



STATE OF NEVADA GOVERNOR'S OFFICE AND GOVERNOR'S FINANCE OFFICE

2025-2027 State General Fund Balance Update

Assembly Committee on Ways and Means and

Senate Committee on Finance

February 5, 2025

2025-2027 State General Fund Balance Update

- Budget amendments have been formally submitted to the Legislative Counsel Bureau to bring the Governor's Recommended Budget into a structural balance and within the minimum 5% ending funding balance per NRS 353.213.
- Ongoing unrestricted general fund reversions in FY 26-27 have been included in the ongoing revenues.
- No programs, positions or services were recommended to be eliminated by the Governor's Office to balance the budget.

Nevada Legislative Appropriations Report 2021-23

Statement of Unappropriated General Fund Balance Fiscal Year 2022

	Fiscal Year 2022		
	Governor Recommended	Legislature Approved	Difference
Unappropriated Balance - July 1, 2021	\$ 339,428,832	\$ 555,914,310	\$ 216,485,478
Unrestricted General Fund Revenue			
Economic Forum Forecast Before Tax Credits December 2020 / May 2021	\$ 4,153,356,524	\$ 4,440,795,729	\$ 287,439,205
Tax Credits - Economic Forum Forecast December 2020 / May 2021 Adjusted for Measures Approved by the 2021 Legislature	\$ (37,657,500)	\$ (43,402,500)	\$ (5,745,000)
Adjustment for Measures Recommended by the Governor / Approved by the 2021 Legislature	\$ 487,883	\$ 83,821,586	\$ 83,333,703
Adjustment for Court Decisions Related to the Modified Business Tax	\$ -	\$ (55,290,000)	\$ (55,290,000)
Transfer from the Account to Stabilize the Operation of State Government	\$ 97,545,079	\$ 97,545,079	\$ -
Total Unrestricted General Fund Revenue	\$ 4,213,731,986	\$ 4,523,469,894	\$ 309,737,908
Restricted General Fund Revenue			
Unclaimed Property - Millenium Scholarship	\$ 7,600,000	\$ 7,600,000	\$ -
Unclaimed Property - Grant Matching Program	\$ -	\$ 1,000,000	\$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ 150,000	\$ 150,000	\$ -
Total Restricted General Fund Revenue	\$ 7,750,000	\$ 8,750,000	\$ 1,000,000
General Fund Reversions/Transfers to General Fund			
Unrestricted Reversions	\$ 50,000,000	\$ 50,000,000	\$ -
Total General Fund Reversions/Transfers	\$ 50,000,000	\$ 50,000,000	\$ -
General Fund Resources	\$ 4,610,910,818	\$ 5,138,134,204	\$ 527,223,386
Less Appropriations/Transfers Between Fiscal Years			
FY 2022 Operating Appropriations	\$ (4,339,547,990)	\$ (4,633,159,914)	\$ (293,611,924)
One-Time Appropriations	\$ -	\$ (16,381,457)	\$ (16,381,457)
Total Unrestricted General Fund Appropriations/Transfers	\$ (4,339,547,990)	\$ (4,649,541,371)	\$ (309,993,381)
Restricted Transfers			
Unclaimed Property - Millenium Scholarship	\$ (7,600,000)	\$ (7,600,000)	\$ -
Unclaimed Property - Grant Matching Program	\$ -	\$ (1,000,000)	\$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ (150,000)	\$ (150,000)	\$ -
Disaster Relief Account	\$ (2,000,000)	\$ (2,000,000)	\$ -
Estimated Rainy Day Account Transfer per NRS 353.288 (1)(b)	\$ (41,161,869)	\$ (44,296,206)	\$ (3,134,337)
Estimated Rainy Day Account Transfer per NRS 353.288 (1)(a)	\$ -	\$ (101,958,561)	\$ (101,958,561)
Total Restricted Transfers	\$ (50,911,869)	\$ (157,004,767)	\$ (106,092,898)
Total Unappropriated General Fund Balance June 30, 2022	\$ 220,450,959	\$ 331,588,066	\$ 111,137,107
5% Minimum Ending Fund Balance	\$ 216,977,400	\$ 231,657,996	\$ 14,680,596
Balance Over/(Under) 5% Minimum	\$ 3,473,560	\$ 99,930,070	\$ 96,456,511

