

## 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 *not* allocated operating budgets to help carry out their administrative functions. Funds covering the cost of secretarial services, office supplies, postage, printing and small equipment as requested by the TAB/CAC is covered by Administrative Services. 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 TAB/CAC meetings in August and September prior to the upcoming budget year of July 1 – June 30. At request of the TAB/CAC Liaison, departments provide feedback on previous year TAB/CAC budget requests which is presented to TABs/CACs in August. Input from TABs/CACs for *capital requests* is encouraged and collected from each entity by TAB/CAC Liaisons and noted on official minutes in August. A formal agenda item on TAB/CAC budget recommendations will appear on the TAB/CAC agendas in September. Administrative Services staff will then forward to appropriate departments. Liaisons continue to provide feedback to TABs/CACs 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 the TAB/CAC Liaisons.