

October 23, 2026

Reporting on the Use of Pupil-Centered Funding Plan Funds

Findings from a Review of District Investments and Expenditure Reporting

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Agenda

1

Commission's Charge

Report on how funding from the Pupil-Centered Funding Plan (PCFP) is being allocated to improve academic performance and progress.

2

Use of Funds to Improve Student Outcomes

What do current data tell us about how schools and districts are using PCFP funds to improve student outcomes?

3

Recommendations

How can we improve reporting to better understand the most impactful investments and scale successful interventions to more schools and districts?

4

Discussion

The Commission and Reporting: Senate Bill 460

- SB 460 requires **each school district and school to submit an annual report** to the Commission on School Funding (CSF) that identifies how funding from the PCFP is being allocated to improve academic performance and progress.
 - Given the timeline for developing a new reporting template, the Commission approved a plan in February to leverage existing reporting and administer a survey of persistently improving schools.
- The Commission is charged with **reviewing the reports and sharing them**, along with any commentary or recommendations relating to the reports, with the Governor, the Director of the Legislative Counsel Bureau, the Joint Interim Standing Committee on Education, and the Interim Finance Committee.

Data Sources

Source	Date	Districts and Schools Included
NRS 387.12468 reports	FY25, posted by schools and districts in January 2026	Required for all districts and schools; several missing
NRS 387.303 district-level expenditure reports	2024–25 (FY25)	All districts and charter schools
A pilot survey of a sample of persistently improving schools and their districts*	May–July 2026	Sent to 103 schools and districts; 24 responses, including principals, budget directors, and superintendents, a 23% response rate.
Data on multi-tiered systems of supports (MTSS) interventions in Nevada county school districts collected by University of Nevada, Reno (UNR) researchers	January–June 2026	10 county districts



Use of Funds: Key Takeaways

- 1 PCFP resources are critical to supporting school improvement efforts.
- 2 Districts and schools focus on improving academic outcomes, particularly by investing in instructional staff.
- 3 Districts use PCFP funds to invest in a wide range of tiered student supports and interventions to support the whole child.
- 4 Districts and schools are directing additional general fund resources to serve students with Individualized Education Programs (IEPs), English learners, at-risk students, and gifted and talented students.
- 5 The lack of consistent school-level financial and programmatic data limits the state's ability to understand how investments relate to school improvement.

**PCFP resources are critical
to supporting school
improvement efforts.**

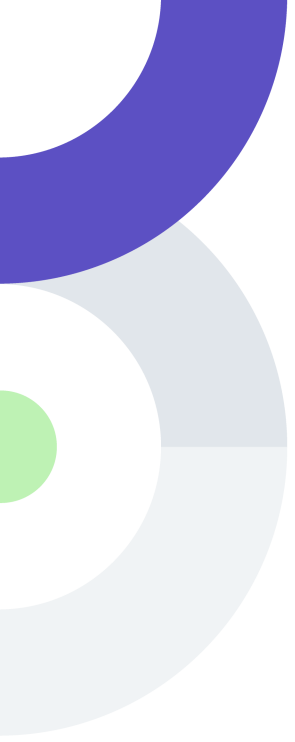




Most respondents credited the PCFP with supporting improved student outcomes.

When asked whether the shift to the PCFP has contributed to improved student outcomes:

- Sixteen respondents noted ways in which the PCFP has contributed to improvements in student outcomes.
- Two additional respondents noted benefits of the PCFP but also expressed concerns about the adequacy of funding in the state.
- Two respondents noted a reduction in funding since the shift to the PCFP.
- Two respondents noted that they do not know whether the shift has helped (one because of a lack of data, the other because the school is small and receives only a small amount of funding).



Survey respondents offered a range of positive evidence of the impact of their investments.

Examples include

- Increased NSPF star ratings
- Improved SBAC, CRT, and WIDA scores
- 100% graduation rate
- 100% teacher retention
- Growth in student achievement and proficiency in ELA and math
- Decreased chronic absenteeism rate
- Positive Panorama and district-wide survey responses

“Student outcomes at [name of school] have improved through stronger academic interventions, increased student support, and more targeted resources for student needs. The shift from the Nevada Plan to the Pupil-Centered Funding Plan has contributed by providing funding that better reflects our student population and allows greater flexibility in addressing individual student needs.”

