



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, 2025

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 9,882

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 \$ 108,643 and 1 proprietary funds with estimated expenses of \$ 189,463 178,046 HB

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 _____ Helen Bae
(Printed Name)
Comptroller

(Title)

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

Signed

A handwritten signature of Helen Bae in black ink.

Dated:

5/21/2024

APPROVED BY THE GOVERNING BOARD

A series of five handwritten signatures of board members, each on a separate horizontal line. The signatures are: "Mr. R. Shultz", "Robert E. Borodovich", "Frank Cubey", "Donna C. Cox", and "James Johnson".

SCHEDULED PUBLIC HEARING:

Date and Time May 21, 2024 10:00 a.m.

Publication Date 05/10/2024 and 05/15/2024

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

**MANHATTAN TOWN
2024-25 BUDGET INDEX**

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025
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	142	146
SOURCE OF POPULATION ESTIMATE*	State Demographer	State Demographer	State Demographer
Assessed Valuation (Secured and Unsecured Only)	3,570,536	3,509,579	3,442,126
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	3,570,536	3,509,579	3,442,126
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 2024-2025

	(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	18.3908	3,442,126	633,035	0.3164	10,891	1,009	9,882	XXXXXXXXXXXXXX	9,882
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)	0.1145	3,442,126	3,942						
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1145		3,942	-	-	-	-	-	-
M. SUBTOTAL A, C, L	18.5053	3,442,126	636,977	0.3164	10,891	1,009	9,882		9,882
N. Debt									
O. TOTAL M AND N	18.5053	3,442,126	636,977	0.3164	10,891	1,009	9,882	-	9,882

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, 2024

Budget Summary for

Manhattan Town

(Local Government

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2024

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, 2024

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	59,500	169,400	700	8,646	34,854	-	(82,992)
TOTAL		59,500	169,400	700	8,646	34,854	-	(82,992)

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

** Include Depreciation

Manhattan Town
(Local Government)

Manhattan Town

(Local Government)

SCHEDULE B - GENERAL FUND

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 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental		-	-	-
SUBTOTAL	-	-	-	-
OTHER:				
Investment Income	(287)	1,400	1,400	1,400
SUBTOTAL	(287)	1,400	1,400	1,400
Subtotal	(287)	1,400	1,400	1,400
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	1,754			-
BEGINNING FUND BALANCE	38,648	40,115	41,515	41,515
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	38,648	40,115	41,515	41,515
TOTAL RESOURCES	40,115	41,515	42,915	42,915
<u>EXPENDITURES</u>				
GENERAL GOVERNMENT:				
Capital Outlay	-	-	38,448	38,448
Subtotal	-	-	38,448	38,448
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	40,115	41,515	4,467	4,467
TOTAL COMMITMENTS & FUND BALANCE	40,115	41,515	42,915	42,915

Manhattan Town
(Local Government)

SCHEDULE B Capital Projects fund

Special Capital Projects Fund 27402

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental (PSST)	6,746	6,700	7,063	7,063
SUBTOTAL	6,746	6,700	7,063	7,063
OTHER:				
Investment Income	(21)	600	600	600
Other income - refund				
SUBTOTAL	(21)	600	600	600
Subtotal	6,725	7,300	7,663	7,663
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	12,102	14,948	20,248	20,248
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	12,102	14,948	20,248	20,248
TOTAL RESOURCES	18,827	22,248	27,911	27,911
EXPENDITURES				
Public Safety (30):				
Salaries				-
Benefits				-
Services & Supplies	2,817	500	9,000	9,000
Capital	1,062	1,500	14,631	14,631
Subtotal	3,879	2,000	23,631	23,631
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	14,948	20,248	4,280	4,280
TOTAL COMMITMENTS & FUND BALANCE	18,827	22,248	27,911	27,911

Manhattan Town
(Local Government)

SCHEDULE B Public Safety Sales Tax - Sheriff - 27234

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental (PSST)	6,746	6,500	7,063	7,063
SUBTOTAL	6,746	6,500	7,063	7,063
OTHER:				
Investment Income	(176)	1,414	1,500	1,500
SUBTOTAL	(176)	1,414	1,500	1,500
Subtotal	6,570	7,914	8,563	8,563
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	32,825	39,395	42,310	42,310
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	32,825	39,395	42,310	42,310
TOTAL RESOURCES	39,395	47,310	50,873	50,873
EXPENDITURES				
PUBLIC SAFETY:				
Service and Supplies	-	-	-	-
Capital Outlay		5,000	41,104	41,104
Subtotal	-	5,000	41,104	41,104
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	39,395	42,310	9,769	9,769
TOTAL COMMITMENTS & FUND BALANCE	39,395	47,310	50,873	50,873

