

# SECTION I HISTORICAL PERSPECTIVE

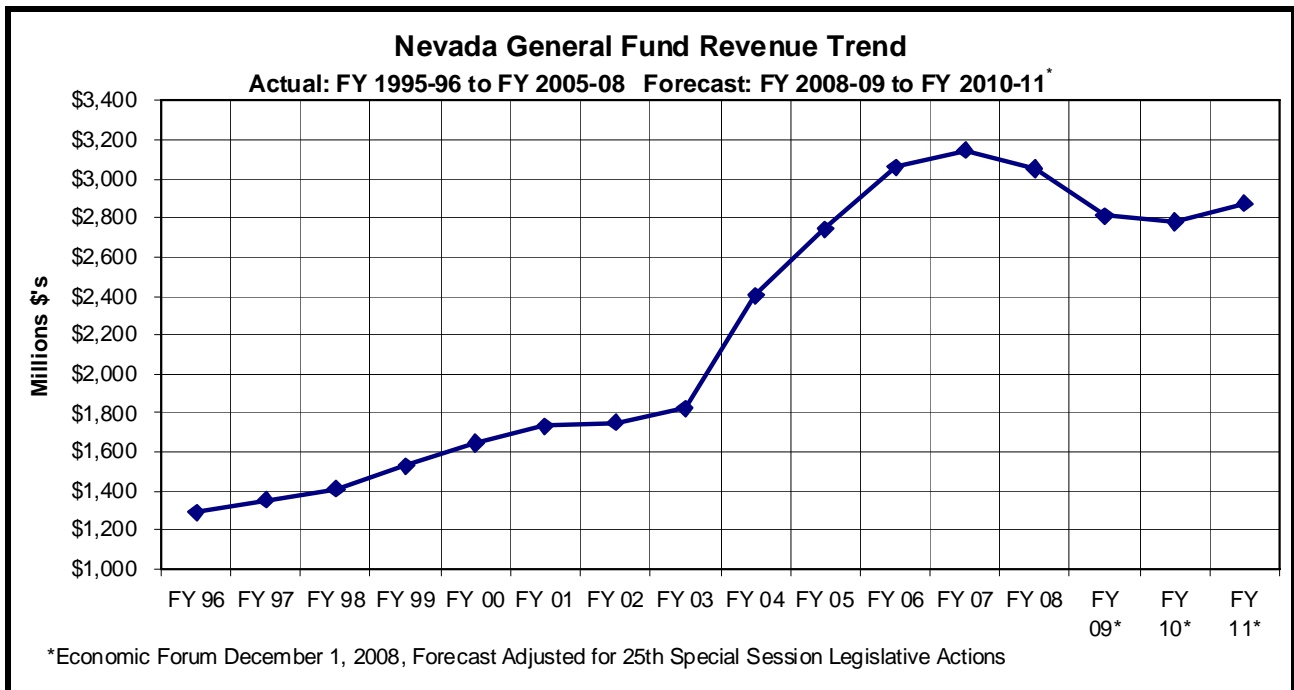
This section contains a historical review of actual state General Fund revenues and the Economic Forum's December 1, 2008, forecasts for the 2007-09 biennium, adjusted for legislative actions approved during the 25<sup>th</sup> Special Session, as well as a historical presentation of General Fund operating appropriations combined with the Governor's recommendations for the 2009-10 biennium. Graphs depicting the trends in General Fund revenues since FY 1995-96 are presented below.

