



Administrative Regulation 3160

TRANSFER OF BUDGET

APPROPRIATIONS

Responsible Office: Office of Business and Finance

PURPOSE

The Superintendent has adopted this Administrative Regulation to establish guidelines for transfer of appropriations for funds of the Washoe County School District (District).

DEFINITIONS

1. "Appropriation" is budgeted authority granted by a legislative body to make expenditures and to incur obligations for specific purposes.

REGULATION

1. Transfers Within Funds
 - a. Requests for transfers of appropriations within or between any function or program within a fund may be submitted by any department manager or school principal if such transfer does not increase the total appropriation in the fiscal year.
 - i. Appropriations for negotiated non-personnel budgets such as Professional Development or WSPA Mileage cannot be transferred to another budget account. Adjustments can be made to these accounts only to update the appropriation based on the change in number of employees for each account or for carryover adjustments outlined in collective bargaining agreements.
 - ii. Appropriations for other specific purposes can only be transferred to other accounts if the Budget Office approves the request based on justification provided by the school or department.
 - b. Transfers from the Salaries and Benefits categories are not allowed to non-personnel operating budgets.
 - c. Upon approval by the Office of Business and Finance, the request will be granted and cross-functional transfers will be reported to the Board of Trustees (Board) at the next regular meeting, in accordance with Nevada Revised Statute (NRS) 354.598005 (5)(b).

2. Transfers Between Funds

- a. Requests for transfers of appropriations between funds shall be submitted by the Chief Financial Officer to the Board for consideration at a regular meeting. The Board must announce and authorize the transfer at a regular meeting and the exact amounts to be transferred, the accounts, functions, programs and funds affected and the reasons for the transfer must be recorded in the official minutes, in accordance with Nevada Revised Statute (NRS) 354.598005 (5)(c).

3. Transfers From the Contingency Account

- a. The contingency account is to provide funds for unforeseen expenditures or anticipated expenditures of an uncertain amount which cannot be financed out of regular budget appropriations.
- b. No expenditure may be made directly from the contingency account, except as a transfer to the appropriate account, and then only in accordance with the procedure below.
- c. Requests for transfers of appropriations from the contingency account shall be submitted to the Financial Review Committee for approval prior to submission to the Board. The Board must announce and authorize the transfer at a regular meeting and the exact amounts to be transferred, the accounts, functions, programs, and funds affected and the reasons for the transfer must be recorded in the official minutes, in accordance with NRS 354.598005 (5)(c).

LEGAL REQUIREMENTS AND ASSOCIATED DOCUMENTS

- 1. This Administrative Regulation reflects the goals of the District’s Strategic Plan and aligns/complies with the governing documents of the District, to include:
 - a. Board Policy 3125, Budgetary Compliance and Periodic Financial Reporting.
- 2. This Administrative Regulation complies with the Nevada Revised Statutes (NRS) and Nevada Administrative Code (NAC), to include:
 - a. Nevada Revised Statute 354, Local Financial Administration.

REVISION HISTORY

Date	Revision	Modification
8/22/1967	1.0	Adopted

5/28/1968	2.0	Revised
6/15/1984	3.0	Revised
5/12/1992	4.0	Revised
11/11/1997	5.0	Revised
03/15/2022	6.0	Revised: Update language and process, changed name from Transfer of Budget Funds.