

Nevada Budget Overview 2019-2021

Executive Summary

Governor Steve Sisolak released his Executive Budget in January 2019, as required by State law. The 80th (2019) Session of the Nevada Legislature convened shortly thereafter, on February 4, 2019, for its biennial 120-day regular session. During the session, legislators must approve a budget to finance the operations of the State for the upcoming biennium (2019-2021). The differences between the Governor's proposed expenditures and legislators' decisions regarding programmatic and administrative spending will be reconciled over the course of the session, culminating in five budget implementation bills.

This policy brief explains Nevada's budget process—such as the role of the Economic Forum—and provides both a broad-based overview of budgetary sources and spending and a detailed account of revenues and proposed expenditures.

Highlights include the following:

- The Governor's Recommended Budget for the 2019-2021 biennium amounts to approximately \$29.4 billion, an increase of roughly 11.8 percent over the Legislatively Approved Budget for the current 2017-2019 biennium.
- The General Fund, which is the State's major operating fund, comprises 30.4 percent of the total budget, at more than \$8.9 billion for the 2019-2021 biennium, reflecting a roughly 9 percent increase over the current biennium.
- Sales and Use Taxes (\$2.7 billion) make up the largest share (30.2 percent) of the General Fund.
- Federal dollars account for more than one-third of total 2019-2021 revenues.
- At over \$12.7 billion, the Department of Health and Human Services is the largest department, per proposed expenditures; its share of total revenue is 43.2 percent.
- Education accounts for slightly less than one-quarter of the budget, including 16.7 percent for the Department of Education (K-12) and 7.3 percent for the Nevada System of Higher Education (NSHE).
- More than two-thirds (67.9 percent) of the General Fund finances two departments: the Department of Education (34.2 percent) and the Department of Health and Human Services (33.7 percent). However, the Department of Health and Human Services' primary funding source is the Federal Fund (61.4 percent).

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Introduction

The Nevada Legislature meets biennially for a 120-day regular session in the calendar year following the election of members of the Assembly. With Assembly members having been elected at the General Election on November 6, 2018, the 80th (2019) Session convened on February 4, 2019.¹ Among its many responsibilities, which include “generating, revising, and occasionally *repealing* the laws of the State,” the Legislature is required to “appropriate the funds collected for the support of public institutions and the administration of State government.”² Put simply, legislators must approve a budget to finance the operations of the State for the upcoming biennium (2019-2021).

The budget operates on a two-year cycle that encompasses two fiscal years. Legislators approve budget bills during the 120-day session held during odd-numbered years and in advance of the first fiscal year of the biennium. Legislatively-approved funds for the biennium are effectuated on the first day of the fiscal year (July 1) of each odd-numbered year. The 2019-2021 biennium covers two fiscal years (FY), FY 2020 and FY 2021. FY 2020 begins on July 1, 2019, and goes through June 30, 2020, and FY 2021 begins on July 1, 2020, and goes through June 30, 2021.

Budgeting for the expenditure of public funds is often described as difficult to understand and complex in nature. The objectives of this primer are twofold: (1) to describe the State budget process; and (2) to examine the recommended State spending plan in the 2019-2021 biennium.

The report will proceed as follows: Section One will be devoted to a high-level overview of budgetary sources and spending, as well as the budget process itself; Section Two will focus more closely on sources of revenue; and Section Three will consider proposed spending.

Budgetary Sources and Spending

Nevada’s combined revenue is directed into six funding sources that finance the State’s operations. Note that no single source is dedicated to funding any one State agency (department):

- **General Fund:** The General Fund is a governmental fund “...used to receive all revenues and account for all expenditures not otherwise provided by law to be accounted for in any other fund.”³ The General Fund includes collections by the State in the form of taxes, certain licenses/fees, and use of money and property. The General Fund is the State’s major operating fund, and there is flexibility in how its deposits may be appropriated.⁴ (In contrast, some of the other funds described below are more restricted in use insofar as they are to be directed to specific purposes.);⁵
- **Federal Fund:** Money provided by the federal government, such as categorical grants to help finance certain programs (e.g., Medicaid). Some federal funds require State appropriation of matching funds, such as the Low Income Housing Trust Fund for federal housing programs and the Transition from Foster Care program, amongst others;⁶

- **State Highway Fund:** Money received from motor fuels gasoline taxes, special fuels taxes, motor vehicle fees and taxes, federal aid reimbursement, and other miscellaneous revenues and receipts (e.g., Department of Motor Vehicles authorized revenue, Department of Public Safety authorized revenue, etc.).⁷ Motor fuels gasoline taxes constituted the largest projected share of the State Highway Fund's State user revenue in the previous (2017-2019) biennium at about 38.6 percent;⁸
- **Interagency Transfers;**
- **Other Fund:** Amounts from "...licenses, fees, fines, loan repayments, charges for services or other revenues...which are not deposited into the General Fund for use in the appropriations process";⁹ and
- **Balance Forward:** Unexpended amounts from the previous year.

On the spending side, the Governor recommends allocations of the total available revenue to budget accounts within Nevada's Executive Branch departments, such as the Department of Health and Human Services, the Department of Education, and the Department of Transportation, amongst others.^a (For the 2019-2021 biennium, 38 departments will require funding, across eight core functions of government.) Nevada uses a combination of traditional line-item budgeting (revenue and expenditure detail for budget accounts) and priorities- and performance-based budgeting. Priorities- and performance-based budgeting is a process whereby budgeted activities are linked to the core functions of government, the Governor's goals, objectives that align with those goals, and how departmental services fulfill these priorities.¹⁰ The Governor's outline of State spending priorities is known as the Governor's Recommended Budget.^b Pursuant to State law, total proposed expenditures and total anticipated revenues must equal one another in the Governor's Recommended Budget.¹¹ The Nevada Constitution requires a balanced budget, and the Legislature must ensure that revenues equal or do not exceed State expenses.¹²

Budget Process

On January 16, 2019, Governor Steve Sisolak established his spending priorities for the 2019-2021 biennium when he delivered his State of the State Address and concurrently transmitted his Recommended Budget to the State Legislature.¹³ While this suggests that the State budget process is triggered by the Governor's delivery of his proposals to the Legislative Branch, budgeting for State spending, in fact, begins in the year preceding that in which the new Legislature will be seated (i.e., an even-numbered year).¹⁴

^a Budget accounts are funds within Executive Branch departments for divisions and offices and their related programmatic/administrative costs.

^b Its official name for the upcoming biennium is "Governor Sisolak's Proposed Executive Budget for the 2019-2021 Biennium as submitted to the Legislature."

For the 2019-2021 biennium, the budget process began officially with submission of Agency Budget Requests (in conjunction with the Constitutional Officers' budgets) on August 31, 2018.¹⁵ These are detailed line-item requests for funding budget accounts in Executive Branch departments to be included in the Governor's Recommended Budget for FY 2020 and FY 2021.^{c, 16} Informally, the process began earlier in 2018, when Governor Brian Sandoval communicated his goals and objectives to the various departments, which worked throughout the year to build their budgets.^{d, 17} Departments prepare their budgets under guidelines set forth by the Governor's Finance Office Budget Division.¹⁸

On or before October 15, 2018, the Agency Budget Requests were submitted to the Legislature's Fiscal Analysis Division, per Nevada statute.¹⁹ Subsequently, the Budget Division evaluated the requests to ensure conformity with the Governor's priorities, State law, and budgetary policy, as well as made any necessary adjustments.²⁰

While the Governor's Office and the Budget Division reviewed and reevaluated Agency Budget Requests to prepare the Governor's Recommended Budget between October 15, 2018, and January 16, 2019, they did not have a full sense of available money—specifically, the General Fund—until December 2018.²¹ On December 3, 2018, a State-mandated panel, called the Economic Forum, convened to submit its revenue projections for the General Fund to the Governor and the Legislature.²² This five-member committee is drawn from the private sector, with three members selected by the Governor and one nominated by the Assembly and Senate.²³ The Governor is constrained by the Economic Forum's General Fund December forecast in using expected General Fund revenue to build his budget. Following the receipt of revenue projections, the Governor was required to submit his proposed budget to the Director of the Legislative Counsel Bureau for transmittal to the Legislature no later than 14 calendar days before the start of the session.^{e, 24}

From the time the Legislature began the 80th Session on February 4, 2019, 120 days are given to review the budget and make spending decisions for the State. No final decisions on Nevada's budget can be made until the Economic Forum meets again in May 2019 to provide its confirmed or revised forecast for legislative action.²⁵ In the intervening time, the money committees—Ways and Means in the Assembly and Finance in the Senate—deliberate in joint subcommittees, who report their

^c By August 31, 2018, agencies were also required to submit any statutory changes needed to implement their requests (i.e., bill draft requests or BDRs). (*Sources:* Governor's Finance Office, Budget Division. "Introduction to State Budgeting: An Overview of the State of Nevada Budget Process." Available: [http://budget.nv.gov/uploadedFiles/budgetnv.gov/content/Training/Intro to State Budgeting Training.pdf](http://budget.nv.gov/uploadedFiles/budgetnv.gov/content/Training/Intro%20to%20State%20Budgeting%20Training.pdf); and Governor's Finance Office, Budget Division. "State of Nevada Budget Instructions: 2019-2021 Biennium, July 1, 2019 through June 30, 2021." Available: [http://budget.nv.gov/uploadedFiles/budget.nv.gov/content/StateBudget/2018-2019\(1\)/Budget_Instructions.pdf](http://budget.nv.gov/uploadedFiles/budget.nv.gov/content/StateBudget/2018-2019(1)/Budget_Instructions.pdf).)

^d Governor Sandoval shepherded the 2019-2021 budget through the building process and then turned it over to Governor Sisolak "for review, modification, and submission to the 2019 Legislature." (*Source:* State of Nevada, Governor Brian Sandoval. "Sandoval Releases His Recommendations for the 2019 – 2021 Biennium Budget." December 21, 2018. Available: <http://gov.nv.gov/News-and-Media/Press/2018/Sandoval-Releases-His-Recommendations-for-the-2019---2021-Biennium-Budget/>.)

^e As noted, the Governor submitted his Recommended Budget on January 16, 2019.

recommendations on agencies' proposed revenues and expenditures to the full committees.²⁶ The full committees vote on individual departmental funding.²⁷

After the agency budgets have been approved, they are rolled into five budget implementation bills for floor votes: the Appropriations Act, the Authorizations Act, the K-12 Education Funding Act, the State Employee Compensation Act, and the Capital Improvement Plan Act.^{f, 28} All must be enacted before the regular session adjourns.²⁹ After approval, the entire budget is referred to as the Legislatively Approved Budget. This budget is transmitted to the Controller's Office and to the Budget Division for budget execution.³⁰

The budget process is dynamic, rather than static, in nature. As actual dollars collected by the State "catch up" to forecasted revenue, and as new funding needs emerge, adjustments may be necessary over the course of the biennium to fulfill the balanced budget requirement. Thus, after the close of the session, the money committees meet bimonthly as the Interim Finance Committee to address any additional budgetary imperatives that may arise.³¹

Sources of Revenue

This section examines sources of revenue for the Nevada, first by walking through the Economic Forum's forecasts for the General Fund, and second, by exploring the statewide revenue summary.

Economic Forum—General Fund

Background: Procedures, Methods, and Reliability

The Economic Forum's role in the budget process cannot be understated, given that the General Fund comprises a significant portion (30.2 percent) of the total budget. The Economic Forum was established through legislative action:

Senate Bill (S.B.) 23 (1993) provided for the creation of an Economic Forum to forecast State General Fund revenues. The Forum, a panel of five representatives from the private sector with backgrounds in economics, business, and taxation, is required to adopt an official forecast of unrestricted General Fund revenues for the biennial budget cycle. A seven-member Technical Advisory Committee made up of Executive and Legislative Branch staff members as well as a representative of local government was also created in S.B. 23 to provide assistance and resources to the Forum.^{g, 32}

As noted previously, the Economic Forum's General Fund December forecasts (even-numbered years, e.g., 2018) are binding on the Governor's Recommended Budget, and its May forecasts (odd-numbered years, e.g., 2019) are binding on the Legislatively Approved Budget.³³ The Forum *also* holds periodic additional meetings throughout the biennium to receive updates on economic

^f Under the Nevada Constitution, the K-12 Education Funding Act must be passed first. (*Source*: Nev. Const. art. 11 § 6(2). Available: <https://www.leg.state.nv.us/const/nvconst.html#Art11Sec6>.)