Source: Nevada
Legislative
Appropriations Report,
81st Legislature (page 5)

Historical Summary of Unrestricted General Fund Revenues and Operating Appropriations (Structural Balance)

Legislative Approved Budget

	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Total Unrestricted General Fund Revenue	\$ 2,986,157,965	\$ 3,125,330,767	\$ 3,123,568,570	\$ 3,292,255,768	\$ 3,654,326,315	\$ 3,690,452,825	\$ 3,915,509,470	\$ 4,076,528,303	\$ 4,446,282,105	\$ 4,596,029,611	\$ 4,523,469,894	\$ 4,719,172,524	\$ 5,724,553,077	\$ 5,878,977,173
Operating Appropriations	\$ (3,104,727,045)	\$ (3,099,883,028)	\$ (3,277,620,979)	\$ (3,318,446,242)	\$ (3,558,057,616)	\$ (3,738,711,497)	\$ (3,936,772,740)	\$ (4,049,283,241)	\$ (4,368,808,982)	\$ (4,507,094,894)	\$ (4,633,159,914)	\$ (4,652,261,061)	\$ (5,175,339,270)	\$ (5,796,478,430)
Difference	\$ (118,569,080)	\$ 25,447,739	\$ (154,052,409)	\$ (26,190,474)	\$ 96,268,699	\$ (48,258,672)	\$ (21,263,270)	\$ 27,245,062	\$ 77,473,123	\$ 88,934,717	\$ (109,690,020)	\$ 66,911,463	\$ 549,213,807	\$ 82,498,743

Governor's Recommended Budget

	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Total Unrestricted General Fund Revenue	\$ 2,983,837,898	\$ 2,867,651,518	\$ 3,119,501,038	\$ 3,256,679,354	\$ 3,623,216,421	\$ 3,821,276,348	\$ 3,893,558,074	\$ 4,030,882,370	\$ 4,410,297,816	\$ 4,548,303,331	\$ 4,213,731,986	\$ 4,392,267,004	\$ 5,628,359,732	\$ 5,805,287,284
Operating Appropriations	\$ (2,966,129,797)	\$ (2,873,572,048)	\$ (3,211,249,331)	\$ (3,334,952,194)	\$ (3,585,526,881)	\$ (3,728,626,482)	\$ (3,893,559,321)	\$ (4,036,661,496)	\$ (4,405,415,556)	\$ (4,526,690,350)	\$ (4,339,547,990)	\$ (4,349,076,010)	\$ (5,401,749,426)	\$ (5,611,194,146)
Difference	\$ 17,708,101	\$ (5,920,530)	\$ (91,748,293)	\$ (78,272,840)	\$ 37,689,540	\$ 92,649,866	\$ (1,247)	\$ (5,779,126)	\$ 4,882,260	\$ 21,612,981	\$ (125,816,004)	\$ 43,190,994	\$ 226,610,306	\$ 194,093,138

Governor's Recommended Budget

	As Submitted		Revised w/o Reversion of \$75M	
	FY 2026	FY 2027	FY 2026	FY 2027
Total Unrestricted General Fund Revenue	\$ 6,133,728,734	\$ 6,299,387,184	\$ 6,131,658,734	\$ 6,271,317,184
Operating Appropriations	\$ (6,367,163,168)	\$ (6,401,534,301)	\$ (6,202,964,593)	\$ (6,138,244,640)
Difference	\$ (233,434,434)	\$ (102,147,117)	\$ (71,305,859)	\$ 133,072,544
Biennium Total	\$ (335,581,551)		Biennium Total	\$ 61,766,685
	Revised w/Reversion of \$75M			
	FY 2026	FY 2027		
	\$ 6,206,658,734	\$ 6,346,317,184		
	\$ (6,202,964,593)	\$ (6,138,244,640)		
	\$ 3,694,141	\$ 208,072,544		
Biennium Total	\$ 211,766,685			