—A principal at one of Nevada’s persistently improving schools



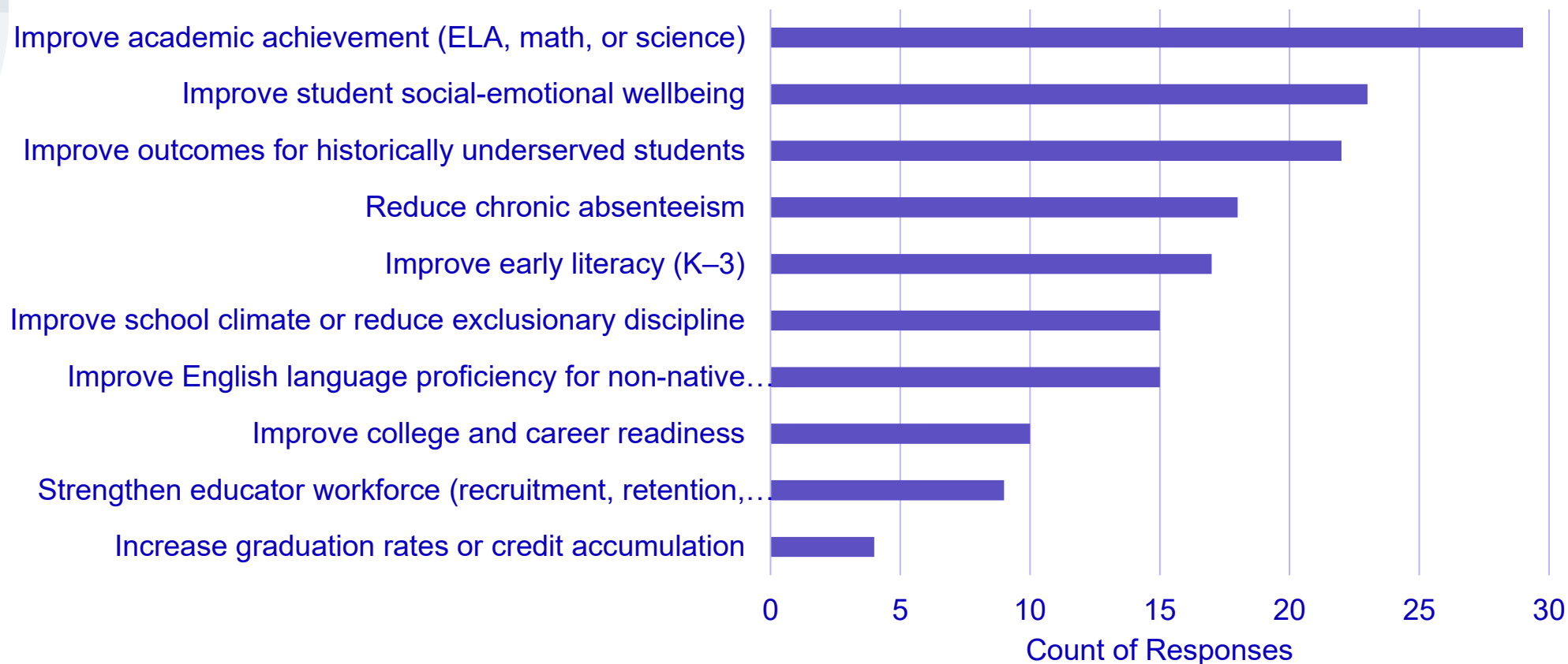
“[Because of the PCFP] I have the ability to budget for my school based on my school and community’s needs.”

