



STATE OF NEVADA
DEPARTMENT OF TAXATION

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Chair, Nevada Tax Commission
CHRISTOPHER G. NIELSEN
Executive Director

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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, 2016

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 6,855

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 2 governmental fund types with estimated expenditures of \$ 96,854 and
1 proprietary funds with estimated expenses of \$ 131,000

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 Amy Fanning
(Printed Name)
Comptroller
(Title)

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

Signed Amy Fanning

Dated: 05/29/2015

APPROVED BY THE GOVERNING BOARD

Handwritten signatures of board members:
Budd Barone
Frank Carson
Dennis C. Cox
Lorinda A. Wehman

SCHEDULED PUBLIC HEARING:

Date and Time May 18, 2015 @ 10:00 Publication Date May 5 - 8, 2015

Place: Nye County Commissioners Chambers, 2100 Walt Williams Drive, Pahrump Nevada

<b>MANHATTAN TOWN</b> <b>2015-2016 BUDGET INDEX</b>
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<u>Schedule</u>	<u>Index</u>	<u>Page</u>
S - 2	Statistical Data	1
S - 3	Ad Valorem Tax Rate Reconciliaton	2
A	Est. Revenues & other Resources	3
A - 1	Est. Expenditures & other Financing Uses	4
A - 2	Proprietary & Non expendable Trust Funds	5
B	General Fund	6-9
B	Special Capital Projects	10
C	Debt Service Fund	11-12
F-1	Revenues, Exp. & Net Income - Water Fund	13
F-2	Statement of Cash Flows Water Fund	14
C-1	Indebtedness	15
T	Transfer Scheulde	16-18

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/14	ESTIMATED CURRENT YEAR ENDING 6/30/15	BUDGET YEAR ENDING 6/30/16
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)	125	124	133
SOURCE OF POPULATION ESTIMATE*	State Demographer	State Demographer	State Demographer
Assessed Valuation (Secured and Unsecured Only)	2,439,979	2,045,484	2,220,984
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	2,439,979	2,045,484	2,220,984
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 2015-2016

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(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	3.8324	2,220,984	85,117	0.3164	7,027	172	6,855	XXXXXXXXXXXXXXXX	6,855
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	3.8324	-	-	0.3164	XXXXXXXXXXXXXXXX			0	-
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)	0.1183	2,220,984	2,627						
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES			2,627						
M. SUBTOTAL A, C, L	3.9507	2,220,984	87,744	0.3164	7,027	172	6,855		6,855
N. Debt									
O. TOTAL M AND N	3.9507	2,220,984	87,744	0.3164	7,027	172	6,855	-	6,855

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-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2016

Budget Summary for

Manhattan Town  
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT(6)	
Manhattan Water	E	55,000	131,000	800	-	-	13,924	(89,124)
TOTAL		55,000	131,000	800	-	-	13,924	(89,124)

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

\*\* Include Depreciation









<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental		-	3,000	3,000
SUBTOTAL	-	-	3,000	3,000
OTHER:				
Investment Income	196	140	200	200
SUBTOTAL	196	140	200	200
Subtotal	196	140	3,200	3,200
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	2,210	2,000	2,000	-
BEGINNING FUND BALANCE	25,184	27,590	29,730	29,730
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	25,184	27,590	29,730	29,730
TOTAL RESOURCES	27,590	29,730	34,930	32,930
<b>EXPENDITURES</b>				
GENERAL GOVERNMENT:				
Capital Outlay			34,930	32,930
Subtotal	-	-	34,930	32,930
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	27,590	29,730	-	-
TOTAL COMMITMENTS & FUND BALANCE	27,590	29,730	34,930	32,930

Manhattan Town  
 (Local Government)

