

Joe Lombardo
Governor

Dr. Victor Wakefield
Superintendent of
Public Instruction



Southern Nevada Office
2080 E. Flamingo Road, Suite 210
Las Vegas, Nevada 89119-0811
Phone: (702) 486-6458
Fax: (702) 486-6450

STATE OF NEVADA
DEPARTMENT OF EDUCATION
700 E. Fifth Street | Carson City, Nevada 89701-5096
Phone: (775) 687-9200 | www.doe.nv.gov | Fax: (775) 687-1116

September 24, 2026

The Honorable Joe Lombardo
Governor of the State of Nevada
Executive Chambers
101 N. Carson St., Ste. 1
Carson City, NV 89701

Subject: Request for Governor's Endorsement of Emergency Regulation Pursuant to NRS 233B.0613
Adjusted Base Per Pupil Enrollment Adjustment for School Districts, Public Charter Schools,
and University Schools for Profoundly Gifted Pupils

Dear Governor Lombardo,

I am seeking endorsement for an emergency regulation to mitigate the fiscal impact of declining enrollment that may lead to a Reduction in Force (RIF), disruption of services to students, and negative impacts on student learning across Nevada's school districts, public charter schools, and university schools for profoundly gifted pupils.

The legislatively approved Pupil-Centered Funding Plan budget anticipated no enrollment growth during the 2025-2027 biennium; however, enrollment is actually declining statewide. Because monthly allotments are based on enrollment, total Pupil-Centered Funding Plan allocations are projected to decline during each quarter of this fiscal year. The emergency regulation would give the Nevada Department of Education the authority to temporarily modify the quarterly true-up process by adjusting the enrollment data used for monthly allotments to the legislatively approved enrollment projections for school districts, public charter schools, and university schools for profoundly gifted pupils that are experiencing reductions in enrollment in the current state fiscal year.

The department appreciates your consideration of an endorsement for this emergency regulation to mitigate the fiscal impact resulting from declining enrollment in Nevada's schools.

Respectfully,

A handwritten signature in blue ink, appearing to read "V. Wakefield".

Dr. Victor Wakefield
Superintendent of Public Instruction
Nevada Department of Education

Emergency Regulation Pursuant to NRS 233B.0613
Enrollment Adjustments for the Adjusted Base Per Pupil Calculation
for School Districts, Public Charter Schools, and University Schools for Profoundly Gifted Pupils

The department proposes the following emergency regulation:

Section 1. Authority and Purpose

Pursuant to NRS 233B.0613, the Nevada Department of Education determines an emergency exists due to the impact of declining enrollment on the funding allocated through Pupil-Centered Funding Plan formula. Such decreases in funding may result in Reduction in Force (RIF), disruption of services to students, and negative impacts on student learning across Nevada's school districts, public charter schools, and university schools for profoundly gifted pupils.

The department hereby adopts emergency regulations to temporarily modify the methodology used to establish the count of enrollment of pupils used in the Pupil-Centered Funding Plan payment workbook to pay the adjusted base per pupil allotment to school districts, public charter schools, and university schools for profoundly gifted pupils that are experiencing a decline in enrollment.

Section 2. Applicability

These regulations apply to any school district, public charter school, and university schools for profoundly gifted pupils that demonstrates a decline in enrollment as measured by the most recent quarterly enrollment counts compared to the legislatively approved enrollment counts.

Section 3. Temporary Enrollment Adjustment

EXPLANATION – Matter in *blue italics* is new material.

NAC 387.345 Count of pupils for purposes of calculating yearly apportionment. ([*NRS 385.080, 387.123, 388A.110*](#))

1. Except as otherwise provided in subsections 3 and 4, for calculating the yearly apportionment for each school district, the count of pupils used to determine the average daily enrollment of pupils in a school district for any quarter during a school year, reported to the Department pursuant to subsection 1 of [*NRS 387.1223*](#), must be based on the weighted count of enrollment of pupils in the school district for that quarter, including, without limitation, the count of pupils who reside in the county and are enrolled in any charter school or university school for profoundly gifted pupils.

