SKYLAND GENERAL IMPROVEMENT DISTRICT BUDGET DOCUMENT INDEX FISCAL YEAR 2022-2023

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SKYLAND GENERAL IMPROVEMENT DISTRICT

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

SKYLAND GENERAL	IMPROVEMENT I	DISTRICT	herewit	h submits the	FINAL budget	for the		
fiscal year ending	June 30, 2023							
This budget contains	1	funds, including Del	bt Service,	requiring pro	perty tax revenues	totaling \$	66,269)
The property tax rates the tax rate will be incr lowered.			nary data. 1		ate computed reve nal computation red			
This budget contains 0 proprietary	1 funds with estima	governmental fund ted expenses of \$	types with	estimated exp	penditures of \$	955	,958	_ and
Copies of this budget h	nave been filed for		spection in	the offices e	numerated in NRS	354.596 (Loca		
CERTIFICATION					PROVED BY THE Only necessary	for FINAL Bud	lget	
	Scott D. Fields	· · · · · · · · · · · · · · · · · · ·		(,	Signature by Docu	sign is accepta	bie)	_ ·∷·:
	(Print Name) CPA			1	any Lik	\sim		•
· · · · · · · · · · · · · · · · · · ·	(Title)	**************************************		$\overline{\neg}$	1 5	Ø 1	1	'
certify that	all applicable fund	s and financial			~~ ~	Juni	<u> </u>	
operations	of this Local Gove	rnment are		R	IN I	7	,	
listed herei	in				K	-0		
				(V)	4 (06	
Signed:	Juff.			Ö	of the contract of the contrac		7	
Dated:	5-18-	22						
Phone:	775 885-9136							
						د ب بنا بنا		
SCHEDULED PUBLIC (Must be held from M		y 31, 2022 this year)						
Date and Time:	May 26, 2022 3:	30PM			Publication Date	: 13	-May-22	
Place: Douglas C	County Library 23	3 Warrior Way, Zepl	hyr Cove,	Douglas Co	unty , Nevada			
							Page:	1

Last Revised 10/26/2021

Schedule 1

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	12/11/00/00/21	12/11/00/00/22	
Judicial			
Public Safety			
Public Works			
Sanitation			
Health		A Saul Committee of the	
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL			

POPULATION (AS OF JULY 1)	605	605	605
SOURCE OF POPULATION ESTIMATE*(BASED ON NUMBER	 BER OF DWELLINGS IN THE	DISTRICT)	
Assessed Valuation (Secured and Unsecured Only)	93,388,178	94,109,836	102,530,762
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	93,388,178	94,109,836	102,530,762
TAX RATE			
General Fund	0.2231	0.2231	0.2298
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE			

^{*} 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.

SKYLAND GENERAL IMPROVEMENT DIS	TRICT
(Local Government)	

SCHEDULE S-2 - STATISTICAL DATA

Page: 2 Schedule S-2

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	0.0219	102,530,762	22,454	0.0219	22,454	16,139	6,315
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					xxxxxxxxxxxx		
VOTER APPROVED: C. Voter Approved Overrides	0.1500	102,530,762	153,796	0.1500	153,796	110,539	43,257
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. SCCRT Loss (NRS 354.59813)	0.1008	102,530,762	103,382	0.0579	59,365	42,668	16,697
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1008	102,530,762	103,382	0.0579	59,365	42,668	16,697
M. SUBTOTAL A, C, L	0.2727	102,530,762	279,632	0.2298		169,346	66,269
N. Debt							
O. TOTAL M AND N	0.2727	102,530,762	279,632	0.2298	235,615	169,346	66,269

SKYLAND GENERA	L IMPROVEMENT	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.