^g The Economic Forum is codified in the *Nevada Revised Statutes* at NRS 353.226 – NRS 353.229.

indicators and/or to prepare its forecasts.³⁴ Pursuant to Nevada law, two additional meetings—one in December (odd-numbered years, e.g., 2019) and June (even-numbered years, e.g., 2020)—are held in order to update the status of actual General Fund revenues relative to forecasted amounts.³⁵

The Economic Forum projects expected revenue for each statutorily-required source that is deposited in the General Fund. These revenue sources may be subdivided further into two categories: major General Fund revenues and non-major General Fund Revenues.

A major fund is one in which its “total assets, liabilities, revenues, or expenditures/expenses... are at least 10 percent of the corresponding total for all funds of that category or type.”³⁶ It should be noted that the definition of a major fund should not be construed to mean that a certain tax comprises 10 percent of all General Fund revenues but rather that it is at least 10 percent of a given revenue category. Major General Fund Revenues consist of the following specific taxes: State 2% Sales Tax; Gaming Percentage Fee Tax; Live Entertainment Tax—Gaming; Live Entertainment Tax—Nongaming; Commerce Tax; Modified Business Tax (for each Nonfinancial Businesses, Financial Businesses, and Mining Businesses); Insurance Premium Tax; and Real Property Transfer Tax.

Non-major General Fund revenues include all other taxes (e.g., Mining Tax—Net Proceeds of Minerals, Liquor Tax, Branch Bank Excise Tax, etc.); licenses (e.g., Marriage License, Private School Licenses, etc.), fees/fines (e.g., Divorce Fees, Civil Action Fees, etc.); use of money and property (e.g., Forestry Nurseries Fund Repayment, Interest Income, etc.); and other revenue (e.g., Nevada Report Sales, Miscellaneous Refunds, etc.) collected by the State.³⁷

In formulating its projections, the Economic Forum receives forecasts from the Budget Division (Governor’s Office of Finance), the Fiscal Analysis Division (Legislative Counsel Bureau), certain Executive Branch agencies (the Department of Taxation and the Gaming Control Board), a national forecasting firm (Moody’s Analytics; for specific major revenues only), and the Technical Advisory Committee (non-major General Fund revenues only).³⁸ Economic Forum members then vote on perceived accuracy of a given forecast. For example, at the December 3, 2018, meeting, members voted unanimously on the Fiscal Analysis Division’s forecast for the Sales Tax and the Budget Division’s forecast for the Modified Business Tax—Mining Businesses.³⁹ The distinction between major and non-major General Fund revenues is important here, insofar as the members of the Economic Forum’s votes on each major revenue source are carried out on an individual basis, whereas non-major revenues are grouped together for a single vote.

The forecasts rely on global, national, and statewide economic indicators, including trade agreements, recovery from the Great Recession, growth, employment, inflation, interest rates, housing, consumer spending, Nevada’s population outlook, and more fine-grained data, such as stability of the tax base on a month-to-month basis for the Live Entertainment Tax—Gaming.⁴⁰

A brief comparison of the data indicates that the forecasts perform well, particularly considering that they are projected over an entire biennium. A comparison of the December 6, 2016, Economic Forum’s forecasts for FY 2017 and FY 2018 and actual revenues for those fiscal years, respectively, reveals the following:

- Forecasted revenue for FY 2017 was \$3,769,200,444, while actual FY 2017 revenue was \$3,880,506,208 (dollar difference: \$111,305,764; percent difference: 2.9 percent).⁴¹
- Forecasted revenue for FY 2018 was \$3,875,067,163, while actual FY 2018 revenue was \$4,018,711,456 (dollar difference: \$143,644,293; percent difference: 3.6 percent).⁴²
- Total forecasted revenue for the 2017-2019 biennium (FY 2017 and FY 2018) was \$7,644,267,607, while actual revenue for the 2017-2019 biennium was \$7,899,217,664 (dollar difference: \$254,950,057; percent difference: 3.3 percent).⁴³

Two main points should be noted: (1) the percent differences are not substantial—a mere 3.3 percent difference over the biennium, for example, implies quite accurate forecasting methodologies; and (2) the forecasts *underestimate*, rather than *overestimate*, revenue—this is beneficial to the State, as more conservative forecasting helps avoid budgetary shortfall. However, the Economic Forum’s projections do require an ongoing revision process, particularly given the State Constitutional provision for a balanced budget, and the binding nature of its forecasts.

General Fund Revenue Forecasts

Table 1 presents the Economic Forum’s General Fund revenue projections, by source, at the revenue category level for the current (2017-2019) biennium, or FY 2018 and FY 2019, and the upcoming (2019-2021) biennium, or FY 2020 and FY 2021.⁴⁴ Figure 1 depicts data for the upcoming biennium graphically, with each revenue category a percentage of total General Fund revenue (before tax credits).⁴⁵

Overall, total General Fund revenues are expected to increase over the current biennium, even after tax credits are taken into account. After tax credits, the 2019-2021 biennium total is about \$8.8 billion, which is an increase of roughly \$591.0 million over the current biennium, or about 7.2 percent growth. This total reflects general increases in most revenue categories, with the exceptions being Total Mining Taxes and Fees, the Cigarette Tax, and other revenue (which includes, for example, Hoover Dam revenue, miscellaneous sales and refunds, etc.).

While Forum members engaged in some discussion regarding the impact of a potential slowdown on investors to hedge against volatility by shifting to more stable assets, such as minerals, they do not cast an individual vote on mining taxes, as it is not a major fund (major funds are discussed further below).⁴⁶ Therefore, the reasons underlying the downward projection are not immediately apparent.

The Cigarette Tax, similarly, was not subject to a dedicated dialogue or analysis. Its expected decrease is about \$17.8 million (-5.5 percent) over the two biennia, which, we posit, may be the result of the efficacy of tobacco cessation outreach campaigns or the fact that consumers are more price-sensitive to Cigarette Tax increases than is conventionally understood—beginning in 2015, the tax on cigarettes increased by one dollar from 80 cents per pack to \$1.80 per pack, and the effects of this legislative change may now be realized after some lag.⁴⁷

Table 1. Economic Forum: General Fund Revenues, by Source—Comparison Between 2017-2019 Biennium and 2019-2021 Biennium

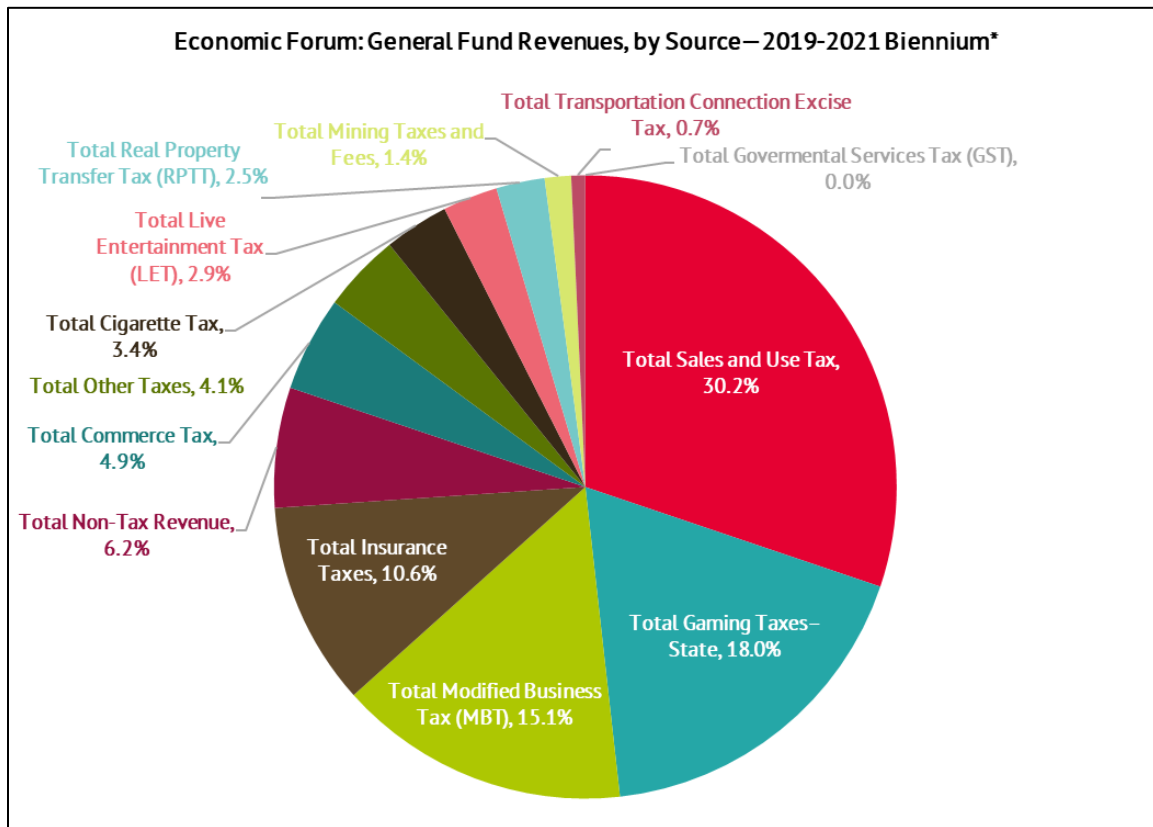
Description	Current Biennium (FY 2018 and FY 2019)			Upcoming Biennium (FY 2020 and FY 2021)			Upcoming Biennium vs. Current Biennium	
	FY 2018 (Actual)	FY 2019 (Forecast)	Biennium Total	FY 2020 (Forecast)	FY 2021 (Forecast)	Biennium Total	Dollar Difference	Percent Change
<i>Taxes</i>								
Total Mining Taxes and Fees	\$63,522,196	\$63,861,000	\$127,383,196	\$61,843,000	\$61,524,000	\$123,367,000	(\$4,016,196)	-3.2%
Total Sales and Use Tax ^{††}	\$1,189,226,502	\$1,269,025,000	\$2,458,251,502	\$1,335,572,000	\$1,388,525,000	\$2,724,097,000	\$265,845,498	10.8%
Total Gaming Taxes—State ^{††}	\$785,515,041	\$793,842,200	\$1,579,357,241	\$805,170,300	\$823,679,700	\$1,628,850,000	\$49,492,759	3.1%
Total Live Entertainment Tax (LET) ^{††}	\$125,408,805	\$126,786,000	\$252,194,805	\$128,138,000	\$129,467,000	\$257,605,000	\$5,410,195	2.1%
Total Commerce Tax*	\$201,926,513	\$210,160,000	\$412,086,513	\$218,054,000	\$226,880,000	\$444,934,000	\$32,847,487	8.0%
Total Transportation Connection Excise Tax	\$21,773,229	\$30,600,000	\$52,373,229	\$29,028,000	\$36,713,000	\$65,741,000	\$13,367,771	25.5%
Total Cigarette Tax	\$160,664,759	\$160,622,000	\$321,286,759	\$154,337,000	\$149,155,000	\$303,492,000	(\$17,794,759)	-5.5%
Total Modified Business Tax (MBT) ^{††}	\$655,635,451	\$689,924,000	\$1,345,559,451	\$678,129,000	\$687,583,000	\$1,365,712,000	\$20,152,549	1.5%
Total Insurance Taxes ^{††}	\$418,935,102	\$442,959,200	\$861,894,302	\$465,103,200	\$488,670,200	\$953,773,400	\$91,879,098	10.7%
Total Real Property Transfer Tax (RPTT)*	\$103,390,400	\$106,932,000	\$210,322,400	\$112,279,000	\$115,086,000	\$227,365,000	\$17,042,600	8.1%
Total Governmental Services Tax (GST)	\$20,252,358	\$20,925,000	\$41,177,358	\$0	\$0	\$0	–	–
Total Other Taxes	\$177,733,756	\$181,195,000	\$358,928,756	\$183,329,000	\$184,900,000	\$368,229,000	\$9,300,244	2.6%
TOTAL TAXES—BEFORE TAX CREDITS	\$3,923,984,113	\$4,096,831,400	\$8,020,815,513	\$4,170,982,500	\$4,292,182,900	\$8,463,165,400	\$442,349,887	5.5%
<i>(Tax Credits)</i>								
Total Commerce Tax Credits	(\$57,816,568)	(\$59,213,000)	(\$117,029,568)	(\$61,861,000)	(\$65,052,000)	(\$126,913,000)	–	–
Total Tax Credit Programs	(\$113,396,589)	(\$88,395,563)	(\$201,792,152)	(\$44,503,974)	(\$19,127,550)	(\$63,631,524)	–	–
TOTAL TAXES—AFTER TAX CREDITS	\$3,752,770,956	\$3,949,222,837	\$7,701,993,793	\$4,064,617,526	\$4,208,003,350	\$8,272,620,876	\$570,627,083	7.4%
<i>Non-Tax Revenue</i>								
Total Licenses	\$138,945,774	\$139,939,200	\$278,884,974	\$141,907,400	\$143,563,700	\$285,471,100	\$6,586,126	2.4%
Total Fees and Fines	\$66,448,771	\$66,324,200	\$132,772,971	\$67,508,500	\$68,558,200	\$136,066,700	\$3,293,729	2.5%
Total Use of Money and Property	\$9,560,138	\$15,120,881	\$24,681,019	\$19,762,805	\$20,217,105	\$39,979,910	\$15,298,891	62.0%
Total Other Revenue	\$50,985,818	\$55,015,880	\$106,001,698	\$50,303,600	\$50,875,000	\$101,178,600	(\$4,823,098)	-4.6%
TOTAL NON-TAX REVENUE	\$265,940,501	\$276,400,161	\$542,340,662	\$279,482,305	\$283,214,005	\$562,696,310	\$20,355,648	3.8%
TOTAL GENERAL FUND REVENUES (ECONOMIC FORUM)	\$4,018,711,456	\$4,225,622,998	\$8,244,334,455	\$4,344,099,831	\$4,491,217,355	\$8,835,317,186	\$590,982,731	7.2%

