

**SKYLAND METROPOLITAN DISTRICT
2022 AMENDED BUDGET
2023 APPROVED BUDGET**

					Date:	16-Dec-22		
					Current Budget Level:	BUD1		
					Year to date through:	16-Dec-22		
	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL (2020)	ACTUAL (2021)	2022 BUDGET	2022 YEAR TO DATE ACTUAL	2022 AMENDED BUDGET	2023 APPROVED BUDGET
1	DEBT SERVICE FUND							
2		DEBT SERVICE FUND BEGINNING BALANCE	\$ (59,131)	\$ (67,831)	\$ (2,587)	\$ (2,587)	\$ (2,587)	\$ (691)
3	Revenue							
4		Taxes:						
5	2-350	Property Taxes	\$ 224,278	\$ 300,651	\$ 235,933	\$ 236,029	\$ 236,029	\$ 235,561
6	2-355	Specific Ownership Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7		Interest:						
8	2-345	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	2-340	Interest Income, Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10		Service Charge:						
11	2-315	Availability of Service Fee	\$ 50,858	\$ 48,329	\$ 48,892	\$ 50,057	\$ 50,057	\$ 46,390
12		Fees:						
13	2-365	Capital Improvement Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	2-352	Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	2-353	Bond Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	2-358	Legal Agreement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17		Transfers Into Fund:						
18	2-391	Transfer from Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	2-393	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20		Revenue Totals:	\$ 275,136	\$ 348,980	\$ 284,825	\$ 286,086	\$ 286,086	\$ 281,951
21	Expenditures							
22		Administration:						
23	2-620	Treasurer Fees	\$ 6,742	\$ 9,042	\$ 7,178	\$ 7,096	\$ 7,096	\$ 7,167
24		Debt Service:						
25	2-545	Bond Principal and Interest	\$ 276,894	\$ 274,494	\$ 276,893	\$ 276,894	\$ 276,894	\$ 273,893
26	2-430	Bond Trustee	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
27	2-425	Bond Redemption	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	2-550	Bond Issue Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	2-560	Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30		Transfers Out of Fund:						
31	2-900	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	2-901	Transfer to Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33		Expenditure Totals:	\$ 283,836	\$ 283,736	\$ 284,271	\$ 284,190	\$ 284,190	\$ 281,260
34		DEBT SERVICE FUND ENDING BALANCE:	\$ (67,831)	\$ (2,587)	\$ (2,033)	\$ (691)	\$ (691)	\$ 0

**SKYLAND METROPOLITAN DISTRICT
2022 AMENDED BUDGET
2023 APPROVED BUDGET**

	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL (2020)	ACTUAL (2021)	2022 BUDGET	2022 TO DATE ACTUAL	YEAR 2022 AMENDED BUDGET	2023 APPROVED BUDGET
35	WATER FUND							
36		WATER FUND BEGINNING BALANCE	\$ 1,328,128	\$ 589,027	\$ 1,033,776	\$ 1,033,776	\$ 1,033,776	\$ 1,226,578
37	Operating Revenues							
38	3-303	Excess Water Usage Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	3-304	Special Water Permit Fee	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ 10
40	3-305	User Fees	\$ 172,917	\$ 218,836	\$ 195,000	\$ 206,191	\$ 206,191	\$ 200,000
41	3-361	Water Tank User Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42		Total Operating Revenues:	\$ 172,917	\$ 218,836	\$ 195,010	\$ 206,191	\$ 206,191	\$ 200,010
43	Operating Expenses							
44		Repair and Maintenance - Water and Sewer						
45	3-580	Repair and Maintenance - Water	\$ 27,106	\$ 53,926	\$ 60,000	\$ 35,159	\$ 50,000	\$ 60,000
46	3-581	Repair and Maintenance - Sewer	\$ 6,554	\$ -	\$ 20,000	\$ 7,439	\$ 10,000	\$ 20,000
47	3-536	Dam and Lake Maintenance	\$ 1,983	\$ 2,751	\$ 20,000	\$ 7,752	\$ 10,000	\$ 20,000
48	3-535	Equipment Repairs	\$ 70	\$ 110	\$ 500	\$ 155	\$ 500	\$ 500
49	3-531	Operational Engineering	\$ 14,679	\$ 1,629	\$ 20,000	\$ 689	\$ 3,000	\$ 20,000
50	3-540	Insurance - Workers' Comp.	\$ 5,735	\$ 3,705	\$ 5,000	\$ 4,125	\$ 5,000	\$ 5,000
51	3-650	Utilities	\$ 25,861	\$ 29,010	\$ 29,000	\$ 31,324	\$ 35,000	\$ 30,000
52	3-550	Legal	\$ 1,739	\$ 645	\$ 10,000	\$ 5,728	\$ 10,000	\$ 10,000
53	3-560	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	3-420	Bank Charges	\$ 633	\$ 461	\$ 600	\$ 1,106	\$ 1,000	\$ 1,000
55	3-595	Snowplowing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56		Supplies and Chemicals						
57	3-600	Supplies	\$ 956	\$ 341	\$ 2,000	\$ 1,449	\$ 2,000	\$ 2,000
58	3-605	Chemicals	\$ 995	\$ 1,686	\$ 500	\$ 859	\$ 1,000	\$ 1,000
59	3-635	Water Treatment & Chemical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	3-630	Waste and Water Tests	\$ 3,036	\$ 2,181	\$ 3,000	\$ 1,052	\$ 2,000	\$ 3,000
61	3-555	Office Supplies and Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	3-640	Travel and Education	\$ 335	\$ 916	\$ 5,000	\$ 813	\$ 1,200	\$ 5,000
63		Wages and Benefits						
64	3-700	Wages and Benefits	\$ 25,273	\$ 29,031	\$ 31,000	\$ 28,082	\$ 31,000	\$ 33,000
65	3-710	Payroll Tax	\$ 12,982	\$ 14,491	\$ 17,000	\$ 15,813	\$ 17,000	\$ 17,000
66	3-712	Retirement Expense	\$ 6,551	\$ 7,051	\$ 10,000	\$ 14,527	\$ 16,000	\$ 20,000
67		Total Operating Expenses	\$ 134,488	\$ 147,934	\$ 233,600	\$ 156,072	\$ 194,700	\$ 247,500
68		Operating Gain (Loss)	\$ 38,429	\$ 70,902	\$ (38,590)	\$ 50,119	\$ 11,491	\$ (47,490)