SCHEDULE B Capital Projects fund

FUND Special Capital Projects fund 27402



<b>EXPENDITURES AND RESERVES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Type:				
Principal	3,597	3,693	3,857	3,857
Interest	10,327	10,231	10,067	10,067
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>	13,924	13,924	13,924	13,924
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
ENDING FUND BALANCE	-	-	-	-
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	13,924	13,924	13,924	13,924

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

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES:				
Water Charges	54,255	54,000	55,000	55,000
Total Operating Revenue	54,255	54,000	55,000	55,000
OPERATING EXPENSE				
Salaries and Wages	34,230	22,198	25,000	25,000
Employee Benefits	14,750	10,378	11,000	11,000
Services and Supplies	16,609	20,000	19,000	19,000
Capital Outlay				
Depreciation/Amortization	77,640	77,500	76,000	76,000
Total Operating Expense	143,229	130,076	131,000	131,000
Operating Income or (Loss)	(88,974)	(76,076)	(76,000)	(76,000)
NONOPERATING REVENUES				
Investment Income	727	800	800	800
Grants	86,946			
Subsidies				
Consolidated Tax				
Bond Proceeds				
Total Nonoperating Revenues	87,673	800	800	800
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses		-	-	-
Net Income before Operating Transfers	(1,301)	(75,276)	(75,200)	(75,200)
Operating Transfers (Schedule T)				
In				
Out		13,924	13,924	13,924
Net Operating Transfers	-	(13,924)	(13,924)	(13,924)
NET INCOME	(1,301)	(89,200)	(89,124)	(89,124)

Manhattan Town  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Manhattan Water

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from customers	55,373	55,000	55,000	55,000
Cash paid for salaries	(47,836)	(25,000)	(24,500)	(24,500)
Cash paid for employee benefits		(11,000)	(10,500)	(10,500)
Cash paid for services and supplies	(23,708)	(19,000)	(20,000)	(20,000)
a. Net cash provided by (or used for) operating activities	(16,171)	-	-	-
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating Transfers	-	(13,924)	(13,924)	(13,924)
b. Net cash provided by (or used for) noncapital financing activities	-	(13,924)	(13,924)	(13,924)
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Purchase of capital assets	(86,945)			
Principal payments	(3,597)			
Interest Paid	(10,327)			
Grants	86,946			
Debt Issuance	-		13,924	13,924
c. Net cash provided by (or used for) capital and related financing activities	(13,923)	-	13,924	13,924
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest	1,218	800	800	800
Bond Proceeds	-	-	-	-
d. Net cash provided by (or used in) investing activities	1,218	800	800	800
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>(28,876)</b>	<b>(13,124)</b>	<b>800</b>	<b>800</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>168,826</b>	<b>139,950</b>	<b>126,826</b>	<b>126,826</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>139,950</b>	<b>126,826</b>	<b>127,626</b>	<b>127,626</b>

Manhattan Town  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Manhattan Water Fund



TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND						
SUBTOTAL						
SPECIAL REVENUE FUNDS						
SUBTOTAL						

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	Manhattan Water Utility	13	13,924			
SUBTOTAL			13,924			

Manhattan Town  
 (Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS				Debt Service	11	13,924
SUBTOTAL						13,924
INTERNAL SERVICE						
SUBTOTAL						
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL						
TOTAL TRANSFERS			13,924			13,924

Manhattan Town  
 (Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

## LOBBYING EXPENSE ESTIMATE

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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: 78th Session; February 2, 2015 to June 1, 2015*

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	\$ _____
<b>Total</b>	<b>\$ _____ -</b>

NIA

Entity: Manhattan Town

Budget Year 2015-2016

**Schedule of Existing Contracts  
Budget Year 2012-2013**

**Local Government:** Manhattan Town  
**Contact:** Amy Fanning  
**E-mail Address:** [afanning@co.nye.nv.us](mailto:afanning@co.nye.nv.us)  
**Daytime Telephone:** 775-751-7091

Total Number of Existing Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2015-2016	Proposed Expenditure FY 2016-2017	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):