—A principal at one of Nevada’s persistently improving schools



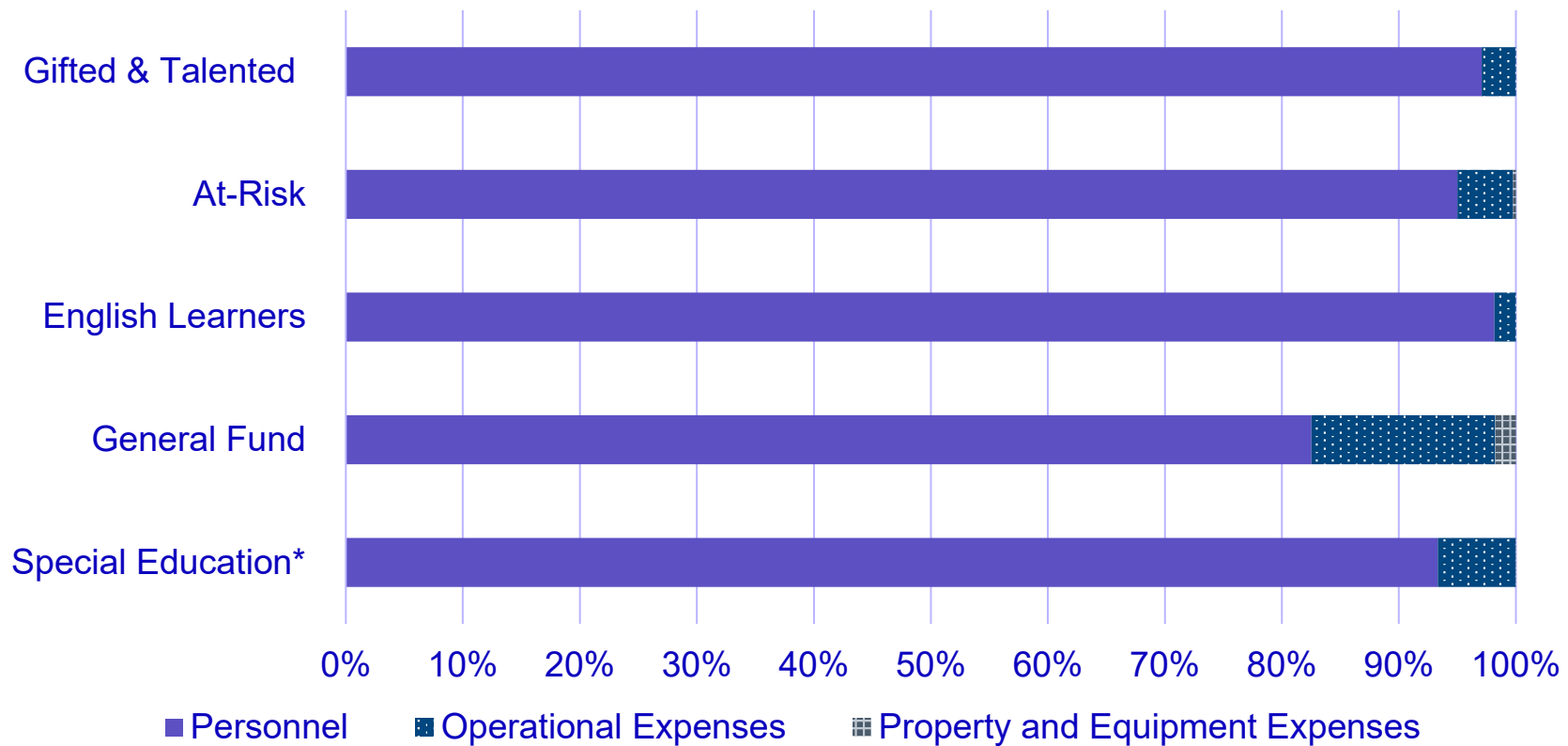
Districts and schools focus on improving academic outcomes, particularly by investing in instructional staff.

Persistently improving districts and schools focus on improving academic outcomes, particularly by investing in instructional staff.



PCFP expenditures are overwhelmingly concentrated on personnel.