Manhattan Town
(Local Government)

SCHEDULE B Public Safety Sales Tax - Fire - 27235

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR ENDING 6/30/25	
			(4) TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES:				
Water Charges	50,260	59,500	59,500	59,500
Total Operating Revenue	50,260	59,500	59,500	59,500
OPERATING EXPENSE				
Salaries and Wages	54,424	47,578	49,614	49,614
Employee Benefits	68,566	21,000	24,150	24,150
Services and Supplies	19,501	18,000	20,000	20,000
Services and Supplies -Risk Mgt - Insurance Policy	-	1,595	1,636	1,636
Capital Outlay				
Depreciation/Amortization	73,236	74,000	74,000	74,000
Total Operating Expense	215,727	162,173	169,400	169,400
Operating Income or (Loss)	(165,467)	(102,673)	(109,900)	(109,900)
NONOPERATING REVENUES				
Investment Income	(1,088)	611	700	700
Grants				
Subsidies				
Consolidated Tax				
Bond Proceeds				
Other income			-	-
Total Nonoperating Revenues	(1,088)	611	700	700
NONOPERATING EXPENSES				
Interest Expense	(9,000)	8,827	8,646	8,646
Total Nonoperating Expenses	(10,088)	8,827	8,646	8,646
Net Income before Operating Transfers	(175,555)	(110,888)	(117,846)	(117,846)
Operating Transfers (Schedule T)				
In	64,000	55,000	34,854	34,854
Out				-
Net Operating Transfers	64,000	55,000	34,854	34,854
NET INCOME	(111,555)	(55,888)	(82,992)	(82,992)

Manhattan Town
(Local Government)

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from customers	49,275	59,500	59,500	59,500
Cash paid for salaries and employee benefits	(79,084)	(80,000)	(73,764)	(73,764)
Cash paid for services and supplies	(17,536)	(18,000)	(21,636)	(21,636)
a. Net cash provided by (or used for) operating activities	(47,345)	(38,500)	(35,900)	(35,900)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers	64,000	55,000	34,854	34,854
b. Net cash provided by (or used for) noncapital financing activities	64,000	55,000	34,854	34,854
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of capital assets			-	-
Principal payments	(4,924)	(5,097)	(5,278)	(5,278)
Interest Paid	(9,000)	(8,827)	(8,646)	(8,646)
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	(1,101)	611	700	700
Bond Proceeds	-	-	-	-
d. Net cash provided by (or used in) investing activities	(1,101)	611	700	700
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,630	3,187	(14,270)	(14,270)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	21,636	23,266	26,453	26,453
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	23,266	26,453	12,183	12,183

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 2024-2025

2024-25 Manhattan Town Final Budget CORRECTIONS.xlsx

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

Manhattan Town (Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

SCHEDULE OF EXISTING CONTRACTS

Fiscal Year 2024-2025

Local Government: Manhattan Town
Contact: Helen Bae
E-mail Address: hebae@nyecountynv.gov
Daytime Telephone: 775-751-7092

Total Total

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	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 2024-2025

Local Government: Manhattan Town
Contact: Helen Bae
E-mail Address: hebae@nyecountynv.gov
Daytime Telephone: 775-751-7092

Total Number of Privatization Contracts: _____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	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.

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: 82nd Session; February 1, 2023 to May 31, 2023

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 2024-25

**Nevada Department of Taxation
Local Government Finance**

**CHECKLIST FOR TENTATIVE BUDGET REVIEW
GENERAL (Used for Counties, Cities, Towns that levy taxes)**

Entity: _____

Reviewed by: _____

Date: _____

RATES ENTERED		
Operating Rate	0.0000	
Voter Approved	0.0000	
Legislative	0.0000	
Debt Service	0.0000	
TOTAL	0.0000	

GENERAL QUESTIONS

	Yes	No	N/A
Have appropriate schedules been filed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have any new funds been created? If yes, list below in NOTES and were the creating resolutions submitted to Local Government Finance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The 2nd paragraph of the transmittal form relates to property tax revenues. Does the dollar amount agree with Line 1, Column 3, of Schedule S-1?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The 4th paragraph of the transmittal form relates to expenditures and proprietary expenses. Do the amounts shown agree with total expenditures (Column 3) and total expenses (Column 4) lines of Schedule S-1, less contingencies?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the certification letter signed? (NAC 354.140) (Note: Signatures of a majority of all members of the governing board required on the <i>final</i> budget)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are the publication and public hearing dates correct? (See calendar of events. Per NRS 354.596, not less than 7 nor more than 14 days.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include an explanation for a general fund ending fund balance less than 4% of the total actual prior year expenditures (pursuant to NAC 354.650)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is a budget message filed for Counties and Cities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include the Lobbying Expense Estimate (form 30)? This form is to be submitted only for legislative years.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are forms 31 and/or 32 included with the budget documents?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