* Denotes a major fund in its entirety as a single revenue line item.

^{††} Indicates that major funds constitute part or all of the total: Total Sales and Use Tax includes the “State 2% Sales Tax” major fund; Total Gaming Taxes—State includes the Gaming Percentage Fee Tax major fund; Total LET comprises both LET—Gaming and LET—Nongaming (both are major funds); Total MBT comprises MBT—Nonfinancial Businesses, MBT—Financial Businesses, and MBT—Mining Businesses (all three are major funds); and Total Insurance Taxes includes the Insurance Premium Tax major fund.

Note that some categories may not sum to totals due to rounding.

Figure 1. Economic Forum: General Fund Revenues, by Source—2019-2021 Biennium



Revenue gains are evident in all other categories, the most significant of which are Total Sales and Use Taxes. Total Sales and Use Taxes make up the largest source of revenue in the General Fund, at approximately \$2.7 billion for the upcoming biennium, at 30.2 percent of the total. The increase is roughly \$265.8 million (10.8 percent) over the current biennium. This is important for three reasons: (1) sales and use taxes historically have been the largest source of revenue in the General Fund;⁴⁸ (2) the State is highly dependent on these taxes to finance its operations;⁴⁹ and (3) it signals an expectation of economic strength, based on consumer spending projections for residents and visitors alike.⁵⁰

Total Sales and Use Taxes are followed by Total Gaming Taxes—State (approximately \$1.6 billion; 18.0 percent), the Total Modified Business Tax (approximately \$1.4 billion; 15.1 percent), and Total Insurance Taxes (approximately \$953.8 million; 10.6 percent).

The Total Modified Business Tax (MBT), which is levied on taxable wages and includes financial businesses, nonfinancial businesses, and mining businesses, will increase modestly over the two biennia, at \$20.2 million (1.5 percent), from around \$1.3 billion in the 2017-2019 biennium to roughly \$1.4 billion in the 2019-2021 biennium. This is notable, as a permanent reduction in rates beginning in FY 2020—statutorily triggered by the combination of revenue from the commerce tax, modified business tax, and branch bank excise tax exceeding “104.0% of the Economic Forum’s May 1, 2017, forecasts for these revenues”—could have resulted in aggregate downward projections for

the MBT in FY 2020 and FY 2021. The overall increases may suggest good prospects for wage growth.⁵¹

Although the dollar amounts are not especially high, the \$91.9 million increase (10.7 percent) in Total Insurance Taxes indicates a stable source of growth for the State. As one expert explained to members of the Economic Forum, irrespective of economic conditions, people still require insurance, and health premiums and their concomitant taxes, in particular, may be expected to rise.⁵²

The Commerce Tax was implemented in the 78th (2015) Session and is forecasted to supply approximately \$444.9 million to the General Fund for the upcoming biennium (8.0 percent of the total).⁵³ To put the Commerce Tax into perspective, as a single revenue category, it is greater than the combined total of the Real Property Transfer Tax, Total Mining Taxes and Fees, and the Transportation Connection Excise Tax. (While the Transportation Connection Excise Tax percentage of the total rounds to a small share of 0.7 percent, it amounts to about \$65.7 million over the biennium.)

The Live Entertainment Tax remains a significant contributor to the General Fund, projected at about \$257.6 million (2.9 percent of the total), its expected increase for the upcoming biennium is somewhat modest (\$5.4 million; 2.1 percent). Other increases will be generated by the Transportation Connection Excise Tax (\$13.4 million over the current biennium; 25.5 percent) and the Real Property Transfer Tax (\$17.0 million over the current biennium; 8.1 percent).

The Governmental Services Tax is forecasted at zero dollars for FY 2020 and FY 2021. However, the Governor's Recommended Budget proposes to continue a diversion for FY 2020 and FY 2021 that was enacted in the 2017 (79th) Session, whereby 25 percent is allocated to the General Fund and 75 percent is deposited in the State Highway Fund; absent the continuation, this diversion otherwise would sunset at the end of FY 2019.⁵⁴

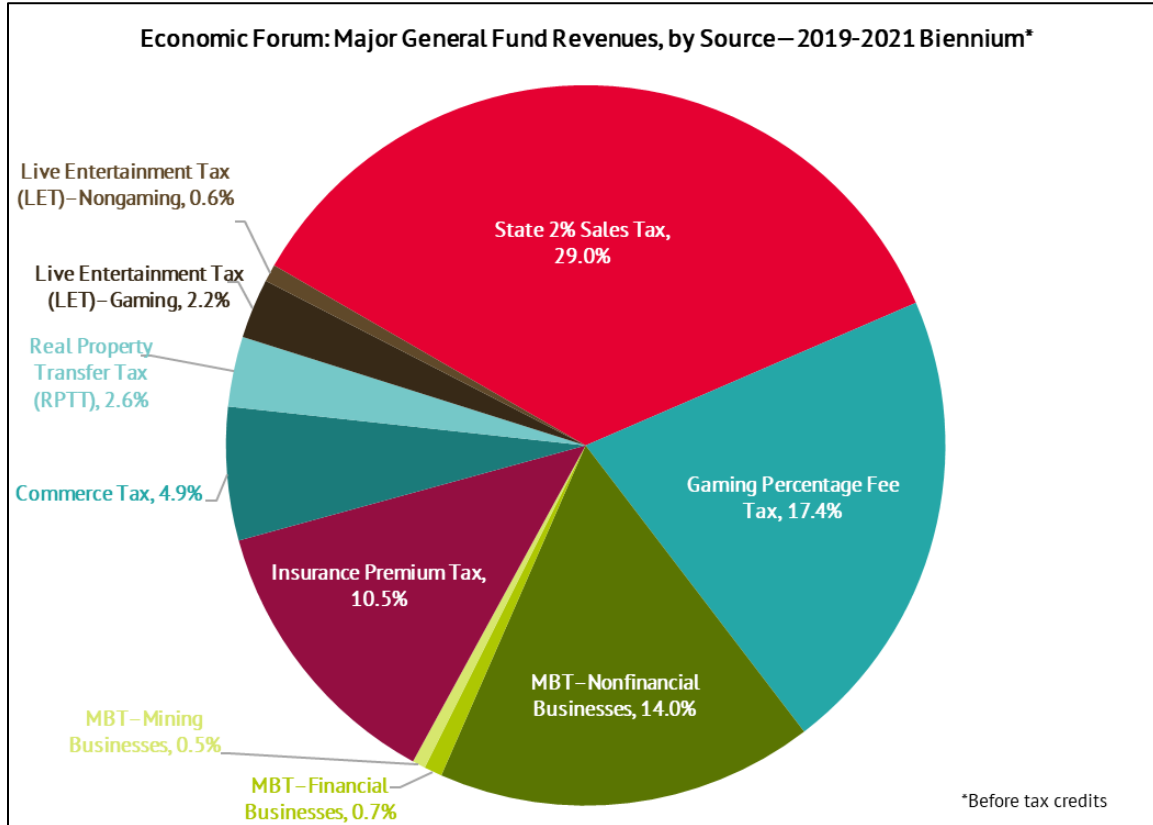
Before tax credits, major funds represent 82.4 percent of the Economic Forum's forecasted General Fund revenue for the 2019-2021 biennium. Given that the major funds occupy such a significant share of the General Fund, they merit sustained attention. Table 2 presents the Economic Forum's major General Fund revenue projections, by source, for the current (2017-2019) biennium, or FY 2018 and FY 2019, and the upcoming (2019-2021) biennium, or FY 2020 and FY 2021.⁵⁵ Figure 2 displays each major fund revenue source as a percentage of total General Fund revenue (before tax credits) for comparability with Figure 1.⁵⁶

- **Sales Tax:** The Sales Tax is alternately referred to as the Sales and Use Tax or the "State 2% Sales Tax." It is a tax imposed upon retailers at a rate of two percent on the taxable sale or use of tangible personal property and is one component of the Total State Sales and Use Tax rate of 6.85 percent.⁵⁷
- **Gaming Percentage Fee Tax.** The Gaming Percentage Fee Tax consists of those fees due on taxable gross gaming revenues from non-restricted licensees, according to a progressive schedule: 3.5 percent on monthly revenue of up to \$50,000; 4.5 percent on monthly revenue in excess of \$50,000 up to \$134,000; 6.75 percent on monthly revenue in excess of \$134,000.⁵⁸

Table 2. Economic Forum: Major General Fund Revenues, by Source—Comparison Between 2017-2019 Biennium and 2019-2021 Biennium

	<i>Current Biennium (FY 2018 and FY 2019)</i>			<i>Upcoming Biennium (FY 2020 and FY 2021)</i>			<i>Upcoming Biennium vs. Current Biennium</i>	
Description	FY 2018 (Actual)	FY 2019 (Forecast)	Biennium Total	FY 2020 (Forecast)	FY 2021 (Forecast)	Biennium Total	Dollar Difference	Percent Change
State 2% Sales Tax	\$1,142,799,766	\$1,219,396,000	\$2,362,195,766	\$1,283,340,000	\$1,334,223,000	\$2,617,563,000	\$255,367,234	10.8%
Gaming Percentage Fee Tax*	\$757,790,502	\$763,360,000	\$1,521,150,502	\$777,248,000	\$792,106,000	\$1,569,354,000	\$48,203,498	3.2%
Live Entertainment Tax (LET)								
Gaming	\$100,863,918	\$100,061,000	\$200,924,918	\$99,746,000	\$100,128,000	\$199,874,000	(\$1,050,918)	-0.5%
Nongaming	\$24,544,887	\$26,725,000	\$51,269,887	\$28,392,000	\$29,339,000	\$57,731,000	\$6,461,113	12.6%
Commerce Tax	\$201,926,513	\$210,160,000	\$412,086,513	\$218,054,000	\$226,880,000	\$444,934,000	\$32,847,487	8.0%
Modified Business Tax (MBT)*								
Nonfinancial Businesses	\$604,038,466	\$636,968,000	\$1,241,006,466	\$626,877,000	\$635,008,000	\$1,261,885,000	\$20,878,534	1.7%
Financial Businesses	\$29,088,764	\$30,049,000	\$59,137,764	\$29,439,000	\$30,508,000	\$59,947,000	\$809,236	1.4%
Mining Businesses	\$22,508,221	\$22,907,000	\$45,415,221	\$21,813,000	\$22,067,000	\$43,880,000	(\$1,535,221)	-3.4%
Insurance Premium Tax*	\$417,497,362	\$441,481,000	\$858,978,362	\$463,592,000	\$487,126,000	\$950,718,000	\$91,739,638	10.7%
Real Property Transfer Tax (RPTT)	\$103,390,400	\$106,932,000	\$210,322,400	\$112,279,000	\$115,086,000	\$227,365,000	\$17,042,600	8.1%
TOTAL MAJOR GENERAL FUND REVENUES (ECONOMIC FORUM)*	\$3,404,448,799	\$3,558,039,000	\$6,962,487,799	\$3,660,780,000	\$3,772,471,000	\$7,433,251,000	\$470,763,201	6.8%
* Before tax credits.								

