



## **RESOLUTION No. \_\_\_\_\_**

### **OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA**

#### **RESOLUTION ADOPTING BUDGET POLICIES AND DELEGATING AUTHORITY FOR BUDGET OVERRIDE**

WHEREAS, the Board of Supervisors annually reviews and approves a set of Budget Policies which provide direction and guidance to staff for implementing the adopted Budget effectively conducting County business on a daily basis; and

WHEREAS, on January 26, 2016, Board Resolution No. 16-054 adopted a Debt Management Policy; and

WHEREAS, on October 14, 2025, Board Resolution No. 25-494 adopted a revised Pension Management Policy; and

WHEREAS, on May 12, 2026, Board Resolution No. 26-159 adopted a revised Fund Balance Policy; and

WHEREAS, annually the Board approves Fiscal Year Budget Policies; and

WHEREAS, a new Budget Control Override policy is needed to document certain allowable conditions by which budget control within the County's new financial system can be overridden; and

WHEREAS, collectively, these Policies represent the County's Budget Policies.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Nevada, State of California, hereby adopts the Budget Policies, attached hereto as Exhibit A.

BE IT FURTHER RESOLVED that the Board of Supervisors delegates authority for Budget Control Override within the County's financial system to the Auditor-Controller and County Executive Officer, and/or their designee, in accordance with the Budget Control Override Policy.