**SKYLAND METROPOLITAN DISTRICT
2022 AMENDED BUDGET
2023 APPROVED BUDGET**

	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL (2020)	ACTUAL (2021)	2022 BUDGET	2022 TO DATE ACTUAL	YEAR AMENDED BUDGET	2023 APPROVED BUDGET
69	Non-Operating Revenues							
70		Interest:						
71	3-340	Interest Income - Savings	\$ 20,759	\$ 1,171	\$ 1,000	\$ 36,868	\$ 36,868	\$ 20,000
72	3-345	Interest Income - Customers	\$ 317	\$ 312	\$ 500	\$ 272	\$ 300	\$ 500
73	3-352	Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74		Tap fees:						
75	3-360	Tap Fees - Water	\$ 153,104	\$ 299,712	\$ 93,880	\$ 152,171	\$ 152,171	\$ 56,328
76	3-361	Tap Fees - Water Tank	\$ 86,419	\$ 128,126	\$ -	\$ -	\$ -	\$ -
77	2-365	Capital Improvement Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78		Miscellaneous:						
79	3-361	Water Tank Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80	3-370	Miscellaneous Revenue	\$ 7,049	\$ -	\$ 500	\$ 11,702	\$ 11,702	\$ 500
81	3-381	Engineering Fee Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	3-382	Sign Damage Restitution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	3-383	Water Meter Revenue	\$ 3,843	\$ 1,531	\$ 2,000	\$ 2,270	\$ 2,270	\$ 2,000
84	3-350	Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85		Total Non-Operating Revenues	\$ 271,491	\$ 430,852	\$ 97,880	\$ 203,283	\$ 203,311	\$ 79,328
86	Non-Operating Expenses							
87	3-415	Bad Debts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	3-620	Collection Fees (County Treasurer)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	3-655	Water meter purchases	\$ -	\$ 6,516	\$ 7,000	\$ -	\$ -	\$ 7,000
90	3-552	Bond Discount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	3-553	Bond Issue Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	3-570	Outside services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93		Capital Outlay:						
94	3-440	Capital Outlay - Water System	\$ 976,546	\$ 38,645	\$ 300,000	\$ 4,970	\$ 10,000	\$ 100,000
95	3-441	Capital Outlay - Dam	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	3-470	Capital Outlay - Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	3-530	Capital Engineering	\$ 72,475	\$ 11,844	\$ 230,000	\$ 7,152	\$ 12,000	\$ 170,000
98	3-575	Water Tank	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99		Total Non-Operating Expenses	\$ 1,049,021	\$ 57,005	\$ 537,000	\$ 12,122	\$ 22,000	\$ 277,000
100		Net Non-Operating Gain (Loss)	\$ (777,530)	\$ 373,847	\$ (439,120)	\$ 191,161	\$ 181,311	\$ (197,672)
101		Net Gain or Loss Before Transfers	\$ (739,101)	\$ 444,749	\$ (477,710)	\$ 241,280	\$ 192,802	\$ (245,162)
102	Fund Transfers							
103		Transfers Into Fund:						
104	3-395	Transfer from Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	3-398	Transfer from Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**SKYLAND METROPOLITAN DISTRICT
2022 AMENDED BUDGET
2023 APPROVED BUDGET**

