

ADMINISTRATIVE REGULATION

No. 611

**Board of Trustees
Douglas County School District**

FINANCES

PAYROLL AUTHORIZATION

Purpose and Scope

This Administrative Regulation establishes procedures and internal controls for authorizing, processing, and paying employee compensation in accordance with Board Policy 611, Nevada law, and applicable collective bargaining agreements.

This Regulation applies to all District employees, including licensed, classified, administrative, temporary, substitute, and extracurricular personnel, to the extent consistent with their contracts and applicable collective bargaining agreements. Terms used in this Regulation shall be interpreted consistently with NRS Chapters 387, 391, and 288, and applicable collective bargaining agreements.

Roles and Responsibilities

Board of Trustees

- Approves personnel actions and contracts that require Board action by law, Board policy, or collective bargaining agreements.
- Adopts policies and, where required by law, approves procedures governing orders for payment and issuance of warrants under NRS 387.310.

Superintendent

- Implements Board Policy 611 and this Regulation and may issue additional procedures or guidelines consistent with law, Board policy, and collective bargaining agreements.
- May delegate operational authority described in this Regulation to appropriate administrators while retaining overall responsibility.

Human Resources (HR)

- Verifies that each person to be paid has a valid employment/engagement authorization (e.g., contract, offer letter, assignment form) consistent with position control and Board-adopted budget.

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- Establishes and maintains official employee records, including position, FTE, salary/wage rate, step and lane (if applicable), and bargaining unit.

Business Services / Payroll

- Processes payroll in accordance with NRS Chapter 387, Board Policy 611, this Regulation, and applicable collective bargaining agreements.
- Ensures that all payroll transactions are supported by appropriate documentation and approvals and that orders for payment comply with district procedures under NRS 387.310.

Supervisors/Principals

- Verify time worked and leave taken, approve time and attendance records, and submit payroll changes timely and accurately.
- Ensure that requested overtime, additional hours, and extracurricular duties are authorized consistent with collective bargaining agreements and this Regulation.

Employees

- Accurately record time worked and leave taken, using District-approved timekeeping systems and procedures.
- Review pay statements and promptly report discrepancies to their supervisor or Payroll.

Authorization to Employ and Pay

No person may be placed on payroll until HR has received and recorded appropriate documentation of employment or engagement, including position classification, FTE, pay rate, funding source, and effective date, consistent with Board-authorized positions.

For positions requiring Board approval (e.g., regular contracted positions, administrative contracts), HR and Business Services must verify that the Board has taken official action before compensation is initiated.

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For positions where the Board has delegated hiring authority, the Superintendent or designee may authorize employment consistent with adopted budgets and staffing plans; HR shall maintain written documentation of the delegation and each appointment.

Payroll shall only process compensation that is:

- Consistent with the employee's authorized position and rate of pay;
- Supported by documentation of time worked or leave taken; and
- In alignment with Nevada law, applicable collective bargaining agreements, and Board policy.

Retroactive pay adjustments shall be supported by written justification and approvals consistent with District procedures, law, and applicable collective bargaining agreements.

Timekeeping and Attendance Documentation

The District shall use standardized timekeeping systems (electronic and/or paper) for employees required to record time worked; HR and Business Services will jointly determine approved systems and forms. Business Services shall maintain a current list of approved timekeeping systems and forms and communicate changes to affected departments.

Non-exempt employees under the Fair Labor Standards Act (FLSA), including most classified staff and hourly employees, must accurately record all hours worked and required unpaid meal periods each workday.

Supervisors shall:

- Review and approve time records for employees under their supervision within published payroll deadlines;
- Verify that recorded hours are accurate and consistent with work schedules, overtime approvals, and leave authorizations;
- Correct and initial/approve any changes in accordance with District procedures.

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Bus drivers and other designated transportation staff shall record their time in the manner prescribed by the Superintendent or designee (e.g., sign-in/out sheets or electronic timekeeping) to verify days and hours worked for payment purposes.

Employees are responsible for following District procedures when requesting leave; approved leave shall be recorded in the timekeeping system using District leave codes aligned with Board policy and applicable collective bargaining agreements.

Payroll Cycles and Pay Dates

The Superintendent or designee shall establish pay cycles and pay dates for each employee group, consistent with applicable collective bargaining agreements, employment contracts, and operational requirements.

Payroll shall publish annual pay calendars indicating pay periods, pay dates, and applicable deadline dates for time and payroll submissions for each employee group.

When a scheduled pay date falls on a weekend or District holiday, Payroll shall issue payment on the preceding or following workday, as specified on the published pay calendar and in accordance with applicable collective bargaining agreements.

Overtime, Extra Duty, and Supplemental Pay

Overtime and additional hours for non-exempt employees shall be authorized, recorded, and paid in accordance with:

- The Fair Labor Standards Act;
- Applicable collective bargaining agreements; and
- District procedures issued under this Regulation.

Except in bona fide emergencies, overtime or additional hours must be approved in advance by the employee's supervisor, using District-approved forms or electronic workflows; approval shall include justification and appropriate budget coding. For purposes of this Regulation, a bona fide emergency is an unforeseen event that, if not addressed immediately, would significantly disrupt instruction, student transportation, building operations, or safety.

