

ADMINISTRATIVE REGULATION

No. 622

Board of Trustees Douglas County School District

FINANCES

POSITION AUTHORIZATION AND BUDGET CONTROL

Purpose and Scope

This regulation implements the Board Policy on Position Authorization and Budget Control. It applies to all employee groups, funds, locations, programs, and departments and to every request to create, recruit for, fill, extend, reclassify, transfer, or change a position or personnel commitment.

Definitions

Fiscal certification

Written confirmation by the Chief Financial Officer or designee that a personnel action has an allowable funding source and adequate budget authority and has been incorporated into the District's financial forecast.

Personnel commitment

Any action or representation that may reasonably obligate the District to pay salary, benefits, stipends, overtime, additional days, contracted staffing costs, or related expenses.

Position control

The integrated record connecting each authorized position number to its classification, FTE, work calendar, funding, budget, incumbent, and approval history.

Unbudgeted position

A position or increase in personnel cost that was not included in the adopted staffing plan or for which the approved budget does not provide sufficient funding for the proposed action.

Roles and Responsibilities

Role	Responsibility
Requesting administrator	Documents the operational need, proposed effective date, alternatives considered, funding proposal, and service impact.
Human Resources	Confirms classification, FTE, work calendar, bargaining-unit requirements, position number, organizational authority, and employment terms.
Finance	Calculates the full cost, validates the funding source, tests appropriation capacity, identifies required budget action, and updates the forecast.
Chief Financial Officer	Issues or denies fiscal certification and recommends any transfer, augmentation, offset, or other corrective action.
Superintendent	Approves or denies the operational request after HR and fiscal review and refers matters requiring Board action.
Payroll	Activates or changes pay only after receiving the complete approved authorization and verifies coding against the position record.
Board of Trustees	Acts on matters outside delegated authority and receives required transfer, augmentation, and exception reporting.

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Required Approval Sequence

1. Request - Before recruitment or commitment, the requesting administrator submits a Personnel Position and Budget Authorization form. The request must state the need, service impact, effective date, FTE, work calendar, proposed classification, location, anticipated duration, proposed funding, and alternatives considered.
2. Human Resources Review - Human Resources verifies the job description, classification, salary placement assumptions, FTE, calendar, bargaining-unit provisions, reporting relationship, organizational need, and availability or creation of a unique position-control number.
3. Fiscal Analysis - Finance calculates the current-year and full-year cost, including salary, PERS, payroll taxes, health and other benefits, stipends, negotiated or scheduled increases, substitute or overtime effects, and material equipment or workspace costs. For a material continuing commitment, Finance will evaluate the multiyear effect.
4. Funding Certification - The Chief Financial Officer approves, conditionally approves, or denies the funding plan in writing. Conditional approval must state the conditions that must be completed before recruitment, offer, start date, or payroll activation.
5. Fiscal Certification - The Chief Financial Officer approves, conditionally approves, or denies the funding plan in writing. Conditional approval must state the conditions that must be completed before recruitment, offer, start date, or payroll activation.
6. Superintendent Decision - After HR review and fiscal certification, the Superintendent or authorized designee approves or denies the personnel action. Requests requiring Board action may not proceed beyond any expressly authorized preliminary step until the Board acts.
7. Recruitment and Offer - Human Resources may post, recruit, or issue an offer only after the required approvals. Every offer must match the approved position number, classification, FTE, calendar, funding limitation, salary authority, and effective date.
8. Payroll Activation - Payroll must receive the completed authorization and compare it with the employee record before activating or changing pay. A coding change may not be used to cure or conceal an unauthorized personnel action.
9. Budget and Position Update - Finance and Human Resources update the budget forecast, staffing plan, position-control record, and ERP coding promptly after final approval.

Required Fiscal Documentation

- Current-year cost from the proposed effective date through June 30
- Full-year annualized cost and, when material, a multiyear projection
- Salary, benefits, PERS, payroll taxes, stipends, overtime, and related costs
- Fund, function, program, object, location, position number, and grant or project code
- Identification of recurring, one-time, restricted, categorical, or grant funding
- Grant award, period of performance, allowability, matching requirement, and sustainability plan, when applicable.

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- Specific vacancy, reduction, transfer, augmentation, or other source proposed to support the action
- Effect on the applicable function's appropriation and on the District's current forecast
- Disposition of the position when temporary funding expires

Unbudgeted but Necessary Positions

A requesting administrator may propose an unbudgeted position when the administrator demonstrates a student-service, safety, legal, compliance, or essential operational need. The request must not be treated as approved merely because the need is compelling. Before the District incurs a liability, the following steps are required:

1. Document the need, consequences of delay, alternatives considered, and why reassignment, vacancy management, temporary scheduling, or another lower-cost option is insufficient.
2. Identify the complete current-year and annualized cost and whether the obligation is expected to continue in later years.
3. Identify a lawful funding plan, including an appropriation transfer, budget augmentation, offsetting reduction, grant, categorical resource, or other available authority.
4. Obtain CFO fiscal certification and Superintendent approval.
5. Obtain Board approval before implementation when required by policy, law, the nature of the budget action, or the Superintendent's delegation.