Figure 2. Economic Forum: Major General Fund Revenues, by Source—2019-2021 Biennium



- **Live Entertainment Tax (LET)–Gaming.** The LET–Gaming Tax is paid by licensed gaming establishments for their live entertainment events; the rate is nine percent on the admission charge.⁵⁹
- **Live Entertainment Tax (LET)–Nongaming.** The LET–Nongaming Tax is paid by non-gaming establishments for their live entertainment events; the rate is nine percent on the admission charge.⁶⁰
- **Commerce Tax.** The Commerce Tax is imposed on businesses with more than \$4 million in Nevada gross revenue in a given fiscal year but is levied only on the Nevada gross revenue portion above \$4 million, with rates varying by industry classification for the business.⁶¹
- **Modified Business Tax (MBT).** The MBT is imposed on every employer who is subject to Nevada Unemployment Compensation Law, with taxes levied on taxable wages, defined as total gross wages, net employee health care benefits; rates vary in accordance with the business's classification as a nonfinancial business (all taxable wages exceeding \$50,000 at a rate of 1.475 percent through FY 2019 and a rate of 1.378 percent for FY 2020 and subsequent fiscal years), a financial business (2 percent of taxable wages through FY 2020 and 1.853 percent of taxable

wages beginning in FY 2020), or a mining business (2 percent of taxable wages through FY 2020 and 1.853 percent of taxable wages beginning in FY 2020).^{h, 62}

- **Insurance Premium Tax.** The Insurance Premium Tax is paid by insurers whose tax liability was at least \$2,000 in the prior year at a rate of 2 percent of net premiums (risk retention groups) and 3.5 percent of net premiums (all other insurers).⁶³
- **Real Property Transfer Tax (RPTT).** The RPTT is a tax levied on the value of real property transferred from one person to another—the value of the transfer, exclusive of any encumbrance, must exceed \$100; rates vary by county size, with certain optional and additional taxes permitted in some counties.⁶⁴

Note that, of the major General Fund revenue sources, only the LET and RPTT are not distributed to the General Fund in their entirety.⁶⁵ The LET is distributed to the General Fund, but the first \$150,000 of the non-gaming collection is allocated to the Nevada Arts Council; the RPTT is distributed to the General Fund, Local Governments (Consolidated Tax), Low-Income Housing Trust Fund, Clark County School District, Washoe County (“Fair Share”), and Churchill County (“Fair Share”).⁶⁶

Overall, major General Fund revenue for the upcoming biennium is projected to increase over the current biennium, from \$6,962,487,799 to \$7,433,251,000, for a dollar difference of \$470,763,201 (6.8 percent). All major General Fund revenues but the LET–Gaming Tax and MBT–Mining Businesses are projected to increase. The LET–Gaming Tax is projected to decrease by approximately \$1.1 million (-0.5 percent), and MBT–Mining Businesses is forecasted to decrease by about \$1.5 million (-3.4 percent).

With regard to LET–Gaming, though visitation to the Silver State has increased, a combination of fewer nights in which venues host live events, a plethora of alternative entertainment options, and concert residencies at major hotel properties, has contributed to the “sideways” forecast.⁶⁷ The projected decrease for MBT–Mining Businesses is likely the result of the reduction in rates levied on taxable wages and is the only MBT category that is affected.

Patterns observed at the revenue category level seem to hold. The “State 2% Sales Tax” makes up the largest source of revenue in the General Fund and is the largest major fund source, at approximately \$2.6 billion in the upcoming biennium (29.0 percent of the total). It is followed by the Gaming Percentage Fee Tax (approximately \$1.6 billion; 17.4 percent of the total), the MBT–Nonfinancial Businesses Tax (approximately \$1.3 billion; 14.0 percent of the total), and the Insurance Premium Tax (approximately \$950.7 million; 10.5 percent of the total). The other major General Fund revenues individually contribute five percent or less of the total, with the Commerce Tax at 4.9 percent, followed by the Real Property Transfer Tax (2.6 percent), the LET–Gaming Tax (2.2 percent),

^h Beginning in FY 2017, taxpayers receive a credit on the MBT in a given fiscal year of up to 50 percent of the amount of the Commerce Tax paid in the previous fiscal year. (Source: Nevada Legislative Counsel Bureau, Fiscal Analysis Division. 2019. “Revenue Reference Manual.” Available: <https://www.leg.state.nv.us/division/fiscal/FinalRRM2019.pdf>.)

and MBT–Financial Businesses Tax, the LET–Nongaming Tax, and the MBT–Mining Businesses Tax each below one percent of the total.

The General Fund forecasts for major revenues highlight the following: (1) insofar as the “State 2% Sales Tax” constitutes the General Fund’s most significant share reinforces the importance of sales and use taxes to the State; and (2) the size and share of the Gaming Percentage Fee Tax underscores the continued prominence of the gaming industry to Nevada’s economy.

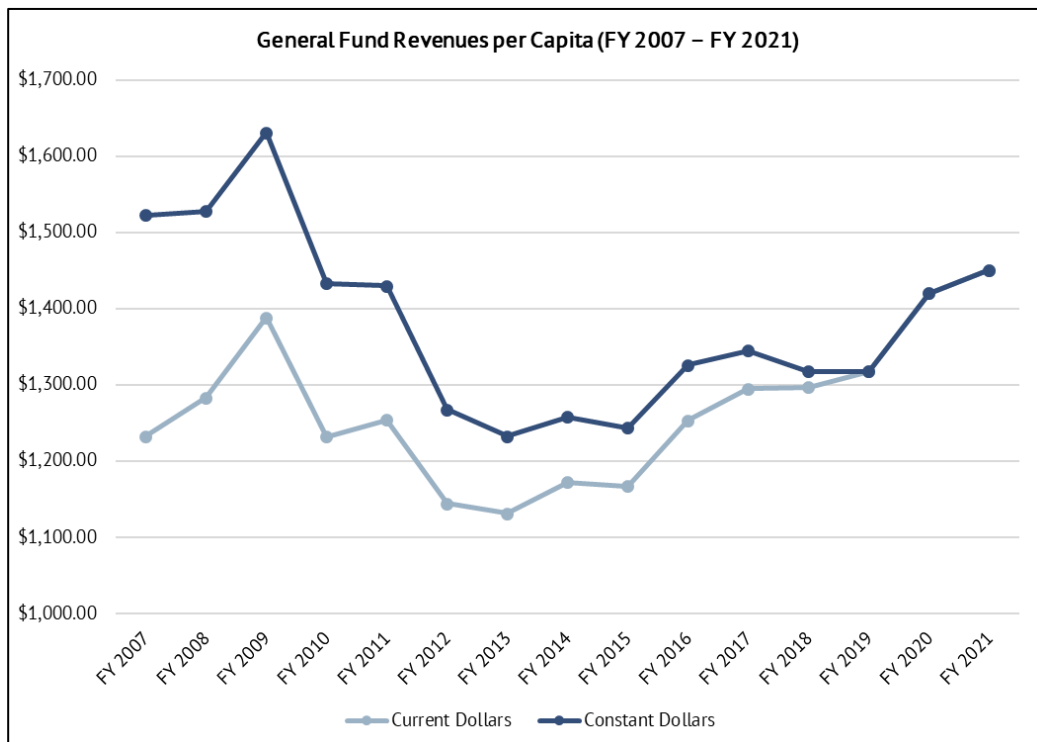
Statewide Revenue Summary

Based on the Economic Forum’s General Fund revenue forecast, one inference that may be drawn is that Nevadans (and visitors) fund the State’s operations directly—and in large part—through sales and use taxes, which comprise the largest share (30.2 percent) of the General Fund. Nevadans also finance State government directly, for example, through their payment of fees that are deposited in the State Highway Fund, as well as indirectly, via federal income taxes that eventually return to the State in the form of federal transfers.

The Governor’s Recommended Budget for the 2019-2021 biennium amounts to approximately \$29.4 billion, an increase of roughly 11.8 percent over the Legislatively Approved Budget for the current biennium.

However, the State budget has not grown consistently over time. Figure 3 shows that, after adjusting for inflation, over the period FY 2007 – FY 2021, General Fund revenues per capita have oscillated somewhat, but have only slightly exceeded \$1,600 per capita once and have remained generally in the \$1,200 per capita to \$1,400 per capita range.⁶⁸

Figure 3. General Fund Revenues per Capita (FY 2007 – FY 2021)



The mean is \$1,382 per capita, and most years witness General Fund revenues per capita hewing closely to that average. The projected amount for FY 2021 (about \$1,451) is below the pre-Recession level of \$1,523 in FY 2007.

Over the same period, inflation-adjusted total statewide revenues per capita increased initially, decreased to a low in FY 2013, increased through FY 2016, stayed somewhat flat for the next three fiscal years, and then are projected to increase again in the 2019-2021 biennium (see Figure 4).⁶⁹ Since FY 2016, total statewide revenues per capita have exceeded pre-Recession levels after adjusting for inflation.

Figure 4. Total Statewide Revenues per Capita (FY 2007 – FY 2021)

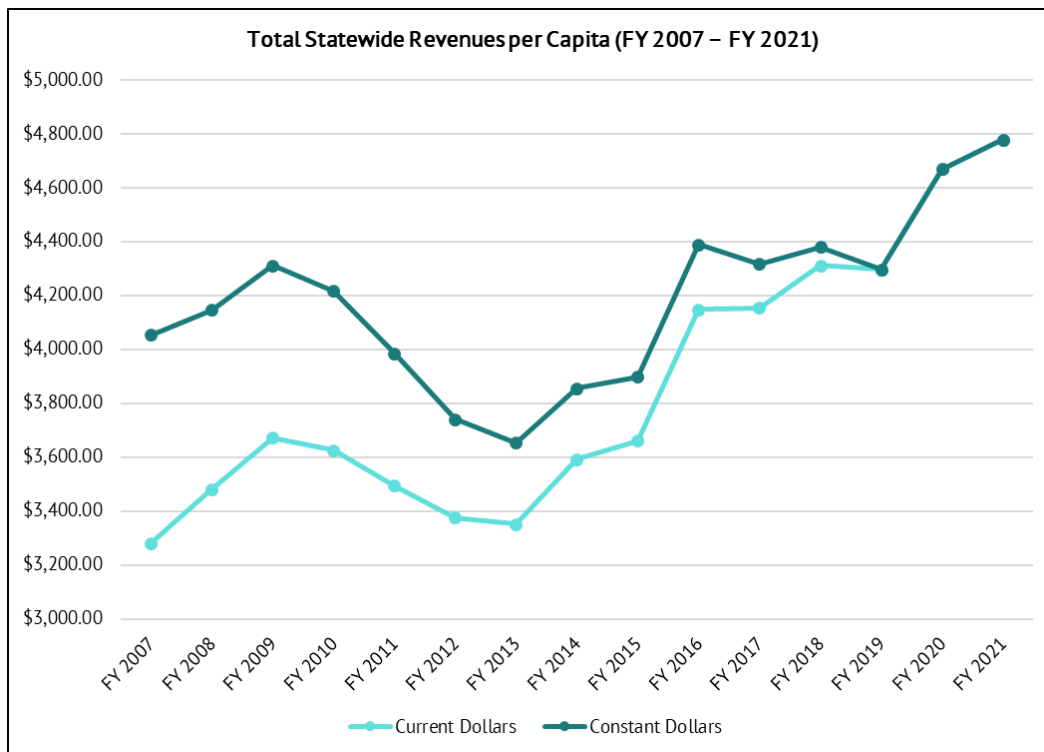


Table 3 provides a breakdown of the six funding sources that finance the State's programs and administration.⁷⁰ It compares the Governor's Recommended Budget for the 2019-2021 biennium to the Legislatively Approved Budget for the current (2017-2019) biennium. Figure 5 displays the information in Table 3 graphically, as does Figure 6, though the latter highlights the upcoming biennium.⁷¹