District and Charter School Spending by Category, by PCFP Fund

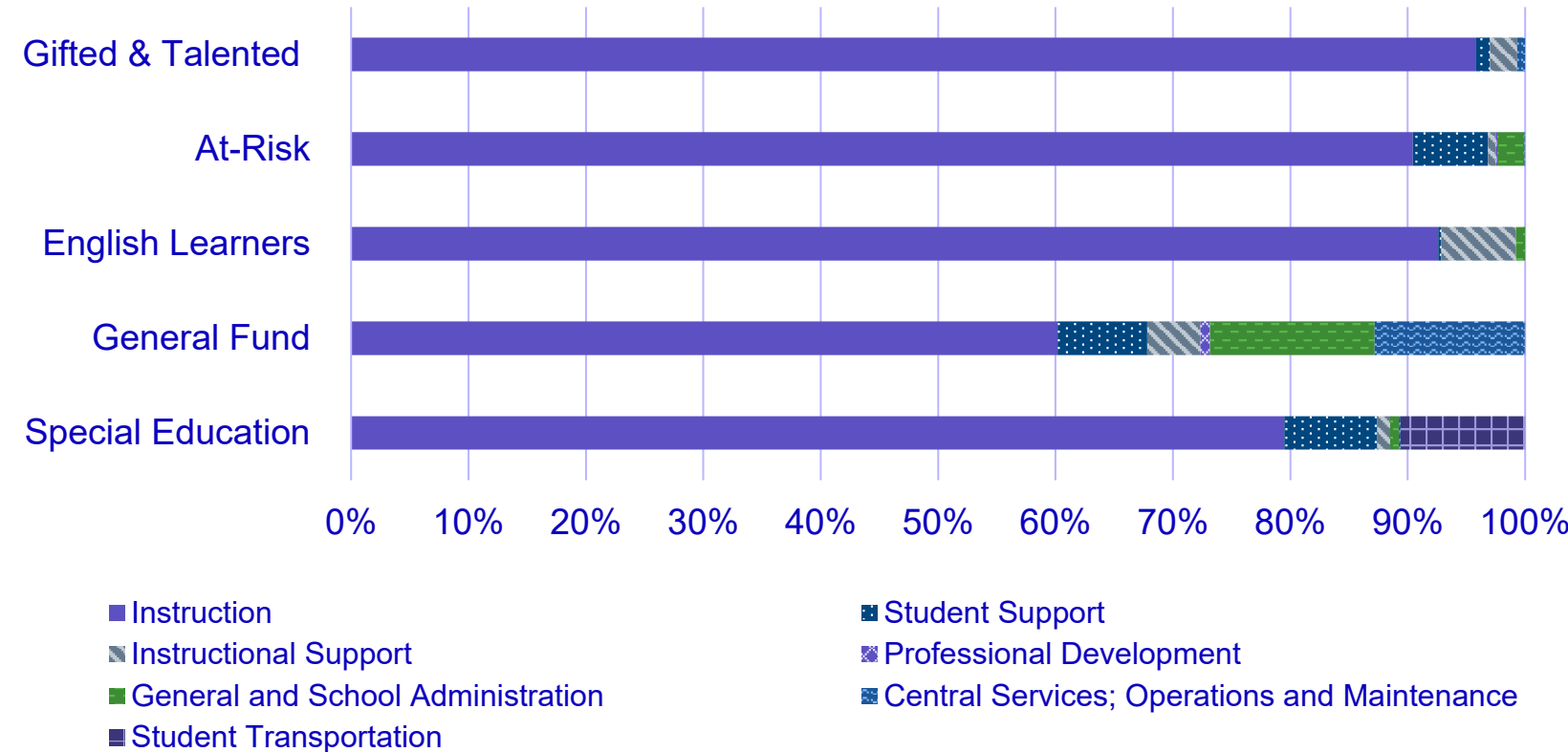


Source: 2024–25 NRS 387.303 expenditure reports. *

State Special Education Fund includes both PCFP funds and State Special Education Funds

PCFP personnel expenditures are primarily for instruction.

District and Charter School Spending on Personnel by Type, by PCFP Fund



“Higher fund[ing] from the PCFP has contributed to higher teacher and staff pay which has made it possible to both recruit and retain higher quality employees to support and teach students.”

