

**BUDGET PLANNING, PREPARATION, AND SCHEDULES**

The budget of the Nye County School District shall be prepared in such form and detail that:

1. All items will be clearly identified and described in a program budget.
2. All requests for appropriations will be accompanied by supporting information.
3. Necessary deferred appropriations shall be included and shall be properly designated. These deferred appropriations shall provide the necessary funds to cover the cost of financing adopted budget items based on enrollment if the actual enrollment should exceed the estimate used for establishing initial budget allocations.
4. A contingency fund as provided in Nevada Revised Statutes shall be established for unanticipated needs. This fund shall not exceed three percent (3%) of the total appropriations in the General Fund.
5. The district will maintain an unreserved fund balance in the General Fund no less than four percent (4%) of total annual revenues.

The total budget and all its parts shall be prepared on a realistic basis with all revenues and appropriations carefully estimated, described and recorded.

Reviewed: January 15, 2013  
Adopted: April 9, 1997  
Revised: February 26, 2013

NEPN/NSBA Classification: DBC

Legal Reference: NRS 354.596, 354.598, 354.600, 354.604 & 354.608; NAC 354.650