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	Yes	No	N/A
SCHEDULE S-1 (COUNTIES & CITIES ONLY)			
Do the total revenues, other financing sources (including operating transfers in), and beginning fund balances in Column 3, agree with Column 8, Schedule A?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the beginning fund balance, Column 3, agree with Column 1 total, Schedule A?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do total expenditures, operating transfers out, and ending fund balance, Column 3, agree with Column 8 total, Schedule A-1?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

SCHEDULE S-1 (continued)	Yes	No	N/A
Does the ending fund balance in Column 3, agree with Column 7, Schedule A-1?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the excess of revenues over (under) expenses in Column 4 agree with Column 7, less operating transfers in and out, Schedule A-2?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
NOTES:			
SCHEDULE S-2	Yes	No	N/A
Is employment by function entered for each time period?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are assessed values correctly entered for each time period? Verify prior and current year with the Redbook; Budget year with Revenue Projection, Part A (Check NPM.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do the total tax rates for operating and debt agree with the Tax Rate Book for Actual Prior Year and Estimated Current Year and with Schedule A for the Budget Year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are populations entered for each time period?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the source indicated?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
NOTES:			
SCHEDULE S-3	Yes	No	N/A
Are the correct tax rates recorded in Column 1? (<i>Revenue Projection, Column 11</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are correct assessed values recorded in Column 2? (<i>Revenue Projection, Column 4</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do assessed values agree with Schedule S-2 and final revenue projections? (<i>Revenue Projections, Column 5</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are the correct ad valorem revenue amounts recorded in Column 3? (<i>Revenue Projection, Column 8</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the total in Column 7 agree with the total in Column 3, Budget Schedule A?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the Net Proceeds of Minerals (NPM) recorded correctly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Check the Supplemental City-County Relief Tax (SCCRT) loss rate. Is the tax rate and revenue equal to or less than the revenue projection? (<i>Revenue Projection, Part A, Column 26 & 27</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the Total Total close to the proforma projection? If not is there an explanation?			
NOTES:			

SCHEDULE A	Yes	No	N/A
Do entries in Column 1 agree with beginning balances in all funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the total operating tax rate on Schedule A equal to the total tax rate in Column 4 of Schedule S-3?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does Column 3 total (less debt service not applicable to maximum) agree with the total of Column 7 on Schedule S-3?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does total Column 7 on Schedule A plus Column 5 on Schedule A-2 agree with transfers in column on Schedule T?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the schedule foot and crossfoot?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

SCHEDULE A-1	Yes	No	N/A
Does total Column 6 on Schedule A-1 plus Column 6 on Schedule A-2 agree with transfers out column on Schedule T?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do entries in Columns 7 and 8 agree with ending balances and totals in all funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the schedule foot and crossfoot?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do totals in Column 8 and Total Totals on Schedules A and A-1 agree?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

SCHEDULE A-2	Yes	No	N/A
Does the net income for each fund agree with the net income figures listed on Schedule A-2?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Net income is the result of Columns $(1+3+5)-(2+4+6)$. Is Column 7 correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

SCHEDULES B	Yes	No	N/A
Do Actual Prior Year total revenues, expenditures, and beginning and ending fund balances, for each fund, agree with the audit?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are all the funds in the audit included in the budget?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity followed revenue classification as per budget instructions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity followed expenditure function and activity reporting as per budget instructions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity subtotalized and totaled all expenditures by activity within a function per budget instructions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity budgeted:			
One amount for total salary and wages?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
One amount for employee benefits?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
One amount for services and supplies?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
One amount for capital outlay as per budget instructions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do ending fund balances carry forward as beginning fund balances for the next year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If not, is there an explanation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do total resources agree with total fund commitments and fund balance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are budgeted contingencies for governmental funds three percent or less of expenditures, excluding transfers? (NRS 354.608)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does any governmental fund show a budgeted deficit? [NRS 354.598 (5)]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has a separate Capital Projects Fund been established to show for the five cent Capital Projects Levy (applies to Counties, Cities and Towns)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

