



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

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
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STEVE SISOLAK
Governor
JAMES DEVOLLD
Chair, Nevada Tax Commission
MELANIE YOUNG
Executive Director

LAS VEGAS OFFICE
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Las Vegas, Nevada 89101
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HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

May 3, 2021

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

Re: Tentative Budget – Fiscal 2021-22

Dear Ms. Rucker:

The Department of Taxation has examined your fiscal year 2021-2022 tentative budget pursuant to NRS 354.596(5) and we find 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,

A handwritten signature in blue ink, appearing to read "Evelyn P. Barragan".

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
fiscal year ending June 30, 2022 herewith submits the FINAL budget for the

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 11,348

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 \$ 150,846 and 1 proprietary funds with estimated expenses of \$ 168,170

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

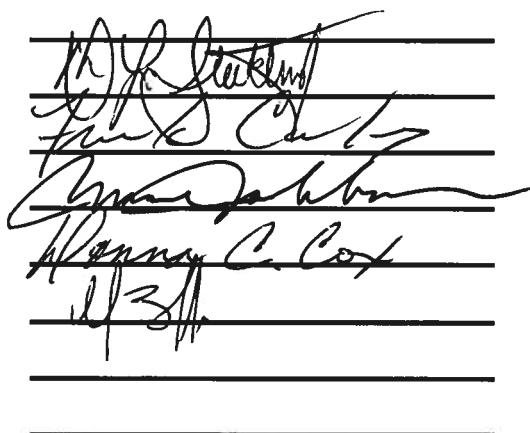
I Savannah Rucker
(Printed Name)
Comptroller
(Title)

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

Signed 
DocuSigned by:
AC746A7A15D14B3...

Dated: May 18, 2021

APPROVED BY THE GOVERNING BOARD

A series of five handwritten signatures are arranged vertically. From top to bottom, the signatures are: "M.R. Jackson", "Frank C. Cox", "Savannah Rucker", "Roxanne C. Cox", and "W. B. Smith". Each signature is placed over a horizontal line.

SCHEDULED PUBLIC HEARING:

Date and Time May 18, 2021 10:00 a.m. Publication Date May 7, 2021

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

**MANHATTAN TOWN
2021-22 BUDGET INDEX**

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	BUDGET YEAR ENDING 6/30/2022
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)	128	138	133
SOURCE OF POPULATION ESTIMATE*	State Demographer	State Demographer	State Demographer
Assessed Valuation (Secured and Unsecured Only)	3,490,849	3,621,341	3,728,152
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	3,490,849	3,621,341	3,728,152
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 2021-2022

	(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	9.2117	3,728,152	343,426	0.3164	11,796	447	11,348	XXXXXXXXXXXXXXXXXX	11,348
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	-	-	-		XXXXXXXXXXXXXXXXXXXX			-	-
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)	0.0914	3,728,152	3,409						
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0914		3,409	-	-	-	-	-	-
M. SUBTOTAL A, C, L	9.3031	3,728,152	346,835	0.3164	11,796	447	11,348		11,348
N. Debt									
O. TOTAL M AND N	9.3031	3,728,152	346,835	0.3164	11,796	447	11,348	-	11,348

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, 2022

Budget Summary for

Manhattan Town

(Local Government)

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2022

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, 2022

Budget Summary for Manhattan Town
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	<u>OPERATING TRANSFERS</u>		NET INCOME (7)
						IN (5)	OUT(6)	
Manhattan Water	E	55,000	159,000	750	9,170	20,000	-	(92,420)
TOTAL		55,000	159,000	750	9,170	20,000	-	(92,420)

* 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
General Fund 27101

Manhattan Town
(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2020	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2021	(3) (4) BUDGET YEAR ENDING 6/30/22	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental	3,300	3,000	2,500	2,500
SUBTOTAL	3,300	3,000	2,500	2,500
OTHER:				
Investment Income	1,346	500	300	300
SUBTOTAL	1,346	500	300	300
Subtotal	4,646	3,500	2,800	2,800
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				-
BEGINNING FUND BALANCE	43,327	47,973	36,473	36,473
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	43,327	47,973	36,473	36,473
TOTAL RESOURCES	47,973	51,473	39,273	39,273
EXPENDITURES				
GENERAL GOVERNMENT:				
Capital Outlay	-	15,000	39,273	39,273
Subtotal	-	15,000	39,273	39,273
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	47,973	36,473	-	-
TOTAL COMMITMENTS & FUND BALANCE	47,973	51,473	39,273	39,273

Manhattan Town (Local Government)

SCHEDULE B Capital Projects fund

Special Capital Projects Fund 27402

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2020	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2021	(3) (4) BUDGET YEAR ENDING 6/30/21	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental (PSST)	5,162	4,200	5,906	5,906
SUBTOTAL	5,162	4,200	5,906	5,906
OTHER:				
Investment Income	344	200	100	100
SUBTOTAL	344	200	100	100
Subtotal	5,506	4,400	6,006	6,006
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	9,171	13,531	9,331	9,331
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	9,171	13,531	9,331	9,331
TOTAL RESOURCES	14,677	17,931	15,337	15,337
EXPENDITURES				
Public Safety (30):				
Salaries				-
Benefits				-
Services & Supplies	160	2,100	5,337	5,337
Capital	986	6,500	10,000	10,000
Subtotal	1,146	8,600	15,337	15,337
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	13,531	9,331	-	-
TOTAL COMMITMENTS & FUND BALANCE	14,677	17,931	15,337	15,337

