MGSD

MINDEN GARDNERVILLE SANITATION DISTRICT

SINCE 1964

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

Minden-Gardnerville Sanitation District herewith submits the **(FINAL)** --- budget for the fiscal year ending June 30, 2026

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling $ 641,027

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 0 governmental fund types with estimated expenditures of $ 0 and 1 proprietary funds with estimated expenses of $ 5,231,744

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 Peter V. Baratti
(Print Name)
District Manager
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein

Signed: Peter V Baratti

Dated: 5·20·25

Phone: 775-250-1041

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

Ted Thran - Chairman/Treasurer

Chris Shorten - Vice Chairman

Sondra Condron

Sondra Condron - Trustee

Michele Wagner

Michele Wagner - Trustee

Daniel Griffith - Trustee

SCHEDULED PUBLIC HEARING:
(Must be held from May 19, 2025 to May 31, 2025)

Date and Time: May 20, 2025 (12pm)

Publication Date: May 7 & 10 2025

Place: MGSD Board Room

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Schedule 1

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/24	ESTIMATED CURRENT YEAR YEAR 06/30/25	BUDGET YEAR YEAR 06/30/26
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation	15	14	13
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL			

POPULATION (AS OF JULY 1)	9744	10053	10150
SOURCE OF POPULATION ESTIMATE*		Service Area	Service Area
Assessed Valuation (Secured and Unsecured Only)	567,568,910	570,493,137	588,795,444
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	567,568,910	570,493,137	588,795,444
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund	0.1224	0.1224	0.1224
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.**

Minden-Gardnerville Sanitation District
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

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Schedule S-2

PROPERTY TAX RATE AND REVENUE RECONCILIATION — FISCAL YEAR 2025-2026

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5) - (7)]	(7) AD VALOREM REVENUE WITH CAP
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	0.5088	588,795,444	2,995,791	0.1224	720,686	79,658	641,028
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXX		
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. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L							
N. Debt							
O. TOTAL M AND N		588,795,444		0.1224	720,686	79,658	641,028

Minden Gardnerville Sanitation 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 A - ESTIMATED REVENUES & OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2026

Budget Summary for Minden-Gardnerville Sanitation District
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General								
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds								
PROPRIETARY FUNDS		134,659	641,028	0.1224				775,686.95
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXXX	134,659	641,028	0.1224	XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXX	134,659	641,028	0.1224	XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX

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Schedule A

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2026

Budget Summary for Minden-Gardnerville Sanitation District
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS IN (5)	OPERATING TRANSFERS OUT(6)	NET INCOME (7)
Properietary Sewer Fund	E	4,162,467	5,231,744	1,855,586	-	-	-	786,309
TOTAL		4,162,467	5,231,744	1,855,586	-	-	-	786,309

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

** Include Depreciation

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
Sewer Use Fees	2,375,642	2,080,984	2,660,543	2,660,543
GRGID	648,522	1,320,829	1,501,924	1,501,924
Other				
Total Operating Revenue	3,024,164	3,401,813	4,162,467	4,162,467
OPERATING EXPENSE				
Salary & Wages	1,380,001	1,294,988	1,392,502	1,392,502
Employee Benefits	1,470,425	822,858	951,598	951,598
Services & Supplies	1,503,340	1,495,318	1,444,318	1,444,318
Depreciation/Amortization	1,443,326	1,367,666	1,443,326	1,443,326
Total Operating Expense	5,797,092	4,980,830	5,231,744	5,231,744
Operating Income or (Loss)	(2,772,928)	(1,579,017)	(1,069,277)	(1,069,277)
NONOPERATING REVENUES				
Interest Earned	339,524	200,000	200,000	200,000
Property Taxes	554,883	600,901	641,027	641,027
Capacity/Connection/Acreage Fees		800,800	879,900	879,900
Consolidated Tax		134,659	134,659	134,659
Other (from '24 Audit)	702,533			
Total Nonoperating Revenues	1,596,940	1,736,360	1,855,586	1,855,586
NONOPERATING EXPENSES				
Interest Expense	0	0	0	0
Total Nonoperating Expenses	0	0	0	0
Capital Contributions (from '24 Audit)	618,195			
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	(557,793)	157,343	786,309	786,309

Minden Gardnerville Sanitation District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND **Propriety Sewer Fund**

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:	2,867,063	3,401,813	4,162,467	4,162,467
Cash Paid - Supplies, Goods, Service	(1,437,861)	(1,495,318)	(1,444,318)	(1,444,318)
Cash Paid - Salary Wages	(1,370,975)	(1,294,988)	(1,392,502)	(1,392,502)
Cash Paid - Employee Benefits	(544,171)	(822,858)	(951,598)	(951,598)
a. Net cash provided by (or used for) operating activities	(485,944)	(211,351)	374,049	374,049
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Ad Valorum	554,883	600,901	641,027	641,027
Consolidated Tax	134,659	134,659	134,659	134,659
Miscellaneous Income	12,991			
b. Net cash provided by (or used for) noncapital financing activities	702,533	735,560	775,686	775,686
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisitions and Construction of Capital Assets	(35,538)	(4,177,000)	(4,945,000)	(4,945,000)
Construction in Progress	618,195			
Capital Contributions - Users	(1,235,263)	800,800	879,900	879,900
Principal Payment - Interest Fee Stimulus (ARRA)	(77,166)	(77,167)	(77,167)	(77,167)
c. Net cash provided by (or used for) capital and related financing activities	(729,772)	(3,453,367)	(4,142,267)	(4,142,267)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchase of Investments	(4,934,121)			
Investment Income	255,900	200,000	200,000	200,000
d. Net cash provided by (or used in) investing activities	(4,678,221)	200,000	200,000	200,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(5,191,404)	(2,729,158)	(2,792,532)	(2,792,532)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	9,462,549	4,271,145	1,541,987	1,541,987
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	4,271,145	1,541,987	(1,250,545)	(1,250,545)

Minden-Gardnerville Sanitation District

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND **Proprietary Sewer Fund**

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 7/1/2025	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
FUND							$	$	$	$
ARRA Stimulus Fund	10	20 Yr.	1,427,583	10/1/2009	7/1/2028	0%	$346,951.00	$0.00	$77,167.00	$77,167.00
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
TOTAL ALL DEBT SERVICE			1,427,583			0%	$346,951.00	$0.00	$77,167.00	$77,167.00

SCHEDULE C-1 - INDEBTEDNESS
Minden Gardnerville Sanitation District
(Local Government)

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2025-2026

Local Government: Minden Sanitation District
Contact: Peter V. Baratti
E-mail Address: peter@mgsdistrict.org
Daytime Telephone: 775-782-3546

Total Number of Existing Contracts: ________4____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	Reason or need for contract:
1	Casey Neilon	7/1/2025	6/30/2026	$ 24,000	$ 24,000	Yearly Financial Audit
2	Tesco	7/1/2025	6/30/2026	$ 17,000	$ 17,000	Emass Service Contract
3	E Squared C	7/1/2024	6/30/2025	$ 13,692	$ 14,000	IT Support
4	Warren Averett	7/1/2024	6/30/2025	$ 25,620	$ 25,620	Microsoft Azure/Office 365
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			$ 80,312	$ 80,620	

Additional Explanations (Reference Line Number and Vendor):

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SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2025-2026

Local Government: Minden Gardnerville Sanitation District
Contact: Peter V. Baratti
E-mail Address: peter@mgsdistrict.org
Daytime Telephone: 775-782-3546

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	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										
2										
3										
4										
5										
6										
7										
8	Total									

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Schedule 32

Attach additional sheets if necessary.