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

Minden-Gardnerville Sanitation District herewith submits the **(FINAL)** --- budget for the fiscal year ending June 30, 2027

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling $ 679,038

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 $ 5,646,142

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:

Dated: 5-28-26

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 - Trustee

Michele Wagner - Trustee

Daniel Griffin - Trustee

SCHEDULED PUBLIC HEARING:
(Must be held from May 18, 2026 to May 31, 2026)

Date and Time: May 28, 2026 5:00pm

Publication Date: Wednesday, May 6, 2026 + May 20 & 23. 2026

Place: MGSD Board meeting room

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			
Sanitation	13	13	13
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL			

POPULATION (AS OF JULY 1)	10053	10150	10028
SOURCE OF POPULATION ESTIMATE*	Service Area	Service Area	Service Area
Assessed Valuation (Secured and Unsecured Only)	570,493,137	588,795,444	610,107,404
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	570,493,137	588,795,444	610,107,404
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

PROPERTY TAX RATE AND REVENUE RECONCILIATION

FISCAL YEAR 2026-2027

	(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	0.5407	610,107,404	3,298,851	0.1224	746,771	67,733	679,038
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**		**610,107,404**	**3,298,851**		**746,771**	**67,733**	**679,038**
N. Debt							
O. **TOTAL M AND N**		**610,107,404**	**3,298,851**		**746,771**	**67,733**	**679,038**

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, 2027

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	679,038	0.1224				813,697
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX	134,659	679,038	0.1224	XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	134,659	679,038	0.1224	XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2027

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	4,770,883	5,646,142	1,979,197				1,103,938
TOTAL		**4,770,883**	**5,646,142**	**1,979,197**	-	-	-	**1,103,938**

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

** Include Depreciation

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
OPERATING REVENUE				
Sewer Use Fees	2,907,653	2,660,543	3,120,945	3,120,945
GRGID	540,057	1,501,924	1,649,938	1,649,938
Other				
Total Operating Revenue	3,447,710	4,162,467	**4,770,883**	**4,770,883**
OPERATING EXPENSE				
Salary & Wages	1,456,489	1,392,502	1,611,055	1,626,055
Employee Benefits	704,453	951,598	1,054,436	1,054,436
Services & Supplies	1,346,935	1,444,318	1,581,719	1,581,719
Depreciation/Amortization	1,383,490	1,443,326	1,383,932	1,383,932
Total Operating Expense	4,891,367	5,231,744	5,631,142	5,646,142
Operating Income or (Loss)	(1,443,657)	(1,069,277)	(860,259)	(875,259)
NONOPERATING REVENUES				
Interest Earned	398,886	200,000	270,000	270,000
Property Taxes		641,027	679,038	679,038
Capacity/Connection/Acreage Fees		879,900	895,500	895,500
Consolidated Tax		134,659	134,659	134,659
Other (from '25 Audit)	800,125			
Total Nonoperating Revenues	1,199,011	1,855,586	1,979,197	1,979,197
NONOPERATING EXPENSES				
Interest Expense	0	0	0	0
Total Nonoperating Expenses	0	0	0	0
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	(244,646)	786,309	1,118,938	1,103,938

Minden-Gardnerville Sanitation District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND: **Proprietary Sewer Fund**

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:	3,707,953	4,162,467	4,770,883	4,770,883
Cash Paid - Supplies, Goods, Service	(1,176,635)	(1,444,318)	(1,581,719)	(1,581,719)
Cash Paid - Salary Wages	(1,479,168)	(1,392,502)	(1,611,055)	(1,626,055)
Cash - Employee Benefits	(555,312)	(951,598)	(1,054,436)	(1,054,436)
a. Net cash provided by (or used for) operating activities	496,838	374,049	523,673	508,673
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Ad Valorum	593,980	641,027	679,038	679,038
Consolidated Tax	145,881	134,659	134,659	134,659
Miscellaneous Income	48,416			
b. Net cash provided by (or used for) noncapital financing activities	788,277	775,686	813,697	813,697
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisitions and Construction of Capital Assets	(347,692)	(4,945,000)	(5,267,000)	(5,267,000)
Construction in Progress	(131,226)			
Capital Contributions - Users	1,282,838	879,900	895,500	895,500
Principal Payment - Interest Free Stimulus (ARRA)	(77,167)	(77,167)	(77,167)	(77,167)
c. Net cash provided by (or used for) capital and related financing activities	726,753	(4,142,267)	(4,448,667)	(4,448,667)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchase of Investments	(1,866,280)			
Investment Income	288,671	200,000	270,000	270,000
Sale of Investment	1,698,870			
d. Net cash provided by (or used in) investing activities	121,261	200,000	270,000	270,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,133,129	(2,792,532)	(2,841,297)	(2,856,297)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,271,145	6,404,274	3,611,742	3,611,742
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	6,404,274	3,611,742	770,445	755,445

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 7/1/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27 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%	$231,499.90	$0.00	$77,166.63	$77,166.63
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
TOTAL ALL DEBT SERVICE			1,427,583			0%	$231,499.90	$0.00	$77,166.63	$77,166.63

SCHEDULE C-1 - INDEBTEDNESS

Minden-Gardnerville Sanitation District
(Local Government)

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2026-2027

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

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	Sorren (previously known as Casey Neilon)	2/25/2026	11/30/2026	$ 25,000	$ 25,000	Annual Audit
2	Warren Averett Technology Group	2/27/2026	1/27/2027	$ 14,867		Microsoft Azure/Dynamics GP/Credit Card PCI Compliant
3	Digital Technology Solutions	7/1/2026	Ongoing	$ 23,004	$ 23,004	VOIP/MS Office365/Fiber & IT Managed Services
4	Velosio	12/29/2025	12/29/2026	$ 225,000		ERP/Billing Software SaaS upgrade
5	Hansford Economic Services	5/14/2025	7/1/2027	$ 24,500		Intergovernmental Agreement Revision
6	RF McDonald	11/25/2025	10/25/2026	$ 14,775		Boiler Maintenance
7	Q&D Construction	4/4/2025	Until Complete	$ 139,900	$ 4,000,000	CMAR Collection System Rehab
8	HDR			$ 146,817	$ 1,700,000	Concrete Project Development
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			$ 613,863	$ 5,748,004	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2026-2027

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 2026-27	Proposed Expenditure FY 2027-28	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									

Page: ___10_

Attach additional sheets if necessary.

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: 84th Session; February 1, 2027 to May 31, 2027

1. Activity: No Lobbying activities at this time

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: **Minden-Gardnerville Sanitation District**

Budget Year 2026-2027