Budget For Fiscal Year Ending June 30	

Budget Summary for	SKYLAND GENERAL IMPROVEMENT DISTRICT					
	(Local Government)					

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING		PROPERTY			OTHER FINANCING SOURCES OTHER THAN		
	FUND	CONSOLIDATED	TAX	TAX	OTHER	TRANSFERS	OPERATING	
FUND NAME	BALANCES	TAX REVENUE	REQUIRED	RATE	REVENUE	IN	TRANSFERS IN	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	537,744	108,305	66,269		20	652,590		1,364,928
				1.				
						· · · · · · · · · · · · · · · · · · ·		
	 							
DEDT OF D. 40F								
DEBT SERVICE								
Subtotal Governmental Fund Types,								
Expendable Trust Funds	537,744	108,305	66,269		20	652,590	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	1,364,928
PROPRIETARY FUNDS								
	XXXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXX
	XXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	xxxxxxxxxx				xxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
TOTALALLIUNDO	700000000	<u> </u>	l	<u> </u>	1 ///////////	1 7700000000	~~~~~~~~	

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SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2023

Budget Summary for	SKYLAND GENERAL IMPROVEMENT DISTRICT	1
	(Local Government)	100

	T			SERVICES,		CONTINGENCIES			
				SUPPLIES		AND USES			
GOVERNMENTAL FUNDS AND				AND		OTHER THAN			
EXPENDABLE TRUST FUNDS		SALARIES		OTHER	CAPITAL	OPERATING	OPERATING		
		AND	EMPLOYEE	CHARGES	OUTLAY	TRANSFERS	TRANSFERS	ENDING FUND	
FUND NAME		WAGES	BENEFITS	**	***	OUT	OUT	BALANCES	TOTAL
	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	-	12,000		143,318	800,640	-	-	408,970	1,364,928
	1					and the second			
								Note that the state of	
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	100								
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		<u> </u>							
	1000								
							4.1		
				1000					
				-1.					
						1. A. A			
TOTAL GOVERNMENTAL FUND TYPES									
AND EXPENDABLE TRUST FUNDS		12,000	<u>-</u>	143,318	800,640		-	408,970	1,364,92

* FUND TYPES:

R - Special Revenue

C - Capital Projects

D - Debt Service

T - Expendable Trust

Page: 5 Schedule A-1

^{**} Include Debt Service Requirements in this column

	(1)	(2)	(3) BUDGET YEAR E	(4) NDING 06/30/23
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
AD VALOREM REVENUE	58,048	63,021	66,269	66,269
CONSOLIDATED TAX	97,139	95,324	108,305	108,305
INTEREST	12	2,317	20	20
INSURANCE PROCEEDS	15,000	-	-	
Other	0	16	_	
SUBTOTAL REVENUE ALL SOURCES OTHER FINANCING SOURCES Transfers in (Schedule T)	170,199	160,678	174,594	174,594
Proceeds of Long-term Debt	-	-	652,590	652,590
SUBTOTAL OTHER FINANCING SOURCES	_		652,590	652,590
BEGINNING FUND BALANCE	495,769	571,286	537,744	537,744
Prior Period Adjustments Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	495,769	571,286	537,744	537,744
TOTAL AVAILABLE RESOURCES	665,968	731,964	1,364,928	1,364,928

SKYLAND GENERAL IMPROVEMENT DISTRICT
(Local Government)
SCHEDULE B - GENERAL FUND

Page: 6 Schedule B-9

	(1)	(2)	(3) BUDGET YEAR EN	(4) IDING 06/30/23
EXPENDITURES BY FUNCTION AND ACTIVITY	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
SALARIES AND WAGES SERVICES AND SUPPLIES	12,000 18,990	12,000 26,915	12,000 62,318	12,000 62,318
PUBLIC WORKS HIGHWAYS AND STREETS	63,692	122,305	81,000	81,000
CAPITAL OUTLAY DEBT SERVICE		33,000	782,590 18,050	782,590 18,050
		# 1		
FUNCTION SUBTOTAL	94,682	194,220	955,958	955,958