Source:

[1] Fiscal Analysis Division, Legislative Counsel Bureau, Nevada Legislative Appropriations Reports for the 78th, 79th, 80th, 81st, and 82 Legislative Sessions.

2025-2027 State General Fund Balance Update

- Summary of Adjustments
 - FY 2024 -25 Fund Balance Adjustments
 - Beginning Balance in FY 2025
 - Prior Year Restricted Fund Carryforward in FY 2025
 - Other Budget Reserves (Budget 9015)
 - 2023 One-Shot Projected Reversions
 - Unspent Restricted Fund Reversions
 - Appropriations Transfers between FY 2024 and FY 2025
 - Restricted Funds – Prior Years
 - Unappropriated Balance June 30 in FY 2024 and FY 2025
 - Minimum 5% Ending Fund Balance per NRS 353.213 in FY 2024 and FY 2025

2025-2027 State General Fund Balance Update

Governor's Recommended Statement of Unappropriated General Fund Balance

Row #	Resources:	Fiscal Year 2023-24			Fiscal Year 2024-25		
		As Submitted	Revised	Difference	As Submitted	Revised	Difference
1	Unappropriated General Fund Balance - July 1	\$ 807,504,658	\$ 807,504,658	-	\$ 1,484,629,343	\$ 1,496,963,747	(12,334,404)
2	Unrestricted General Fund Revenue			-			-
3	2023 Legislature Approved/Projected (Dec. 2024 Economic Forum)	\$ 6,102,097,463	\$ 6,102,097,463	-	\$ 6,129,663,278	\$ 6,129,663,278	-
4	Tax Credit Programs	\$ (92,310,961)	\$ (92,310,961)	-	(118,622,100)	\$ (118,622,100)	-
5	Total Unrestricted General Fund Revenue	\$ 6,009,786,502	\$ 6,009,786,502	-	\$ 6,011,041,178	\$ 6,011,041,178	-
6							
7	Restricted General Fund Revenue						
8	Unclaimed Property - Millennium Scholarship	\$ 7,600,000	\$ 7,600,000	-	\$ 7,600,000	\$ 7,600,000	-
9	Unclaimed Property - Grant Match Program	\$ 1,000,000	\$ 1,000,000	-	\$ 1,000,000	\$ 1,000,000	-
10	Unclaimed Property - Student Loan Repayment Account	\$ 2,500,000	\$ 2,500,000	-	\$ 2,500,000	\$ 2,500,000	-
11	Unclaimed Property - NV Health Services Corps	\$ 250,000	\$ 250,000	-	\$ 250,000	\$ 250,000	-
12	Live Entertainment Tax (non-Gaming) - Nevada Arts Council	\$ 150,000	\$ 150,000	-	\$ 150,000	\$ 150,000	-
13	Prior Year Restricted Fund Carryforward			-	\$ 123,175,172	\$ 121,599,635	1,575,537
14	Total Restricted General Fund Revenue	\$ 11,500,000	\$ 11,500,000	-	\$ 134,675,172	\$ 133,099,635	1,575,537
15							
16	Unrestricted General Fund Reversions/Transfers						
17	Unrestricted Reversions	\$ 135,969,361	\$ 135,969,361	-	\$ 75,000,000	\$ 50,000,000	25,000,000
18	Other Budget Reversions (Budget 9015)	\$ 6,200,865	\$ 6,200,865	-	\$ 11,345	\$ 5,154,362	(5,143,017)
19	2023 One-Shot Projected Reversions			-	\$ 212,024,700	\$ 112,364,610	99,660,090
20	Salary Adjustment Projected Reversions			-	\$ 133,034,595	\$ 114,423,308	18,611,287
21	Unspent Restricted Fund Reversions			-	\$ 22,686,156	\$ 101,399,699	(78,713,543)
22							
23	Total Unrestricted General Fund Reversions/Transfers	142,170,226	142,170,226	-	442,756,796	\$ 383,341,979	59,414,817
24							
25	Total General Fund Resources	\$ 6,970,961,386	\$ 6,970,961,386	-	\$ 8,073,102,489	\$ 8,024,446,539	48,655,950

