



**RESOLUTION NO. 2022-19**  
OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

**UPDATING ADMINISTRATIVE POLICIES –  
Budget Amendment Authority Levels**

**WHEREAS**, the Nevada Irrigation District (the “District”) intends to establish and revise, from time to time, administrative policies to guide the operations and management of the District; and

**WHEREAS**, this policy provides requirements for amendments to the Annual Budget as well as identifies authority levels for budget amendments; and

**WHEREAS**, proposed updates to the policy will create greater checks and balances for amendments and strengthen financial controls; and

**WHEREAS**, proposed updates will remove the ability for the General Manager to increase overall fund appropriations (both revenues and expenditures); and

**WHEREAS**, under the proposed revisions, the General Manager would only be authorized to transfer money within an operating fund.

**NOW, THEREFORE, BE IT RESOLVED**, the Board of Directors of the Nevada Irrigation District hereby adopts the following policies as attached and shall be incorporated herein:


#3100 - Budget Amendment Authority Levels

**BE IT FURTHER RESOLVED**, that the attached policies shall be incorporated into the District Policy Manual, and the Board Secretary is hereby authorized to assign and revise policy numbers and format and reformat the attached, as needed for an organized, comprehensive policy manual.

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**PASSED AND ADOPTED** by the Board of Directors of the Nevada Irrigation District at a regular meeting held on the 13<sup>th</sup> day of April 2022, by the following vote:

|                  |  |
|------------------|--|
| <b>AYES:</b>     | Directors: Heck, Peters, Johansen, Hull, Bierwagen |
| <b>NOES:</b>     | Directors: None                                    |
| <b>ABSENT:</b>   | Directors: None                                    |
| <b>ABSTAINS:</b> | Directors: None                                    |

  
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President of the Board of Directors

**Attest:**

  
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Secretary to the Board of Directors

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# Nevada Irrigation District

## POLICY MANUAL

**POLICY TITLE:** Budget Amendment Authority Levels  
**POLICY NUMBER:** 3100

### 3100.1 Purpose:

The Board is cognizant that project progression and unplanned emergencies occur and therefore this budget amendment policy provides spending flexibility. The policy establishes an internal control framework providing distinct levels of budget amendment spending demonstrating prudent fiscal management.

- A budget transfer is an adjustment that does not increase the overall (revenue or expenditure) budget for any fund.
- A budget increase is an amendment that increases the budgeted appropriation for any fund or capital improvement project (CIP)

### 3100.2 Scope: Approval authority levels are limited as follows:

**General Manager:** The General Manager may authorize the transfer of money within a fund but may not transfer money between funds or capital improvement projects, or from an approved CIP to an operational fund. The General Manager may not add full time equivalent (FTE) positions to the Annual Budget. The General Manager may only make expenditures consistent with District Policy 3080 – Procurement.

**Board of Directors:** The Board of Directors shall approve any budget amendment that increases the overall appropriation of expenditures or revenue or increase authorized FTEs.

### 3100.3 Implementation: All budget amendments shall be initiated via completion of a budget amendment request form or by Board resolution.

Adopted: February 11, 2015 via Resolution No. 2015-05  
Revised: September 12, 2018 via Resolution No. 2018-22  
Revised: February 24, 2021 via Resolution No. 2021-04  
Revised: April 13, 2022 via Resolution No. 2022-19