

The preparation of the County's annual budget begins in September of each year and ends in August of the following year. This process is detailed below:

<b>September</b>	Capital Improvement Program (CIP) instructions are distributed to departments. The CIP represents a five-year planning horizon.
<b>October</b>	Base operating budget instructions distributed to departments.
<b>October</b>	Supplemental (new position and/or new or expanded program) budget instructions distributed to departments.
<b>November</b>	Capital Improvement Program requests are due to the Budget & Financial Planning Division.
<b>January</b>	Base operating budget and supplemental requests are due to the Budget & Financial Planning Division.
<b>February</b>	Nevada State Department of Taxation provides <u>preliminary</u> estimates for Consolidated Tax and Property Tax revenues.
<b>March</b>	Nevada State Department of Taxation provides <u>final</u> estimates of Consolidated Tax revenues.
<b>April</b>	Tentative Budget filed with the Nevada State Department of Taxation and the County Clerk (due on or before April 15).
<b>May</b>	Schedule of public hearing on the Tentative Budget: <ul style="list-style-type: none"><li>• 3rd Monday, Tentative Budget hearings for <b>COUNTIES</b></li><li>• 3rd Tuesday, Tentative Budget hearings for cities</li><li>• 3rd Wednesday, Tentative Budget hearings for schools</li><li>• 3rd Thursday, Tentative Budget hearings for all other local governments</li></ul>
<b>June</b>	Final Budget filed with the Nevada State Department of Taxation and the County Clerk (due on or before June 1).
<b>June</b>	Approval requested from Board of Commissioners to levy proposed tax rates.
<b>June</b>	Nevada Tax Commission meets to certify tax rates for all entities.
<b>July</b>	Amended Final Budget submitted (if necessary) in a legislative year only.
<b>August 1</b>	Capital Improvement Program and Debt Management Policy filed with the Nevada State Department of Taxation (due on or before August 1).