2025-2027 State General Fund Balance Update

Governor's Recommended Statement of Unappropriated General Fund Balance

		Fiscal Year 2023-24			Fiscal Year 2024-25		
		As Submitted	Revised	Difference	As Submitted	Revised	Difference
Appropriations / Transfers:							
28	Unrestricted Appropriations / Transfers						
29	Operating Appropriations	\$ (5,175,339,270)	\$ (5,175,339,270)	-	\$ (5,796,478,430)	\$ (5,796,478,430)	-
30	Appropriation Transfers between FY2024 and FY2025	\$ 182,455,464	\$ 194,789,868	(12,334,404)	\$ (182,455,464)	\$ (194,789,868)	12,334,404
31	2023 Legislature - One-Time Appropriations	\$ (396,899,651)	\$ (396,899,651)	-	\$ (151,445,708)	\$ (151,445,708)	-
32	Supplemental Appropriations			-	\$ (43,362,827)	\$ (43,362,827)	-
33	Cost of Legislature			-	\$ (20,000,000)	\$ (20,000,000)	-
34	2025 Legislature - Restoration of Fund Balances			-	\$ (32,000,000)	\$ (32,000,000)	-
35	Restricted Funds	\$ (6,356,880)	\$ (6,356,880)	-	\$ (18,447,681)	\$ (18,447,681)	-
36	Restricted Funds - Prior Years			-	\$ (123,175,172)	\$ (121,599,635)	(1,575,537)
37	Total Unrestricted Appropriations / Transfers	\$ (5,396,140,337)	\$ (5,383,805,933)	(12,334,404)	\$ (6,367,365,282)	\$ (6,378,124,149)	10,758,867
38							
39	Restricted Transfers						
40	Unclaimed Property - Millennium Scholarship	\$ (7,600,000)	\$ (7,600,000)	-	\$ (7,600,000)	\$ (7,600,000)	-
41	Unclaimed Property - Grant Matching Program	\$ (1,000,000)	\$ (1,000,000)	-	\$ (1,000,000)	\$ (1,000,000)	-
42	Unclaimed Property - Student Loan Repayment Account	\$ (2,500,000)	\$ (2,500,000)	-	\$ (2,500,000)	\$ (2,500,000)	-
43	Unclaimed Property - NV Health Services Corps	\$ (250,000)	\$ (250,000)	-	\$ (250,000)	\$ (250,000)	-
44	Transfer to Disaster Relief (maximum \$500,000 per quarter)	\$ (2,000,000)	\$ (2,000,000)	-	\$ (2,000,000)	\$ (2,000,000)	-
45	Live Entertainment Tax (non-Gaming) - Nevada Arts Council	\$ (150,000)	\$ (150,000)	-	\$ (150,000)	\$ (150,000)	-
46	Transfer to the Rainy Day Fund per NRS 353.288(1)(b)	\$ (57,245,531)	\$ (57,245,531)	-	\$ (58,789,772)	\$ (51,320,111)	(7,469,661)
47	Transfer to Rainy Day Fund per NRS 353.288(1)(a)	\$ (12,674,633)	\$ (12,674,633)	-	\$ (54,527,056)	\$ -	(54,527,056)
48							
49	Total Restricted Transfers	\$ (83,420,164)	\$ (83,420,164)	-	\$ (126,816,828)	\$ (64,820,111)	(61,996,717)
50							
51	Adjustments to Fund Balance (6122,9999-GL4254)	\$ (6,771,542)	\$ (6,771,542)	-	\$ -	\$ -	-
52							
53	Total Appropriations / Transfers	\$ (5,486,332,043)	\$ (5,473,997,639)	(12,334,404)	\$ (6,494,182,110)	\$ (6,442,944,260)	(51,237,850)
54	Unappropriated Balance June 30	\$ 1,484,629,343	\$ 1,496,963,747	(12,334,404)	\$ 1,578,920,379	\$ 1,581,502,279	(2,581,900)
55							
56	Minimum 5% Ending Fund Balance per NRS 353.213	\$ 249,644,190	\$ 249,027,470	616,720	\$ 298,946,695	\$ 299,563,415	(616,720)
57							
58	Difference	\$ 1,234,985,153	\$ 1,247,936,277	(12,951,124)	\$ 1,279,973,684	\$ 1,281,938,864	(1,965,180)
59							
		29.73%	30.06%		28.12%	28.23%	

