>Fund Total</b>		<b>\$900,000</b>	<b>\$750,000</b>	<b>\$1,000,000</b>	<b>\$2,000,000</b>	<b>\$1,500,000</b>

Fund:	Asset Management	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030	FY 2030-2031
<b>Capital Improvement:</b>	Slide Frame Paint/Seal, Sidewalk Repair, UV Spring Board, Pumps, LG Stands Quartz Thimble, Pumps, ADA Lifts LED Score Board, Therapy Pool Plaster Dryland Equipment, Pumps, Boiler Controls Slide Repaint/Gel	\$253,154	\$274,397	\$274,531	\$309,674	\$352,151
<b>Funding Source:</b>	Property Tax-General Revenues					
<b>Completion Date:</b>		6/30/2026	6/30/2027	6/30/2028	6/30/2029	6/30/2030
<b>Fund Total</b>		<b>\$253,154</b>	<b>\$274,397</b>	<b>\$274,531</b>	<b>\$309,674</b>	<b>\$352,151</b>

Fund:	Project Management	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030	FY 2030-2031
<b>Capital Improvement:</b>		\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
<b>Funding Source:</b>	Property Tax-General Revenues					
<b>Completion Date:</b>		6/30/2026	6/30/2027	6/30/2028	6/30/2029	6/30/2030
<b>Fund Total</b>		<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</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: 07/01/2025						
Fund:		FY 2026-2027		FY 2027-2028		FY 2028-2029		FY 2029-2030		FY 2030-2031
Capital Improvement:	Prelim ACME Studies			\$250,000						
Funding Source:	Aquatic Multiuse Expansion Observation, Recommendation Public Outreach									
Completion Date:	Property Tax-General Revenues	6/30/2026		6/30/2027		6/30/2028		6/30/2029		6/30/2030
Fund Total		\$0		\$250,000		\$0		\$0		\$0
Fund:	Contingency	FY 2025-2026		FY 2026-2027		FY 2027-2028		FY 2028-2029		FY 2029-2030
Capital Improvement:		\$40,000		\$40,000		\$40,000		\$40,000		\$40,000
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		\$40,000		\$40,000		\$40,000		\$40,000		\$40,000

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  
2026-2027**

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 21, 2026, at 9:00 a.m. at the Carson Valley Swim Center located at 1600 HWY 88, Minden, NV 89423.

**Pub Date:  
May 13, 2026  
Ad # 61690**