—A principal at one of Nevada’s persistently improving schools



“An increase in funds allowed us to purchase more teachers to have smaller class sizes. It also allowed us to use our general funds to increase support staff to support students.”

—A principal at one of Nevada’s persistently improving schools



Districts use PCFP funds to invest in a wide range of tiered student supports and interventions to support the whole child.



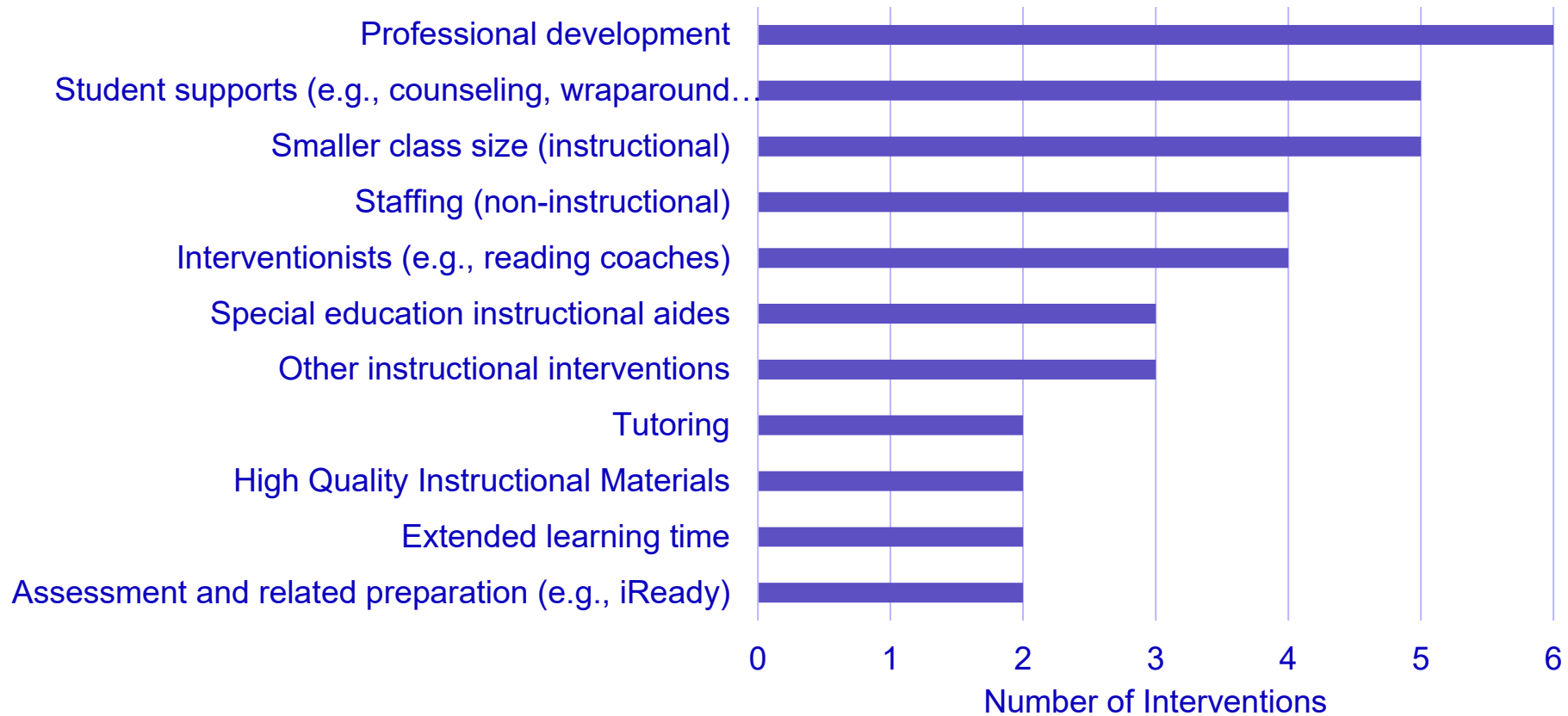
An analysis of MTSS data shows that districts invest in a wide variety of interventions for academics, behavior, and student support.