2025-2027 State General Fund Balance Update

- Summary of Adjustments
 - FY 2026-27 Fund Balance Adjustments
 - Unappropriated General Fund Balance – July 1
 - Child Care Tax Credit
 - Opportunity Scholarship Tax Credit
 - Budget Amendments
 - One-Time Appropriations – Additional
 - 2025 CIP Projects
 - Governor’s Priority Bills

2025-2027 State General Fund Balance Update

Governor's Recommended Statement of Unappropriated General Fund Balance

Row #	Resources:	Fiscal Year 2025-26			Fiscal Year 2026-27		
		As Submitted	Revised	Difference	As Submitted	Revised	Difference
1	Unappropriated General Fund Balance - July 1	\$ 1,578,920,379	\$ 1,581,502,279	(2,581,900)	\$ 599,684,580	\$ 389,910,699	209,773,881
2	Unrestricted General Fund Revenue			-			-
3	2023 Legislature Approved/Projected (Dec. 2024 Economic Forum)	\$ 6,276,422,384	\$ 6,276,422,384	-	\$ 6,456,806,884	\$ 6,456,806,884	-
4	Tax Credit Programs	\$ (142,693,650)	\$ (142,693,650)	-	\$ (157,419,700)	\$ (157,419,700)	-
5	Child Care Tax Credit					\$ (24,000,000)	
6	Opportunity Scholarship Tax Credit		\$ (2,070,000)	2,070,000		(4,070,000)	4,070,000
7	Total Unrestricted General Fund Revenue	\$ 6,133,728,734	\$ 6,131,658,734	2,070,000	\$ 6,299,387,184	\$ 6,271,317,184	28,070,000
8							
9	Restricted General Fund Revenue						
10	Unclaimed Property - Millennium Scholarship	\$ 7,600,000	\$ 7,600,000	-	\$ 7,600,000	\$ 7,600,000	-
11	Unclaimed Property - Grant Match Program	\$ 1,000,000	\$ 1,000,000	-	\$ 1,000,000	\$ 1,000,000	-
12	Unclaimed Property - Student Loan Repayment Account	\$ 2,500,000	\$ 2,500,000	-	\$ 2,500,000	\$ 2,500,000	-
13	Unclaimed Property - NV Health Services Corps	\$ 250,000	\$ 250,000	-	\$ 250,000	\$ 250,000	-
14	Live Entertainment Tax (non-Gaming) - Nevada Arts Council	\$ 150,000	\$ 150,000	-	\$ 150,000	\$ 150,000	-
15	Prior Year Restricted Fund Carryforward	\$ -	\$ -	-	\$ -	\$ -	-
16	Total Restricted General Fund Revenue	\$ 11,500,000	\$ 11,500,000	-	\$ 11,500,000	\$ 11,500,000	-
17							
18	Unrestricted General Fund Reversions/Transfers						
19	Unrestricted Reversions	\$ 75,000,000	\$ 75,000,000	-	\$ 75,000,000	\$ 75,000,000	-
20							
21	Total Unrestricted General Fund Reversions/Transfers	\$ 75,000,000	\$ 75,000,000	-	\$ 75,000,000	\$ 75,000,000	-
22							
23	Total General Fund Resources	\$ 7,799,149,113	\$ 7,799,661,013	(511,900)	\$ 6,985,571,764	\$ 6,747,727,883	237,843,881