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Payroll shall not process claimed overtime or additional hours without evidence of supervisory approval and corresponding time records.

Payment for extracurricular duties, coaching, and other stipends shall be made only when:

- The duty has been authorized consistent with Board policy and applicable collective bargaining agreements;
- The employee has been assigned the duty by HR or the supervisor; and
- Required documentation (e.g., assignment form, completion verification) has been submitted and approved pursuant to District procedures.

The Superintendent or designee shall publish guidelines describing which administrator(s) may approve specific categories of supplemental pay (e.g., principals for school-based extracurricular assignments; department directors for district-level stipends).

Leave, Unapproved Time, and Pay Adjustments

Leave-related pay and deductions shall be administered consistent with NRS 391.170–391.180, applicable collective bargaining agreements, and Board policy.

Supervisors shall promptly report instances of unapproved or unauthorized absences in accordance with District procedures; HR will review such reports for potential disciplinary action and ensure consistency with CBAs.

Where an employee is not entitled to compensation under law, Board policy, or applicable collective bargaining agreements for unapproved or unpaid time away from work, Payroll shall adjust pay accordingly after:

- Verification by the supervisor;
- HR review for compliance with CBAs and due process requirements; and
- Documentation of the basis for the adjustment.

Payroll shall maintain procedures for correcting overpayments or underpayments, including timelines for notification to employees, repayment options consistent with law, and coordination with HR.

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Hiring, Changes in Status, and Separations

HR shall provide Payroll with timely, complete, and approved documentation for:

- New hires and rehires;
- Changes in position, FTE, location, or funding;
- Changes in salary schedule, step, or lane;
- Changes in employment status (e.g., temporary to regular, probationary to post-probationary); and
- Separations (resignation, retirement, non-renewal, termination, death).

Payroll shall implement personnel actions only upon receipt of required HR documentation and Board action where applicable; effective dates on payroll records must match approved personnel action notices.

For separations, HR and Payroll shall coordinate to ensure that:

- The final date of paid status is accurately recorded;
- Final pay is issued in accordance with law and applicable collective bargaining agreements; and
- Deductions or payouts for leave balances are processed consistent with Board policy, NRS 391.180, and negotiated agreements.

The Board's official minutes will reflect Board-approved personnel actions; HR shall maintain detailed supporting records in the personnel and payroll systems.

Orders for Payment, Warrants, and Internal Controls

Payroll disbursements shall be included in the District's orders for payment and cumulative voucher sheets in accordance with NRS 387.310 and related NRS Chapter 387 provisions. Payroll disbursements shall be included in the District's orders for payment and cumulative voucher sheets in accordance with NRS 387.310 and related NRS Chapter 387 provisions and any Board policy governing payment of valid obligations.

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The District's written procedures for approval of voucher sheets and signing of warrants shall identify:

- Required signatures or electronic approvals;
- Thresholds and timelines for Board approval;
- Exceptions that permit expedited payment as allowed by NRS 387.310(2), with subsequent ratification by the Board.

Business Services shall maintain appropriate segregation of duties within payroll processing, including separation of responsibilities for time entry, payroll calculation, approval, and bank reconciliation to the extent practicable given staffing.

Payroll and Business Services shall perform periodic reconciliations between:

- HR personnel records and payroll records;
- Board-approved personnel actions and pay changes; and
- Payroll registers and general ledger postings.

The District may conduct periodic internal reviews or audits of payroll transactions and controls; findings shall be used to adjust procedures and training as needed. Such reviews may be conducted by District staff or external auditors as part of the District's internal control and risk-management program.

Collective Bargaining Alignment

Where this Regulation intersects with mandatory subjects of bargaining under NRS 288.150(2), including salary or wage rates, pay differentials, overtime, hours of work, and leave-related pay, the terms of applicable collective bargaining agreements shall govern to the extent of any conflict, consistent with Nevada law; administrators shall consult HR/Labor Relations when uncertainty exists.

The Superintendent or designee shall maintain cross-references or guidance documents for administrators linking key payroll practices (e.g., overtime, extracurricular pay, pay frequency, leave payouts) to relevant collective bargaining agreement provisions.

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No changes to payroll practices that materially affect mandatory subjects of bargaining shall be implemented without appropriate consultation or negotiation with recognized employee organizations as required by NRS Chapter 288.

Training and Communication

HR and Business Services shall provide periodic training to supervisors, time approvers, and payroll staff on this Regulation, related procedures, and key collective bargaining agreement provisions that affect payroll decisions.

New supervisors shall receive payroll and timekeeping orientation within a reasonable time after appointment.

The District shall make current versions of this Regulation, payroll calendars, and key payroll procedures available to employees via the District website or other accessible means.

Review and Revision

This Regulation shall be reviewed at least every three years, or more frequently if required by changes in law, Board policy, or collective bargaining agreements. Reviews should include consultation with legal counsel and Human Resources as appropriate.

The Superintendent or designee may revise administrative procedures, forms, and workflows under this Regulation without further Board action, provided that such revisions remain consistent with Board policy, Nevada law, and applicable collective bargaining agreements.

Date Adopted: 3/26/2026