District MTSS Interventions Supported by PCFP General Funds

Category	Tier 1 (Universal)	Tier 2 (Targeted)	Tier 3 (Intensive)	Total
Core Academic Instruction and Curriculum	9	0	0	9
Academic Intervention and Tutoring	4	8	2	14
Behavior and School Climate	7	1	1	9
Social–Emotional Learning and Mental and Behavioral Health	5	7	1	13
Attendance and Engagement	1	0	2	3
College and Career Readiness	2	0	0	2
Intensive and Wraparound Supports	0	0	4	4
MTSS Infrastructure and Student Support Process	1	1	1	3
Total	29	17	11	57

Source: UNR MTSS Data. Includes county districts only

Persistently improving schools highlighted diverse academic and whole-child interventions as most effective.



“Student outcomes have improved due to hiring highly qualified teachers, focusing on student attendance, engaging families, and improving school culture.”

—A principal at one of Nevada’s persistently improving schools

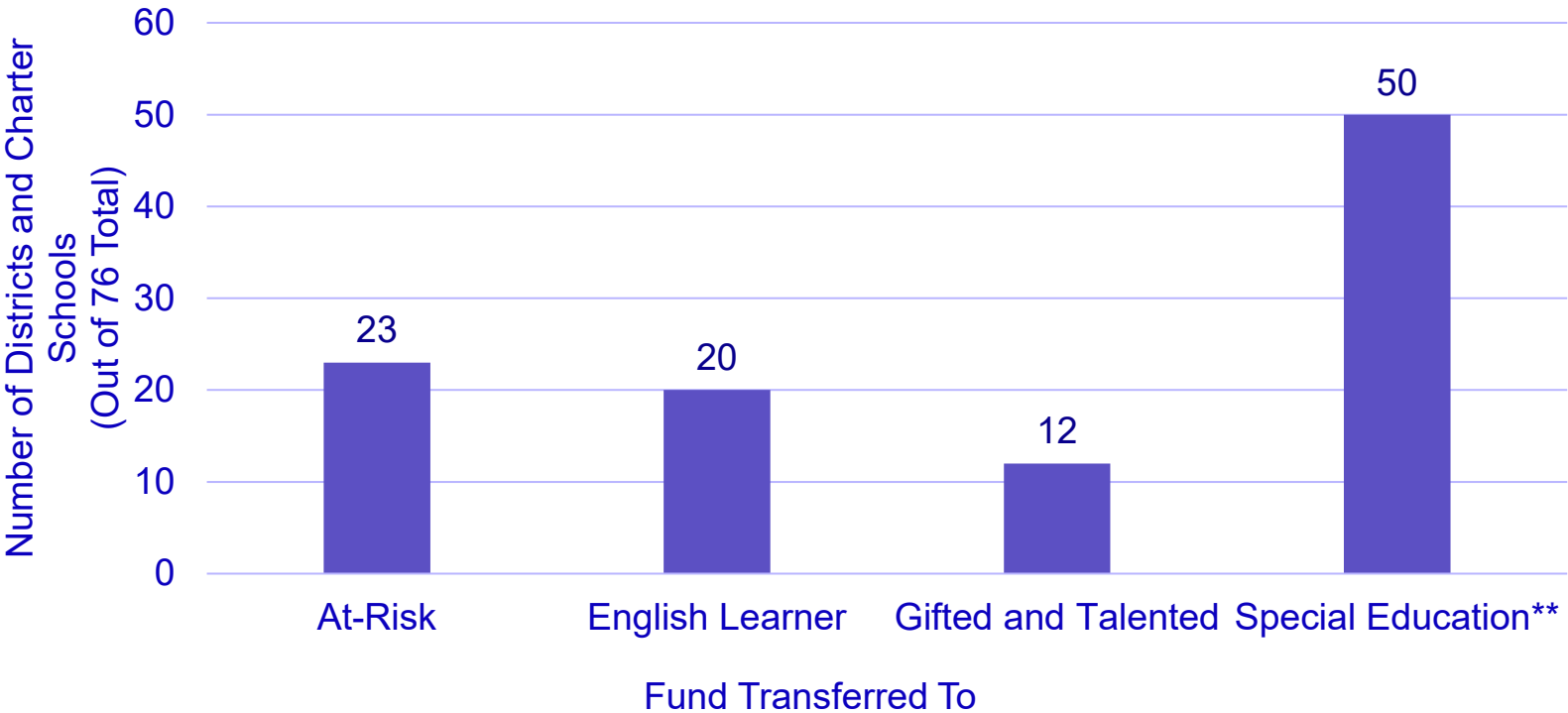


Districts and schools direct additional resources to students with greater needs.



