

BUDGET PROCEDURES

Nevada Revised Statutes places direct expenditure authority for unincorporated town funds under the Board of County Commissioners. Town Advisory Boards (TABs) and Citizens Advisory Councils (CACs) are allocated *operating budgets* through Administrative Services to help carry out their administrative functions. These funds cover the cost of secretarial services, office supplies, postage, printing and small equipment as requested by the TAB/CAC. Records of supply purchases are maintained and utilized in forecasting *operating requests*. The expenditure of these funds on items not related to the administrative function of the board/council is not allowed.

Annual budget requests are compiled during August and September prior to the upcoming budget year of July 1 – June 30. Departments provide feedback on previous year TAB/CAC budget requests in July. Input from TABs/CACs for *capital requests* is encouraged and collected from each entity by their County liaison and noted on official minutes in August and September. A formal agenda item on TAB/CAC budget recommendations will appear on the TAB/CAC agendas in October. Administrative Services staff will then forward to appropriate departments. Liaisons continue to provide feedback to the towns/councils while responding to questions if departments request additional information. Each member of the Board of County Commissioners is also notified of the individual capital requests from the TABs/CACs in their districts by liaisons.