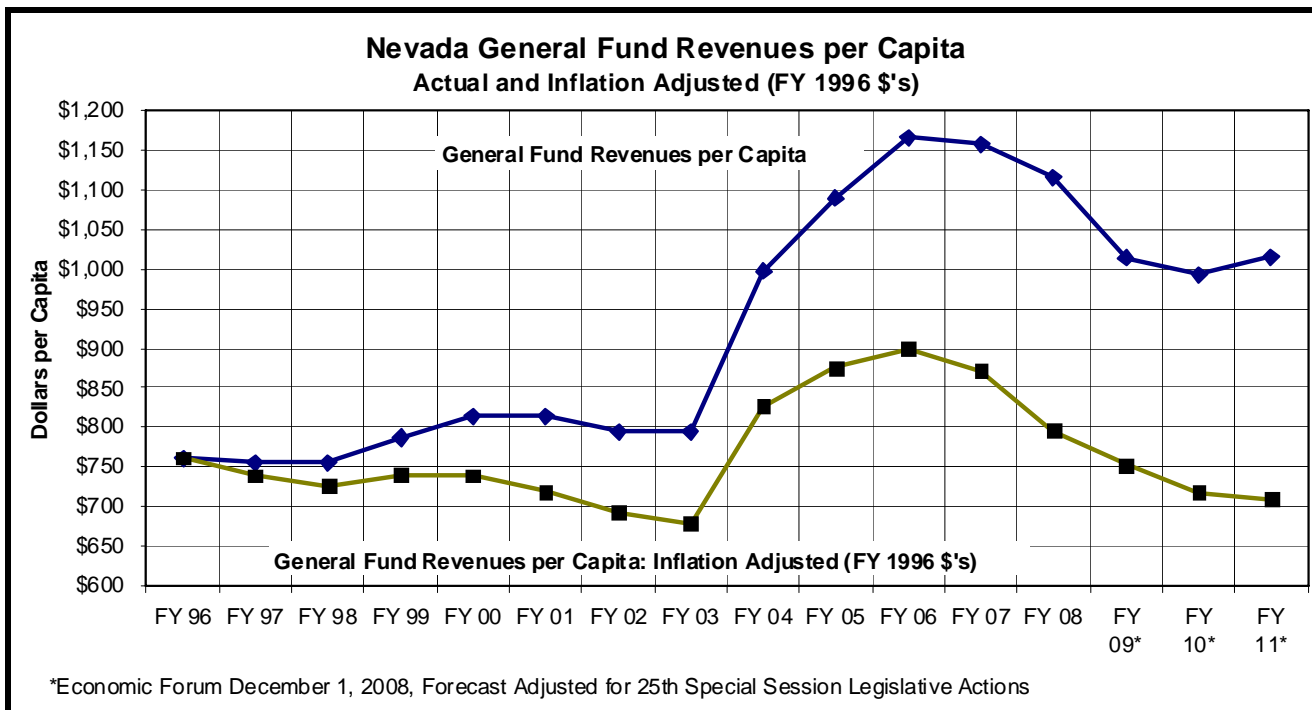
## GENERAL FUND REVENUE TRENDS

### FY 1995-96 TO FY 2005-06

General Fund revenues were approximately \$1.83 billion in FY 2002-03, a 41.4 percent increase over FY 1995-96 revenues. The average annual growth rate over those eight years was 5.1 percent. However, given the state's robust population growth, per-capita revenues grew at only a 0.6 percent average annual rate for the period spanning FY 1995-96 to FY 2002-03. Furthermore, inflation-adjusted per-capita revenues actually declined at an annual average rate of 1.6 percent per year for that period. In FY 2002-03, inflation-adjusted per-capita revenues were approximately \$674, measured in FY 1995-96 dollars, compared to \$761 in FY 1995-96. Thus, while the state's revenues were experiencing positive gains, those gains were not keeping pace with inflation and the state's rapid population growth and the attendant increase in demand for government services.

In response to the downward trend in inflation-adjusted revenues per capita, the tax package approved during the 20<sup>th</sup> Special Session created new taxes in addition to increasing some of the existing levies. Information on the tax plan approved during the 20<sup>th</sup> Special Session is provided in Section III – Tax Overview of this report.





In FY 2003-04, the initial year of implementation of the 2003 tax plan, General Fund revenues increased 31.7 percent. The majority of this increase was attributable to the tax changes approved by the 2003 Legislature. However, due to stronger than anticipated economic activity, the actual growth was higher than the projections, which incorporated the estimated effects of the tax changes. General Fund revenues grew an additional 14.1 percent in FY 2004-05, the first year in which all the tax changes from 2003 were fully implemented. Again, the growth observed was attributable to the implementation of the tax measures, as well as strong and sustained economic activity. By FY 2005-06, the effects of the tax changes from 2003 were fully annualized; thus the 11.5 percent growth in General Fund revenues over the prior year was due primarily to economic growth.

Beginning in late 2006 and early 2007, the fiscal environment began to change and due to already slowing national and state economic activity, total General Fund revenues increased by only 2.8 percent in FY 2006-07. In fact, per-capita revenues in FY 2006-07 fell by 0.8 percent and inflation-adjusted per-capita revenues were 3.1 percent below the level in FY 2005-06.

As economic conditions continued to worsen through the end of calendar year 2007 and into 2008, total General Fund revenues actually fell by 2.9 percent in FY 2007-08. On an inflation-adjusted per-capita basis, General Fund revenues decreased by 8.7 percent in FY 2007-08 to a level that is below that observed in FY 2003-04 and FY 2004-05 after the 2003 tax changes.