Here we note that the total General Fund revenue in the statewide summary does not match the Economic Forum's forecasted General Fund revenue. The Economic Forum *does provide* a forecast of unrestricted General Fund revenues and includes tax credits.⁷² That said, it does not take into account the following: Extension of Sunsetting Revenue Sources – General Services Tax (Depreciation); Deferral of Modified Business Tax Rate Buy-down; Quarterly Slot Tax to General Fund; and the net of certain tax credit programs and Percentage Fees to Problem Gambling, which

combine to equal Total Unrestricted General Fund Revenue.^{i 73} In addition, the Governor's Recommended Budget also takes Restricted General Fund revenue and reversions into consideration, which are not under the Economic Forum's purview.^j The General Fund amounts in Table 3 match to Operating Appropriations in the Governor's Recommended Budget.⁷⁴

Table 3. Statewide Revenue Summary: Comparison Between Previous and Current Budget Periods

	<i>Legislatively Approved Budget</i>		<i>Governor's Recommended Line Item Budget</i>		
Funding Source	2017-2019 Biennium Total	Percent Total	2019-2021 Biennium Total	Percent Total	Percent Change Over Biennia
General Fund	\$7,985,955,981	30.4%	\$8,932,105,906	30.4%	11.8%
Federal Fund	\$9,031,206,519	34.4%	\$9,977,743,545	33.9%	10.5%
Other Fund	\$4,023,605,222	15.3%	\$4,281,041,086	14.6%	6.4%
Highway Fund	\$943,261,910	3.6%	\$1,286,095,606	4.4%	36.3%
Interagency Transfer	\$3,204,793,201	12.2%	\$3,618,012,208	12.3%	12.9%
Balance Forward	\$1,101,736,512	4.1%	\$1,302,089,893	4.4%	18.2%
TOTAL	\$26,290,559,345	100.0%	\$29,397,088,244	100.0%	11.8%

ⁱ In fact, the Economic Forum's forecast does not appear as a line item in and of itself in the "Statement of Projected Unappropriated General Fund Balance - Fiscal Years 2019-2021" (Governor's Recommended Budget). The line item "General Fund Revenues", under "Unrestricted General Fund Revenue," is equivalent to the Economic Forum's forecast of: (Total Taxes-Before Tax Credits + Total Non-Tax Revenue). (*Source:* State of Nevada, Governor Steve Sisolak. 2019. "Executive Budget: 2019-2021." Page: BUDGET OVERVIEW – 16, "Statement of Projected Unappropriated General Fund Balance - Fiscal Years 2019-2021." Available: [http://budget.nv.gov/uploadedFiles/budget.nv.gov/content/StateBudget/2018-2019\(1\)/FY2019-2021_GovernorsExecutiveBudget.pdf](http://budget.nv.gov/uploadedFiles/budget.nv.gov/content/StateBudget/2018-2019(1)/FY2019-2021_GovernorsExecutiveBudget.pdf).)

^j Note that the \$830 million in Unclaimed Property safeguarded by the Nevada State Treasurer is not a funding source for the State, per se. (On the total amount of unclaimed property, see: Nevada State Treasurer, Unclaimed Property Division. Available: http://www.nevadatreasurer.gov/Unclaimed_Property/UP_Home/.) However, a portion of it—\$15.2 million over the 2019-2021 biennium—funds the Millennium Scholarship and thus appears as a line item under Restricted General Fund revenue in the "Statement of Projected Unappropriated General Fund Balance - Fiscal Years 2019-2021" (Governor's Recommended Budget). (*Source:* State of Nevada, Governor Steve Sisolak. 2019. "Executive Budget: 2019-2021." Page: BUDGET OVERVIEW – 16, "Statement of Projected Unappropriated General Fund Balance - Fiscal Years 2019-2021." Available: [http://budget.nv.gov/uploadedFiles/budget.nv.gov/content/StateBudget/2018-2019\(1\)/FY2019-2021_GovernorsExecutiveBudget.pdf](http://budget.nv.gov/uploadedFiles/budget.nv.gov/content/StateBudget/2018-2019(1)/FY2019-2021_GovernorsExecutiveBudget.pdf).)

Figure 5. Statewide Revenue Summary: Comparison Between Previous and Current Budget Periods

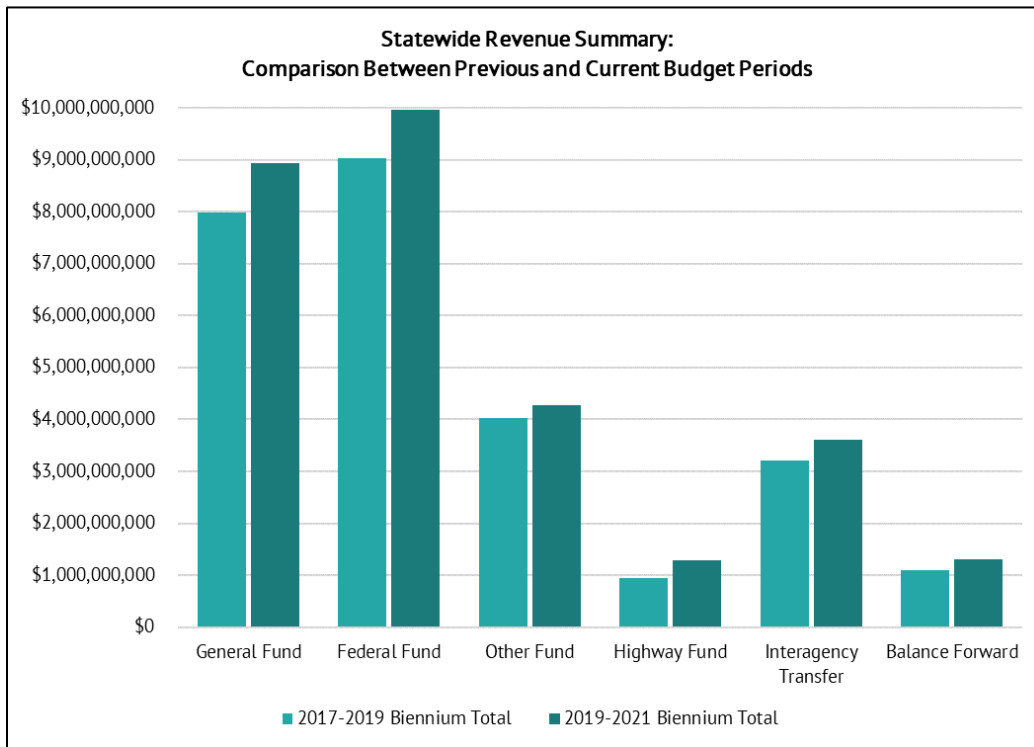
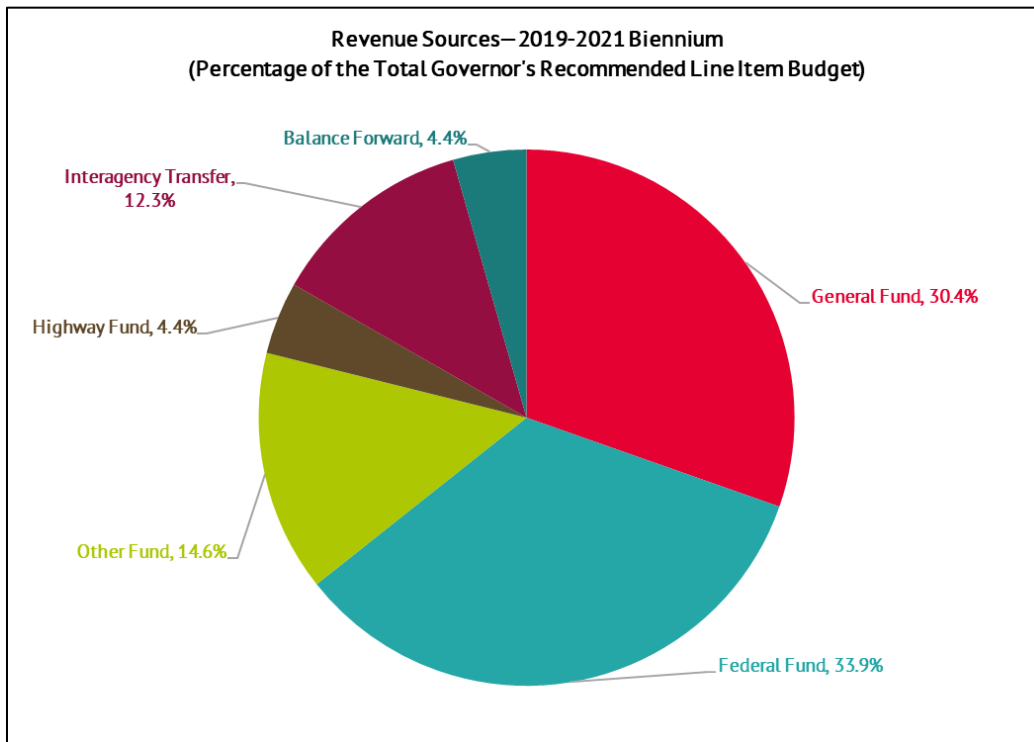


Figure 6. Revenue Sources—2019-2021 Biennium (Percentage of the Total Governor's Recommended Line Item Budget)



Each fund, as a proportion of the total, for the 2017-2019 biennium and the 2019-2021 biennium, does not change in any systematic way (see Table 3). The General Fund holds at just under one-third of the total budget, and the Federal Fund represents just slightly over one-third of the total. Taken together, they comprise nearly two-thirds of the funding sources in the budget. The other funds make up far smaller shares of the total budget.

Commensurate with the entire budget increasing 11.8 percent over the two biennia, each funding source increased, as well. The 11.8 percent increase in the General Fund is worthy of note, as robustness in the State's major operating fund signals economic strength. The Federal Fund increased 10.5 percent between the 2017-2019 biennium and the 2019-2021 biennium, for a total dollar difference of about \$946.5 million. As the Governor's Recommended Budget notes, "[t]he primary driver of federal fund increases remains related to changes and growth in the Medicaid program[.]"⁷⁵

In sum, compared to the Legislatively Approved Budget for the 2017-2019 biennium, revenues are projected to be higher for the 2019-2021 biennium, per the Governor's Recommended Budget. A larger budget means that more money is available to finance operations at the State level.

Proposed Expenditures for the 2019-2021 Biennium

The Governor's Recommended Budget emphasizes Governor's Sisolak's spending priorities for the 2019-2021 biennium.^k They center on expected Medicaid caseload increases; a funding increase for family planning and women's health, with a specific emphasis on access for underserved populations; workforce development; economic development (e.g., investment in the Knowledge

^k There is a statutorily-imposed spending cap on proposed expenditures, which puts a ceiling on "General Fund spending per Nevadan at the 1975-1977 biennium level adjusted for inflation and population growth. The budget submitted by the Governor cannot exceed the amount appropriated for the 1975-1977 biennial budget multiplied by the percent change in population from July 1974 and the percent change in the Consumer Price Index (CPI) from the same month." (There are certain exemptions from the limit: the Rainy Day Fund—which will be discussed in the subsequent note—construction expenditures, and payments to reduce the unfunded liability for retirees' health insurance.) The spending cap for the 2019-2021 biennium was calculated at an amount that was higher than the Economic Forum's projections; as such, the Governor's Recommended Budget neither meets nor exceeds the cap. (*Source*: State of Nevada, Governor Steve Sisolak. 2019. "Executive Budget: 2019-2021." Page: BUDGET OVERVIEW – 17. "Available: [http://budget.nv.gov/uploadedFiles/budget.nv.gov/content/StateBudget/2018-2019\(1\)/FY2019-2021_GovernorsExecutiveBudget.pdf](http://budget.nv.gov/uploadedFiles/budget.nv.gov/content/StateBudget/2018-2019(1)/FY2019-2021_GovernorsExecutiveBudget.pdf).) In addition, the Governor's Recommended Budget "must have a General Fund reserve for each fiscal year of between 5% and 10% of proposed General Fund appropriations for the operation of state government." (*Source*: State of Nevada, Governor Steve Sisolak. 2019. "Executive Budget: 2019-2021." Page: BUDGET OVERVIEW – 13. "Available: [http://budget.nv.gov/uploadedFiles/budget.nv.gov/content/StateBudget/2018-2019\(1\)/FY2019-2021_GovernorsExecutiveBudget.pdf](http://budget.nv.gov/uploadedFiles/budget.nv.gov/content/StateBudget/2018-2019(1)/FY2019-2021_GovernorsExecutiveBudget.pdf).) The projected minimum 5 percent ending balance is \$220,270,778 for FY 2020 and \$226,334,518 for FY 2021. (*Source*: State of Nevada, Governor Steve Sisolak. 2019. "Executive Budget: 2019-2021." Page: BUDGET OVERVIEW – 16, "Statement of Projected Unappropriated General Fund Balance - Fiscal Years 2019-2021." Available: [http://budget.nv.gov/uploadedFiles/budget.nv.gov/content/StateBudget/2018-2019\(1\)/FY2019-2021_GovernorsExecutiveBudget.pdf](http://budget.nv.gov/uploadedFiles/budget.nv.gov/content/StateBudget/2018-2019(1)/FY2019-2021_GovernorsExecutiveBudget.pdf).)

