

Emergency Regulation: Adjusted Base per Pupil Enrollment Adjustment

Effective 9/28/2026 – 1/26/2027 (120 days)

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The Purpose:

On September 28, 2026, the Nevada Governor endorsed an emergency regulation approved by Superintendent Wakefield. This emergency action modifies the Pupil-Centered Funding Plan (PCFP) methodology for 120 days to mitigate the fiscal impacts of declining enrollment, prevent school Reductions in Force (RIF), disruption of student services and negative impacts on student learning.

The emergency regulation gives the Nevada Department of Education the authority to temporarily adjust the enrollment data used for monthly allotments to the legislatively approved enrollment projections for school districts, charter schools, and university schools for profoundly gifted pupils that are experiencing reductions in enrollment.



Ensures no Local Education Agency (LEA) will receive less adjusted base per pupil funding October – February.



Acts as a funding floor: If actual enrollment numbers or the Legislatively approved enrollments are higher, the LEA receives more money. If they are lower, the state will not reduce or claw back any overpayments.

How it works

The emergency regulation alters how the adjusted base per pupil funding is calculated by strictly using a "whichever is higher" to mitigate the fiscal impact of declining enrollment.

- Payment Calculation Protection: Payments will be based on the current payment book methodology (ADE/EEGA/HH) or the FY 2027 legislatively approved enrollment projections—**whichever is higher**.
- Modified Quarterly True-Ups (October & January): True-ups will only increase funding. If a school's actual quarterly Average Daily Enrollment (ADE) is higher than what was previously paid, funding increases. If actual ADE is lower, no downward adjustments or claw backs will be made.

How are payments affected?

Timeframe: October 2026 – February 2027	Enrollment use the calculate Adjusted Base	Effect of Quarterly True- up	Example
July - September	Higher of 4 th quarter ADE or EEGA (current payments) or Hold Harmless (HH), if triggered.	Upward Only: Increases funding; no claw backs for overpayment.	Q4 ADE is 2,500, no EEGA. Q1 ADE reported as 2,450. <i>No claw back.</i>
October	Higher of 4 th quarter ADE/EEGA, Hold Harmless, or Legislatively approved (L01) enrollment.	Upward Only: Increases funding; no claw backs for overpayment.	Q4 ADE is 2,500, no EEGA. L01 is 2,550. Q1 ADE reported as 2,450. <i>October payment based on 2,550. No claw back.</i>
November - January	Higher of 1 st quarter ADE, Hold Harmless, or Legislatively approved enrollment.	Upward Only: Increases funding; no claw backs for overpayment.	Q1 ADE is 2,450, L01 is 2,550. Pri year Q1 ADE is 2,300. <i>November payment based on 2,550. No claw back.</i>
February	Higher of 2 nd quarter ADE, Hold Harmless, or Legislatively approved enrollment.	Upward Only: Increases funding; no claw backs for overpayment.	Q2 ADE is 2,400. L01 is 2,550. Pri year Q2 ADE is 2,600. <i>February payment based on HH o 2,600.</i>

Where to Find the Calculations

3. FY27 PCFP Payment Book_Oct 1_ER

- Tab 1.1 - Adj. Base Detail, **Column E**:
 - This column shows the enrollment used to calculate the October adjusted base payment. This is based on the comparisons from Tab 2.1 ADE Hold Harmless.
- Tab 2.1 ADE Hold Harmless:
 - The 1st quarter hold harmless calculation works as usual, pulling the prior quarter's ADE from tab 2.3 Prior Year Audited ADE or EEGA and determining the appropriate ADE to use:
 - FY2026 4th Quarter ADE,
 - Hold Harmless calculation, or
 - the EEGA approved amount.
 - **Columns L and M** compare the Legislatively approved enrollments from the PCFP Inputs tab to the ADE to determine the higher count used for the Adjusted Based calculation.

Next Steps:

1. Submit your 1st Quarter Certified ADE by October 1st
2. PCFP payments to be processed by October 1st and received within 3-5 business/banking days
3. Certified ADE received and validated, finalize and share the November payment book and the 1st quarter true-up. *Remember no claw backs only increases.*
4. November payment book will show the November, December and January Adjusted Base enrollment and funding amounts.
5. January 1st (or the last day of school before break) – 2nd quarter ADE due to NDE
6. 2nd quarter Certified ADE received and validated, finalize the February payment book, and the 2nd quarter true-up. *Remember no claw backs only increases. This payment must be processed before the 120-day clock runs out, so please be accurate and on-time with your ADE submissions.*

Q and A Time

During this time, if you have remaining questions, please raise your “hand icon” or drop a question in the chat and we will call on you.