



<p align="center"><b>MANHATTAN TOWN</b>  <b>2022-23 BUDGET INDEX</b></p>
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**FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION**

	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023
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)	138	133	130
SOURCE OF POPULATION ESTIMATE*	State Demographer	State Demographer	State Demographer
Assessed Valuation (Secured and Unsecured Only)	3,621,341	3,728,152	3,570,536
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	3,621,341	3,728,152	3,570,536
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 2022-2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE BASE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	12.6851	3,570,536	452,926	0.3164	11,297	590	10,707	XXXXXXXXXXXXXX	10,707
B. PROPERTY TAX Outside Revenue Limitations: <b>Net Proceeds of Mines</b>	-	-	-		XXXXXXXXXXXXXX			-	-
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)	0.0831	3,570,536	2,966						
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0831		2,966	-	-	-	-	-	-
M. SUBTOTAL A, C, L	12.7682	3,570,536	455,892	0.3164	11,297	590	10,707		10,707
N. Debt									
O. TOTAL M AND N	12.7682	3,570,536	455,892	0.3164	11,297	590	10,707	-	10,707

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.**

(Local Government)

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Sch A

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

Budget For Fiscal Year Ending June 30, 2023

Budget Summary for Manhattan Town  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General	R	-	2,500	44,586	-	1,413	50,000	40,424	138,923
Special Capital Fund	C				37,161			-	37,161
Public Safety Sales Tax - Sheriff	R	-	-	5,535	10,000			-	15,535
Public Safety Sales Tax - Fire	R				38,051			-	38,051
Debt Service	D								-
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		-	2,500	50,121	85,212	1,413	50,000	40,424	229,670

\* 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, 2023

## 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	58,000	180,595	500	9,001	50,000	-	(81,096)
TOTAL		58,000	180,595	500	9,001	50,000	-	(81,096)

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

**\*\* Include Depreciation**

## REVENUES

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<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental		1,500	1,500	1,500
SUBTOTAL	-	1,500	1,500	1,500
OTHER:				
Investment Income	(133)	(400)	300	300
SUBTOTAL	(133)	(400)	300	300
Subtotal	(133)	1,100	1,800	1,800
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	1,860			-
BEGINNING FUND BALANCE	47,973	39,261	35,361	35,361
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	47,973	39,261	35,361	35,361
TOTAL RESOURCES	49,700	40,361	37,161	37,161
<b><u>EXPENDITURES</u></b>				
GENERAL GOVERNMENT:				
Capital Outlay	10,439	5,000	37,161	37,161
Subtotal	10,439	5,000	37,161	37,161
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	39,261	35,361	-	-
TOTAL COMMITMENTS & FUND BALANCE	49,700	40,361	37,161	37,161

**Manhattan Town**  
(Local Government)

SCHEDULE B Capital Projects fund

Special Capital Projects Fund 27402

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental (PSST)	5,436	6,500	5,954	5,954
SUBTOTAL	5,436	6,500	5,954	5,954
OTHER:				
Investment Income	(35)	(100)	100	100
SUBTOTAL	(35)	(100)	100	100
Subtotal	5,401	6,400	6,054	6,054
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-		-
BEGINNING FUND BALANCE	13,531	9,681	9,481	9,481
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	13,531	9,681	9,481	9,481
TOTAL RESOURCES	18,932	16,081	15,535	15,535
<b><u>EXPENDITURES</u></b>				
Public Safety (30):				
Salaries				-
Benefits				-
Services & Supplies	3,343	2,100	5,535	5,535
Capital	5,908	4,500	10,000	10,000
Subtotal	9,251	6,600	15,535	15,535
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	9,681	9,481	-	-
TOTAL COMMITMENTS & FUND BALANCE	18,932	16,081	15,535	15,535

Manhattan Town  
(Local Government)

SCHEDULE B Public Safety Sales Tax - Sheriff - 27234

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental (PSST)	5,436	6,200	5,954	5,954
SUBTOTAL	5,436	6,200	5,954	5,954
OTHER:				
Investment Income	(87)	(200)	300	300
SUBTOTAL	(87)	(200)	300	300
Subtotal	5,349	6,000	6,254	6,254
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-		-
BEGINNING FUND BALANCE	27,448	32,797	31,797	31,797
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	27,448	32,797	31,797	31,797
TOTAL RESOURCES	32,797	38,797	38,051	38,051
<b><u>EXPENDITURES</u></b>				
PUBLIC SAFETY:				
Service and Supplies	-	-	-	-
Capital Outlay	-	7,000	38,051	38,051
Subtotal	-	7,000	38,051	38,051
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	32,797	31,797	-	-
TOTAL COMMITMENTS & FUND BALANCE	32,797	38,797	38,051	38,051

