



STEVE SISOLAK
Governor
JAMES DEVOLLD
Chair, Nevada Tax Commission
MELANIE YOUNG
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

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4600 Kietzke Lane
Building L, Suite 235
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2550 Paseo Verde Parkway, Suite 180
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May 3, 2021

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

Re: Tentative Budget – Fiscal 2021-22

Dear Ms. Rucker:1

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

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

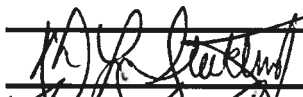




APPROVED BY THE GOVERNING BOARD

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:
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Dated: May 18, 2021

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)	(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	9.2117	3,728,152	343,426	0.3164	11,796	447	11,348	XXXXXXXXXXXXXXX	11,348
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)	0.0914	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.

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	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
<u>EXPENDITURES</u>				
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)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	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)	(2)	(3) BUDGET YEAR ENDING 6/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	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

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	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)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	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

Budget For Fiscal Year Ending June 30, 2022

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				Manhattan Water Fund (27502)		20,000
SUBTOTAL						
SPECIAL REVENUE FUNDS						
SUBTOTAL			0			20,000

Manhattan Town
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Budget For Fiscal Year Ending June 30, 2022

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

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: 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 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.