TOPAZ RANCH ESTATES GENERAL IMPROVEMENT DISTRICT
PRELIMINARY ANNUAL BUDGET
2025-2026

REVENUES		GOVERNMENTAL ROAD	PROPRIETARY WATER	TOTAL
3311	PROPERTY TAXES	257,145	-	257,145
3314	CONSOLIDATED TAXES	99,000	-	99,000
3335	STATE OF NEVADA	-	-	-
3340	USDA RURAL DEVELOPMENT	-	-	-
3345	FEDERAL AGENCIES	380,000		380,000
3440	WATER USAGE FEES	-	500,000	500,000
3442	BULK WATER SALES	-	-	-
3443	REFUNDS	-	(2,000)	(2,000)
3445	WATER LATE FEES	-	14,000	14,000
3450	WATER MISCELLANEOUS FEES	-	5,000	5,000
3600	TRANSFER IN FROM LGIP			-
3611	INTEREST INCOME	-	-	-
3911	DUE FROM ROAD	-	243,908	243,908
3912	DUE FROM WATER	-	-	-
3913	DUE FROM FEDER			
3992	SALE OF EQUIPMENT	-	-	-
3993	SALE OF CAPITAL ASSET	-	-	-
	TOTAL	**736,145**	**760,908**	**1,497,053**

PERSONNEL COSTS		ROAD	WATER	TOTAL
4100	SALARIES	86,095	182,779	268,874
4105	BENEFITS	66,115	71,480	137,595
4110	OVERTIME	2,333	3,050	5,384
4115	UNIFORMS	160	240	400
4112	SEASONAL EMPLOYEES	60,000	-	60,000
4120	BOARD OF TRUSTEE STIPENDS	7,200	10,800	18,000
	TOTAL PERSONNEL COSTS	**221,904**	**268,349**	**490,253**

SERVICES AND SUPPLIES		ROAD	WATER	TOTAL
4260	WORKERS' COMPENATION INSURANCE	6,000	9,000	15,000
4265	GENERAL LIABILITY AND OTHER INSURANCE	7,600	11,400	19,000
4320	OFFICE SUPPLIES AND EQUIPMENT (>5,000)	2,960	4,640	7,600
4325	PROFESSIONAL SERVICES	33,800	50,700	84,500
4330	TECHNICAL PROFESSIONAL SERVICES	-	27,640	27,640

4335	SOFTWARE AND OTHER SUBSCRIPTIONS	1,984	10,676	12,659
4337	PROCESSING FEES	5,440	15,660	21,100
4345	REPAIRS AND MAINTENANCE	41,240	21,410	62,650
4440	RENTAL - BUILDING	3,175	4,763	7,938
4442	RENTAL - EQUIPMENT	10,580	870	11,450
380	DEBT SERVICE - PRINCIPAL	23,416	109,311	132,727
4472	DEBT SERVICE - INTEREST	2,047	93,442	95,490
4530	COMMUNICATIONS	2,979	4,469	7,448
4540	ADVERTISING	-	-	-
4580	TRAVEL, TRAINING AND MILEAGE	2,400	3,600	6,000
4600	PROJECT SUPPLIES	33,000	34,500	67,500
4622	ELECTRICITY	1,340	48,160	49,500
4623	PROPANE	500	600	1,100
4624	DISPOSAL SERVICES	648	972	1,620
4626	FUEL	3,400	5,100	8,500
4710	LAND PURCHASE	-	-	-
4720	BUILDING PURCHASE	-	-	-
4730	CONSTRUCTION IN PROGRESS	-	-	-
4740	MACHINERY AND EQUIPMENT PURCHASE	-	-	-
4745	VEHICLE PURCHASE	-	-	-
4800	RESERVE FUNDING	12,850	30,647	43,497
4900	CONTINGENCY	73,632	5,000	
4912	DUE TO WATER	243,908	-	243,908
	TOTAL SERVICES AND SUPLIES	**514,241**	**492,559**	**905,727**
	TOTAL EXPENDITURES	**736,145**	**760,908**	**1,497,053**
	TOTAL REVENUES	**736,145**	**760,908**	**1,497,053**
	NET REVENUES OVER (UNDER) EXPENDITURES	**0**	**0**	**0**

