



STATE OF NEVADA  
DEPARTMENT OF TAXATION

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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, 2018

herewith submits the FINAL budget for the

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 8,625

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 \$ 140,039 and 1 proprietary funds with estimated expenses of \$ 153,000

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 Savannah Rucker  
(Printed Name)  
Comptroller  
(Title)

certify that all applicable funds and financial operations of this Local Government are listed herein

Signed Savannah Rucker

Dated: May 30, 2017

APPROVED BY THE GOVERNING BOARD

Robert B. Bareng  
Anna C. Cox  
Linda A. Winken

SCHEDULED PUBLIC HEARING:

Date and Time May 30th, 2017 @ 9:00AM

Publication Date 5/5/2017 & 5/19/2017

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

**MANHATTAN TOWN  
2017-2018 BUDGET INDEX**

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/16	ESTIMATED CURRENT YEAR ENDING 6/30/17	BUDGET YEAR ENDING 6/30/18
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
Culture and Recreation			
Community Support			
<b>TOTAL GENERAL GOVERNMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>

POPULATION (AS OF JULY 1)	133	134	130
SOURCE OF POPULATION ESTIMATE*	State Demographer	State Demographer	State Demographer
Assessed Valuation (Secured and Unsecured Only)	2,220,984	2,844,193	2,751,195
Net Proceeds of Mines	-	-	-
<b>TOTAL ASSESSED VALUE</b>	<b>2,220,984</b>	<b>2,844,193</b>	<b>2,751,195</b>
<b>TAX RATE</b>			
General Fund	0.3164	0.3164	0.3164
Special Revenue Funds	-	-	-
Capital Projects Funds	-	-	-
Debt Service Funds	-	-	-
Enterprise Fund	-	-	-
Other	-	-	-
<b>TOTAL TAX RATE</b>	<b>0.3164</b>	<b>0.3164</b>	<b>0.3164</b>

\* 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 2017-2018

	(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)]
<b>OPERATING RATE:</b>									
A. PROPERTY TAX Subject to Revenue Limitations	4.0543	2,751,195	111,542	0.3164	8,705	80	8,625	XXXXXXXXXXXXXXXXXX	8,625
B. PROPERTY TAX Outside Revenue Limitations: <b>Net Proceeds of Mines</b>	-	-	-		XXXXXXXXXXXXXXXXXX			-	-
<b>VOTER APPROVED:</b>									
C. Voter Approved Overrides									
<b>LEGISLATIVE OVERRIDES</b>									
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)	0.1295	2,751,195	3,563						
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1295		3,563	-	-	-	-	-	-
<b>M. SUBTOTAL A, C, L</b>	<b>4.1838</b>	<b>2,751,195</b>	<b>115,104</b>	<b>0.3164</b>	<b>8,705</b>	<b>80</b>	<b>8,625</b>		<b>8,625</b>
N. Debt									
<b>O. TOTAL M AND N</b>	<b>4.1838</b>	<b>2,751,195</b>	<b>115,104</b>	<b>0.3164</b>	<b>8,705</b>	<b>80</b>	<b>8,625</b>		<b>8,625</b>

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, 2018

## Budget Summary for

## Manhattan Town (Local Government)

#### SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

## Budget For Fiscal Year Ending June 30, 2018

## 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, 2018

Budget Summary for Manhattan Town  
(Local Government)

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

\*\* Include Depreciation

**Manhattan Town**  
**(Local Government)**

**Manhattan Town**  
**(Local Government)**

**Manhattan Town**  
**(Local Government)**  
**SCHEDULE B - GENERAL FUND**

FUNCTION Various

## Manhattan Town

## (Local Government)

SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

## GENERAL FUND - ALL FUNCTIONS

<b>REVENUES</b>	<b>(1) ACTUAL PRIOR YEAR ENDING 6/30/2016</b>	<b>(2) ESTIMATED CURRENT YEAR ENDING 6/30/2017</b>	<b>(3) BUDGET YEAR ENDING 6/30/18</b>	
			<b>TENTATIVE APPROVED</b>	<b>FINAL APPROVED</b>
INTERGOVERNMENTAL				
Intergovernmental	2,669	2,500	2,900	2,900
<b>SUBTOTAL</b>	<b>2,669</b>	<b>2,500</b>	<b>2,900</b>	<b>2,900</b>
OTHER:				
Investment Income	506	175	200	200
<b>SUBTOTAL</b>	<b>506</b>	<b>175</b>	<b>200</b>	<b>200</b>
<b>Subtotal</b>	<b>3,175</b>	<b>2,675</b>	<b>3,100</b>	<b>3,100</b>
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				-
<b>BEGINNING FUND BALANCE</b>	<b>30,220</b>	<b>33,395</b>	<b>36,070</b>	<b>36,070</b>
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>30,220</b>	<b>33,395</b>	<b>36,070</b>	<b>36,070</b>
<b>TOTAL RESOURCES</b>	<b>33,395</b>	<b>36,070</b>	<b>39,170</b>	<b>39,170</b>
<b>EXPENDITURES</b>				
GENERAL GOVERNMENT:				
Capital Outlay		-	39,170	39,170
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>39,170</b>	<b>39,170</b>
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	<b>33,395</b>	<b>36,070</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	<b>33,395</b>	<b>36,070</b>	<b>39,170</b>	<b>39,170</b>