2025-2027 State General Fund Balance Update

Governor's Recommended Statement of Unappropriated General Fund Balance

	Fiscal Year 2025-26			Fiscal Year 2026-27		
	As Submitted	Revised	Difference	As Submitted	Revised	Difference
26 Unrestricted Appropriations / Transfers						
27 Operating Appropriations	\$ (6,367,163,168)	\$ (6,367,070,109)	(93,059)	\$ (6,401,534,301)	\$ (6,401,438,311)	(95,990)
28 Budget Amendments	\$ -	\$ 164,105,516	(164,105,516)	\$ -	\$ 263,193,671	(263,193,671)
29 One-Time Appropriations - (As Submitted)	\$ (158,775,785)	\$ (158,775,785)	-	\$ (44,128,473)	\$ (44,128,473)	-
30 One - Time Appropriations - (Additional)	\$ -	\$ (326,757,768)	326,757,768	\$ -	\$ -	-
31 Cost of Legislature	\$ -	\$ -	-	\$ (20,000,000)	\$ (20,000,000)	-
32 2025 Capital Improvement Projects	\$ (196,830,042)	\$ (204,330,042)	7,500,000	\$ -	\$ -	-
33 Governor's Priority Bills	\$ (204,275,000)	\$ (185,594,177)	(18,680,823)	\$ (136,055,000)	\$ (135,508,823)	(546,177)
34						
35 Total Unrestricted Appropriations / Transfers	\$ (6,927,043,995)	\$ (7,078,422,365)	151,378,370	\$ (6,601,717,774)	\$ (6,337,881,936)	(263,835,838)
36						
37 Restricted Transfers						
38 Unclaimed Property - Millennium Scholarship	\$ (7,600,000)	\$ (7,600,000)	-	\$ (7,600,000)	\$ (7,600,000)	-
39 Unclaimed Property - Grant Matching Program	\$ (1,000,000)	\$ (1,000,000)	-	\$ (1,000,000)	\$ (1,000,000)	-
40 Unclaimed Property - Student Loan Repayment Account	\$ (2,500,000)	\$ (2,500,000)	-	\$ (2,500,000)	\$ (2,500,000)	-
41 Unclaimed Property - NV Health Services Corps	\$ (250,000)	\$ (250,000)	-	\$ (250,000)	\$ (250,000)	-
42 Transfer to Disaster Relief (maximum \$500,000 per quarter)	\$ (2,000,000)	\$ (2,000,000)	-	\$ (2,000,000)	\$ (2,000,000)	-
43 Live Entertainment Tax (non-Gaming) - Nevada Arts Council	\$ (150,000)	\$ (150,000)	-	\$ (150,000)	\$ (150,000)	-
44 Transfer to the Rainy Day Fund per NRS 353.288(1)(b)	\$ (61,337,287)	\$ (61,316,587)	(20,700)	\$ (49,266,021)	\$ (61,382,446)	12,116,425
45 Transfer to Rainy Day Fund per NRS 353.288(1)(a)	\$ (197,583,251)	\$ (256,511,362)	58,928,111	\$ -	\$ -	-
46						
47 Total Restricted Transfers	\$ (272,420,538)	\$ (331,327,949)	58,907,411	\$ (62,766,021)	\$ (74,882,446)	12,116,425
48						
49 Adjustments to Fund Balance (6122,9999-GL4254)	\$ -	\$ -	-	\$ -	\$ -	-
50						
51 Total Appropriations / Transfers	\$ (7,199,464,533)	\$ (7,409,750,314)	210,285,781	\$ (6,664,483,795)	\$ (6,412,764,382)	(251,719,413)
52 Unappropriated Balance June 30	\$ 599,684,580	\$ 389,910,699	209,773,881	\$ 321,087,969	\$ 334,963,500	(13,875,531)
53	\$ -	\$ -	-	\$ -	\$ -	-
54 Minimum 5% Ending Fund Balance per NRS 353.213	\$ 318,358,158	\$ 310,148,230	8,209,929	\$ 320,076,715	\$ 306,912,232	13,164,483
55	\$ -	\$ -	-	\$ -	\$ -	-
56 Difference	\$ 281,326,421	\$ 79,762,469	201,563,952	\$ 1,011,254	\$ 28,051,268	(27,040,014)
57						
58 % of Fund Balance Change:	9.14%	6.29%	-	5.00%	5.34%	-
	FY 2026	FY 2027				
Structural Balance as submitted :	\$ (233,434,434)	\$ (102,147,117)	\$ (335,581,551)			
Structural Balance as revised :	\$ 3,694,141	\$ 208,072,544	\$ 211,766,685			