	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL (2020)	ACTUAL (2021)	2022 BUDGET	2022 TO DATE ACTUAL	2022 AMENDED BUDGET	2023 APPROVED BUDGET
106		Total Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107		Transfers out of Fund:						
108	3-501	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	3-503	Transfer to Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	3-500	Transfer to Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111		Total Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112		Net Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113		WATER FUND ENDING BALANCE	\$ 589,027	\$ 1,033,776	\$ 556,066	\$ 1,275,056	\$ 1,226,578	\$ 981,416
114		<i>Total of Non-Transfer Revenues:</i>	\$ 444,408	\$ 649,688	\$ 292,890	\$ 409,474	\$ 409,502	\$ 279,338
115		<i>Total of Non-Transfer Expenses:</i>	\$ 1,183,509	\$ 204,939	\$ 770,600	\$ 168,194	\$ 216,700	\$ 524,500
116		<i>Total of Revenues, With Transfers:</i>	\$ 444,408	\$ 649,688	\$ 292,890	\$ 409,474	\$ 409,502	\$ 279,338
117		<i>Total of Expenses, With Transfers:</i>	\$ 1,183,509	\$ 204,939	\$ 770,600	\$ 168,194	\$ 216,700	\$ 524,500
118		GENERAL FUND						
119		GENERAL FUND BEGINNING BALANCE	\$ 1,530,681	\$ 1,678,370	\$ 1,716,093	\$ 1,716,093	\$ 1,716,093	\$ 1,799,260
120		Revenue						
121		Taxes:						
122	4-350	Property Taxes	\$ 476,809	\$ 402,955	\$ 465,011	\$ 465,187	\$ 465,187	\$ 464,277
123	4-355	Specific Ownership Tax	\$ 46,024	\$ 48,174	\$ 45,500	\$ 45,243	\$ 45,500	\$ 45,500
124		Interest						
125	4-340	Interest Income, Property Tax	\$ 1,384	\$ 1,749	\$ 1,000	\$ 1,617	\$ 1,617	\$ 1,000
126	4-345	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
127		Fees						
128	4-365	Capital Improvement Fees	\$ -	\$ 79,000	\$ -	\$ 15,000	\$ 15,000	\$ -
129		Inter-Gov. Revenue:						
130	4-377	Reimbursement from East River R.S.D.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
131		Miscellaneous:						
132	4-375	M-2 Road Improvement Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133	4-376	Income - Newport Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
134	4-380	Conservation Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135	4-372	Management Fees	\$ 40,000	\$ 40,000	\$ 40,000	\$ 50,000	\$ 50,000	\$ 60,000
136	4-373	Bobcat Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
137	4-378	Reimbursement from Frank	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
138	4-368	Rental Income	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900
139	4-370	Other revenue	\$ 50,727	\$ 44,060	\$ 50	\$ 633	\$ 633	\$ 50
140		Transfer from other funds:						
141	4-395	Transfer from Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**SKYLAND METROPOLITAN DISTRICT
2022 AMENDED BUDGET
2023 APPROVED BUDGET**

