



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 TENTATIVE budget for the
fiscal year ending June 30, 2023

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 10,707

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 \$ 137,833 and 1 proprietary funds with estimated expenses of \$ 189,596

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: _____

APPROVED BY THE GOVERNING BOARD

HB
Mark Shultz
Donna C. Cox
Chris Johnson

Frank C. Cox

SCHEDULED PUBLIC HEARING:

Date and Time May 26, 2022 10:00 a.m.

Publication Date 5/18/2022 and 5/20/2022

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

**MANHATTAN TOWN
2022-23 BUDGET INDEX**

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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) 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	12.6851	3,570,536	452,926	0.3164	11,297	590	10,707	XXXXXXXXXXXXXX	10,707
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)	0.0831	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.

SCHEDULE A - ESTIMATED REVENUES & OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2023

Budget Summary for

Manhattan Town

(Local Government)

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2023

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, 2023

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
General Fund 27101

Manhattan Town
(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

<u>REVENUES</u>	(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
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
<u>EXPENDITURES</u>				
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

REVENUES	(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
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
EXPENDITURES				
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

<u>REVENUES</u>	(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
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
<u>EXPENDITURES</u>				
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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) BUDGET YEAR ENDING 6/30/23	
			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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) 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)

SCHEDULE C-1 - INDEBTEDNESS

Manhattan Town

Fiscal Year 2022-2023

(Local Government)

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

Budget For Fiscal Year Ending June 30, 2023

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
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: srucker@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.