Fund to foster start-up businesses); additional resources for K-12 education (e.g., specific initiatives for English language learners, at-risk students, special education, and gifted and talented students; teacher school supply reimbursements; increased funding for career and technical education; etc.); environmental improvements (e.g., funding for water conservation and fire suppression); improvements to the State’s parole system; investments in capital improvements; and cost of living adjustments for State employees beginning in FY 2020 (often referred to as “roll-ups”).⁷⁶

The Governor also reports certain savings and efficiency gains in his Recommended Budget, such as automation of processes in health and human services initiatives, identification of changes to service delivery that would maximize federal money, and more.⁷⁷

Proposed Department-Level Expenditures

Table 4 displays proposed expenditures for each department; it is sorted in descending order of largest budget for the 2019-2021 biennium.^l ⁷⁸ For a biennium-to-biennium comparison, the Legislatively Approved Budget for the 2017-2019 is shown, as well. As with the revenue summary in the previous section, the purpose is to compare actual amounts appropriated/authorized for the agencies with what is being proposed in order to get a sense of “true” projected increases or decreases over time. Figure 7 expresses proposed expenditures as a percentage of total revenues for each department (2019-2021 biennium) graphically, and Figure 8 highlights the 10 largest departments (by size of proposed expenditures—2019-2021 biennium) for a closer view.⁷⁹ Note that the Public Employees’ Benefits Program is part of the Employees’ Benefits Division in the 2017-2019 biennium, but the program itself has been elevated to department-level status in the 2019-2021 biennium.⁸⁰

For the 2019-2021 biennium, the Department of Health and Human Services (DHHS) enjoys the largest proposed expenditures, by far, at over \$12.7 billion. Its share of total revenue is 43.2 percent. In practice, this means that the largest portion of State revenue would be dedicated to funding this department. With a recommended programmatic budget of roughly \$8.7 billion, Medicaid comprises a 68.1 percent share of the DHHS total and 29.4 percent of the State budget in its entirety.⁸¹

^l Money allocated to the Account to Stabilize the Operation of State Government, the “Rainy Day Fund,” is not included as a proposed expenditure, as it is a financial reserve, not an expenditure, per se. It is used to “cover revenue shortfalls” and can be construed as both a revenue source and an expenditure. As a revenue source, “When the ending General Fund balance is greater than 7% of General Fund operating appropriations, 40% of the amount in excess of 7% of General Fund operating appropriations is allocated to the Rainy Day Fund.” But when there is a shortfall, the money can be returned to the General Fund to offset the loss and thus acts as an expenditure. The “Rainy Day Fund” balance at the end of 2019-2021 biennium is projected to be \$415.2 million. (Source: State of Nevada, Governor Steve Sisolak. 2019. “Executive Budget: 2019-2021.” Pages: BUDGET OVERVIEW – 13-14.” Available: [http://budget.nv.gov/uploadedFiles/budget.nv.gov/content/StateBudget/2018-2019\(1\)/FY2019-2021_GovernorsExecutiveBudget.pdf](http://budget.nv.gov/uploadedFiles/budget.nv.gov/content/StateBudget/2018-2019(1)/FY2019-2021_GovernorsExecutiveBudget.pdf).)

Table 4. Statewide Expenditure Summary, by Department: Comparison Between Previous and Current Budget Periods

	<i>Legislatively Approved Budget</i>		<i>Governor's Recommended Line Item Budget</i>		
Department	2017-2019 Biennium Total	Percent Total	2019-2021 Biennium Total	Percent Total	Percent Change Over Biennia
Department of Health and Human Services	\$11,178,955,116	42.5%	\$12,703,938,110	43.2%	13.6%
Department of Education	\$4,687,163,459	17.8%	\$4,914,688,711	16.7%	4.9%
Nevada System of Higher Education (NSHE)	\$1,896,673,557	7.2%	\$2,146,972,138	7.3%	13.2%
Department of Transportation	\$1,527,648,544	5.8%	\$2,042,721,466	6.9%	33.7%
Public Employees' Benefits Program	—	—	\$1,676,303,475	5.7%	—
Treasurer's Office	\$699,147,845	2.7%	\$812,201,651	2.8%	16.2%
Department of Corrections	\$685,096,036	2.6%	\$756,593,022	2.6%	10.4%
Department of Public Safety	\$475,399,012	1.8%	\$507,687,637	1.7%	6.8%
Department of Agriculture	\$452,587,602	1.7%	\$476,113,275	1.6%	5.2%
Department of Motor Vehicles	\$351,417,984	1.3%	\$382,687,273	1.3%	8.9%
Department of Employment, Training & Rehab	\$350,059,961	1.3%	\$375,558,501	1.3%	7.3%
Department of Administration	\$337,187,209	1.3%	\$369,051,634	1.3%	9.5%
Department of Business and Industry	\$301,013,675	1.1%	\$330,710,655	1.1%	9.9%
Department of Conservation & Natural Resources	\$266,877,362	1.0%	\$284,557,848	1.0%	6.6%
Governor's Office	\$168,600,077	0.6%	\$181,221,702	0.6%	7.5%
Attorney General's office	\$174,150,902	0.7%	\$157,110,218	0.5%	-9.8%
Department of Taxation	\$139,072,356	0.5%	\$153,618,373	0.5%	10.5%
Colorado River Commission	\$161,872,710	0.6%	\$147,740,860	0.5%	-8.7%
Judicial Branch	\$124,166,886	0.5%	\$137,592,635	0.5%	10.8%
Gaming Control Board	\$116,999,906	0.4%	\$119,749,642	0.4%	2.4%
Department of Wildlife	\$93,277,925	0.4%	\$105,625,588	0.4%	13.2%
Department of Tourism and Cultural Affairs	\$85,811,051	0.3%	\$87,644,867	0.3%	2.1%
Legislative Branch	\$80,241,470	0.3%	\$80,012,834	0.3%	-0.3%
Department of Veterans Services	\$64,253,782	0.2%	\$75,058,201	0.3%	16.8%
Governor's Office of Economic Development	\$70,801,813	0.3%	\$56,134,889	0.2%	-20.7%
Adjutant General	\$48,781,948	0.2%	\$51,839,996	0.2%	6.3%
State Public Charter School Authority	\$30,463,605	0.1%	\$46,941,729	0.2%	54.1%
Secretary of State's Office	\$36,737,328	0.1%	\$42,626,745	0.1%	16.0%
Public Employees' Retirement System	\$26,171,983	0.1%	\$41,947,302	0.1%	60.3%
Silver State Health Insurance Exchange	\$54,289,158	0.2%	\$39,178,139	0.1%	-27.8%
Public Utilities Commission	\$29,069,407	0.1%	\$33,648,841	0.1%	15.8%
Tahoe Regional Planning Agency	\$28,935,261	0.1%	\$28,512,292	0.1%	-1.5%
Controller's Office	\$12,717,661	0.0%	\$13,231,710	0.0%	4.0%
Commission On Mineral Resources	\$5,562,152	0.0%	\$6,905,198	0.0%	24.1%
Commission On Peace Officer Standards & Training	\$5,042,631	0.0%	\$5,630,614	0.0%	11.7%
Judicial Discipline Commission	\$1,836,436	0.0%	\$2,017,942	0.0%	9.9%
Commission On Ethics	\$1,773,912	0.0%	\$1,828,253	0.0%	3.1%
Lieutenant Governor's Office	\$1,181,655	0.0%	\$1,484,278	0.0%	25.6%
Employees' Benefits Division	\$1,519,519,968	5.8%	—	—	—
TOTAL	\$26,290,559,345	100.0%	\$29,397,088,244	100.0%	11.8%
<i>Note: Numbers may not sum to 100 due to rounding.</i>					

Figure 7. Statewide Expenditure Summary, Governor's Recommended Budget—2019-2021 Biennium

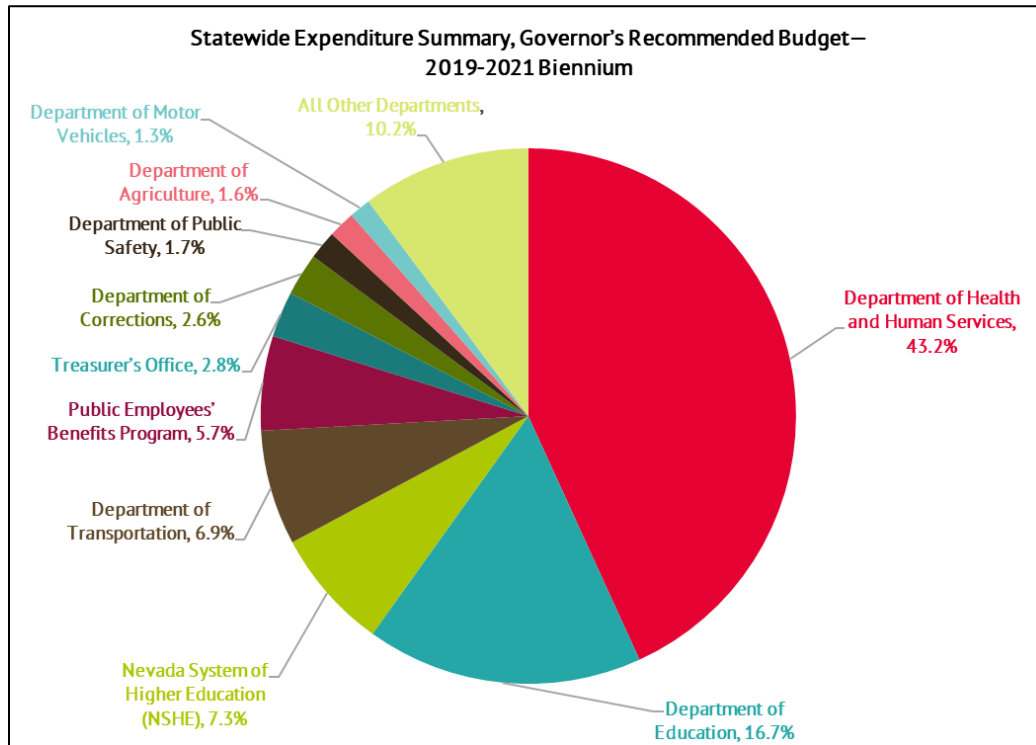
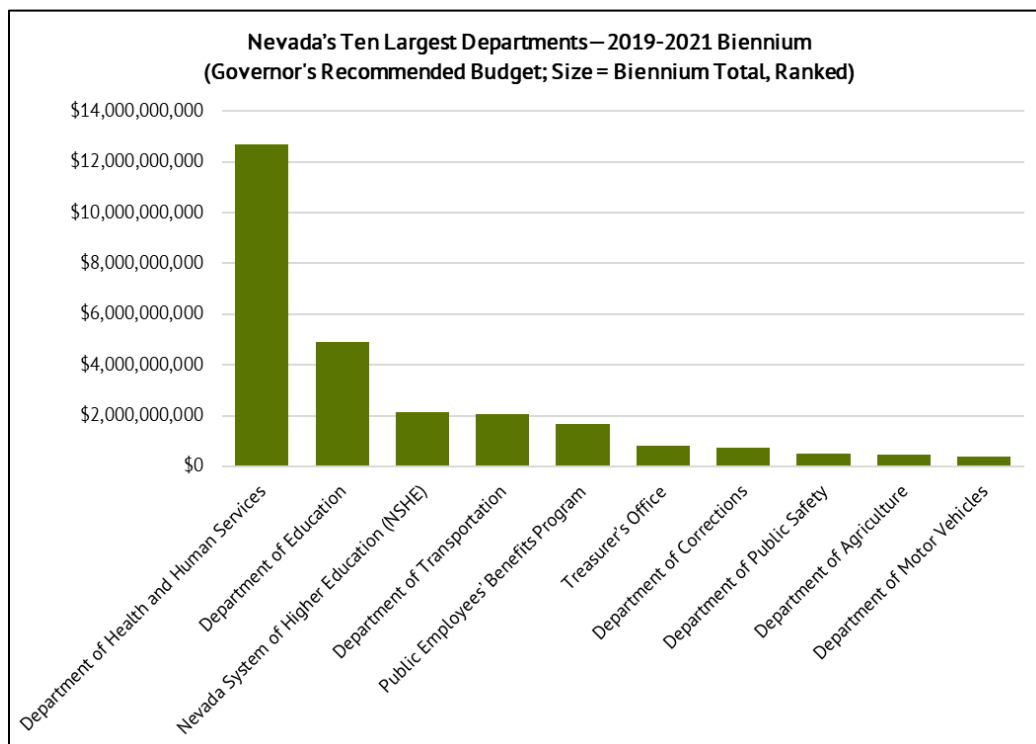


