Visualizing Nevada’s 2021 – 2023 Budget
Nevada General Fund Revenues, by Source: 2021-2023 Biennium

- Sales and Use Tax, 29.9%
- Modified Business Tax, 16.7%
- Gaming Taxes–State, 16.6%
- Insurance Taxes, 11.7%
- Non-Tax Revenue, 5.8%
- Commerce Tax, 4.8%
- Other Taxes, 4.3%
- Cigarette Tax, 3.3%
- Real Property Transfer Tax, 2.4%
- Live Entertainment Tax, 2.1%
- Mining Taxes and Fees, 1.3%

<table>
<thead>
<tr>
<th>Source</th>
<th>2019-2021 Biennium</th>
<th>2021-2023 Biennium</th>
<th>Dollar Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales and Use Tax</td>
<td>-6.6%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gaming Taxes–State</td>
<td>-11.5%</td>
<td></td>
<td></td>
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<tr>
<td>Modified Business Tax</td>
<td>-2.1%</td>
<td></td>
<td></td>
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<tr>
<td>Insurance Taxes</td>
<td>5.8%</td>
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<tr>
<td>Non-Tax Revenue</td>
<td>-9.9%</td>
<td></td>
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</tr>
<tr>
<td>Commerce Tax</td>
<td>-8.0%</td>
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<tr>
<td>Other Taxes</td>
<td>-3.8%</td>
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<td></td>
</tr>
<tr>
<td>Cigarette Tax</td>
<td>-7.2%</td>
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</tr>
<tr>
<td>Live Entertainment Tax</td>
<td>-29.6%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Property Transfer Tax</td>
<td>-0.4%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mining Taxes and Fees</td>
<td>5.6%</td>
<td></td>
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</tr>
<tr>
<td>Transp. Connect. Excise Tax</td>
<td>-32.8%</td>
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</tr>
<tr>
<td>Goverment Services Tax</td>
<td>8.4%</td>
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<td></td>
</tr>
</tbody>
</table>

Funding Sources in Nevada’s Budget: 2021-2023 Biennium

- Federal Fund, 34.3%
- General Fund, 27.7%
- Other Fund, 15.7%
- Interagency Transfer, 13.8%
- Balance Forward, 4.8%
- Highway Fund, 3.7%

*Source: State of Nevada, Transparent Government Website*
Nevada General Fund Appropriations per Capita

Current Dollars

Constant Dollars

Great Recession

Source: Nevada Legislative Counsel Bureau, Fiscal Division, Appropriations Reports (selected); State of Nevada, Transparent Government Website; American Community Survey; Office of the State Demographer for Nevada (Five Year Population Projections); and U.S. Bureau of Labor Statistics, CPI for All Urban Consumers
Statewide Expenditure Summary, by Function: 2021-2023 Biennium

- Health and Human Services, 49.7%
- Education, 22.4%
- Infrastructure, 7.2%
- Special Purpose Agencies, 5.9%
- Public Safety, 5.1%
- Elected Officials, 4.5%
- Commerce & Industry, 3.3%
- Finance & Administration, 1.9%

Source: State of Nevada, Transparent Government Website
Statewide Expenditure Summary, by Function: Biennial Comparison

Source: State of Nevada, Transparent Government Website
Statewide Expenditure Summary, by Department: 2021-2023 Biennium

Dept. of Health and Human Services, 48.4%
Department of Education, 15.6%
Nevada System of Higher Education, 6.5%
Department of Transportation, 5.3%
Public Employees Benefits Program, 4.9%
Treasurer's Office, 2.8%
Department of Corrections, 2.5%
Department of Public Safety, 1.5%
Dept. of Employment, Training & Rehab., 1.4%
Department of Agriculture, 1.2%
All Other Departments, 9.9%

Source: State of Nevada, Transparent Government Website
Statewide Expenditure Summary: Biennial Comparison (Nevada’s 10 Largest Departments)

Source: State of Nevada, Transparent Government Website
Nevada’s 10 Largest Departments, by Funding Source: 2021-2023 Biennium

DHHS (BDG = $15,193.2M)
NDE (BDG = $4,910.5M)
NSHE (BDG = $2,035.0M)
NDOT (BDG = $1,668.6M)
PEBP (BDG = $1,552.7M)
TREASURER (BDG = $889.6M)
NDOC (BDG = $794.0M)
DPS (BDG = $464.6M)
DETR (BDG = $423.9M)
AGRI (BDG = $375.3M)

Source: State of Nevada, Transparent Government Website
General Fund Appropriations, by Department: 2021-2023 Biennium

Dept. of Health and Human Services, 37.4%
Department of Education, 31.8%
Nevada System of Higher Education, 14.7%
Department of Corrections, 7.7%
All Other Departments, 8.4%

Source: State of Nevada, Transparent Government Website
Notes

General Fund Revenues

General Fund Revenue Sources for the 2019-2021 Biennium: Fiscal Year 2020 (Forecast) and Fiscal Year 2021 (Forecast)
   ➢ Binding on the Legislatively Approved Budget for the 2019-2021 Biennium

General Fund Revenue Sources for the 2021-2023 Biennium: Fiscal Year 2022 (Forecast) and Fiscal Year 2023 (Forecast)
   ➢ Binding on the Governor’s Recommended Budget for the 2021-2023 Biennium

Budget

2019-2021 Budget: Legislatively Approved Budget for the 2019-2021 Biennium (Fiscal Year 2020 and Fiscal Year 2021)
2021-2023 Budget: Governor’s Recommended Budget for the 2021-2023 Biennium (Fiscal Year 2022 and Fiscal Year 2023)

Acronyms

AGRI: Department of Agriculture
DETR: Department of Employment, Training & Rehabilitation
DHHS: Department of Health and Human Services
DPS: Department of Public Safety
NDE: Department of Education

NDOC: Department of Corrections
NDOT: Department of Transportation
NSHE: Nevada System of Higher Education (NSHE)
PEBP: Public Employees Benefits Program
TREASURER: Treasurer’s Office
About the Kenny C. Guinn Center for Policy Priorities

The Guinn Center is a nonprofit, bipartisan research center and policy lab that seeks to identify evidence-based solutions through data, public engagement, and strategic partnerships.

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