

**APPROVED REGULATION OF THE
DEPARTMENT OF EDUCATION**

LCB File No. R012-22

Filed March 2, 2023

EXPLANATION – Matter in *italics* is new; matter in brackets ~~omitted material~~ is material to be omitted.

AUTHORITY: §§ 1-3, NRS 387.12445.

A REGULATION relating to education; prescribing the maximum amount of money each school district may deduct for administrative expenses from its adjusted base per pupil funding; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law requires the Department of Education to adopt regulations prescribing the maximum amount of money that each school district may deduct for its administrative expenses from the adjusted base per pupil funding received by the school district. (NRS 387.12445) **Section 2** of this regulation interprets the term “administrative expenses” to include the salaries and benefits of employees who perform services related to general administration plus the amount of expenses for central services. **Section 3** of this regulation sets forth the maximum amount of money each school district may deduct from its adjusted base per pupil funding for administrative expenses.

Section 1. Chapter 387 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 and 3 of this regulation.

Sec. 2. *As used in NRS 387.12445, the Department will interpret the term “administrative expenses” to include the salaries and benefits of employees who perform services related to general administration plus the amount of expenses for central services.*

Sec. 3. 1. *The maximum amount of money each school district may deduct from its adjusted base per pupil funding for administrative expenses is:*

(a) For a district with more than 100,000 students, 5 percent;

(b) For a district with at least 7,501 but not more than 100,000 students, 7.5 percent;

(c) For a district with at least 1,001 but not more than 7,500 students, 10 percent;

(d) For a district with at least 500 but not more than 1,000 students, 15 percent; or

(e) For a district with less than 500 students, 25 percent.

2. Any amount of money accounted for by the Department as expenses for general administration, central services, salaries or benefits must be treated as administrative expenses for the purposes of this section.