



May 14, 2024

Mr. Scott Sullivan
Chair, Board of Trustees
Skyland General Improvement District
P.O. Box 11357
Zephyr Cove, NV 89448-3357

Dear Mr. Sullivan,

Enclosed is the Final Budget for the fiscal year June 30, 2025, for Skyland General Improvement District. Please review the final budget with the Board of Trustees and if it is approved at the Board meeting on May 23, 2024, please sign and date, along with the Board members, where indicated, and return to me for filing with the Nevada Department of Taxation and Douglas County Clerk-Recorder.

The duplicate copy is for your files as indicated thereon.

Please call if you have any questions.

Regards,

Colodny Fields LLP

Scott D. Fields, CPA

Enc:

SKYLAND GENERAL IMPROVEMENT DISTRICT
BUDGET DOCUMENT INDEX
FISCAL YEAR 2024-2025

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SKYLAND GENERAL IMPROVEMENT DISTRICT

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

SKYLAND GENERAL IMPROVEMENT 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 \$ 81,349

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 1 governmental fund types with estimated expenditures of \$ 245,209 and
0 proprietary funds with estimated expenses of \$ 0

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 SCOTT D FIELDS
(Print Name)
CPA
(Title)

certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed: _____

Dated: _____

Phone: _____

APPROVED BY THE GOVERNING BOARD

Only necessary for FINAL Budget

(Signature by DocuSign is acceptable)

SCHEDULED PUBLIC HEARING:

(Must be held from May 20, 2024 to May 31, 2024)

Date and Time: May 23, 2024 3-5pm

Publication Date: 10-May-24

Place: Tahoe Douglas Fire Station 139 Elks Point Rd.
Zephyr Cove, NV 89448

Page: 1
Schedule 1

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			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL			

POPULATION (AS OF JULY 1)	605	605	605
SOURCE OF POPULATION ESTIMATE*			
Assessed Valuation (Secured and Unsecured Only)	102,530,762	113,865,021	116,302,311
Net Proceeds of Mines			
TOTAL ASSESSED VALUE			
TAX RATE			
General Fund	0.2298	0.2598	0.2598
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 DISTRICT
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

FISCAL YEAR 2024-2025

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	116,302,311	25,470	0.0219	25,470	18,613	6,857
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXXXX		
VOTER APPROVED: C. Voter Approved Overrides	0.1500	116,302,311	174,453	0.1500	174,453	127,485	46,968
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. SCCR Loss (NRS 354.59813)	0.1101	116,302,311	128,051	0.0879	102,232	74,708	27,524
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1101	116,302,311	128,051	0.0879	102,232	74,708	27,524
M. SUBTOTAL A, C, L	0.2820	116,302,311	327,974	0.2598	302,155	220,806	81,349
N. Debt							
O. TOTAL M AND N	0.2820	116,302,311	327,974	0.2598	302,155	220,806	81,349

SKYLAND GENERAL IMPROVEMENT 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.

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2024-2025

Local Government: SKYLAND GENERAL IMPROVEMENT DISTRICT

Contact: _____

E-mail Address: _____

Daytime Telephone: _____

Total Number of Existing Contracts: 3

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	Colodny Fields LLP	7/1/2024	6/30/2025	\$ 27,000	\$ 29,000.00	Professional Accounting Services
2	JP Landscaping	7/1/2024	6/30/2025	18,250	na	Snow Removal Services
3	Minden Lawyers LLC	7/1/2024	6/30/2025	10,000	10,000	Professional Legal Services
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 2024-2025

Local Government: SKYLAND GENERAL IMPROVEMENT DISTRICT
Contact: _____
E-mail Address: _____
Daytime Telephone: _____

Total Number of Privatization Contracts: _____

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	NONE EXIST									
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary. Page: 11
Schedule 32

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

1. Activity: NO LOBBYING EXPENSES

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 \$ -

Entity: SKYLAND GENERAL IMPROVEMENT DISTRICT

Budget Year 2024-2025

AFFIDAVIT OF PUBLICATION

State of New Jersey, County of Hudson, ss:

Tatiana Dorval, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Tahoe Daily Tribune now is, and during all times herein named, was a corporation duly organized and existing under the laws of the State of California, and now is, and during all times herein named was the printer of **Tahoe Daily Tribune**, a newspaper of general circulation, as defined by section 6000 of the Government Code of the State of California, printed and published daily (Sundays excepted) in the City of South Lake Tahoe, County of El Dorado, State of California, and that affiant is the principal clerk of said Nevada County Publishing Co.

That the printed advertisement hereto annexed was published in the said Tahoe Daily Tribune, for the full required period of 1 time(s) commencing on **May. 10, 2024**, and ending on **May. 10, 2024**, all days inclusive.

PUBLICATION DATES:

May. 10, 2024

NOTICE ID: QTZAhdBhdEBU9XJliiH9

PUBLISHER ID: 322201

NOTICE NAME: 2025 Skyland GID Budget Hearing

Publication Fee: 138.20

I certify, under penalty of perjury, the forgoing is true and correct.

(Signed) Tatiana Dorval

SHANNEA H HOLMES
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires August 1, 2026

VERIFICATION

State of New Jersey
County of Hudson

Subscribed in my presence and sworn to before me on this: 05/10/2024

Shanea H. Holmes

Notary Public
Notarized remotely online using communication technology via Proof.

NOTICE OF PUBLIC HEARING ON
ANNUAL BUDGET OF SKYLAND
GENERAL IMPROVEMENT DISTRICT FOR THE
FISCAL YEAR
2024-2025

NOTICE IS HEREBY GIVEN THAT the Board of Trustees of the SKYLAND GENERAL IMPROVEMENT DISTRICT, Douglas County, Nevada will hold a public hearing on the Annual Budget for the fiscal year 2024-2025 on Thursday May 23, 2024 at 3:00 o'clock PM at the Tahoe Douglas Fire Station at 193 Elks Point Rd, Zephyr Cove, Nevada. In addition, the meeting will also have a ZOOM option:

<https://zoom.us/j/97565025840?pwd=WTE2RGh4aityRi9aTlZ2Z3FLS3FOQT09>
Meeting ID: 975 6502 5840
Passcode: 204117.

Copies of the Annual Budget are available for inspection and on file pursuant to NRS 354.596 with the Douglas County Clerk in Minden, Nevada; the Secretary of said District, at said principal office and at the office of the Nevada Tax Commission, Carson City, Nevada. The Annual Budget has been prepared in such detail and on appropriate forms as prescribed by the Nevada Tax Commission.

/s/ Janine Nyre, Secretary

Published: May 10, 2024