



STATE OF NEVADA
DEPARTMENT OF TAXATION

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Governor
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Chair, Nevada Tax Commission
CHRISTOPHER G. NIELSEN
Executive Director

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Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7937

Manhattan Town
fiscal year ending June 30, 2017

herewith submits the FINAL budget for the

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 8,853

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 0. If the final computation requires, the tax rate will be lowered.

This budget contains 5 governmental fund types with estimated expenditures of \$ 154,994 and 1 proprietary funds with estimated expenses of \$ 135,000

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 Pamela Webster
(Printed Name)
Comptroller
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein

Signed

Dated: April 15, 2016

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING:

Date and Time May 17, 2016 at 10:00 a.m.

Publication Date Week of May 2, 2016

Place: Nye County Commissioners Chambers, 2100 E. Walt Williams Dr., Pahrump, Nevada 89048

**MANHATTAN TOWN
2016-2017 BUDGET INDEX**

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/15	ESTIMATED CURRENT YEAR ENDING 6/30/16	BUDGET YEAR ENDING 6/30/17
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	0	0	0
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	0	0	0

POPULATION (AS OF JULY 1)	125	124	134
SOURCE OF POPULATION ESTIMATE*	State Demographer	State Demographer	State Demographer
Assessed Valuation (Secured and Unsecured Only)	2,045,484	2,220,984	2,844,193
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	2,045,484	2,220,984	2,844,193
 TAX RATE			
General Fund	0.3164	0.3164	0.3164
Special Revenue Funds	-	-	-
Capital Projects Funds	-	-	-
Debt Service Funds	-	-	-
Enterprise Fund	-	-	-
Other	-	-	-
 TOTAL TAX RATE	0.3164	0.3164	0.3164

* 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.

Manhattan Town
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal year 2016-2017

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE BASE [(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	(8) NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) + (8)]
OPERATING RATE									
A PROPERTY TAX Subject to Revenue Limitations	3.8324	2,844,193	109,001	0.3164	8,999	146	8,853	XXXXXXXXXXXXXXXXXX	8,853
B PROPERTY TAX Outside Revenue Limitations	-	-	-	-	XXXXXXXXXXXXXXXXXX			-	-
Net Proceeds of Mines									
VOTER APPROVED									
C Voter Approved Overrides									
LEGISLATIVE OVERRIDES									
D Accident Indigent (NRS 428.185)									
E Medical 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)	0.1074	2,844,193	3,055						
J Other									
K Other									
L SUBTOTAL LEGISLATIVE OVERRIDES	0.1074		3,055	-	-	-	-	-	-
M SUBTOTAL A, C, L	3.9398	2,844,193	112,056	0.3164	8,999	146	8,853		8,853
N Debt									
O TOTAL M AND N	3.9398	2,844,193	112,056	0.3164	8,999	146	8,853	-	8,853

Manhattan Town

**SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION**

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, 2017

Budget Summary for Manhattan Town
(Local Government)

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2017

**Budget Summary for Manhattan Town
(Local Government)**

- **FUND TYPES:** R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

** Include Debt Service Requirements in this column

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2017

Budget Summary for Manhattan Town
(Local Government)

FUND NAME	•	OPERATING	OPERATING	NONOPERATING	NONOPERATING	<u>OPERATING TRANSFERS</u>		NET INCOME (7)
		REVENUES (1)	EXPENSES (2) **	REVENUES (3)	EXPENSES (4)	IN (5)	OUT(6)	
Manhattan Water	E	55,000	135,000	800	-	-	13,924	(93,124)
TOTAL		55,000	135,000	800	-	-	13,924	(93,124)

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

** Include Depreciation

Manhattan Town
(Local Government)

Manhattan Town
(Local Government)

**Manhattan Town
(Local Government)**

FUNCTION Various

Manhattan Town
(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2015	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2016	(3) BUDGET YEAR ENDING 6/30/17	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental		3,000	3,000	3,000
SUBTOTAL	-	3,000	3,000	3,000
OTHER				
Investment Income	155	200	175	175
SUBTOTAL	155	200	175	175
Subtotal	155	3,200	3,175	3,175
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	2,475	-	-	-
BEGINNING FUND BALANCE	27,590	30,220	33,420	33,420
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	27,590	30,220	33,420	33,420
TOTAL RESOURCES	30,220	33,420	36,595	36,595
EXPENDITURES				
GENERAL GOVERNMENT				
Capital Outlay		-	35,000	35,000
Subtotal	-	-	35,000	35,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	30,220	33,420	1,595	1,595
TOTAL COMMITMENTS & FUND BALANCE	30,220	33,420	36,595	36,595

Manhattan Town
(Local Government)

SCHEDULE B Capital Projects fund

FUND Special Capital Projects fund 27402

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2014	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2015	(3) BUDGET YEAR ENDING 6/30/16	
			(4) TENTATIVE APPROVED	(4) FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental				-
SUBTOTAL	-	-	-	-
OTHER				
Investment Income	12			
SUBTOTAL	12	-	-	-
Subtotal	12	-	-	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)		-		-
Public Safety Sales Tax - Sheriff	3,523	3,500	3,500	3,500
BEGINNING FUND BALANCE		3,535	7,035	7,035
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	3,535	7,035	7,035
TOTAL RESOURCES	3,535	7,035	10,535	10,535
<u>EXPENDITURES</u>				
GENERAL GOVERNMENT				-
Capital Outlay			10,535	10,535
Subtotal	-	-	10,535	10,535
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,535	7,035	-	-
TOTAL COMMITMENTS & FUND BALANCE	3,535	7,035	10,535	10,535