Districts and charter schools transfer General Fund dollars to support students beyond weighted funding.

Number of Districts and Charter Schools that Transferred Dollars from General Fund* to PCFP Weighted Funds or State Special Education Fund, 2024–25



Source: FY2024–25
NRS 387.303
expenditure reports

*Note. In this graph, general fund excludes transportation, food services, and local special education
**Note: Transfers to special education are above and beyond what is required

Districts and schools report using a wide range of PCFP funding streams to support each intervention, reflecting investments that serve multiple populations.

Of the 31 interventions with at least one reported PCFP funding source, 14 (45%) listed more than one PCFP funding source

Intervention	Interventions Using Multiple PCFP Funding Streams
Smaller class size (instructional)	4
Professional development	2
Staffing (non-instructional)	2
Assessment and related preparation	1
Other instructional interventions	1
Gifted and talented program	1
Interventionists	1
Student supports	1
Other	1

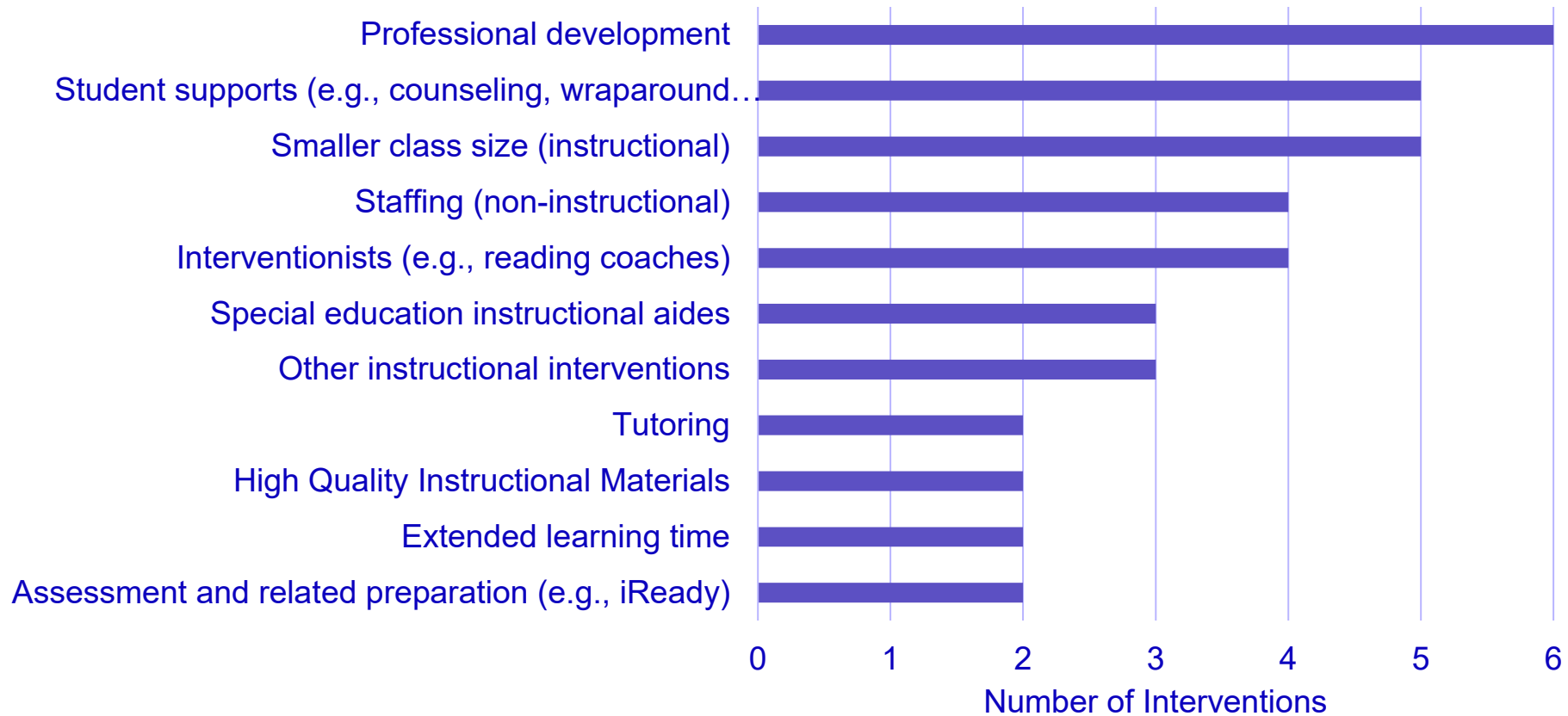
Source: 2026 survey of persistently improving schools