TOPAZ RANCH ESTATES GENERAL IMPROVEMENT DISTRICT
PRELIMINARY ANNUAL BUDGET
2025-2026
GOVERNMENTAL ROAD FUND

REVENUES		GOVERNMENTAL ROAD	SHARED EXPENSES	TOTAL
3311	PROPERTY TAXES	257,145		257,145
3314	CONSOLIDATED TAXES	99,000		99,000
3335	STATE OF NEVADA			-
3340	USDA RD			-
3345	FEDERAL AGENCIES	380,000		380,000
3912	DUE FROM			-
3992	SALE OF EQUIPMENT			-
3993	SALE OF CAPITAL ASSET	-	-	-
	TOTAL	**736,145**	**-**	**736,145**

PERSONNEL COSTS		ROAD	SHARED	TOTAL
4100	SALARIES	-	86,095	86,095
4105	BENEFITS	25,288	40,827	66,115
4110	OVERTIME	300	2,033	2,333
4115	UNIFORMS	-	160	160
4112	SEASONAL EMPLOYEES	60,000	-	60,000
4120	BOARD OF TRUSTEE STIPENDS	-	7,200	7,200
	TOTAL PERSONNEL COSTS	**85,588**	**136,316**	**221,904**

SERVICES AND SUPPLIES		ROAD	SHARED	TOTAL
4260	WORKERS' COMPENATION INSURANCE	-	6,000	6,000
4265	GENERAL LIABILITY AND OTHER INSURANCE	-	7,600	7,600
4320	OFFICE SUPPLIES AND EQUIPMENT (>5,000)	-	2,960	2,960
4325	PROFESSIONAL SERVICES	-	33,800	33,800
4330	TECHNICAL PROFESSIONAL SERVICES	-	-	-
4335	SOFTWARE AND OTHER SUBSCRIPTIONS	-	1,984	1,984
4337	PROCESSING FEES	-	5,440	5,440
4345	**REPAIRS AND MAINTENANCE**	**37,000**	**4,240**	**41,240**
	Bergkamp	5,000		
	Mower	2,000		
	Trucks/Equipment	30,000		

4440	RENTAL - BUILDING		3,175	3,175
4442	RENTAL - EQUIPMENT	10,000	580	10,580
4471	DEBT SERVICE - PRINCIPAL	23,416	-	23,416
4472	DEBT SERVICE - INTEREST	2,047	-	2,047
4530	COMMUNICATIONS		2,979	2,979
4540	ADVERTISING		-	-
4580	**TRAVEL, TRAINING AND MILEAGE**	**-**	**2,400**	**2,400**
	Mileage		2,400	2,400
	Registration Fees			-
	Lodging			-
	Per Diem			-
4600	**PROJECT SUPPLIES**	**33,000**	**-**	**33,000**
	Oil	10,000		
	Asphalt	10,000		
	Hand Equipment/Gravel	10,000		
	Safety Equipment	3,000		
4622	**ELECTRICITY**	**534**	**806**	**1,340**
4622 0.10	OFFICE (501369)		456	456
4622 0.20	YARD (450883)		350	350
4622 0.70	ELECTRICITY - STREET LIGHTING	534		534
4623	PROPANE	100	400	500
4624	DISPOSAL SERVICES		648	648
4626	FUEL		3,400	3,400
4740	MACHINERY AND EQUIPMENT PURCHASE			-
4745	VEHICLE PURCHASE			-
4800	RESERVE FUNDING	12,850		12,850
4900	CONTINGENCY	74,972	-	74,972
4912	DUE TO	243,908	-	243,908
	TOTAL SERVICES AND SUPPLIES	**437,828**	**76,413**	**514,240**
	TOTAL EXPENDITURES	**523,416**	**212,729**	**736,145**
	TOTAL REVENUES	**736,145**	**-**	**736,145**
				-
	NET REVENUES OVER (UNDER) EXPENDITURES	**212,729**	**(212,729)**	**0**

TOPAZ RANCH ESTATES GENERAL IMPROVEMENT DISTRICT
PRELIMINARY ANNUAL BUDGET
2025-2026
PROPRIETARY WATER FUND

REVENUES		**PROPRIETARY WATER**	**SHARED**	**TOTAL**
3440	WATER USAGE FEES	500,000		500,000
3442	BULK WATER SALES			-
3443	REFUNDS	(2,000)		(2,000)
3445	WATER LATE FEES	14,000		14,000
3450	WATER MISCELLANEOUS FEES	5,000		5,000
3911	DUE FROM	243,908		243,908
3992	SALE OF EQUIPMENT			-
3993	SALE OF CAPITAL ASSET	-	-	-
	TOTAL	**760,908**		**760,908**

