

## Budget Augmentations

A budget augmentation is a procedure for increasing appropriations of a fund with the express intent of employing previously unbudgeted resources. Pursuant to NRS 354.598005, if anticipated resources actually available during a fiscal year exceed those estimated, the local government may augment its budget in the following manner:

1. If it is desired to augment a source of revenue, the governing body shall, by majority vote of all members of the governing body, adopt a resolution reciting the appropriations to be augmented, and the nature of the unanticipated resources intended to be used for the augmentation. Before the adoption of the resolution, the governing body shall publish notice of its intention to act thereon in a newspaper of general circulation in the county for at least one publication. No vote may be taken upon the resolution until 3 days after the publication of the notice. a. If it is desired to augment the budget of any fund other than a fund described in paragraph (1) or an enterprise or internal service fund, the governing body shall adopt, by majority vote of all members of the governing body, a resolution providing therefor at a regular meeting of the body.
2. A budget augmentation becomes effective upon delivery to the department of taxation of an executed copy of the resolution providing therefor.
3. Nothing in NRS 354.470 to 354.626, inclusive, precludes the amendment of a budget by increasing the total appropriation for any fiscal year to include a grant-in-aid, gift or bequest to a local unit of government which is required to be used for a specific purpose as a condition of the grant. Acceptance of such a grant and agreement to the terms imposed by the granting agency or person constitutes an appropriation to the purpose specified.
4. A local government need not file an augmented budget for an enterprise or internal service fund with the department of taxation but shall include the budget augmentation in the next quarterly report.
5. In any year in which the legislature by law increases or decreases the revenues of a local government, and that increase or decrease was not included or anticipated in the local government's final budget as adopted pursuant to NRS 354.598, the governing body of any such local government may, within 30 days of adjournment of the legislative session, file an amended budget with the department of taxation increasing or decreasing its anticipated revenues and expenditures from that contained in its final budget to the extent of the actual increase or decrease of revenues resulting from the legislative action.
6. In any year in which the legislature enacts a law requiring an increase or decrease in expenditures of a local government, which was not anticipated or included in its final budget as adopted pursuant to NRS 354.598, the governing body of any such local government may, within 30 days of adjournment of the legislative session, file an amended budget with the department of

taxation providing for an increase or decrease in expenditures from that contained in its final budget to the extent of the actual amount made necessary by the legislative action.

7. On or before January 1 of each school year, each school district shall adopt an amendment to its final budget after the count of pupils is completed pursuant to subsection 1 of NRS 387.1233. The amendment must reflect any adjustments necessary as a result of the completed count of pupils.