“The PCFP has ensured that allocations specifically follow the needs of students by providing weights for ELL, SpEd, and At-Risk. This allows districts and schools to provide programming in alignment with student needs. Previous categorical funding methods created discontinuity in assurances of the ability to provide programs between legislative years.”

—A district leader supporting one of Nevada’s persistently improving schools



Persistently improving schools highlighted diverse academic and whole-child interventions as most effective.



The lack of consistent school-level financial and programmatic data limits the state's ability to understand how investments relate to school improvement.

Inconsistent school-level financial data limit the state's ability to link investments to improvement.

13/17

Nevada county districts have a NRS 387.12468 report publicly posted

5/13

Publicly posted reports are for the current (2024–25) year

4/13

Publicly posted reports include both district- and school-level data

Nevada State Public Charter School Authority (SPCSA) collects these reports at the charter-operator level for all charters under SPCSA.

Source: Review of available NRS 387.12468 reports

Note. The NRS 387.12468 reports have been recommended for suspension.



Where NRS 387.12468 reports were available, the reported data lacked uniformity.

Omitted Data Points

- District-level reports generally include most required elements.
- Grade level and average class size are the elements most often missing.

Unclear PCFP Data Elements

- It appears that some districts report enrolled PCFP counts, while others report funded counts.
- Dollar amounts sometimes appear with little or no matching staffing.
- No district reported enrollment, funding, or staffing for students with disabilities.

Inconsistent PD Reporting

- Reporting varies widely. Some districts list offerings in detail, others give only a general description or a dollar figure, and some omit professional development altogether.

Persistently improving schools reported a wide range of per-student costs, but data were incomplete.

Intervention	Range in Cost Per Student	Number of Interventions
Professional development	\$17–\$354	4
Staffing (non-instructional)	\$162–\$3,590	4
Student supports (e.g., counseling, wraparound services)	\$87–\$1,400	4
Other instructional interventions	\$667–\$4,700	3
Interventionists (e.g., reading coaches)	\$238–\$1,000	2
Smaller class size (instructional)	\$833–\$944	2

Just over half of the interventions reported in the pilot survey has useable cost-per-student data.

Source: 2026 survey of persistently improving schools

Note: This table includes self-reported costs for intervention types with per-student cost data available for at least two PCFP-funded interventions.

“We utilize funds in an efficient manner to maximize their potential. We don’t have data to determine if the shift has helped.”

—A district leader supporting one of Nevada’s persistently improving schools



Recommendations



The Commission, in coordination with NDE, shall:



Establish a more **coordinated, standardized approach to collecting data and reporting on PCFP fund use** at the school and district levels.



Update **statutory language** to clarify allowable use of funds.



Establish a **phased approach to analyzing academic return on investment**.



Explore **modifications to the chart of accounts** to better track investments across funding sources.

Implementation Consideration

Minimize **administrative burden** by leveraging existing data and prioritizing actionable information.

Discussion