2025-2027 State General Fund Balance Update

2025-2027 Governor's Recommended Budget

Additional One-Shot		FY 2026		
Multiple	E685	Nevada System of Higher Education (NSHE) COLA	\$ 57,487,450	Fund budget accounts up to 80% for the cost of living adjustments approved by the 2023 Legislature.
2675	E142	Nevada Department of Education	\$ 4,400,000	Request to continue funding a contract through the biennium which provides access to a learning platform that was originally funded with ESSER funding.
Multiple	M205	Nevada System of Higher Education COLA	\$ 9,734,116	Adjustment to increase the weighted student credit hours from \$173.29 to \$208.99 to incorporate the cost of living adjustment and two -grade salary increases for sworn positions that were approved by the 2023 Legislature.
3710	E550	Nevada Department of Corrections	\$ 1,000,000	Automated case management
2621	B000	Nevada Department of Education	\$ 140,000,000	Continue funding for early childhood literacy and additional pre-kindergarten seats.
3710	E276	Nevada Department of Corrections	\$ 1,313,733	This request funds equipment and training.
2699	E125	Nevada Department of Education	\$ 13,583,954	This request supports funding to Incentivize Pathways to Teaching.
2612	E132	Nevada Department of Education	\$ 500,000	This request supports the GAP Analysis Study comparing the education policies of the State to the education policies of high performing international and domestic education systems.
4730	E288	Department of Public Safety	\$ 840,926	This request funds one shot funding for a recruitment campaign that targets the Officer and Dispatch classifications for the Nevada State Police.
4709	E225	Department of Public Safety	\$ 866,832	This request funds consulting fees and change management services.
1325		Governor's Office OPM	\$ 80,030,757	Request to continue funding for the replacement financial/HR ERP system.
2711	E125	Nevada Department of Education	\$ 17,000,000	Provides funds for transportation services for the State Public Charter School Authority.
Total Additional One-Shot Appropriations			\$ 326,757,768	