	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL (2020)	ACTUAL (2021)	2022 BUDGET	2022 TO DATE ACTUAL	2022 AMENDED BUDGET	2023 APPROVED BUDGET
142	4-396	Transfer from Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
143		Revenue Totals:	\$ 615,844	\$ 616,838	\$ 552,461	\$ 578,580	\$ 578,837	\$ 571,727
144	Expenditures							
145		Accounting and Auditing:						
146	4-405	Accounting	\$ 1,920	\$ 1,920	\$ 2,000	\$ 1,955	\$ 2,000	\$ 2,000
147	4-410	Auditing Expense	\$ 9,525	\$ 9,800	\$ 10,000	\$ 9,800	\$ 10,000	\$ 10,000
148	4-620	Treasurer Fees	\$ 14,333	\$ 12,119	\$ 14,050	\$ 13,986	\$ 14,050	\$ 14,028
149	4-415	Bad Debts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
150	4-700	Administrative Wages	\$ 127,870	\$ 159,264	\$ 170,000	\$ 164,945	\$ 171,000	\$ 200,000
151	4-520	Developer Agreement Neg.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152	4-525	Directors Fees	\$ 5,900	\$ 5,500	\$ 7,000	\$ 3,500	\$ 7,000	\$ 7,000
153	4-527	Consulting Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
154	4-510	Treasurer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
155	4-565	Bobcat Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
156	4-595	Snowplowing	\$ 24,509	\$ 64,990	\$ 60,000	\$ 26,963	\$ 60,000	\$ 60,000
157	4-580	Maintenance - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
158	4-585	Maintenance - Roads	\$ 70,745	\$ 244,128	\$ 120,000	\$ 97,691	\$ 120,000	\$ 50,000
159	4-590	Maintenance - Landscape	\$ 18,314	\$ 13,272	\$ 15,000	\$ 19,320	\$ 19,320	\$ 17,000
160	4-550	Legal	\$ 53,484	\$ 15,573	\$ 40,000	\$ 13,708	\$ 20,000	\$ 40,000
161		Office Supplies:						
162	4-555	Office Supplies and Expense	\$ 7,170	\$ 8,450	\$ 9,000	\$ 11,189	\$ 12,000	\$ 9,000
163	4-600	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
164	4-610	Taxes and Licenses	\$ 1,680	\$ 1,005	\$ 1,800	\$ 1,587	\$ 1,800	\$ 1,800
165		Insurance:						
166	4-540	Insurance:	\$ 33,962	\$ 259	\$ 18,000	\$ 19,962	\$ 20,000	\$ 20,000
167	4-541	Employee Health Insurance	\$ 20,437	\$ 21,553	\$ 25,000	\$ 18,321	\$ 25,000	\$ 25,000
168	4-656	Truck Expense	\$ 2,209	\$ 3,038	\$ 4,000	\$ 2,539	\$ 4,000	\$ 4,000
169	4-570	Basemap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
170		Other:						
171	4-560	Miscellaneous Expense	\$ 20,103	\$ 345	\$ 2,000	\$ -	\$ 500	\$ 2,000
172	4-640	Travel and Education	\$ -	\$ -	\$ 2,000	\$ -	\$ 500	\$ 2,000
173	4-645	Telephone	\$ 2,182	\$ 2,151	\$ 2,500	\$ 2,162	\$ 2,500	\$ 1,500
174		Capital Outlay:						
175	4-445	Capital Outlay - Roads	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	4-450	Capital Outlay - Open Space	\$ 2,965	\$ 13,718	\$ 40,000	\$ 3,100	\$ 5,000	\$ 50,000
177	4-460	Capital Outlay - Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
178	4-470	Capital Outlay - Equipment	\$ 50,000	\$ 1,800	\$ 30,000	\$ -	\$ -	\$ 60,000
179	4-480	Capital Outlay - Signs	\$ 847	\$ 230	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
180	4-530	Capital Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
181		Transfer to Other Funds:						
182	4-506	Transfer to Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SKYLAND METROPOLITAN DISTRICT
 2022 AMENDED BUDGET
 2023 APPROVED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL (2020)	ACTUAL (2021)	2022 BUDGET	2022 TO DATE ACTUAL	YEAR 2022 AMENDED BUDGET	2023 APPROVED BUDGET
183	Expenditure Totals:	\$ 468,155	\$ 579,115	\$ 573,350	\$ 410,728	\$ 495,670	\$ 576,328
184	GENERAL FUND ENDING BALANCE:	\$ 1,678,370	\$ 1,716,093	\$ 1,695,204	\$ 1,883,945	\$ 1,799,260	\$ 1,794,659
185	TOTAL ENDING BALANCES	\$ 2,199,566	\$ 2,747,282	\$ 2,249,237	\$ 3,158,310	\$ 3,025,147	\$ 2,776,075
186	Allocation of Reserves						
187	Emergency Reserve	\$ 14,045	\$ 17,373	\$ 17,201	\$ 12,322	\$ 24,784	\$ 28,816
188	Operating Reserve*						
189	General Contingency & Operating Reserve*	\$ 2,185,521	\$ 2,729,909	\$ 2,232,037	\$ 3,145,988	\$ 3,000,364	\$ 2,747,258
190	Total	\$ 2,199,566	\$ 2,747,282	\$ 2,249,237	\$ 3,158,310	\$ 3,025,147	\$ 2,776,075
191	Net Change in Reserves	\$ 476,209	\$ 547,716	\$ (498,045)	\$ 411,028	\$ 277,865	\$ (249,072)
192	TABOR Limitations (General Fund)						
193	<i>"De-Bruced" TABOR Revenue / Spending Limits</i>	\$ 1,748,771	\$ 1,753,498	\$ 1,760,849	\$ 1,760,849	\$ 1,760,849	\$ 1,768,675
194	<i>Amount Revenue/Spending +/- TABOR Limits</i>	\$ (1,133,827)	\$ (1,157,414)	\$ (1,209,288)	\$ (1,183,169)	\$ (1,182,912)	\$ (1,197,848)
	* The District's bonds no longer require it to maintain separate operating and capital reserves. The Amended Budget for 2003 consolidated those reserves and the District's General Contingency Reserve.						