

Board of Trustees Douglas County School District

FINANCES

PURCHASES NOT BUDGETED

The Board establishes this Policy to ensure that District funds are not expended in excess of appropriations and that any purchases not previously budgeted are subject to clear controls, appropriate approvals, and applicable legal requirements. This Policy applies to all District funds, departments, schools, and programs, including transactions involving federal grant funds and capital or public works projects, unless otherwise required by law.

All purchasing and contracting under this Policy must comply with Nevada law governing local government purchasing, including NRS Chapter 332 and, for public works projects, NRS Chapter 338, as well as applicable federal procurement requirements in 2 CFR Part 200 when federal funds are used, including as match. When federal, state, and District requirements differ, the more restrictive requirement shall control, and any material conflict shall be brought to the Board for direction.

The Board directs that appropriate fiscal controls be implemented to ensure that public moneys are not disbursed in amounts in excess of the appropriations received by this District.

Transfers and reallocations necessary to support purchases not specifically budgeted in the adopted budget shall be made only in accordance with NRS 354.606 and applicable District fiscal management policies. The Superintendent, or Chief Financial Officer, may recommend budget transfers within the authority granted by law and Board policy. Any transfers requiring Board action under NRS 354.606 must be separately approved by the Board in a public meeting.

In the event of a bona fide emergency affecting the public health, safety, or welfare, the Superintendent or designee may authorize necessary purchases or contracts without full compliance with standard competitive procedures to the extent permitted by NRS 332.112 and, when applicable, NRS Chapter 338 for public works. An 'emergency' is limited to circumstances meeting the definition in NRS 332.112 and does not include conditions resulting from inadequate planning, delay, or convenience.

Emergency actions authorized under this Policy shall: (a) be limited to the goods, services, or construction necessary to respond to the emergency; (b) be supported by written justification describing the nature of the emergency, the goods or services procured, the vendors contacted, and the basis for price reasonableness; and (c) be reported to the Board at its next regularly scheduled public meeting for review and, when appropriate, ratification.

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All purchases not budgeted that result in a new contract, amendment, or change order remain subject to the competitive purchasing requirements of NRS Chapter 332 and, for public works, NRS Chapter 338, except as otherwise permitted by law for emergencies or other statutory exceptions. The Superintendent or designee, acting as the District's authorized representative, shall ensure that: (a) informal written quotes are solicited from two or more responsible suppliers when required by NRS 332.039 or its successor; and (b) formal advertisement and competitive solicitations are used when the estimated annual amount of a contract meets or exceeds the statutory thresholds for formal bidding and award.

The Board retains authority to approve the annual budget, budget augmentations, and transfers requiring Board action under Nevada law, and to approve contracts at or above dollar thresholds specified in separate Board policy. The Superintendent is responsible for implementing this Policy through administrative regulations and procedures, including assigning specific responsibilities to the Chief Financial Officer, Purchasing Department, and site administrators for budget monitoring, initiation and review of unbudgeted purchase requests, and compliance with competitive and federal procurement requirements.

See Administrative Regulation related to this Policy

Reference:
NRS 332.055,
NRS 354.606
NRS 3564.606
2 CFR Part 200, Subpart D (Procurement Standards)

Date Adopted: 8/12/80
Revised: 3/26/2026