## **FORECAST: FY 2008-09 TO FY 2010-11**

Based on the Economic Forum's December 1, 2008, forecast, total General Fund revenues are projected to decrease by 9.1 percent to \$2.777 billion in FY 2008-09 and increase by only 0.2 percent to \$2.782 billion in FY 2009-10 and by 3.3 percent to \$2.874 billion in FY 2010-11. Total projected General Fund revenues for the 2009-11 biennium of \$5.656 billion are forecast to be 3.0 percent (\$175.0 million) below the projected revenues for the 2007-09 biennium of \$5.832 billion (amount includes FY 2007-08 actual collections and FY 2008-09 projected collections –December 2008 Economic Forum).

The projected revenues for the 2007-09 biennium of \$5.832 billion are approximately \$981 million (14.4 percent) below the Economic Forum's May 1, 2007, forecast (adjusted for legislative actions approved during the 2007 Legislative Session) for the 2007-09 biennium.

Based on the worsening economic conditions and Economic Forum's revised forecast for FY 2008-09 approved at its December 1, 2008, meeting, the Governor called the Legislature into Special Session on December 8, 2008. During the 25<sup>th</sup> Special Session, the Legislature enacted the following measures contained in Senate Bill 2 to provide an estimated additional \$31.1 million in General Fund revenue in FY 2008-09 and a reduction of \$1.5 million in FY 2009-10:

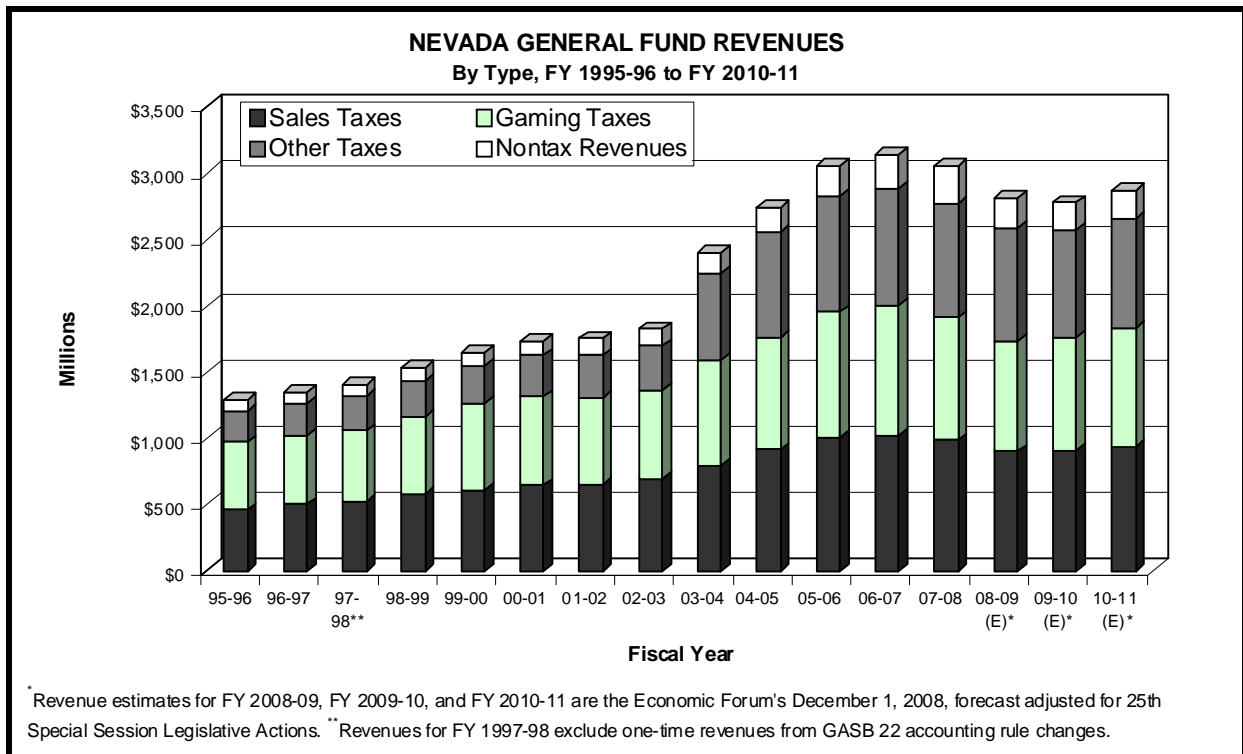
- Reduce the collection allowance provided to the taxpayer for collecting and remitting the following taxes, effective January 1, 2009, and ending on June 30, 2009: sales and use taxes (\$1,109,140), cigarette taxes (\$125,955), liquor taxes (\$50,412), and other tobacco taxes (\$11,209).
- Require one percent of the four percent recovery surcharge retained by short-term car rental companies as reimbursement for the cost of vehicle licensing fees and taxes to be deposited in the state General Fund effective January 1, 2009, and ending June 30, 2009.
- Require the advance payment on the net proceeds of minerals tax in FY 2008-09 based upon estimated net proceeds for current calendar year. The provisions also apply to FY 2009-10 and FY 2010-11, but revert back to the former method of taxing net proceeds based on the previous actual calendar year effective July 1, 2011 (FY 2011-12). This tax change is estimated to increase FY 2008-09 General Fund revenue by \$28.0 million and decrease FY 2009-10 collections by \$1.5 million.

