



TOWN of MANHATTAN
101 RADAR ROAD
TONOPAH, NV. 89049

Nevada Department of Taxation
3850 Arrowhead Drive, 2nd Floor
Carson City, NV 89706

Manhattan Town herewith submits the FINAL budget for the
fiscal year ending June 30, 2026

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 10,170

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 \$ 85,602 and
1 proprietary funds with estimated expenses of \$ 177,859

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

Dated:

[Signature]

5/22/25

APPROVED BY THE GOVERNING BOARD

[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]

SCHEDULED PUBLIC HEARING:

Date and Time May 22, 2025 10:00 a.m

Publication Date 5/9/2025

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

<p align="center">MANHATTAN TOWN 2025-26 BUDGET INDEX</p>
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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026
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)	142	146	66
SOURCE OF POPULATION ESTIMATE*	State Demographer	State Demographer	State Demographer
Assessed Valuation (Secured and Unsecured Only)	3,509,579	3,442,126	3,470,275
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	3,509,579	3,442,126	3,470,275
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 2025-2026

	(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	20.7568	3,470,275	720,318	0.3164	10,980	810	10,170	XXXXXXXXXXXXXX	10,170
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	-	-	-		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)	0.1078	3,470,275	3,742						
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1078		3,742	-	-	-	-	-	-
M. SUBTOTAL A, C, L	20.8646	3,470,275	724,060	0.3164	10,980	810	10,170		10,170
N. Debt									
O. TOTAL M AND N	20.8646	3,470,275	724,060	0.3164	10,980	810	10,170	-	10,170

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, 2026

Budget Summary for Manhattan Town
(Local Government)

[illegible]

* 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, 2026

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	8,459	-	-	(117,659)
TOTAL		59,500	169,400	700	8,459	-	-	(117,659)

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

** Include Depreciation

[illegible]

Manhattan Town
(Local Government)
SCHEDULE B - GENERAL FUND

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental		-	-	-
SUBTOTAL	-	-	-	-
OTHER:				
Investment Income	1,531	1,691	1,400	1,400
SUBTOTAL	1,531	1,691	1,400	1,400
Subtotal	1,531	1,691	1,400	1,400
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	1,836			-
BEGINNING FUND BALANCE	40,115	37,760	39,451	39,451
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	40,115	37,760	39,451	39,451
TOTAL RESOURCES	43,482	39,451	40,851	40,851
<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)	5,722			
ENDING FUND BALANCE	37,760	39,451	2,403	2,403
TOTAL COMMITMENTS & FUND BALANCE	43,482	39,451	40,851	40,851

Manhattan Town
(Local Government)

SCHEDULE B Capital Projects fund

Special Capital Projects Fund 27402

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental (PSST)	6,829	3,104	7,063	7,063
SUBTOTAL	6,829	3,104	7,063	7,063
OTHER:				
Investment Income	689	331	600	600
Other income - refund				
SUBTOTAL	689	331	600	600
Subtotal	7,518	3,435	7,663	7,663
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-		-
BEGINNING FUND BALANCE	14,948	19,061	22,224	22,224
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	14,948	19,061	22,224	22,224
TOTAL RESOURCES	22,466	22,496	29,887	29,887
<u>EXPENDITURES</u>				
Public Safety (30):				
Salaries				-
Benefits				-
Services & Supplies	146	160	592	592
Capital	3,259	112		-
Subtotal	3,405	272	592	592
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	19,061	22,224	29,295	29,295
TOTAL COMMITMENTS & FUND BALANCE	22,466	22,496	29,887	29,887

Manhattan Town
(Local Government)

