

Board of Trustees Douglas County School District

FINANCES

PAYROLL AUTHORIZATION

The Board of Trustees is responsible for authorizing the payment of public funds for compensation to District employees and for ensuring that all payroll disbursements are lawful, accurate, and properly documented.

The District shall issue compensation only to persons who have been lawfully employed or engaged by the District in positions authorized within the Board-adopted budget or other Board action, and whose compensation is consistent with Nevada law, applicable collective bargaining agreements, and Board policy.

The Board shall approve contracts and other personnel actions that by law or Board policy require Board action, and may delegate to the Superintendent the authority to employ and assign personnel within authorized positions, subject to periodic reporting to the Board.

All payrolls and related disbursements shall be prepared, approved, and paid in accordance with NRS Chapter 387, including the requirements for orders for payment, issuance of warrants, and supporting documentation.

The Superintendent or designee shall establish internal controls to ensure that payroll transactions are supported by appropriate documentation of employment status, position, rate of pay, and time worked or leave taken.

Payroll practices, including salary schedules, differentials, overtime eligibility, leave-related pay, and pay periods for employees covered by a collective bargaining agreement, shall conform to the applicable negotiated agreement and Nevada's public collective bargaining laws.

The Board shall record in its official minutes personnel actions that require Board approval, including appointments, renewals, and separations, in a manner consistent with Nevada law and the District's records management requirements.

The following procedures shall apply to the authorization of payrolls:

1. School bus drivers shall be required to sign in and out on a daily or shift basis in order to verify days and hours worked for payment purposes.

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2. Payment for the performance of extracurricular activities shall be approved by the Assistant Superintendent for Business Services, or Designee, on recommendation of the appropriate principal or supervisor.

3. Wages or salary shall be withheld for unapproved time off in accordance with Board policy by action of the Assistant Superintendent for Business Services.

4. Overtime compensation can be paid classified employees only when such overtime was authorized in advance by the appropriate supervisor and subsequently approved by the Superintendent.

5. All regular employees shall be paid twice a month on the fifteenth day and the last working day of the month. When the fifteenth day of the month falls on a weekend or holiday, employees shall be paid on the immediately preceding working day.

The Superintendent shall develop and maintain administrative regulations and procedures to implement this policy, including documentation requirements for time worked, approval of payroll changes, and coordination with human resources and business services.

In the event of a conflict between this policy and an applicable collective bargaining agreement, the District shall follow Nevada law governing the relationship between Board policy and negotiated agreements and shall bargain as required by NRS Chapter 288.

Reference: NRS 387.310,
NRS 391.160
NRS 288.150
2 CFR Part 200

Date Adopted: 8/12/80
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