2. On a form prescribed by the Superintendent of Public Instruction, the superintendent of schools of each school district shall certify to the Department on or before October 1, January 1, April 1 and July 1 of each school year the weighted count of enrollment for the immediately preceding quarter of the school year. If a charter school or a university school for profoundly gifted pupils submits a form pursuant to this subsection, the charter school or university school for profoundly gifted pupils shall, upon the request of the sponsor of the charter school, the governing body of the university school for profoundly gifted pupils or a school district in which a pupil enrolled in the charter school or university school for profoundly gifted pupils resides, provide a copy of the form to the requester.

3. A school district shall not count a pupil who enrolls in grade 9, 10, 11 or 12 as a full-time pupil for the purpose of calculating the yearly apportionment for the school district for a school year unless the pupil is in a minimum of:

- (a) Six courses or the equivalent of six periods per day if he or she is in grade 9, 10 or 11; or
- (b) Four courses or the equivalent of four periods per day if he or she is in grade 12.

4. A school district shall not count a pupil who is 21 years of age or older on or before September 30 of a school year for the purpose of calculating the yearly apportionment for the school district for that school year unless:

(a) The pupil is a pupil with a disability who is eligible to receive the benefits provided by [NRS 388.5223](#) to [388.5243](#), inclusive, pursuant to [NRS 388.5223](#); or

(b) The Superintendent of Public Instruction has given express permission for the pupil to be counted.

⇒ The grade level of a pupil is determined by the number of credits held by the pupil.

5. For the purposes of subsections 2 and 3 of [NRS 387.1223](#), the enrollment of pupils in a charter school or in a university school for profoundly gifted pupils includes the pupils enrolled in the charter school or university school for profoundly gifted pupils who reside in the school district in which the charter school or university school for profoundly gifted pupils is located and the pupils enrolled in the charter school or university school for profoundly gifted pupils who reside outside that school district.

6. For the purposes of calculating the adjusted base per pupil payments through the Pupil-Centered Funding Plan, the Nevada Department of Education shall adjust the enrollment figures for school districts, public charter schools, and university schools for profoundly gifted pupils.

(a) If a decline in enrollment exists, the adjusted enrollment shall be based on the legislatively approved enrollment count for the applicable state fiscal year, in lieu of the current quarterly enrollment counts. The adjusted enrollment count will be used to calculate the adjusted base per pupil funding amount allocated monthly.

Section 4. Duration

Pursuant to NRS 233B.0613, these emergency regulations will be effective upon approval of the Superintendent of Public Instruction and the endorsement of the Governor, for a total of 120 days, beginning on September 28, 2026.

Section 5. Reporting and Oversight

The Nevada Department of Education shall report the adjusted enrollment figures and payment calculations to the Governor, and the Legislature on or before February 1, 2027.

Section 6. Severability

If any provision of these regulations is found invalid, the remaining provisions shall remain in effect.

Section 7. Public Availability

Consistent with NRS 233B.0613(2), the department will make the emergency regulation available to the

public prior to filing by:

1. Posting the regulation to the department's website and
2. Providing copies upon request.

The Superintendent of Public Instruction has made a finding that an emergency exists, and that adoption of this emergency regulation is necessary and appropriate to mitigate the fiscal impact of declining enrollment on Nevada's school districts, public charter schools, and university schools for profoundly gifted pupils.

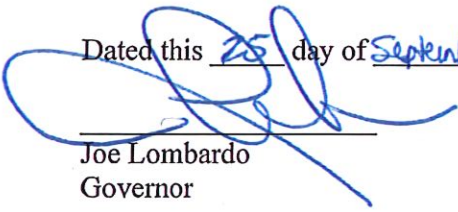
Dated this 25th day of September 2026.



Dr. Victor Wakefield
Superintendent of Public Instruction
Nevada Department of Education

I, Governor Joe Lombardo, endorse the Statement of Emergency presented by Superintendent Wakefield.

Dated this 25 day of September 2026 and made effective the 28th day of September, 2026.



Joe Lombardo
Governor