



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, 2017

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 8,853

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 \$ 154,994 and
1 proprietary funds with estimated expenses of \$ 135,000

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 Pamela Webster
(Printed Name)
Comptroller
(Title)

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

Signed Pamela Webster

Dated: April 15, 2016

APPROVED BY THE GOVERNING BOARD

Butch Borushy
Linda A. Wickham
Dennis C. Cox
Frank Carbo

SCHEDULED PUBLIC HEARING:

Date and Time May 17, 2016 at 10:00 a.m.

Publication Date Week of May 2, 2016

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

MANHATTAN TOWN 2016-2017 BUDGET INDEX
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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/15	ESTIMATED CURRENT YEAR ENDING 6/30/16	BUDGET YEAR ENDING 6/30/17
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	134
SOURCE OF POPULATION ESTIMATE*	State Demographer	State Demographer	State Demographer
Assessed Valuation (Secured and Unsecured Only)	2,045,484	2,220,984	2,844,193
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	2,045,484	2,220,984	2,844,193
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 2016-2017

	(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	3.8324	2,844,193	109,001	0.3164	8,999	146	8,853	XXXXXXXXXXXXXXXX	8,853
B. PROPERTY TAX Outside Revenue Limitations Net Proceeds of Mines	-	-	-		XXXXXXXXXXXXXXXX			-	-
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)	0.1074	2,844,193	3,055						
J. Other									
K. Other									
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1074		3,055	-	-	-	-	-	-
M. SUBTOTAL A, C, L	3.9398	2,844,193	112,056	0.3164	8,999	146	8,853		8,853
N. Debt									
O. TOTAL M AND N	3.9398	2,844,193	112,056	0.3164	8,999	146	8,853	-	8,853

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, 2017

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	135,000	800	-	-	13,924	(93,124)
TOTAL		55,000	135,000	800	-	-	13,924	(93,124)

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

** Include Depreciation

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/17 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental		3,000	3,000	3,000
SUBTOTAL	-	3,000	3,000	3,000
OTHER				
Investment Income	155	200	175	175
SUBTOTAL	155	200	175	175
Subtotal	155	3,200	3,175	3,175
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	2,475	-	-	-
BEGINNING FUND BALANCE	27,590	30,220	33,420	33,420
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	27,590	30,220	33,420	33,420
TOTAL RESOURCES	30,220	33,420	36,595	36,595
EXPENDITURES				
GENERAL GOVERNMENT				
Capital Outlay		-	35,000	35,000
Subtotal	-	-	35,000	35,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	30,220	33,420	1,595	1,595
TOTAL COMMITMENTS & FUND BALANCE	30,220	33,420	36,595	36,595

Manhattan Town
(Local Government)

SCHEDULE B Capital Projects fund

FUND Special Capital Projects fund 27402

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/16 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental				-
SUBTOTAL	-	-	-	-
OTHER				
Investment Income	12			
SUBTOTAL	12	-	-	-
Subtotal	12	-	-	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)			-	-
Public Safety Sales Tax - Sheriff	3,523	3,500	3,500	3,500
BEGINNING FUND BALANCE		3,535	7,035	7,035
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	3,535	7,035	7,035
TOTAL RESOURCES	3,535	7,035	10,535	10,535
EXPENDITURES				
GENERAL GOVERNMENT				
Capital Outlay			10,535	10,535
Subtotal	-	-	10,535	10,535
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,535	7,035	-	-
TOTAL COMMITMENTS & FUND BALANCE	3,535	7,035	10,535	10,535

Manhattan Town
(Local Government)

SCHEDULE B Public Safety Sales Tax - Sheriff

FUND Public Safety Sales Tax - Sheriff

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/16 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental				-
SUBTOTAL	-	-	-	-
OTHER				
Investment Income	12			
SUBTOTAL	12	-	-	-
Subtotal	12	-	-	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)		-		-
Public Safety Sales Tax - Fire	3,523	3,500	3,500	3,500
BEGINNING FUND BALANCE		3,535	7,035	7,035
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	3,535	7,035	7,035
TOTAL RESOURCES	3,535	7,035	10,535	10,535
<u>EXPENDITURES</u>				
GENERAL GOVERNMENT				-
Capital Outlay			10,535	10,535
Subtotal	-	-	10,535	10,535
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,535	7,035	-	-
TOTAL COMMITMENTS & FUND BALANCE	3,535	7,035	10,535	10,535

