

Board of Trustees Douglas County School District

FINANCES

POSITION AUTHORIZATION AND BUDGET CONTROL

Purpose

The Board of Trustees establishes this policy to ensure that every District position and personnel commitment is necessary, properly authorized, fully funded, and administered within the Board-adopted budget and Nevada law. A demonstrated operational need does not, by itself, constitute authority to incur an expenditure or liability.

Policy

1. The Board-adopted budget, together with any lawful amendment, augmentation, or appropriation transfer, establishes the District's spending authority. The District shall not expend or contract to expend money, or incur a liability, in excess of the amount appropriated for the applicable function.
2. No position may be created, posted, recruited for, offered, filled, increased in full-time equivalent status, extended, reclassified, or moved to another funding source until the position has been reviewed by Human Resources and the Chief Financial Officer has certified the availability and allowability of funding.
3. Fiscal certification must include the full current-year and annualized cost of salary, benefits, retirement contributions, payroll taxes, stipends, negotiated increases, and other reasonably anticipated costs. The review must also identify whether the funding is recurring, restricted, temporary, or dependent on a grant or categorical allocation.
4. The Superintendent may authorize personnel actions within the Board-adopted budget and delegated authority only after completion of the required Human Resources and fiscal reviews. The Superintendent shall establish administrative procedures and position controls sufficient to prevent a personnel commitment before approval.
5. Board approval is required before a personnel action is implemented when the action requires a budget augmentation or an appropriation transfer reserved to the Board; uses contingency or fund balance; materially expands a program; creates a significant ongoing General Fund obligation outside the approved staffing plan; increases total authorized positions or full-time equivalents beyond delegated authority; or is otherwise required by law or Board policy.
6. A position supported by a grant, categorical allocation, donation, or other temporary revenue shall not be continued with unrestricted General Fund resources when the funding ends unless the continuation is separately evaluated, funded, and approved. Employment notices for such positions must disclose the funding limitation when permitted by law.
7. Vacancy, turnover, or salary savings are not available to fund another position unless the Chief Financial Officer verifies the savings, determines that other approved obligations will not be displaced, and authorizes the proposed use.

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8. When an unbudgeted position is necessary to meet an urgent student, safety, legal, or essential operational need, the District shall use the exception process in the Administrative Regulation. The need must be documented, a lawful funding plan must be approved, and any required Board action must occur before the District incurs the obligation whenever practicable.
9. The Chief Financial Officer and the chief Human Resources administrator shall maintain a unified position-control system and reconcile authorized positions, active employees, payroll records, funding sources, vacancies, and budget projections at least monthly.
10. The Superintendent shall promptly notify the Board of material exceptions, projected appropriation overruns, and corrective actions. Budget transfers and augmentations shall be processed and reported in accordance with NRS 354.598005 and other applicable requirements.
11. No employee may evade this policy by changing account codes, dividing duties among multiple assignments, using temporary or contracted personnel in place of an employee, allowing work to begin before approval, or otherwise committing District resources outside the established process.

Responsibility

The Superintendent is responsible for implementation. The Chief Financial Officer is responsible for fiscal certification, appropriation monitoring, and financial reporting. Human Resources is responsible for position authority and employment processing. Administrators are responsible for obtaining approval before making or communicating a personnel commitment.

Legal Compliance

This Board Policy shall be interpreted in a manner that is consistent with all applicable laws and regulations, including federal, state, and local laws. Nothing in this policy shall be construed to require or allow any act contrary to any applicable provision of law, and, in the event that any provision within this policy is found to conflict with any applicable law, the law shall control, and the contrary provision shall be deemed null and void.

Cross reference
Administrative Regulation #622 - Position Authorization and Budget Control

Legal references

- NRS 354.470 through 354.626, Local Government Budget and Finance Act
- NRS 354.598, adoption and effect of the final budget
- NRS 354.598005, budget augmentations, amendments, and appropriation transfers
- NRS 354.626, expenditures and liabilities in excess of appropriations
- Applicable grant requirements, collective bargaining agreements, Board policies, and employment law

Date Adopted: TBD