2025-2027 State General Fund Balance Update

2025-2027 Governor's Recommended Budget				
Budget Amendments				
Description	FY 2026	FY 2027	Biennium Total	Details
Nevada Health Authority - Nevada Check Up Program	\$ 193,516	\$ 1,835,549	\$ 2,029,065	Budget amendment lowers PMPM for new MCO.
Nevada Health Authority	\$ 34,229,550	\$ 84,490,280	\$ 118,719,830	Budget amendments realign revenue sources and categories, align savings with managed care costs, adjusts FMAP claiming costs for UMC/fee for service population, updates CPE for Cat 15 & 17, and reconciles the transfers for prescription drug rebates.
HHS- Medicaid	\$ 1,632,313	\$ 30,858	\$ 1,663,169	Budget amendments delay the implementation of the adult dental program to the 2nd year due to the time it takes to role out.
HHS-DCFS Summit View	\$ 2,020,055	\$ 3,746,558	\$ 5,766,613	Budget amendment corrects the revenue source from General Fund to Opioid Funding for the Intake Assessment and Placement Center at the Summit View Youth Center.
Nevada Department of Education - Pupil Center Funding Plan	\$ 58,606	\$ 52,000,503	\$ 52,059,109	Budget amendment corrects the CPI inflationary adjustment and residual funding.
NSHE COLA	\$ 28,743,725	\$ 28,743,725	\$ 57,487,450	Budget amendments correct a technical issue to fund the cost-of-living adjustments for employees of the Nevada System of Higher Education approved by the 2023 Legislature at 80% with general fund appropriations. Requesting as a one-shot appropriation.
NSHE COLA	\$ 4,695,353	\$ 4,694,101	\$ 9,389,454	Budget amendments fund the weighted student credit hours (WSCH) and the two grade salary adjustment with a one-shot appropriation to capture the difference between the % of COLA received in FY24-25 budget up to 80% and increases the WSCH from \$173.29 to \$208.99.
Nevada Department of Education	\$ 2,200,000	\$ 2,200,000	\$ 4,400,000	Budget amendment funds Discovery Education with a one-shot appropriation. This contract was funded with ESSER funding in FY24-25, which expires at the end of the upcoming biennium.
Nevada Department of Corrections	\$ 350,000	\$ 350,000	\$ 700,000	Budget amendment reduces the AB452 category because Base amount was not removed through an M150 decision unit for GL 7000 which was doubling the amount requested in category 21 since it was properly keyed into the vendor schedule under GL 7060.
Extended PreK BA 2621	\$ 70,000,000	\$ 70,000,000	\$ 140,000,000	Budget amendment funds Extended PreK as one-shot appropriation.
NDE-Professional Development Regional Program	\$ -	\$ (4,620,948)	\$ (4,620,948)	Budget amendment provides additional funding to support Cost of Living for PDRP staff starting in the YR2 of the biennium.
Nevada Department of Corrections - Director's Office	\$ 853,126	\$ 460,607	\$ 1,313,733	Budget amendment funds Equipment and Training as a One-Shot appropriation.
Nevada Department of Corrections - Director's Office	\$ 500,000	\$ 500,000	\$ 1,000,000	Budget amendment requests to fund the automated case management system with a one-shot appropriation.
Nevada Department of Education	\$ 6,791,977	\$ 6,791,977	\$ 13,583,954	Budget amendment requests one-time funding to support Incentivize Pathways to Teaching.
Nevada Department of Education	\$ 250,000	\$ 250,000	\$ 500,000	Budget amendment requests to fund the GAP program with a one-time appropriation.
Department of Public Safety	\$ 420,463	\$ 420,463	\$ 840,926	Budget amendment funds a recruiting campaign with a one-shot appropriation.
Department of Public Safety	\$ 866,832		\$ 866,832	Budget amendment funds the criminal records one-time software fees and consulting costs with a one-shot appropriation in YR1.
Nevada Department of Corrections - Director's Office	\$ 2,300,000	\$ 2,300,000	\$ 4,600,000	Budget amendment request reduces general fund appropriations and reinstates authority in RGL 4683 to receive reimbursement for eligible outside medical costs as defined in NRS 209.246 1, b.
Nevada Department of Education	\$ 8,000,000	\$ 9,000,000	\$ 17,000,000	Budget amendment funds Charter School Transportation as a one-shot appropriation.
Total Budget Amendments	\$164,105,516	\$263,193,671	\$427,299,187	