Urgent Exception

When delay would create an immediate and material risk to student safety, legal compliance, continuity of an essential service, or protection of District property, the Superintendent may authorize expedited review. Human Resources and the CFO must document the personnel authority, estimated cost, available appropriation, and funding plan before the commitment whenever practicable. If advance documentation is not practicable, the Superintendent must notify the CFO and Board President promptly, and the complete authorization and any required Board or budget action must be presented at the earliest lawful opportunity. This exception does not authorize expenditures or liabilities in excess of an appropriation.

Special Funding Rules

1. Grant and categorical positions. Finance must confirm that the cost is allowable, the award or allocation is sufficiently assured, the period of performance covers the anticipated cost, and a closeout or continuation plan exists. Expiration of funding does not authorize transfer to the General Fund.
2. Vacancy savings. Savings may be recognized only after Finance validates the vacancy period, salary and benefit assumptions, recruitment plans, substitute or overtime costs, and other commitments. The underlying position remains authorized unless separately abolished or modified.

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3. Transfers and reclassifications. A transfer, reclassification, promotion, change in calendar, increase in FTE, or funding-source change requires review when it changes cost, appropriation, allowability, or future-year obligations.
4. Temporary and contracted staffing. A department may not bypass position control by using temporary employees, independent contractors, staffing agencies, stipends, additional-duty agreements, or split assignments. Procurement and worker-classification requirements also apply.
5. Overlap and transition periods. Dual occupancy or overlap for training requires express approval, a stated end date, and funding for the full overlap cost.

Monthly Reconciliation and Monitoring

No later than a date established by the CFO each month, Human Resources, Payroll, and Finance will reconcile:

- Authorized position-control records and the Board-approved staffing plan
- Active employees, vacancies, leaves, substitutes, and temporary assignments
- FTE, work calendars, pay rates, additional days, and stipends
- Payroll distributions and budget account coding
- Grant and categorical funding periods and available balances
- Actual salary and benefit expenditures and projected year-end costs
- Positions without incumbents, incumbents without valid positions, duplicate occupancy, and positions exceeding authorized FTE

Finance will investigate exceptions, quantify the current-year and annualized effect, assign an owner and correction date, and update the forecast. Material exceptions and projected appropriation overruns must be reported promptly to the Superintendent and, when appropriate or legally required, to the Board.

Budget Corrections and Reporting

1. A correction must not be limited to moving an expense to another account. Finance must confirm that the receiving funding source is allowable and that the applicable appropriation remains sufficient.
2. Transfers within or between functions, programs, funds, or contingency accounts and budget augmentations must follow NRS 354.598005, the Board Policy, and the District's budget-administration procedures.
3. When a personnel commitment has already been made without authorization, Human Resources and Finance must notify the Superintendent and CFO immediately; preserve all relevant records; determine the legal, employment, budget, grant, and payroll implications; and prepare a documented corrective-action plan. Legal counsel will be consulted when warranted.

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4. Retrospective approval is corrective and does not validate the original failure to follow procedure. The responsible administrator will receive direction or training, and repeated or willful noncompliance may result in corrective or disciplinary action consistent with law, policy, and applicable agreements.

Records

Human Resources and Finance shall retain the request, cost analysis, approvals, funding documentation, budget action, position-control record, offer terms, and any exception or corrective-action materials in accordance with the District's records-retention requirements. Electronic approvals must identify the approver and date and must be reproducible for audit.

Minimum Form Fields

- Requesting department, location, administrator, and date
- Position number, title, classification, FTE, calendar, and supervisor
- New, replacement, transfer, reclassification, extension, overlap, or funding change
- Need, alternatives, service impact, and proposed effective date
- Current-year, annualized, and applicable multiyear cost
- Complete account coding and funding duration
- Appropriation test and required budget action
- HR review, CFO certification, Superintendent decision, and Board action if required
- Conditions, expiration date, and position disposition

Legal Compliance

This Administrative Regulation shall be interpreted in a manner that is consistent with all applicable laws and regulations, whether federal, state, or local. Nothing in this regulation shall be deemed to require or allow any act contrary to law, and, in the event that any provision within this regulation is found to require or allow any act contrary to law, the law shall control, and the contrary provision shall be deemed null and void.

Cross Reference

Board Policy #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