PERSONNEL COSTS		**WATER**	**SHARED**	**TOTAL**
4100	SALARIES	50,586	132,193	182,779
4105	BENEFITS	10,239	61,241	71,480
4110	OVERTIME	-	3,050	3,050
4115	UNIFORMS	-	240	240
4112	SEASONAL EMPLOYEES	-	-	-
4120	BOARD OF TRUSTEE STIPENDS	-	10,800	10,800
	TOTAL PERSONNEL COSTS	**60,825**	**207,524**	**268,349**

SERVICES AND SUPPLIES		**WATER**	**SHARED**	**TOTAL**
4260	WORKERS' COMPENATION INSURANCE	-	9,000	9,000
4265	GENERAL LIABILITY AND OTHER INSURANCE	-	11,400	11,400
4320	OFFICE SUPPLIES AND EQUIPMENT (>5,000)	200	4,440	4,640
4325	PROFESSIONAL SERVICES		50,700	50,700
4330	**TECHNICAL PROFESSIONAL SERVICES**	**27,640**	**-**	**27,640**
	SPS (Testing)	2,640		
	SPB Utility Services	15,000		
	Shaw Engineering	10,000		
4335	**SOFTWARE AND OTHER SUBSCRIPTIONS**	**7,700**	**2,976**	**10,676**
	RVS SOFTWARE	1,500		
	SCADA - WELL MONITORING	2,500		
	Sensus Meter Reading Software	3,700		

4337		**PROCESSING FEES**	**7,500**	**8,160**	**15,660**
		Shared Fees		8,160	
	0.40	Merchant Fees - Clover	2,500		
	0.50	Merchant Fees - PayClix	5,000		
4345		**REPAIRS AND MAINTENANCE**	**15,050**	**6,360**	**21,410**
		Tanks	5,000		
		Generators	5,000		
		Pumps	5,000		
		Other Equipment	50		
4440		RENTAL - BUILDING		4,763	4,763
4442		RENTAL - EQUIPMENT		870	870
4471		DEBT SERVICE - PRINCIPAL	109,311		109,311
4472		DEBT SERVICE - INTEREST	93,442		93,442
4530		COMMUNICATIONS		4,469	4,469
4540		ADVERTISING			-
4580		TRAVEL, TRAINING AND MILEAGE		3,600	3,600
4600		**PROJECT SUPPLIES**	**34,500**	**-**	**34,500**
		Meters	2,500		2,500
		Plumbing Supplies	1,000		1,000
		Chlorine (Thatcher)	15,000		15,000
		Western Nevada - plumbing parts	15,000		15,000
		Napa	1,000		1,000
					-
4622		**ELECTRICITY**	**46,950**	**1,210**	**48,160**
4622	0.10	OFFICE		684	684
4622	0.20	YARD (450883)		526	526
4622	0.30	WELLS 6 AND 8 (541419)	12,864		12,864
4622	0.40	BOOSTER STATION 1 (Topaz Ranch Road)	13,260		13,260
4622	0.50	BOOSTER STATION 2 (Sandstone Road)	2,436		2,436
4622	0.60	WELL 1 (8712)	18,390		18,390
4623		PROPANE		600	600
4624		DISPOSAL SERVICES		972	972
4626		FUEL		5,100	5,100
4710		LAND PURCHASE			-
4720		BUILDING PURCHASE			-
4730		CONSTRUCTION IN PROGRESS			-

4740	MACHINERY AND EQUIPMENT PURCHASE			-
4745	VEHICLE PURCHASE			-
4800	RESERVE FUNDING	30,647		30,647
4900	CONTINGENCY	5,000	-	5,000
	TOTAL SERVICES AND SUPPLIES	**261,948**	**106,459**	**492,559**
	TOTAL EXPENDITURES	**322,773**	**313,983**	**760,908**
	TOTAL REVENUES	**760,908**	**-**	**760,908**
				-
	NET REVENUES OVER (UNDER) EXPENDITURES	**438,135**	**(313,983)**	**0**

