



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

STEVE SISOLAK
Governor
JAMES DEVOLLD
Chair, Nevada Tax Commission
MELANIE YOUNG
Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
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RENO OFFICE
4600 Kietzke Lane
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Reno, Nevada 89502
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HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

May 23, 2019

Ms. Savannah Rucker
Town of Manhattan
101 Radar Road
Tonopah, NV 89049

Re: Tentative Budget – Fiscal 2019-20

Dear Ms. Rucker:

The Department of Taxation has examined your fiscal year 2019-2020 tentative budget pursuant to NRS 354.596(5) and finds it to be in compliance with the law and appropriate regulations.

Please be reminded a proof of publication on the notice of the public hearing must be transmitted to the Department with your final budget per NRS 354.598 (3).

If you should have any questions, please do not hesitate to call me at (775) 684-2027, or e-mail address at barragan@tax.state.nv.us.

Sincerely,

Evelyn P. Barragan
Budget Analyst
Department of Taxation
Local Government Finance



TOWN of MANHATTAN
101 RADAR ROAD
TONOPAH, NV. 89049

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

Manhattan Town herewith submits the FINAL budget for the
fiscal year ending June 30, 2020

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 9,785

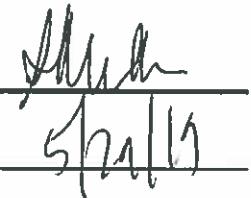
The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 0. If the final computation requires, the tax rate will be lowered.

This budget contains 5 governmental fund types with estimated expenditures of \$ 138,259 and 1 proprietary funds with estimated expenses of \$ 165,490

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).

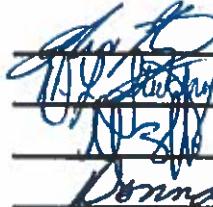
CERTIFICATION

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

Signed 

Dated: 5/21/19

APPROVED BY THE GOVERNING BOARD


Donna C. Cox

SCHEDULED PUBLIC HEARING:

Date and Time May 29, 2019 @ 10:00AM

Publication Date 5/15/19 & 5/17/19

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

**MANHATTAN TOWN
2019-20 BUDGET INDEX**

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/18	ESTIMATED CURRENT YEAR ENDING 6/30/19	BUDGET YEAR ENDING 6/30/20
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)	130	126	128
SOURCE OF POPULATION ESTIMATE*	State Demographer	State Demographer	State Demographer
Assessed Valuation (Secured and Unsecured Only)	2,751,195	4,058,379	3,490,849
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	2,751,195	4,058,379	3,490,849
 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 2019-20

	(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	6.2984	3,490,849	219,868	0.3164	11,045	1,260	9,785	XXXXXXXXXXXXXX	9,785
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	-	-	-		XXXXXXXXXXXXXXXXXX			-	-
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)	0.1231	3,490,849	4,297						
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1231		4,297	-	-	-	-	-	-
M. SUBTOTAL A, C, L	6.4215	3,490,849	224,165	0.3164	11,045	1,260	9,785		9,785
N. Debt									
O. TOTAL M AND N	6.4215	3,490,849	224,165	0.3164	11,045	1,260	9,785		9,785

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, 2020

Budget Summary for

Manhattan Town

(Local Government)

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2020

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, 2020

Budget Summary for Manhattan Town
(Local Government)

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

** Include Depreciation

Manhattan Town

(Local Government)

SCHEDULE B - GENERAL FUND

Manhattan Town

(Local Government)

SCHEDULE B - GENERAL FUND

Manhattan Town

(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION Various
General Fund 27101

**Manhattan Town
(Local Government)**

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental	3,063	3,000	3,500	3,500
SUBTOTAL	3,063	3,000	3,500	3,500
OTHER:				
Investment Income	(116)	100	50	50
SUBTOTAL	(116)	100	50	50
Subtotal	2,947	3,100	3,550	3,550
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				-
BEGINNING FUND BALANCE	35,970	38,917	42,017	42,017
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	35,970	38,917	42,017	42,017
TOTAL RESOURCES	38,917	42,017	45,567	45,567
<u>EXPENDITURES</u>				
GENERAL GOVERNMENT:				
Capital Outlay		-	45,567	45,567
Subtotal	-	-	45,567	45,567
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	38,917	42,017	-	-
TOTAL COMMITMENTS & FUND BALANCE	38,917	42,017	45,567	45,567

Manhattan Town (Local Government)

SCHEDULE B Capital Projects fund

FUND Special Capital Projects fund 27402

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental (PSST)	4,866	4,900	4,620	4,620
SUBTOTAL	4,866	4,900	4,620	4,620
OTHER:				
Investment Income	(41)	10	10	10
SUBTOTAL	(41)	10	10	10
Subtotal	4,825	4,910	4,630	4,630
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)		-		-
BEGINNING FUND BALANCE	10,411	12,912	12,322	12,322
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	10,411	12,912	12,322	12,322
TOTAL RESOURCES	15,236	17,822	16,952	16,952
EXPENDITURES				
Public Safety (30):				
Salaries				-
Benefits				-
Services & Supplies	2,324	5,500	2,952	2,952
Capital			14,000	14,000
Subtotal	2,324	5,500	16,952	16,952
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	12,912	12,322	-	-
TOTAL COMMITMENTS & FUND BALANCE	15,236	17,822	16,952	16,952