Manhattan Town  
(Local Government)

SCHEDULE B Capital Projects fund

FUND Special Capital Projects fund 27402

<b>REVENUES</b>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2016	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2017	(3) (4) BUDGET YEAR ENDING 6/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental (PSST)	3,850	3,500	3,750	3,750
<b>SUBTOTAL</b>	<b>3,850</b>	<b>3,500</b>	<b>3,750</b>	<b>3,750</b>
OTHER:				
Investment Income	73	75	75	75
<b>SUBTOTAL</b>	<b>73</b>	<b>75</b>	<b>75</b>	<b>75</b>
Subtotal	3,923	3,575	3,825	3,825
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)		-		-
<b>BEGINNING FUND BALANCE</b>	<b>3,536</b>	<b>7,459</b>	<b>2,544</b>	<b>2,544</b>
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>3,536</b>	<b>7,459</b>	<b>2,544</b>	<b>2,544</b>
<b>TOTAL RESOURCES</b>	<b>7,459</b>	<b>11,034</b>	<b>6,369</b>	<b>6,369</b>
<b>EXPENDITURES</b>				
Sheriff:				
Intergovernmental:				-
Nye County Public Safety Sales Tax	-	8,490	6,369	6,369
Subtotal	-	8,490	6,369	6,369
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	<b>7,459</b>	<b>2,544</b>	<b>0</b>	<b>0</b>
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	<b>7,459</b>	<b>11,034</b>	<b>6,369</b>	<b>6,369</b>

Manhattan Town  
(Local Government)

SCHEDULE B Public Safety Sales Tax - Sheriff - 27234

FUND Public Safety Sales Tax - Sheriff - 27234

<b>REVENUES</b>	<b>(1) ACTUAL PRIOR YEAR ENDING 6/30/2016</b>	<b>(2) ESTIMATED CURRENT YEAR ENDING 6/30/2017</b>	<b>(3) BUDGET YEAR ENDING 6/30/18</b>	
			<b>TENTATIVE APPROVED</b>	<b>FINAL APPROVED</b>
INTERGOVERNMENTAL				
Intergovernmental (PSST)	3,850	3,500	3,500	3,500
<b>SUBTOTAL</b>	<b>3,850</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
OTHER:				
Investment Income	73	75	75	75
<b>SUBTOTAL</b>	<b>73</b>	<b>75</b>	<b>75</b>	<b>75</b>
Subtotal	3,923	3,575	3,575	3,575
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)		-		-
<b>BEGINNING FUND BALANCE</b>	<b>3,535</b>	<b>7,458</b>	<b>11,033</b>	<b>11,033</b>
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>3,535</b>	<b>7,458</b>	<b>11,033</b>	<b>11,033</b>
<b>TOTAL RESOURCES</b>	<b>7,458</b>	<b>11,033</b>	<b>14,608</b>	<b>14,608</b>
<b>EXPENDITURES</b>				
PUBLIC SAFETY:				
				-
Capital Outlay		-	14,500	14,500
Subtotal	-	-	14,500	14,500
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	<b>7,458</b>	<b>11,033</b>	<b>108</b>	<b>108</b>
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	<b>7,458</b>	<b>11,033</b>	<b>14,608</b>	<b>14,608</b>

Manhattan Town  
(Local Government)