Manhattan Town
 (Local Government)

SCHEDULE B Public Safety Sales Tax - Sheriff - 27234

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2020	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2021	(3) (4) BUDGET YEAR ENDING 6/30/22	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental (PSST)	5,162	4,200	5,906	5,906
SUBTOTAL	5,162	4,200	5,906	5,906
OTHER:				
Investment Income	770	300	300	300
SUBTOTAL	770	300	300	300
Subtotal	5,932	4,500	6,206	6,206
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	21,516	27,448	31,948	31,948
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	21,516	27,448	31,948	31,948
TOTAL RESOURCES	27,448	31,948	38,154	38,154
<u>EXPENDITURES</u>				
PUBLIC SAFETY:				
Service and Supplies	-	-	-	-
Capital Outlay	-	-	38,154	38,154
Subtotal	-	-	38,154	38,154
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	27,448	31,948	-	-
TOTAL COMMITMENTS & FUND BALANCE	27,448	31,948	38,154	38,154

Manhattan Town
(Local Government)

SCHEDULE B Public Safety Sales Tax - Fire - 27235

<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2020	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2021	(3) BUDGET YEAR ENDING 6/30/22	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES:				
Water Charges	51,945	55,000	55,000	55,000
Total Operating Revenue	51,945	55,000	55,000	55,000
OPERATING EXPENSE				
Salaries and Wages	42,232	43,000	45,000	45,000
Employee Benefits	16,064	17,000	20,000	20,000
Services and Supplies	14,447	17,000	20,000	18,467
Services and Supplies -Risk Mgt - Insurance Policy				1,533
Capital Outlay				
Depreciation/Amortization	72,899	72,900	74,000	74,000
Total Operating Expense	145,642	149,900	159,000	159,000
Operating Income or (Loss)	(93,697)	(94,900)	(104,000)	(104,000)
NONOPERATING REVENUES				
Investment Income	1,325	500	750	750
Grants				
Subsidies				
Consolidated Tax				
Bond Proceeds				
Other income			-	-
Total Nonoperating Revenues	1,325	500	750	750
NONOPERATING EXPENSES				
Interest Expense	10,522	9,490	9,170	9,170
Total Nonoperating Expenses	10,522	9,490	9,170	9,170
Net Income before Operating Transfers	(102,894)	(103,890)	(112,420)	(112,420)
Operating Transfers (Schedule T)				
In		20,000	20,000	20,000
Out				-
Net Operating Transfers	-	20,000	20,000	20,000
NET INCOME	(102,894)	(83,890)	(92,420)	(92,420)

Manhattan Town
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION
FUND: Manhattan Water 27502

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2020	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2021	(3) BUDGET YEAR ENDING 6/30/22	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from customers	51,375	55,000	55,000	55,000
Cash paid for salaries	(42,269)	(43,000)	(45,000)	(45,000)
Cash paid for employee benefits	(16,064)	(17,000)	(20,000)	(20,000)
Cash paid for services and supplies	(16,241)	(17,000)	(20,000)	(20,000)
a. Net cash provided by (or used for) operating activities	(23,199)	(22,000)	(30,000)	(30,000)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers	-	20,000	20,000	20,000
b. Net cash provided by (or used for) noncapital financing activities	-	20,000	20,000	20,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of capital assets			-	-
Principal payments	(3,403)	(4,591)	(4,754)	(4,754)
Interest Paid	(10,522)	(9,332)	(9,170)	(9,170)
Grants				
Debt Issuance				
Other income	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(13,925)	(13,923)	(13,924)	(13,924)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest	1,392	500	750	750
Bond Proceeds	-	-	-	-
d. Net cash provided by (or used in) investing activities	1,392	500	750	750
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(35,732)	(15,423)	(23,174)	(23,174)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	66,375	30,643	15,220	15,220
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	30,643	15,220	(7,954)	(7,954)

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 **Fiscal Year 2021-2022**
(Local Government)

Budget For Fiscal Year Ending June 30, 2022

Manhattan Town (Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Budget For Fiscal Year Ending June 30, 2022

Manhattan Town (Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Budget For Fiscal Year Ending June 30, 2022

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: 81st Session; February 1, 2021 to May 31, 2021

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	\$ _____ -

Entity: Manhattan Town

Budget Year 2021-22

SCHEDULE OF EXISTING CONTRACTS

Fiscal Year 2021-2022

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

Total

Total Number of Existing Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2021-22	Proposed Expenditure FY 2022-23	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

Fiscal Year 2021-2022

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 2021-22	Proposed Expenditure FY 2022-23	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.