SCHEDULE B Public Safety Sales Tax - Sheriff - 27234

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental (PSST)	6,829	3,104	7,063	7,063
SUBTOTAL	6,829	3,104	7,063	7,063
OTHER:				
Investment Income	1,784	331	1,500	1,500
SUBTOTAL	1,784	331	1,500	1,500
Subtotal	8,613	3,435	8,563	8,563
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-		-
BEGINNING FUND BALANCE	39,395	48,008	51,443	51,443
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	39,395	48,008	51,443	51,443
TOTAL RESOURCES	48,008	51,443	60,006	60,006
<u>EXPENDITURES</u>				
PUBLIC SAFETY:				
Service and Supplies	-	-	-	-
Capital Outlay		-	41,104	41,104
Subtotal	-	-	41,104	41,104
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	48,008	51,443	18,902	18,902
TOTAL COMMITMENTS & FUND BALANCE	48,008	51,443	60,006	60,006

Manhattan Town
(Local Government)

SCHEDULE B Public Safety Sales Tax - Fire - 27235

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES:				
Water Charges	52,050	36,145	59,500	59,500
Total Operating Revenue	52,050	36,145	59,500	59,500
OPERATING EXPENSE				
Salaries and Wages	47,816	34,845	49,614	49,614
Employee Benefits	21,079	17,000	24,150	24,150
Services and Supplies	29,146	10,200	20,000	20,000
Services and Supplies -Risk Mgt - Insurance Policy	10,000	-	1,636	1,636
Capital Outlay				
Depreciation/Amortization	72,400	74,000	74,000	74,000
Total Operating Expense	180,441	136,045	169,400	169,400
Operating Income or (Loss)	(128,391)	(99,900)	(109,900)	(109,900)
NONOPERATING REVENUES				
Investment Income	1,551	6	700	700
Grants				
Subsidies				
Consolidated Tax				
Bond Proceeds				
Other income			-	-
Total Nonoperating Revenues	1,551	6	700	700
NONOPERATING EXPENSES				
Interest Expense	(8,782)	-	8,459	8,459
Total Nonoperating Expenses	(7,231)	-	8,459	8,459
Net Income before Operating Transfers	(119,609)	(99,894)	(117,659)	(117,659)
Operating Transfers (Schedule T)				
In	60,722	67,000	-	-
Out				-
Net Operating Transfers	60,722	67,000	-	-
NET INCOME	(58,887)	(32,894)	(117,659)	(117,659)

Manhattan Town
(Local Government)

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 6/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from customers	52,615	36,145	59,500	59,500
Cash paid for salaries and employee benefits	(68,112)	(51,845)	(73,764)	(73,764)
Cash paid for services and supplies	(26,442)	(10,200)	(21,636)	(21,636)
a. Net cash provided by (or used for) operating activities	(41,939)	(25,900)	(35,900)	(35,900)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers	60,722	67,000	-	-
b. Net cash provided by (or used for) noncapital financing activities	60,722	67,000	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of capital assets	(5,722)		-	-
Principal payments	(5,142)	(5,278)	(5,465)	(5,465)
Interest Paid	(8,782)	(8,646)	(8,459)	(8,459)
Grants				
Debt Issuance				
Other income	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(19,646)	(13,924)	(13,924)	(13,924)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest	1,581	6	700	700
Bond Proceeds	-	-	-	-
d. Net cash provided by (or used in) investing activities	1,581	6	700	700
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	718	27,182	(49,124)	(49,124)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	23,266	23,984	51,166	51,166
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	23,984	51,166	2,042	2,042

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 7/1/2024	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2024 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	243,714.09	8,458.78	5,465.22	13,924.00
TOTAL ALL DEBT SERVICE							243,714.09	8,458.78	5,465.22	13,924.00

SCHEDULE C-1 - INDEBTEDNESS

Manhattan Town Fiscal Year 2025-2026
(Local Government)

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

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)		-			
SUBTOTAL			-			-
INTERNAL SERVICE						
SUBTOTAL						
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL						
TOTAL TRANSFERS			-			-

Manhattan Town
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

SCHEDULE OF EXISTING CONTRACTS

Fiscal Year 2025-2026

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 2025-26	Proposed Expenditure FY 2026-27	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 2025-2026

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 2025-26	Proposed Expenditure FY 2026-27	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.