



**TOPAZ RANCH ESTATES
GENERAL IMPROVEMENT DISTRICT**
1490 Albite Road, Suite 8
Wellington, NV 89444

(775) 266-3000

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

Topaz Ranch Estates General Improvement 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 \$ 269,636

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 \$ 391,948 and 1 proprietary funds with estimated expenses of \$ 908,106

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

Elise Akers
(Print Name)
District Business Manager
(Title)

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

Signed: *Elise Akers*

Dated: May 21, 2026

Phone: (916) 297-1836

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

Jeff Burgess
Sharon Baker
Michael J. King
Cynthia Sanchez

SCHEDULED PUBLIC HEARING:

(Must be held from May 18, 2026 to May 31, 2026)

Date and Time: 5/21/26 3:00 PM

Publication Date: 8-May-26

Place: 3939 Carter Drive
Wellington, NV 89444

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Schedule 1

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	4	2.8	3
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	4	2.8	3
Utilities	1	3.2	3
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	5	6	6

POPULATION (AS OF JULY 1)	54,343	55,797	57,149
SOURCE OF POPULATION ESTIMATE*	Annual Report on the Estimated Population of Towns, Cities and Counties		
Assessed Valuation (Secured and Unsecured Only)	42,636,491	42,567,205	42,643,742
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	42,636,491	42,567,205	42,643,742
TAX RATE			
General Fund	0.8546	0.8546	0.8546
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.8546	0.8546	0.8546

* 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.

Topaz Ranch Estates GID
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

Page: _____
Schedule S-2

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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.1804	42,643,742	503,367	0.8546	364,433	94,797	269,636
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXX		
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)	0.289	42,643,742	123,240				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.289	42,643,742	123,240				
M. SUBTOTAL A, C, L	1.4694			0.8546	364,433	94,797	269,636
N. Debt							
O. TOTAL M AND N	1.4694	42,643,742	626,607	0.8546	364,433	94,797	269,636

Topaz Ranch Estates GID

(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 A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for Topaz Ranch Estates General Improvement District
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT(6)	
Water Utility		612,400	705,353	30,000	202,753			-265,706
TOTAL		612400	705353	30000	202752.52	0	0	-265705.52

* FUND TYPES: E - Enterprise
I - Internal Service
N - Nonexpendable Trust

** Include Depreciation

PROPRIETARY FUND	(1)	(2)	(3) 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				
Charges for Services	569,397	540,000	612,400	
Total Operating Revenue	569,397	540,000	612,400	
OPERATING EXPENSE				
Salaries and Benefits	215,920	257,309	206,015	
Services and Supplies	303,611	300,846	215,503	
Depreciation/Amortization	283,835	283,835	283,835	
Total Operating Expense	803,366	841,990	705,353	
Operating Income or (Loss)	-233,969	-301,990	-92,953	
NONOPERATING REVENUES				
Interest Earned	32,636	20,000	30,000	
Property Taxes				
Subsidies				
Consolidated Tax				
Grant Revenue	1,089,217	147,882		
Total Nonoperating Revenues	1,121,853	167,882	30,000	
NONOPERATING EXPENSES				
Interest Expense	90,242	88,078	85,218	
Interest Income				
Principal Payments		114,675	117,534	
Total Nonoperating Expenses	90,242	202,752	202,753	
Net Income before Operating Transfers	797,642	-336,860	-265,706	
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	797,642	-336,860	-265,706	

Topaz Ranch Estates GID
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SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND: Water Utility

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Payments to suppliers for goods and services	567,665	517,000	612,400	
Payments to employees for services	(341,554)	(257,309)	(206,015)	
	(125,723)	(300,646)	(215,503)	
		1,000		
a. Net cash provided by (or used for) operating activities	100,388	(39,955)	190,882	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Debt Principal	(109,946)	(114,675)	(117,534)	
Debt Interest	(90,242)	(88,078)	(85,218)	
b. Net cash provided by (or used for) noncapital financing activities	(200,188)	(202,752)	(202,753)	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Grant Received	1,089,217	147,882		
Grant Expenditures	(1,321,644)			
c. Net cash provided by (or used for) capital and related financing activities	(232,427)	147,882	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Earned	32,636	20,000	30,000	
d. Net cash provided by (or used in) investing activities	32,636	20,000	30,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(299,591)	(74,825)	18,129	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	965,106	655,515	580,690	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	665,515	580,690	598,819	

Topaz Ranch Estates GID
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SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: Water utility

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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: _____	
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: Topaz Ranch Estates General Improvement District

Budget Year 2026-2027

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Schedule 30

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2026-2027

Local Government: Ranch Estates General Improvement

Contact: _____

E-mail Address: _____

Daytime Telephone: _____

Total Number of Existing Contracts: _____

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	<i>Silva, Sceirine & Associates LLC</i>			\$ 30,000		Annual Audit
2	Elise Akers	2/1/2026		48000		DBM Contracted Services
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):