Manhattan Town
(Local Government)

SCHEDULE B Public Safety Sales Tax - Sheriff - 27234

FUND Public Safety Sales Tax - Sheriff - 27234

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental (PSST)	4,866	4,700	4,620	4,620
SUBTOTAL	4,866	4,700	4,620	4,620
OTHER:				
Investment Income	(47)	125	50	50
SUBTOTAL	(47)	125	50	50
Subtotal	4,819	4,825	4,670	4,670
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)		-		-
BEGINNING FUND BALANCE	11,426	16,245	21,070	21,070
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	11,426	16,245	21,070	21,070
TOTAL RESOURCES	16,245	21,070	25,740	25,740
<u>EXPENDITURES</u>				
PUBLIC SAFETY:				
Capital Outlay		-	25,740	25,740
Subtotal	-	-	25,740	25,740
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	16,245	21,070	-	-
TOTAL COMMITMENTS & FUND BALANCE	16,245	21,070	25,740	25,740

Manhattan Town
(Local Government)

SCHEDULE B Public Safety Sales Tax - Fire - 27235

FUND Public Safety Sales Tax - Fire - 27235

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES:				
Water Charges	53,760	54,500	55,000	55,000
Total Operating Revenue	53,760	54,500	55,000	55,000
OPERATING EXPENSE				
Salaries and Wages	23,571	33,500	40,000	40,000
Employee Benefits	8,280	15,500	20,000	20,000
Services and Supplies	28,364	18,500	20,000	20,000
Capital Outlay				
Depreciation/Amortization	72,900	76,000	76,000	76,000
Total Operating Expense	133,115	143,500	156,000	156,000
Operating Income or (Loss)	(79,355)	(89,000)	(101,000)	(101,000)
NONOPERATING REVENUES				
Investment Income	(368)	200	100	100
Grants				
Subsidies				
Consolidated Tax				
Bond Proceeds				
Other income	-		-	-
Total Nonoperating Revenues	(368)	200	100	100
NONOPERATING EXPENSES				
Interest Expense	9,788	9,788	9,490	9,490
Total Nonoperating Expenses	9,788	9,788	9,490	9,490
Net Income before Operating Transfers	(89,511)	(98,588)	(110,390)	(110,390)
Operating Transfers (Schedule T)				
In				
Out				-
Net Operating Transfers	-	-	-	-
NET INCOME	(89,511)	(98,588)	(110,390)	(110,390)

Manhattan Town
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Manhattan Water 27502

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/20		(4) FINAL APPROVED
			TENTATIVE APPROVED		
A. CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash Received from customers	53,925	54,500	55,000	55,000	
Cash paid for salaries	(25,103)	(33,500)	(40,000)	(40,000)	
Cash paid for employee benefits	(8,280)	(15,500)	(20,000)	(20,000)	
Cash paid for services and supplies	(28,118)	(18,500)	(20,000)	(20,000)	
a. Net cash provided by (or used for) operating activities	(7,576)	(13,000)	(25,000)	(25,000)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Operating Transfers	-	-	-	-	
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Purchase of capital assets				-	-
Principal payments	(4,136)	(4,282)	(4,434)	(4,434)	
Interest Paid	(9,788)	(9,642)	(9,490)	(9,490)	
Grants					
Debt Issuance					
Other income	-	-	-	-	
c. Net cash provided by (or used for) capital and related financing activities	(13,924)	(13,924)	(13,924)	(13,924)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest	(325)	200	100	100	
Bond Proceeds	-	-	-	-	
d. Net cash provided by (or used in) investing activities	(325)	200	100	100	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(21,825)	(26,724)	(38,824)	(38,824)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	115,054	93,229	66,505	66,505	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	93,229	66,505	27,681	27,681	

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

(Local Government)

Budget Fiscal Year 2019-20

Transfer Schedule for Fiscal Year 2019-20

Manhattan Town (Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2019-20

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND						
SUBTOTAL						
EXPENDABLE TRUST FUNDS						
SUBTOTAL						
DEBT SERVICE						
SUBTOTAL			-			

Manhattan Town (Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2019-20

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: 80th Session; February 2019 to June 2019

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 2019-20

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2019-20

Local Government: Manhattan Town
Contact: Savannah Rucker
E-mail Address: 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 2019-20	Proposed Expenditure FY 2020-21	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):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2019-20

Local Government: Manhattan Town
Contact: Savannah Rucker
E-mail Address: 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 2019-20	Proposed Expenditure FY 2020-21	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									

Attach additional sheets if necessary.