Manhattan Town
 (Local Government)

SCHEDULE B Public Safety Sales Tax - Fire

FUND Public Safety Sales Tax - Fire

<u>EXPENDITURES AND RESERVES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Type				
Principal		3,693	3,857	3,857
Interest		10,231	10,067	10,067
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)	-	13,924	13,924	13,924
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	-	13,924	13,924	13,924

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

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
Water Charges	56,943	55,000	55,000	55,000
Total Operating Revenue	56,943	55,000	55,000	55,000
OPERATING EXPENSE				
Salaries and Wages	24,612	25,000	25,000	25,000
Employee Benefits	10,523	11,000	15,000	15,000
Services and Supplies	25,088	19,000	19,000	19,000
Capital Outlay				
Depreciation/Amortization	75,143	76,000	76,000	76,000
Total Operating Expense	135,366	131,000	135,000	135,000
Operating Income or (Loss)	(78,423)	(76,000)	(80,000)	(80,000)
NONOPERATING REVENUES				
Investment Income	696	800	800	800
Grants	-			
Subsidies				
Consolidated Tax				
Bond Proceeds				
Other income	700			
Interest expense	(12,727)			
Total Nonoperating Revenues	(11,331)	800	800	800
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(89,754)	(75,200)	(79,200)	(79,200)
Operating Transfers (Schedule T)				
In				
Out		13,924	13,924	13,924
Net Operating Transfers	-	(13,924)	(13,924)	(13,924)
NET INCOME	(89,754)	(89,124)	(93,124)	(93,124)

Manhattan Town
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Manhattan Water

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
A CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from customers	53,686	55,000	55,000	55,000
Cash paid for salaries	(32,332)	(25,000)	(24,500)	(24,500)
Cash paid for employee benefits		(11,000)	(10,500)	(10,500)
Cash paid for services and supplies	(25,651)	(19,000)	(20,000)	(20,000)
a Net cash provided by (or used for) operating activities	(4,297)	-	-	-
B CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
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)
C CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of capital assets				
Principal payments	(4,678)			
Interest Paid	(12,727)			
Grants				
Debt Issuance			13,924	13,924
Other income	700			
c Net cash provided by (or used for) capital and related financing activities	(16,705)	-	13,924	13,924
D CASH FLOWS FROM INVESTING ACTIVITIES				
Interest	692	800	800	800
Bond Proceeds				
d Net cash provided by (or used in) investing activities	692	800	800	800
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(20,310)	(13,124)	800	800
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	139,950	119,640	106,516	106,516
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	119,640	106,516	107,316	107,316

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 7/1/2016	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2017		(9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND										
Water Fund										
USDA Rural Development	2	40	299 000	9/28/2012	9/28/2052	3.5	286 180 00	9 965 00	3 959 00	13 924 00
TOTAL ALL DEBT SERVICE							286 180 00	9 965 00	3 959 00	13 924 00

SCHEDULE C-1 - INDEBTEDNESS

Manhattan Town Budget Fiscal Year 2016-2017
 (Local Government)

Transfer Schedule for Fiscal Year 2016-17

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

Transfer Schedule for Fiscal Year 2016-2017

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

Transfer Schedule for Fiscal Year 2016-2017

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS				Debt Service	11	13,924.00
SUBTOTAL						13,924.00
INTERNAL SERVICE						
SUBTOTAL						
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL						
TOTAL TRANSFERS			13,924.00			13,924.00

Manhattan Town
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

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: 79th Session; February 6, 2017 to June 5, 2017

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 2016-2017

Local Government: Manhattan Town
Contact: Pamela Webster
E-mail Address: pwebster@co.nye.nv.us
Daytime Telephone: 775-751-6391

Total Number of Existing Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2016-2017	Proposed Expenditure FY 2017-18	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):