Manhattan Town
(Local Government)

SCHEDULE B Public Safety Sales Tax - Sheriff

FUND Public Safety Sales Tax - Sheriff

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2014	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2015	(3) BUDGET YEAR ENDING 6/30/16	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental				-
SUBTOTAL	-	-	-	-
OTHER				
Investment Income	12			
SUBTOTAL	12	-	-	-
Subtotal	12	-	-	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)		-		-
Public Safety Sales Tax - Fire	3,523	3,500	3,500	3,500
BEGINNING FUND BALANCE		3,535	7,035	7,035
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	3,535	7,035	7,035
TOTAL RESOURCES	3,535	7,035	10,535	10,535
EXPENDITURES				
GENERAL GOVERNMENT				
Capital Outlay			10,535	10,535
Subtotal	-	-	10,535	10,535
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,535	7,035	-	-
TOTAL COMMITMENTS & FUND BALANCE	3,535	7,035	10,535	10,535

Manhattan Town
(Local Government)

SCHEDULE B Public Safety Sales Tax - Fire

FUND Public Safety Sales Tax - Fire

**Manhattan Town
(Local Government)**

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<u>EXPENDITURES AND RESERVES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2015	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2016	(3) (4) BUDGET YEAR ENDING 6/30/17	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
Type				
Principal		3,693	3,857	3,857
Interest		10,231	10,067	10,067
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)		-	13,924	13,924
Type				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE		-	-	-
TOTAL COMMITMENTS & FUND BALANCE		-	13,924	13,924
				13,924

Manhattan Town
 (Local Government)
 SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2015	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2016	(3) BUDGET YEAR ENDING 6/30/17		(4) FINAL APPROVED
			TENTATIVE APPROVED	FINAL APPROVED	
OPERATING REVENUE					
CHARGES FOR SERVICES					
Water Charges	56,943	55,000	55,000	55,000	55,000
Total Operating Revenue	56,943	55,000	55,000	55,000	55,000
OPERATING EXPENSE					
Salaries and Wages	24,612	25,000	25,000	25,000	25,000
Employee Benefits	10,523	11,000	15,000	15,000	15,000
Services and Supplies	25,088	19,000	19,000	19,000	19,000
Capital Outlay					
Depreciation/Amortization	75,143	76,000	76,000	76,000	76,000
Total Operating Expense	135,366	131,000	135,000	135,000	135,000
Operating Income or (Loss)	(78,423)	(76,000)	(80,000)	(80,000)	(80,000)
NONOPERATING REVENUES					
Investment Income	696	800	800	800	800
Grants	-				
Subsidies					
Consolidated Tax					
Bond Proceeds					
Other income	700				
Interest expense	(12,727)				
Total Nonoperating Revenues	(11,331)	800	800	800	800
NONOPERATING EXPENSES					
Interest Expense					
Total Nonoperating Expenses	-	-	-	-	-
Net Income before Operating Transfers	(89,754)	(75,200)	(79,200)	(79,200)	(79,200)
Operating Transfers (Schedule T)					
In					
Out		13,924	13,924	13,924	13,924
Net Operating Transfers	-	(13,924)	(13,924)	(13,924)	(13,924)
NET INCOME	(89,754)	(89,124)	(93,124)	(93,124)	(93,124)

Manhattan Town (Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Manhattan Water

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2015	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2016	(3) (4) BUDGET YEAR ENDING 6/30/17	
			TENTATIVE APPROVED	FINAL APPROVED
A CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from customers	53,686	55,000	55,000	55,000
Cash paid for salaries	(32,332)	(25,000)	(24,500)	(24,500)
Cash paid for employee benefits		(11,000)	(10,500)	(10,500)
Cash paid for services and supplies	(25,651)	(19,000)	(20,000)	(20,000)
a Net cash provided by (or used for) operating activities	(4,297)	-	-	-
B CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating Transfers	-	(13,924)	(13,924)	(13,924)
b Net cash provided by (or used for) noncapital financing activities	-	(13,924)	(13,924)	(13,924)
C CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of capital assets				
Principal payments	(4,678)			
Interest Paid	(12,727)			
Grants				
Debt Issuance	-		13,924	13,924
Other income	700			
c Net cash provided by (or used for) capital and related financing activities	(16,705)	-	13,924	13,924
D CASH FLOWS FROM INVESTING ACTIVITIES				
Interest	692	800	800	800
Bond Proceeds	-	-	-	-
d Net cash provided by (or used in) investing activities	692	800	800	800
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(20,310)	(13,124)	800	800
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	139,950	119,640	106,516	106,516
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	119,640	106,516	107,316	107,316

Manhattan Town
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Manhattan Water 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)

SCHEDULE C-1 - INDEBTEDNESS

Manhattan Town

Budget Fiscal Year 2016-2017

(Local Government)

Transfer Schedule for Fiscal Year 2016-17

Manhattan Town (Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2016-2017

Manhattan Town (Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2016-2017

Manhattan Town (Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

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: 79th Session; February 6, 2017 to June 5, 2017

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	\$ _____

NVA

Entity: Manhattan Town

Budget Year 2016-2017

Local Government: Manhattan Town
Contact: Pamela Webster
E-mail Address: pwebster@co.nye.nv.us
Daytime Telephone: 775-751-6391

Total Number of Existing Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2016-2017	Proposed Expenditure FY 2017-18	Reason or need for contract:
1						
2						
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):