DEBT - SCHEDULES C AND C-1	Yes	No	N/A
Are lease payments identifiable in appropriate fund?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
For debt requiring ad valorem taxes:			
Do the debt requirements for the fiscal year compare to the audit report?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Will the expiration of any debt issued allow for a reduction in debt rate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are reserves at June 30 equal to one year or less of debt requirements for the fiscal year or is an explanation of bond covenant attached? (NAC 354.650)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

DEBT - SCHEDULES C AND C-1 (continued)	Yes	No	N/A
Calculate the debt tax rate. (Attach the tape to the back of this page.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does this rate equal the rate of Schedule A?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do general obligation types of debt compare with the audit or indebtedness report?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is debt that is directly being paid from proprietary funds and trust funds listed on the Schedule C-1?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do the principal and the interest requirements on Schedule C-1 agree with the principal and interest payments budgeted in the debt service or other fund?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do all debt issues reflected on Schedule C-1, or elsewhere in the budget, agree with approvals (if necessary) from the Department? (Watch for lease stacking.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
NOTES:			
SCHEDULES F-1 AND F-2	Yes	No	N/A
Do Actual Prior Year total revenues and expenditures agree with the audit?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do any proprietary funds have a negative rnet position on balance shown in the audit?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have the total cash and cash equivalents been budgeted in a <u>positive</u> position at the end of the year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has depreciation been shown as an expense? (If not, check the audit report)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
NOTES:			
SCHEDULE T	Yes	No	N/A
Is Schedule T prepared in accordance with example in budget instructions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does total transfers agree with Schedule S-1?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
NOTES:			

COUNTIES ONLY	Yes	No	N/A
Is a regional street and highway fund established? (NRS 373.110)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is agriculture extension support (ad valorem plus supplemental city/county relief tax or operating transfer in) equivalent to one cent? [NRS 549.020 (2)]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If more (not greater than five cents), is there a resolution supporting it?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
County Indigent Funds:			
Indigent fund tax support:	Yes	No	N/A
For counties with a population of 400,000 or more:			
Is the indigent fund tax rate or support (ad valorem plus supplemental city/county relief tax) not more than the rate levied in 1970-71? (NRS 428.050)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
For counties with a population of 400,000 or less:			
Is the amount allocated (check against current fiscal year final budget for previous year allocation) within the 104.5 percent limitation? (NRS 428.295)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Can this indigent levy be accounted for clearly in a fund or as a separate line item?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the indigent rate levied for automobile accidents at the rate authorized by NACO? (NRS 428.185)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Did the county establish a separate fund for accident indigent?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If not, is it accounted for clearly in another fund or as a separate line item?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the six to ten cent levy in the indigent fund for medical assistance correctly reduced by the fund balance remaining in the fund? (NRS 428.285)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

Fund Balances

Fund		Beginning Balance			Ending Balance		
		prior year	current year	budget year	prior year	current year	budget year
27101	MH General Fund	96,802	108,719	19,955	109,735	58,774	(0)
27402	MH Special Capital	35,970	38,648	41,515	38,917	40,115	4,467
27234	MH PST SO	10,411	12,102	20,248	12,912	14,948	4,280
27235	MG PST Fire	11,426	32,825	42,310	16,245	39,395	9,769
27502	MH Water (Enterprize)						
TOTAL		154,609	192,294	124,027	177,809	153,233	18,515

TRANSFERS

Fund	Transfer In			Transfer Out			sale of Fixed assets			proceeds of long term debt		
	prior year	current year	budget year	prior year	current year	budget year	prior year	current year	budget year	prior year	current year	budget year
27101 MH General Fund	-	-	-	-	-	-	-	-	-	-	-	-
27402 MH Special Capital	-	1,754	-	-	-	-	-	-	-	-	-	-
27234 MH PST SO	-	-	-	-	-	-	-	-	-	-	-	-
27235 MG PST Fire	-	-	-	-	-	-	-	-	-	-	-	-
27502 MH Water (Enterprize)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	1,754	-	-	-	-	-	-	-	-	-	-