SCHEDULE B Public Safety Sales Tax - Fire - 27235

FUND Public Safety Sales Tax - Fire - 27235

<b>PROPRIETARY FUND</b>	<b>(1)</b> ACTUAL PRIOR YEAR ENDING 6/30/2016	<b>(2)</b> ESTIMATED CURRENT YEAR ENDING 6/30/2017	<b>(3) (4)</b> BUDGET YEAR ENDING 6/30/18	
			<b>TENTATIVE APPROVED</b>	<b>FINAL APPROVED</b>
OPERATING REVENUE				
CHARGES FOR SERVICES:				
Water Charges	53,870	55,000	55,000	55,000
Total Operating Revenue	53,870	55,000	55,000	55,000
OPERATING EXPENSE				
Salaries and Wages	21,352	32,000	32,000	32,000
Employee Benefits	2,484	16,000	17,000	17,000
Services and Supplies	12,678	28,000	28,000	28,000
Capital Outlay				
Depreciation/Amortization	75,031	76,000	76,000	76,000
Total Operating Expense	111,545	152,000	153,000	153,000
Operating Income or (Loss)	(57,675)	(97,000)	(98,000)	(98,000)
NONOPERATING REVENUES				
Investment Income	2,093	800	1,000	1,000
Grants				
Subsidies				
Consolidated Tax				
Bond Proceeds				
Other income	170	150	150	150
Total Nonoperating Revenues	2,263	950	1,150	1,150
NONOPERATING EXPENSES				
Interest Expense	10,033	9,930	9,788	9,788
Total Nonoperating Expenses	10,033	9,930	9,788	9,788
Net Income before Operating Transfers	(65,445)	(105,980)	(106,638)	(106,638)
Operating Transfers (Schedule T)				
In				
Out				-
Net Operating Transfers	-	-	-	-
NET INCOME	(65,445)	(105,980)	(106,638)	(106,638)

Manhattan Town  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Manhattan Water 27502

<b>PROPRIETARY FUND</b>	<b>(1) ACTUAL PRIOR YEAR ENDING 6/30/2016</b>	<b>(2) ESTIMATED CURRENT YEAR ENDING 6/30/2017</b>	<b>(3) (4) BUDGET YEAR ENDING 6/30/18</b>	
			<b>TENTATIVE APPROVED</b>	<b>FINAL APPROVED</b>
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from customers	53,049	55,000	55,000	55,000
Cash paid for salaries	(28,557)	(32,000)	(32,000)	(32,000)
Cash paid for employee benefits		(16,000)	(17,000)	(17,000)
Cash paid for services and supplies	(9,565)	(28,000)	(28,000)	(28,000)
a. Net cash provided by (or used for) operating activities	14,927	(21,000)	(22,000)	(22,000)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating Transfers	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Purchase of capital assets			-	-
Principal payments	(3,890)	(3,994)	(4,137)	(4,137)
Interest Paid	(10,033)	(9,930)	(9,788)	(9,788)
Grants				
Debt Issuance				
Other income	170	150	175	175
c. Net cash provided by (or used for) capital and related financing activities	(13,753)	(13,774)	(13,750)	(13,750)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest	2,198	800	1,000	1,000
Bond Proceeds	-	-	-	-
d. Net cash provided by (or used in) investing activities	2,198	800	1,000	1,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	3,372	(33,974)	(34,750)	(34,750)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	119,640	123,012	89,038	89,038
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	123,012	89,038	54,288	54,288

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	6 - Medium-Term Financing - Lease Purchase
1 - General Obligation Bonds	7 - Capital Leases
2 - G.O. Revenue Supported Bonds	8 - Special Assessment Bonds
3 - G.O. Special Assessment Bonds	9 - Mortgages
4 - Revenue Bonds	10 - Other (Specify Type)
5 - Medium-Term Financing	11 - Proposed (Specify Type)

**SCHEDULE C-1 - INDEBTEDNESS**

## Manhattan Town (Local Government)

## Budget Fiscal Year 2017-2018

## Transfer Schedule for Fiscal Year 2017-18

## Manhattan Town

## (Local Government)

## SCHEDULE T - TRANSFER RECONCILIATION

## Transfer Schedule for Fiscal Year 2017-2018

## Manhattan Town (Local Government)

## SCHEDULE T - TRANSFER RECONCILIATION

## Transfer Schedule for Fiscal Year 2017-2018

## Manhattan Town (Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

## LOBBYING EXPENSE ESTIMATE

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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** \$ \_\_\_\_\_ -

NIA

Entity: Manhattan Town

Budget Year 2017-2018

**Local Government:** Manhattan Town  
**Contact:** Savannah Rucker  
**E-mail Address:** [srrucker@co.nye.nv.us](mailto:srrucker@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 2017-2018	Proposed Expenditure FY 2018-19	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):

**Local Government:** Manhattan Town  
**Contact:** Savannah Rucker  
**E-mail Address:** [srrucker@co.nye.nv.us](mailto:srrucker@co.nye.nv.us)  
**Daytime Telephone:** 775-751-6391

Total Number of Privatization Contracts:

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	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										
9										
10										
11	Total									

Attach additional sheets if necessary.