Manhattan Town  
(Local Government)

SCHEDULE B Public Safety Sales Tax - Fire - 27235

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES:				
Water Charges	54,332	65,000	58,000	58,000
Total Operating Revenue	54,332	65,000	58,000	58,000
OPERATING EXPENSE				
Salaries and Wages	36,860	65,000	60,000	60,000
Employee Benefits	15,269	27,000	25,000	25,000
Services and Supplies	9,776	25,000	20,000	20,000
Services and Supplies -Risk Mgt - Insurance Policy			1,595	1,595
Capital Outlay				
Depreciation/Amortization	72,900	74,000	74,000	74,000
Total Operating Expense	134,805	191,000	180,595	180,595
Operating Income or (Loss)	(80,473)	(126,000)	(122,595)	(122,595)
NONOPERATING REVENUES				
Investment Income	(145)	(100)	500	500
Grants				
Subsidies				
Consolidated Tax				
Bond Proceeds				
Other income			-	-
Total Nonoperating Revenues	(145)	(100)	500	500
NONOPERATING EXPENSES				
Interest Expense	9,333	9,170	9,001	9,001
Total Nonoperating Expenses	9,333	9,170	9,001	9,001
Net Income before Operating Transfers	(89,951)	(135,270)	(131,096)	(131,096)
Operating Transfers (Schedule T)				
In	20,000	35,000	50,000	50,000
Out				-
Net Operating Transfers	20,000	35,000	50,000	50,000
NET INCOME	(69,951)	(100,270)	(81,096)	(81,096)

Manhattan Town  
(Local Government)

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

<b><u>PROPRIETARY FUND</u></b>	(1)  ACTUAL PRIOR YEAR ENDING 6/30/2021	(2)  ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) BUDGET YEAR ENDING 6/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from customers	54,650	65,000	58,000	58,000
Cash paid for salaries	(36,513)	(65,000)	(60,000)	(60,000)
Cash paid for employee benefits	(15,269)	(27,000)	(25,000)	(25,000)
Cash paid for services and supplies	(10,818)	(25,000)	(21,595)	(21,595)
a. Net cash provided by (or used for) operating activities	(7,950)	(52,000)	(48,595)	(48,595)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers	20,000	35,000	50,000	50,000
b. Net cash provided by (or used for) noncapital financing activities	20,000	35,000	50,000	50,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of capital assets			-	-
Principal payments	(4,591)	(4,754)	(4,923)	(4,923)
Interest Paid	(9,333)	(9,170)	(9,001)	(9,001)
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	(151)	(100)	500	500
Bond Proceeds	-	-	-	-
d. Net cash provided by (or used in) investing activities	(151)	(100)	500	500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,025)	(31,024)	(12,019)	(12,019)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	30,643	28,618	(2,406)	(2,406)
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	28,618	(2,406)	(14,425)	(14,425)

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)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2022	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2022 INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
FUND										
Water Fund										
USDA Rural Development	2	40	299,000	9/28/2012	9/28/2052	3.5	259,012.14	9,001.28	4,922.72	13,924.00
TOTAL ALL DEBT SERVICE							259,012.14	9,001.28	4,922.72	13,924.00

SCHEDULE C-1 - INDEBTEDNESS

Manhattan Town Fiscal Year 2022-2023  
(Local Government)

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				Manhattan Water Fund (27502)		50,000
SUBTOTAL						
SPECIAL REVENUE FUNDS						
SUBTOTAL			0			50,000

Manhattan Town  
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

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

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS Manhattan Water Fund (27502)	General Fund (27101)		50,000.00			
SUBTOTAL			50,000.00			-
INTERNAL SERVICE						
SUBTOTAL						
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL						
TOTAL TRANSFERS			50,000.00			50,000.00

Manhattan Town  
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

# SCHEDULE OF EXISTING CONTRACTS

Fiscal Year 2022-2023

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 Total Number of Existing Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2022-23	Proposed Expenditure FY 2023-24	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 2022-2023

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 2022-23	Proposed Expenditure FY 2023-24	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.