Figure 8. Nevada's Ten Largest Departments—2019-2021 Biennium (Governor's Recommended Budget; Size = Biennium Total, Ranked)



Proposed spending for DHHS is more than two and one-half times the dollar amount of the second closest agency, the Department of Education (NDE), for which recommended expenditures are approximately \$4.9 billion (16.7 percent of total State revenue). Following the Department of Education are the Nevada System of Higher Education (NSHE), the Department of Transportation, and the Public Employees' Benefits Program. NSHE and the Department of Transportation each represent approximately 7 percent of total State revenue, at about \$2.1 billion and \$2.0 billion, respectively. Proposed expenditures for the Public Employees' Benefits Program place it in the fifth spot, at about \$1.7 billion (5.7 percent of total revenue). The rest of the departments represent far smaller shares of total revenue, with the smallest being the Lieutenant Governor's Office, at just less than \$1.5 million.

Most agencies' proposed expenditures are projected to increase moderately across the two biennia, particularly for what this report has characterized as the largest agencies. These increases tend to reflect what may be called "Significant Budget Items."⁸²

Proposed expenditures for the Department of Health and Human Services, which increases by 13.6 percent over the biennia, include funding for aging and disability services (autism caseload, home delivered meals for homebound seniors, and home and community based care programs); health care finance and policy (particularly the expected increase in the Medicaid caseload); public and behavioral health (civil inpatient caseload, forensic technicians, and family planning); welfare and supportive services (caseload increases, e.g., assistance to aged and blind and child assistance and development); and child and family services (juvenile justice reform and county child welfare).⁸³

NDE's growth results from increased funding to the Distributive School Account; teacher school supply reimbursement; the New Nevada funding plan (i.e., additional weighted funding for at-risk students); career and technical education; pre-school development program; adult education programs; "Read by Grade 3"; and the NV Institute on Teaching and Educator Program.⁸⁴

With a 13.2 percent increase between the 2017-2019 biennium and 2019-2021 biennium, proposed NSHE expenditures include continued formula funding; capacity building projects; expansion of programs to enhance education and training of offenders; continuation of the build-out of the University of Nevada, Las Vegas (UNLV) Medical School; and money for the College of Southern Nevada Health and Sciences Building and the Nevada State College Education Academic Building.⁸⁵

Only six agencies will face decreases at the department level in the 2019-2021 biennium: the Legislative Branch, the Tahoe Regional Planning Agency, the Colorado River Commission, the Attorney General's office, the Governor's Office of Economic Development, and the Silver State Health Insurance Exchange.

Proposed Core Function Expenditures

Core governmental functions effectively summarize departmental funding and are required by law under priorities- and performance-based budgeting. The core governmental functions are established by the Governor.⁸⁶ As these core functions provide the framework for the goals,

objectives, activities, and performance measures, under the Governor's overarching strategic priorities, they warrant attention.⁸⁷

There are eight core functions of government: Health and Human Services, Education, Infrastructure, Special Purpose Agencies, Public Safety, Elected Officials, Commerce and Industry, and Finance and Administration. Each corresponds to certain statewide departments; that is, the 38 departments requiring funding for the 2019-2021 biennium are summarized to the core function level. For example, Finance and Administration encompasses the Department of Administration and the Department of Taxation. Proposed funding for the Department of Administration (2019-2021 biennium) is \$369,051,634, and proposed funding for the Department of Taxation (2019-2021 biennium) is \$153,618,373. As Table 5 shows, the Finance and Administration core function 2019-2021 biennium total is \$522,670,007, which is the sum of the Department of Administration and Department of Taxation amounts.⁸⁸ (See the Appendix for a crosswalk between the eight core functions and 38 departments in the 2019-2021 biennium.) Figure 9 displays the tabular data graphically.⁸⁹

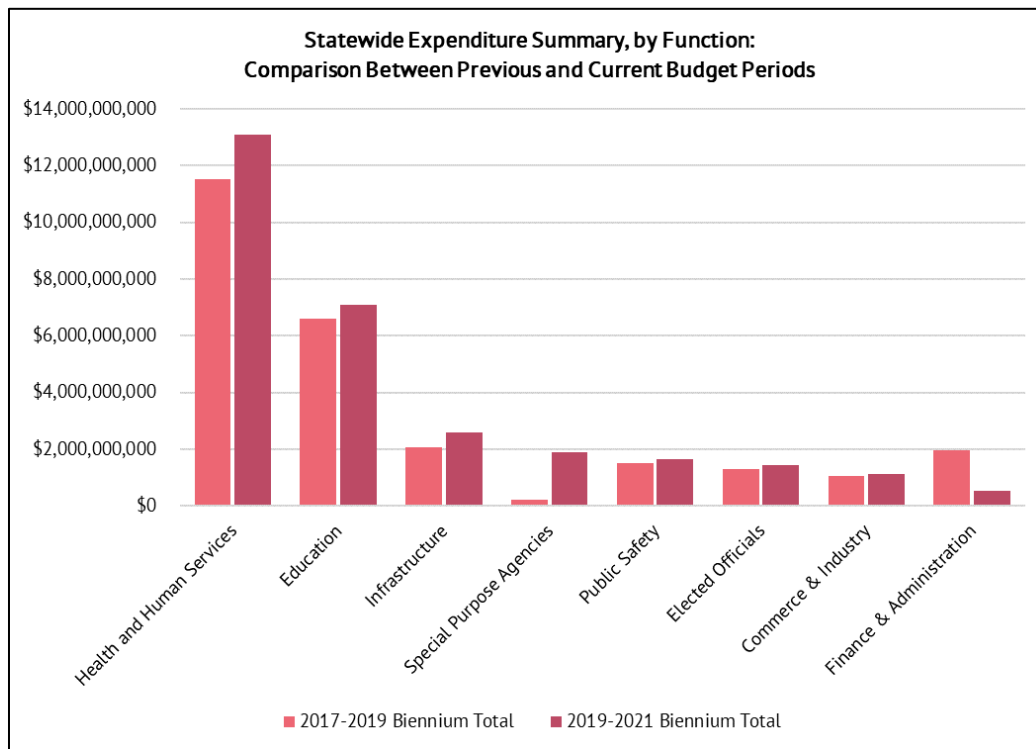
Table 5. Statewide Expenditure Summary, by Function: Comparison Between Previous and Current Budget Periods

	<i>Legislatively Approved Budget</i>		<i>Governor's Recommended Line Item Budget</i>		
Function	2017-2019 Biennium Total	Percent Total	2019-2021 Biennium Total	Percent Total	Percent Change Over Biennia
Health and Human Services	\$11,529,015,077	43.9%	\$13,079,496,611	44.5%	13.4%
Education	\$6,614,300,621	25.2%	\$7,108,602,578	24.2%	7.5%
Infrastructure	\$2,078,611,802	7.9%	\$2,609,158,054	8.9%	25.5%
Special Purpose Agencies	\$235,459,316	0.9%	\$1,886,155,366	6.3%	701.1%
Public Safety	\$1,516,955,663	5.8%	\$1,652,598,546	5.6%	8.9%
Elected Officials	\$1,298,780,260	4.9%	\$1,427,499,715	4.9%	9.9%
Commerce & Industry	\$1,061,845,606	4.0%	\$1,110,907,367	3.8%	4.6%
Finance & Administration	\$1,955,591,000	7.4%	\$522,670,007	1.8%	-73.3%
TOTAL	\$26,290,559,345	100.0%	\$29,397,088,244	100.0%	11.8%

Following the pattern established at the department level, Health and Human Services, as a core function, is expected to receive the most funding in the 2019-2021 biennium, as it does in the 2017-2019 biennium. It is over one and one-half times the size of the next largest core function, Education, and represents 44.5 percent of total revenue for the 2019-2021 biennium. Thus, a large portion of Nevada's resources service the core function of Health and Human Services. The goals of Health Services include improvement in the quality and accessibility of primary medical services, the promotion of health and wellness across all age groups, and the reduction of the prevalence of risky and addictive behaviors; and the goals of Human Services are improvement in the accessibility and quality of supportive services for at-risk populations, reduction of food insecurity, being the most veteran-friendly State in the nation, and a reduction in the unemployment rate among target populations.⁹⁰

Education, which consists of the Department of Education (NDE), the Nevada System of Higher Education (NSHE), and the State Public Charter School Authority (SPCSA), also reflects department-level funding, given that NDE and NSHE are the second and third largest agencies as proportions of total revenue. Education's share of total revenue for the 2019-2021 biennium is 24.2 percent. After Education, for the 2019-2021 biennium, there is a steep drop-off to Infrastructure (8.9 percent), followed by Special Purpose Agencies (6.3 percent), Public Safety (5.6 percent), Elected Officials (4.9 percent), Commerce and Industry (3.8 percent), and Finance and Administration at a distant eighth (1.8 percent).

Figure 9. Statewide Expenditure Summary, by Function: Comparison Between Previous and Current Budget Periods



Over the two biennia, Health and Human Services is expected to increase by 13.4 percent. Relatively moderate increases are expected for each Elected Officials (9.9 percent), Public Safety (8.9 percent), Education (7.5 percent), and Commerce and Industry (4.6 percent). Infrastructure spending is expected to increase substantially at 25.5 percent over the current biennium. Two core functions deviate significantly from the flat-to-moderate proposed funding expansions, as discussed below.

The biggest outliers are the proposed 701.1 percent increase for Special Purpose Agencies and the 73.3 percent decrease for Finance and Administration. This is the net effect of the Employees Benefits' Division being categorized under Finance and Administration in the current biennium (about \$1.5 billion) but reclassified as part of the Special Purpose Agencies core function in the upcoming biennium, with the program itself (i.e., the Public Employees' Benefits Program;

approximately \$1.7 billion) attaining agency status.⁹¹ The shift to the Special Agencies core function from the Finance and Administration core function translates into an increase to the former but an equivalent subtraction from the latter in the 2019-2021 biennium.