TOPAZ RANCH ESTATES GENERAL IMPROVEMENT DISTRICT
PRELIMINARY ANNUAL BUDGET
2025-2026
SHARED EXPENSES

		GOVERNMENTAL ROAD	PROPRIETARY WATER	
PERSONNEL COSTS		**ROAD**	**WATER**	**TOTAL**
4100	SALARIES	88,129	132,193	220,322
4105	BENEFITS	40,827	61,241	102,068
4110	OVERTIME	2,033	3,050	5,084
4115	UNIFORMS	160	240	400
4112	SEASONAL EMPLOYEES	-	-	-
4120	BOARD OF TRUSTEE STIPENDS	7,200	10,800	18,000
	TOTAL PERSONNEL COSTS	**138,350**	**207,524**	**345,874**

SERVICES AND SUPPLIES		**ROAD**	**WATER**	**TOTAL**
4260	WORKERS' COMPENATION INSURANCE	6,000	9,000	15,000
4265	GENERAL LIABILITY AND OTHER INSURANCE	7,600	11,400	19,000
4320	**OFFICE SUPPLIES AND EQUIPMENT (>5,000)**	**2,960**	**4,440**	**7,400**
	2 Laptop Computers	1,200	1,800	3,000
	1 Projector	600	900	1,500
	Printer	200	300	500
	Office Supplies	720	1,080	1,800
	Janitorial Supplies	240	360	600
4325	**PROFESSIONAL SERVICES**	**33,800**	**50,700**	**84,500**
	Kaisi Vandervort	1,000	1,500	2,500
	Silva, Sceirine, & Assoc. (Audit)	8,800	13,200	22,000
	Dyer Lawrence	24,000	36,000	60,000
4330	**TECHNICAL PROFESSIONAL SERVICES**	-	-	-
		-	-	
		-	-	
		-	-	
		-	-	

4335		**SOFTWARE AND OTHER SUBSCRIPTIONS**	**1,984**	**2,976**	**4,959**
		QuickBooks	480	720	1,200
		Bill Pay	240	360	600
		Amazon	72	108	180
		Zoom Meetings	67	100	167
		Acrobat	115	172	287
		LastPass	310	465	775
		GoogleWorkspace	700	1,050	1,750
4337		**PROCESSING FEES**	**5,440**	**8,160**	**13,600**
	0.10	BANK ANALYSIS FEES	1,440	2,160	3,600
	0.20	PAYROLL PROCESSING FEES	2,000	3,000	5,000
	0.30	PAYMENT PROCESSING FEES	2,000	3,000	5,000
4345		**REPAIRS AND MAINTENANCE**	**4,240**	**6,360**	**10,600**
		Inland Sierra	240	360	600
		Vehicle/Equipment Repair	4,000	6,000	10,000
		Office/Yard Maintenance/Repairs	-	-	
4440		RENTAL - BUILDING	3,175	4,763	7,938
4442		RENTAL - EQUIPMENT (DeLage)	580	870	1,450
4471		DEBT SERVICE - PRINCIPAL	-	-	-
4472		DEBT SERVICE - INTEREST	-	-	-
4530		**COMMUNICATIONS**	**2,979**	**4,469**	**7,448**
		Newpaper Publications	200	300	500
		Office Phone Services	403	605	1,008
		Verizon Mobile	1,392	2,088	3,480
		Internet Services	984	1,476	2,460
4540		ADVERTISING			-
4580		**TRAVEL, TRAINING AND MILEAGE**	**2,400**	**3,600**	**6,000**
		Mileage	2,400	3,600	6,000
		Registration	-	-	
		Lodging	-	-	
		Per Diem	-	-	
4622		**ELECTRICITY**	**806**	**1,210**	**2,016**
4622	0.10	OFFICE	456	684	1,140
4622	0.20	YARD (450883)	350	526	876
			-	-	
4623		PROPANE	400	600	1,000

4624	DISPOSAL SERVICES	648	972	1,620
4626	FUEL	3,400	5,100	8,500
4710	LAND PURCHASE	-	-	-
4720	BUILDING PURCHASE	-	-	-
4730	CONSTRUCTION IN PROGRESS	-	-	-
4740	MACHINERY AND EQUIPMENT PURCHASE	-	-	-
4745	VEHICLE PURCHASE	-	-	-
4800	RESERVE FUNDING	-	-	-
4900	CONTINGENCY	-	-	-
	TOTAL SERVICES AND SUPPLIES	**70,973**	**106,459**	**177,431**
	TOTAL EXPENDITURES	**209,322**	**313,983**	**523,305**