Revenues by functions		Property taxes			Other taxes			licenses and permits			intergovernmental			charges for services			fines forfeits			miscellaneous			total revenues				
Fund	Fund Name	prior year	current year	budget year	prior year	current year	budget year	prior year	current year	budget year	prior year	current year	budget year	prior year	current year	budget year	prior year	current year	budget year	prior year	current year	budget year	prior year	current year	budget year		
27201	Mn General Fund	8,158	8,353	9,882				1,130	580	580	3,084	3,281	3,520							1,277	1,339	1,371	15,380	17,127	16,400		
27402	Mn Special Capital										3,063	3,063	3,063								(146)	(287)	1,400	1,547	1,629	1,400	
27224	Mn PFT 150										4,866	6,746	7,063								(43)	(21)	600	4,825	6,725	7,603	
27225	Mn PFT 150										4,866	6,746	7,063								(47)	(176)	1,500	4,819	6,570	8,503	
27240	Mn Water (Enterprise)													53,760	50,365	59,500									35,760	50,360	59,500
TOTAL		8,158	8,353	9,882	-	-	-	1,130	580	580	39,779	22,774	23,646	53,760	50,260	59,500	-	-	-	(538)	(932)	3,877	82,289	81,035	97,485		

Fund	Fund Name	General Gvt (10)			Public Safety (30)			Public Works (40)			Culture & Rec (80)			Enterprise			Intergovernmental			Contingency			Total Expenditures			
		prior year	current year	budget year	prior year	current year	budget year	prior year	current year	budget year	prior year	current year	budget year	prior year	current year	budget year	prior year	current year	budget year	prior year	current year	budget year	prior year	current year	budget year	
27201	Min General Fund	-	586	1,160	1,160	388	388	1,200	-	1	2,691	2,741	2,600	-	-	-	3,005	3,711	5,460	-	-	-	-	-	-	
27402	Min Special Capital	-	-	-	2,324	-	-	3,879	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,324	3,879	23,631	-
27234	Min PST SD	-	-	-	-	-	-	23,631	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27235	Min PST Fire	-	-	-	-	-	-	41,104	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41,104
27302	Min Water (Enterprise)	-	-	-	-	-	-	-	-	-	133,215	215,727	169,400	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		-	586	1,160	2,708	4,263	65,935	-	-	500	2,621	2,741	2,600	133,115	215,727	169,400	-	-	-	-	-	-	-	5,329	7,590	70,195

Manhattan Town

Manhattan Town (Local Government)

(Local Government)
SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<u>EXPENDITURES AND RESERVES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(4) BUDGET YEAR ENDING 06/30/20	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE				
TOTAL COMMITMENTS & FUND BALANCE				

Manhattan Town

(Local Government)
SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

Manhattan Town

Manhattan Town (Local Government)

(Local Government)

THE ABOVE DEBT IS REPAYED BY PROPERTY TAX (DEBT RATE)

Budget Summary for **Manhattan Town**
Schedule S-1

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/18 (1)	ESTIMATED CURRENT YEAR 06/30/19 (2)	BUDGET YEAR 06/30/20 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/20 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	8,158	8,353	9,882	-	9,882
Other Taxes	-	-	-	-	-
Licenses and Permits	1,130	580	580	-	580
Intergovernmental Resources	19,779	22,774	23,646	-	23,646
Charges for Services	53,760	50,260	59,500	59,500	119,000
Fines and Forfeits	-	-	-	-	-
Miscellaneous	82,289	81,035	97,485	-	97,485
TOTAL REVENUES	165,116	163,001	191,093	59,500	250,593
EXPENDITURES-EXPENSES					-
General Government	-	586	1,160	-	1,160
Judicial	-	-	-	-	-
Public Safety	2,708	4,263	65,935	-	65,935
Public Works	-	-	500	-	500
Sanitation	-	-	-	169,400	169,400
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and Recreation	2,621	2,741	2,600	-	2,600
Community Support	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-
Contingencies	-	-	-	-	-
Utility Enterprises	133,115	215,727	169,400	-	169,400
Hospitals					-
Transit Systems					-
Airports					-
Other Enterprises					-
Debt Service - Principal					-
Interest Cost					-
TOTAL EXPENDITURES-EXPENSES	138,444	223,317	239,595	169,400	408,995
Excess of Revenues over (under) Expenditures-Expenses	26,672	(60,316)	(48,502)	(109,900)	(158,403)

Budget Summary for **Manhattan Town**
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/18 (1)	ESTIMATED CURRENT YEAR 06/30/19 (2)	BUDGET YEAR 06/30/20 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/20 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt					
Sales of General Fixed Assets					
Operating Transfers (in)	-	1,754	-		-
Operating Transfers (out)	-	-	-		-
TOTAL OTHER FINANCING SOURCES (USES)					
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)					XXXXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	154,609	192,294	124,027	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	177,809	153,233	18,515	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

<u>EXPENDITURES AND RESERVES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE				
TOTAL COMMITMENTS & FUND BALANCE				

Manhattan Town
 (Local Government)
 SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY PROPERTY TAX (DEBT RATE)