Capital improvement projects are dispersed across agencies and core functions, so it can be challenging to assess their budgetary impact. They are also funded from a variety of sources. However, given that Governor Sisolak stressed the importance of these projects in his Recommended Budget and the fact that construction expenditures are exempt from the expenditure limit, they are worthy of note.⁹² One estimate for the 2019-2021 biennium places the capital improvements budget at about \$346.1 million.⁹³ With the State's future debt capacity and affordability evincing improvement in the 2017-2019 biennium and expectations for a continuation of that trend, long-term planning for the State's Capital Improvement Program may be possible.⁹⁴

Proposed Expenditures and Revenue Sources

Lastly, revenues and proposed expenditures are integrated to form a more complete picture of budgetary relationships for the 2019-2021 biennium. Table 6 displays the percentages of funding sources, as distributed across the 15 largest departments (by size of proposed expenditures, 2019-2021 biennium).⁹⁵ Figure 10 offers a graphic presentation of this information for all departments.⁹⁶ As the General Fund is one of the largest funding sources for State government and the vehicle through which Nevadans support the State most directly, Figure 11 depicts a department summary of the General Fund.⁹⁷

Table 6. Nevada's Fifteen Largest Departments, by Funding Source—2019-2021 Biennium

Department	General Fund	Federal Fund	Other Fund	Highway Fund	Interagency Transfer	Balance Forward	Total
Department of Health and Human Services	23.7%	61.4%	5.7%	0.0%	8.4%	0.8%	100.0%
Department of Education	62.2%	11.0%	17.3%	0.0%	9.1%	0.4%	100.0%
Nevada System of Higher Education (NSHE)	65.8%	0.3%	33.9%	0.0%	0.0%	0.0%	100.0%
Department of Transportation	0.0%	36.0%	16.0%	47.6%	0.4%	0.0%	100.0%
Public Employees' Benefits Program	0.1%	0.1%	1.1%	0.0%	81.7%	17.1%	100.0%
Treasurer's Office	0.1%	0.0%	49.4%	0.0%	6.5%	43.9%	100.0%
Department of Corrections	84.2%	0.0%	8.0%	0.0%	3.1%	4.7%	100.0%
Department of Public Safety	29.6%	10.7%	14.0%	31.0%	10.6%	4.2%	100.0%
Department of Agriculture	1.5%	83.7%	10.4%	0.0%	1.8%	2.7%	100.0%
Department of Motor Vehicles	0.0%	0.0%	54.5%	36.0%	6.7%	2.7%	100.0%
Department of Employment, Training & Rehab	2.7%	59.3%	12.1%	0.0%	13.4%	12.5%	100.0%
Department of Administration	3.4%	1.6%	11.2%	0.0%	65.8%	18.1%	100.0%
Department of Business and Industry	2.1%	6.9%	51.3%	1.6%	5.3%	32.8%	100.0%
Department of Conservation & Natural Resources	27.2%	13.9%	32.4%	0.0%	12.6%	13.9%	100.0%
Governor's Office	66.5%	0.4%	6.2%	8.0%	6.1%	12.8%	100.0%
<i>Note:</i> Size of department is defined in terms of total recommended funding by the Governor. Departments are ordered from largest to smallest. Numbers may not sum to 100 due to rounding.							

Figure 10. Nevada's Departments (All), by Funding Source—2019-2021 Biennium (Governor's Recommended Budget, Ordered from Largest to Smallest)

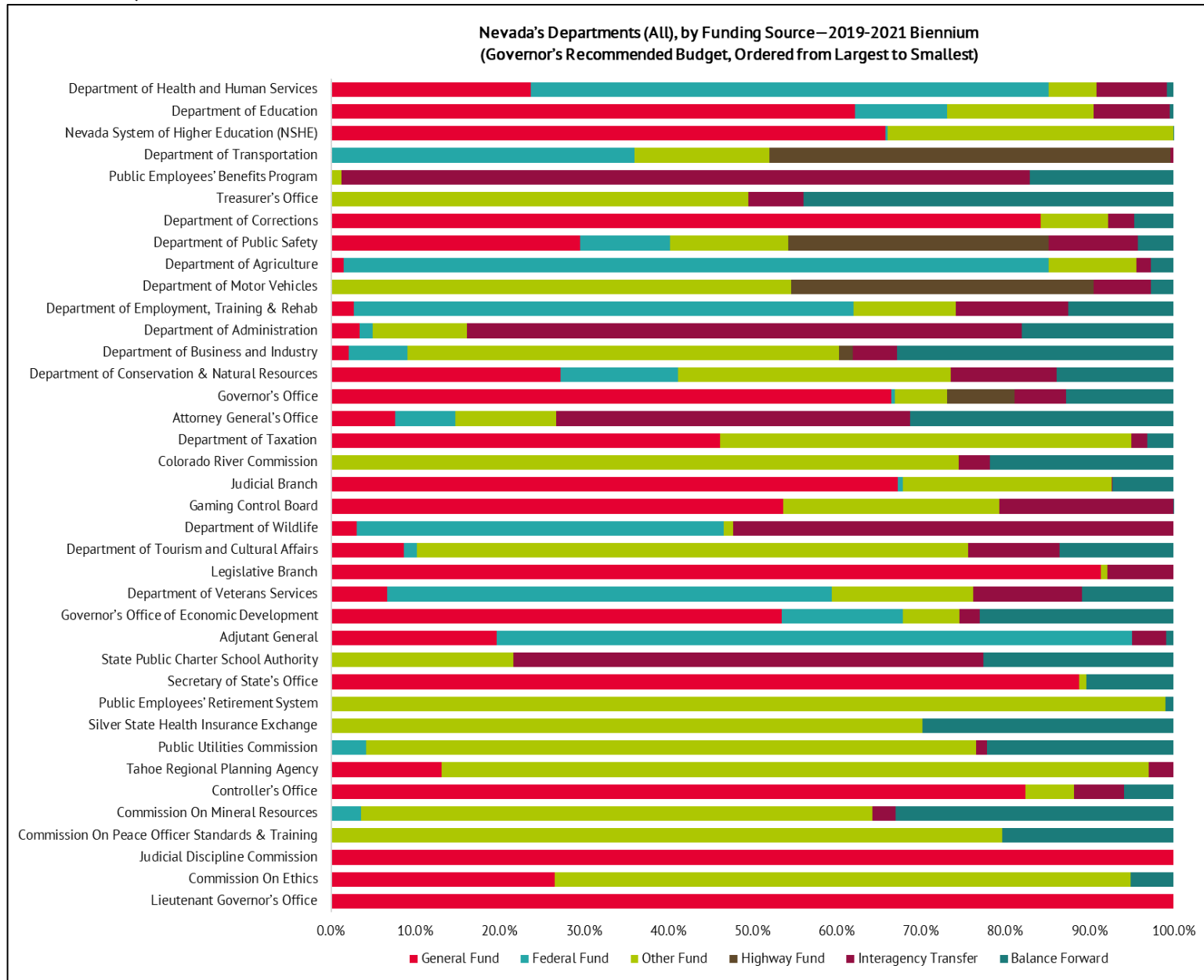
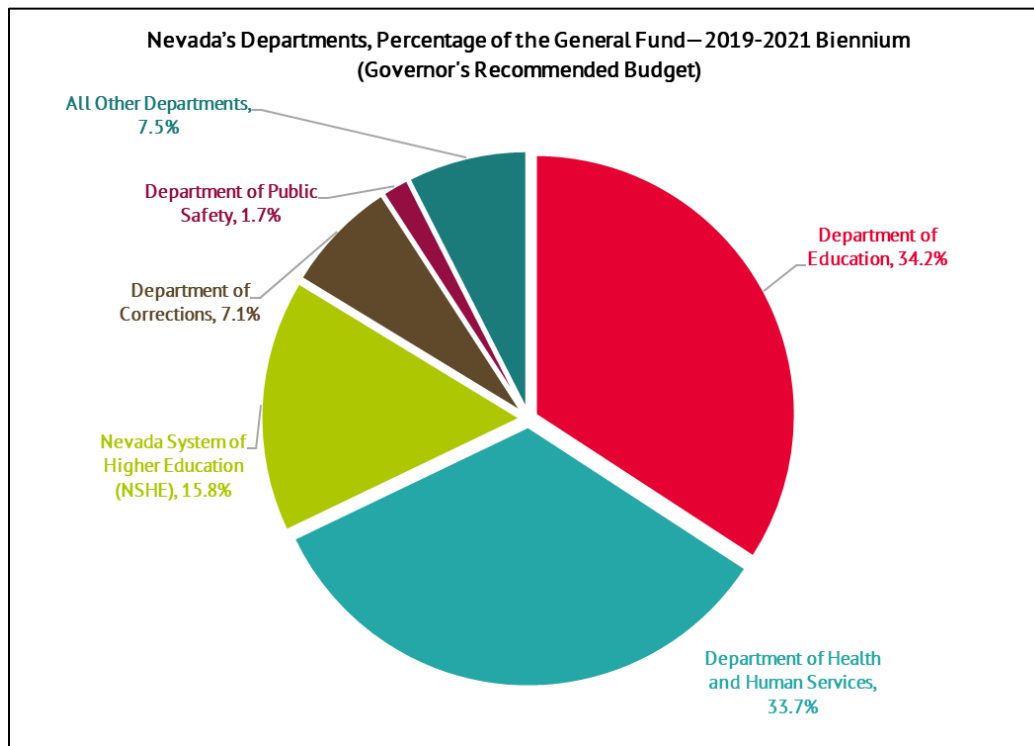


Figure 11. Nevada's Departments, Percentage of the General Fund—2019-2021 Biennium (Governor's Recommended Budget)



There is no regular pattern in funding sources across the top 15 largest agencies, relative to the other 23 agencies. Funds are distributed across agencies in ways that are statutorily prescribed. The Department of Health and Human Services' (DHHS) primary funding source is the Federal Fund (61.4 percent); even though it is the largest agency in terms of proposed expenditures, only 23.7 percent of its money comes directly from Nevadans and visitors through General Fund collections. DHHS's total Federal Fund amount of roughly \$7.8 billion goes to programs such as Medicaid, Temporary Assistance to Needy Families (TANF), and the Special Supplemental Food Program for Women, Infants, and Children (WIC), amongst others, as well as certain administrative costs.⁹⁸

The Nevada Department of Education (NDE) and the Nevada System of Higher education (NSHE) each receive over 60.0 percent of their funding from the General Fund, and, of the 15 largest agencies, only two departments receive greater shares of funding from the General Fund: the Department of Corrections (84.2 percent) and the Governor's Office (66.5 percent).

Across the rest of the agencies, the Judicial Branch, the Gaming Control Board, the Legislative Branch, the Governor's Office of Economic Development, the Secretary of State's Office, and the Controller's Office receive the majority—though not all—of their money through the General Fund. The Judicial Discipline Commission and the Lieutenant Governor's Office are funded entirely through the General Fund.

As noted previously, no funding source is dedicated to one particular agency, though some sources have restrictions on their uses.⁹⁹ The State Highway Fund, for example, only finances programs and operations in six departments: the Department of Transportation, the Department of Public Safety, the Department of Motor Vehicles, the Department of Business and Industry, the Governor's Office, and the Legislative Branch. However, the converse does not hold. Some—if few—agencies are funded entirely by a single source. The Judicial Discipline Commission and the Lieutenant Governor's Office receive funding from the General Fund only, as stated above, but are the only agencies to receive funding from one source in the 2019-2021 biennium.

The General Fund department summary shows that a substantial share of its resources is allocated to the Department of Education (34.2 percent) and the Department of Health and Human Services (33.7 percent). These are followed by NSHE (15.8 percent), the Department of Corrections (7.1 percent), and the Department of Public Safety (1.7 percent). Funding for the rest of the departments' proposed expenditures, taken together, comprise 7.5 percent of the General Fund.

Appendix. Crosswalk Between Functions and Departments—2017-2019 Biennium¹⁰⁰

Function	Department
Health and Human Services	Department of Health and Human Services
	Department of Employment, Training & Rehab
Education	Department of Education
	Nevada System of Higher Education (NSHE)
	State Public Charter School Authority
Infrastructure	Department of Transportation
	Department of Conservation & Natural Resources
	Colorado River Commission
	Department of Wildlife
	Tahoe Regional Planning Agency
Special Purpose Agencies	Public Employees' Benefits Program
	Department of Veterans Services
	Adjutant General
	Public Employees' Retirement System
	Silver State Health Insurance Exchange
	Commission on Ethics
Public Safety	Department of Corrections
	Department of Public Safety
	Department of Motor Vehicles
	Commission on Peace Officer Standards & Training
Elected Officials	Treasurer's Office
	Governor's Office
	Attorney General's Office
	Judicial Branch
	Legislative Branch
	Secretary of State's Office
	Controller's Office
	Judicial Discipline Commission
	Lieutenant Governor's Office
Commerce & Industry	Department of Agriculture
	Department of Business and Industry
	Gaming Control Board
	Department of Tourism and Cultural Affairs
	Governor's Office of Economic Development
	Public Utilities Commission
	Commission on Mineral Resources
Finance & Administration	Department of Administration
	Department of Taxation
Note: Sorted by function size (total budget) and department size within function, from largest to smallest.	

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The Kenny C. Guinn Center for Policy Priorities is a 501(c)(3) nonprofit policy institute focused on providing fact-based, relevant, and well-reasoned analysis of critical policy issues facing Nevada and the Intermountain West. The Guinn Center engages policy-makers, experts, and the public with innovative, data-driven research and analysis to advance policy solutions, inform the public debate, and expand public engagement.

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