TOPAZ RANCH ESTATES GENERAL IMPROVEMENT DISTRICT
DEBT SERVICE

Account No:	Loan #	Date	Term	Termination Date	Purpose	Fund	Loan Amount	Interest Rate	Payment Due	Annual Reserve Requirement
2931.1	USDA #7	06/12/20	9Y	07/12/29	Bergkamp (pothole Equipment)	Road	206,000.00	2.375	25,464	12,850
2931.2	USDA #3	03/24/10	40Y	04/24/50	WELL, DISTRIBUTION, & TRAMSI	Water	614,000.00	4.375	30,804	3,080
2932.1	USDA #5	10/05/16	40Y	11/05/56	WATER SYSTEM IMPROVEMENT!	Water	3,291,986.65	1.875	138,156	13,816
2932.2	USDA #8	04/13/23	40Y	05/13/63	WELL 6/8 PROJECT	Water	277,000.00	1.375	9,012	901
2934	DW1605	05/31/16	20Y	07/01/36	Bond Refinancing	Water	407,227.12	2.08	24,798	-
									228,234	30,647

1035	TRESLA	Short Lived Assets (LGIP)	USDA #7	12,850
1050	TRECAP	Water Company Reserve (LGIP)	USDA #3, USDA #5, USDA #8	17,797
				30,647

TOPAZ RANCH ESTATES LGIP RESERVE ACCOUNTS

LGIP RESERVE SCHEDULE

LGIP Capital Asset Reserve

USDA LOAN NUMBER	ANNUAL LOAN PAYMENT	DATE OF INCEPTION	2023	2024	2025	2026
USDA #3	30,804	03/24/10				
USDA #5	138,156	10/05/16	13,815.60	13,815.60	13,815.60	2,546.40
USDA #7	25,464	06/12/20	2,546.40	2,546.40	2,546.40	2,546.40
USDA #8	9,012	04/13/23	600.80	901.20	901.00	901.00
		ANNUAL DEPOSIT	**16,962.80**	**17,263.20**	**17,263.00**	**5,993.80**
		RUNNING BALANCE LESS INTEREST	**143,085.40**	**160,348.60**	**177,611.60**	**183,605.40**
					337,960.20	
					168,980.10	

LGIP Short Lived Asset Reserve

USDA LOAN NUMBER	ANNUAL LOAN PAYMENT	DATE OF INCEPTION	2023	2024	2025	2026
USDA #7	25,464	06/12/20	12,850.00	12,850.00	12,850.00	12,850.00
		ANNUAL DEPOSIT	**12,850.00**	**12,850.00**	**12,850.00**	**12,850.00**
		RUNNING BALANCE LESS INTEREST	**37,450.00**	**50,300.00**	**63,150.00**	**76,000.00**

TOPAZ RANCH ESTATES GENERAL IMPROVEMENT DISTRICT
2025-26 SALARY REQUIREMENTS

ROAD DEPARTMENT

				WITH BENEFITS		Total Benefits	Total PKG
Position	**Rate**	**EST OT**	**Sub-Total**	**PERS**	**HEALTH**		
Road Lead	20.00	300.00	41,900.00	8,424.50	15,000.00	**25,288.15**	67,188.15
		300.00	**41,900.00**	8,424.50	15,000.00	**25,288.15**	67,188.15

WATER DEPARTMENT

				WITH BENEFITS		Total Benefits	Total PKG
Position	**Rate**	**EST OT**	**Sub-Total**	**PERS**	**HEALTH**		
Front Desk	20.90	-	34,777.60	6,993.11	-	**8,543.38**	43,320.98
Front Desk	19.00	-	15,808.00	-	-	**1,695.70**	17,503.70
		-	**50,585.60**	6,993.11	-	**10,239.08**	60,824.68

SHARED DEPARTMENTS

				WITH BENEFITS		Total Benefits	Total PKG
Position	**Rate**	**EST OT**	**Sub-Total**	**PERS**	**HEALTH**		
DOM	30.05	1,126.88	63,630.88	12,791.76	18,000.00	**33,611.57**	97,242.44
DBM	33.00	1,237.50	69,877.50	14,047.14	-	**17,141.80**	87,019.30
OIT Lead	20.43	919.35	43,413.75	8,728.72	15,000.00	**25,658.98**	69,072.73
OIT	20.00	1,800.00	43,400.00	8,725.96	15,000.00	**25,655.61**	69,055.61
		5,083.73	**220,322.13**	44,293.58	48,000.00	**102,067.95**	322,390.07