	SKYLAND GENERAL IMPROVEMENT DISTRICT	
•	(Local Government) SCHEDULE B - GENERAL FUND	
FUNCTION		

Page: 7 Schedule B-10

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23		
EXPENDITURES BY FUNCTION AND ACTIVITY	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED	
PAGE FUNCTION SUMMARY				=1010	
General Government	30,990	38,915	74,318	74,318	
Judicial					
Public Safety		400.005		04 000	
Public Works	63,692	122,305	81,000	81,000	
Sanitation					
Health					
Welfare					
Culture and Recreation		<u> </u>			
Community Support			18,050	18,050	
Debt Service		-	10,050	10,000	
Intergovernmental Expenditures CAPITAL OUTLAY		33,000	782,590	782,590	
CAFITAL OUTLAT		33,000	702,000	702,000	
TOTAL EXPENDITURES - ALL FUNCTIONS	94,682	194,220	955,958	955,958	
OTHER USES:					
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)					
Transfers Out (Schedule T)					
TOTAL EXPENDITURES AND OTHER USE					
TO THE EAST ENDINGTED AND OTHER OOF					
ENDING FUND BALANCE:	571,286	537,744	408,970	408,970	
TOTAL GENERAL FUND					
COMMITMENTS AND FUND BALANCE	665,968	731,964	1,364,928	1,364,928	

SKYLAND GENERAL IMPROVEMENT DISTRICT
(Local Government)
SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE GENERAL FUND - ALL FUNCTIONS

Page: 8 Schedule B-11 ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

- * Type
- 1 General Obligation Bonds
- 2 G.O. Revenue Supported Bonds
- 3 G.O. Special Assessment Bonds
- 4 Revenue Bonds
- 5 Medium-Term Financing

- 6 Medium-Term Financing Lease Purchase
- 7 Capital Leases
- 8 Special Assessment Bonds
- 9 Mortgages
- 10 Other (Specify Type)
- 11 Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) TYPE *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2022		(10) TS FOR FISCAL DING 06/30/23 PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
FUND								\$	\$	\$
USDA	11	20	652,590	7/1/2022	7/1/2042	2.125	\$0	\$13,868	\$0	\$13,868
							\$	\$		
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	s	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	s
							\$	\$	s	\$
							\$	s	\$	\$
							s	s	s	s
							s	\$	s	\$
TOTAL ALL DEBT SERVICE			652,590				-	13,868	-	13,868

SCHEDULE C-1 - INDEBTEDNESS

SKYLAND GENERAL IMPROVEMENT DISTRICT Budget Fiscal Year 23 (Local Government)

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2022-2023

Local Government: SKYLAND GENERAL IMPROVEMENT DISTRICT

Contact: SCOTT FIELDS

E-mail Address: scott@colodnyfields.com

Daytime Telephone: 775 885-9136 Total Number of Existing Contracts: 3

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	Colodny Fields LLP	7/1/2022	6/30/2023	\$ 18,000	\$ 20,000	Professional accounting services
2	JB Landscaping	7/1/2021	6/30/2022	45,000	46,000	Snow removal services
3	Minden Lawyers LLC	9/19/2019	NA	3,000	3,000	Professional legal services
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures		4 77 9	\$ 66,000	\$ 69,000	

Additional Explanations (Reference Line Number and Vendor):

Page: 10 Schedule 31

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2022-2023

Local Government: SKYLAND GENERAL IMPROVEMENT DISTRICT

Contact: SCOTT FIELDS CPA

E-mail Address: scott@colodnyfields.com

Daytime Telephone: 775 885-9136 Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract		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									
	NONE EXIST			1					
2									
3									
4									
5				ar a la l					
6									
							The state of the s		
7									
-									
		1			and the second				
8	Total	表表言 意	San Assaulten						

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Schedule 32

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: NO LOBBYING EXPENSE	is
2. Funding Source:	
3. Transportation	\$
4. Lodging and meals	\$
	\$
5. Salaries and Wages	
6. Compensation to lobbyists	\$
7. Entertainment	\$
Supplies, equipment & facilities; other personnel and services spent in Carson City	\$ <u> </u>
Total	\$
Entity: SKYLAND GENERAL IMPROVEMENT DISTRICT	Budget Year 2022-2023
	Page: 12 Schedule 30