



**RESOLUTION No.** 2018-22

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**, the District’s insurance carrier provided sample guidelines for personnel and administrative policies for consideration by the District; and

**WHEREAS**, over the past few years, the District has adopted several administrative policies using the sample guidelines, in an effort to assemble a comprehensive policy manual; and

**WHEREAS**, certain District policies are outdated, and should be revised and formatted in the same manner as the sample guidelines; and

**WHEREAS**, such draft policies have been reviewed by the District’s Legal Counsel and found to be in accordance with law.

**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 12<sup>th</sup> day of September 2018, by the following vote:

<b>AYES:</b>	Directors:	Weber, Miller, Wilcox, Drew, Morebeck
<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 amendment policy provides spending flexibility. The policy establishes an internal control framework providing distinct levels of budget amendment spending demonstrating prudent fiscal management. Budget amendments are transfers or increases to established budgets and can carry over fiscal years.

- A budget transfer is an amendment that does not increase the overall (Operating & Non-Operating) District revenue or expenditure budget.
- A budget increase is an amendment that increases the overall (Operating & Non-Operating) District budgets.
- This policy is not applicable for fiscal year end amendment carryovers from prior periods. Carryovers are necessary for existing encumbrances or end of year activity and are authorized by prior adopted budgets.

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

#### Level I:

The General Manager may authorize cumulative budget amendments (increases and/or transfers) up to \$600,000 for a fiscal year. All budget amendments authorizing additional FTE's shall go before the Administrative Practices Committee (APC) and full Board.

#### Level II:

The APC authorizes cumulative budget amendments (increases and/or transfers) from \$600,001 up to \$1,000,000 for a fiscal year. Budget increases authorizing additional FTE's shall go before the full Board.

Level III: Budget amendments that do not meet the requirements of Level I or Level II shall be authorized by the Board of Directors after recommendation by the APC.

**3100.3**     **Implementation:** All budget amendments shall be initiated via completion of a budget amendment request form. The form must be prepared by the Department Manager and submitted to the General Manager for his/her approval. The General Manager, with the assistance of the Assistant General Manager (AGM) and/or the Finance Manager (FM), will determine the next, appropriate authority level needed, if any, as indicated above.

Adopted: February 11, 2015 via Resolution No. 2015-05  
Revised: September 12, 2018 via Resolution No. 2018-22