## **COMPOSITION OF GENERAL FUND REVENUES**

From FY 1995-96 to FY 2002-03, taxes, on average, accounted for approximately 93.3 percent of total General Fund revenues. On average over this eight-year period, sales tax accounted for 37.2 percent and gaming taxes contributed 38.2 percent, with other taxes accounting for an average of 17.9 percent of total General Fund revenues. Non-tax revenues generated approximately 6.6 percent of total General Fund revenues on average over the FY 1995-96 to FY 2002-03 historical period.

The tax changes approved during the 20<sup>th</sup> Special Session did not alter the share of revenue provided by tax versus non-tax sources. However, the distribution amongst the sources of revenue generated within the tax category was changed. In FY 2003-04, total taxes accounted for 93.3 percent of total General Fund revenues, while non-tax revenue sources provided 6.7 percent, almost identical to the average shares observed prior to FY 2003-04. Sales taxes accounted for 32.9 percent and gaming taxes (including the gaming portion of the live entertainment tax) generated 33.3 percent of total General Fund revenues in FY 2003-04. The previous eight-year average shares for sales and gaming taxes had been 37.2 and 38.2 percent, respectively. The implementation of the modified business tax and real property transfer tax was the primary cause of the dilution in the shares of the sales tax and the gaming tax contributions to the General Fund.

Based on the Economic Forum's December 1, 2008, forecast (adjusted for legislative actions approved during the 25<sup>th</sup> Special Session), total taxes over the 2009-11 biennium are projected to account for approximately 92.5 percent of total General Fund revenues. The 2009-11 biennium sales tax collections are estimated to generate 32.5 percent of total General Fund revenues. Gaming taxes are expected to contribute 31.0 percent; other taxes are projected to provide 29.0 percent; and non-tax revenue sources are forecast to account for 7.5 percent of total General Fund revenues.





**NOTES:**

[a.] Subject to adjustment based on reconciliation with the Controller's Office and Budget Division

**FY 2003-04 (Actual collections are not displayed in the table for FY 2004, but notes were retained as they reflect the tax changes approved by the Legislature during the 2003 Regular and Special Sessions.)**
**FY 2004**

- [1-FY04] A.B. 4 (20th S.S.) reduced the collection allowance provided to the taxpayer for collecting and remitting the sales tax to the state from 1.25% to 0.5%, effective July 1, 2003.
- [2-FY04] S.B. 8 (20th S.S.) increased gross gaming tax rates by 0.5%: 3.0% to 3.5% on monthly revenue up to \$50,000; 4.0% to 4.5% on revenue over \$50,000 and up to \$134,000; 6.25% to 6.75% on revenue exceeding \$134,000, effective August 1, 2003.
- [3-FY04] S.B. 8 (20th S.S.) increased quarterly restricted slot fees by 33%: from \$61 to \$81 per machine, up to 5 machines; from \$106 to \$141 for each machine over 5, up to 15 machines, effective July 22, 2003.
- [4a-FY04] S.B. 8 (20th S.S.) modified types of establishments and entertainment subject to the current 10% Casino Entertainment Tax (CET), effective September 1 to December 31, 2003 [Estimated to generate \$4,982,000 additional collections during 4-month period].
- [4b-FY04] S.B. 8 (20th S.S.) repealed CET and replaced by Live Entertainment Tax (LET): 5% of admissions price, if entertainment is in facility with 7,500 or more seats; 10% of admissions price & food, beverage, and merchandise purchased, if facility has more than 300 and up to 7,500 seats; exempt from the tax if facility is a non-gaming establishment with less than 300 seats or is gaming establishment with less than 300 seats and less than 51 slot machines, 6 games, or any combination thereof, effective January 1, 2004.
- [5-FY04] S.B. 8 (20th S.S.) increased liquor taxes by 75%: beer from 9 cents to 16 cents per gallon; liquor up to 14% alcohol from 40 cents to 70 cents per gallon; liquor over 14% and up to 22% alcohol from 75 cents to \$1.30 per gallon; liquor over 22% alcohol from \$2.05 (15 cents for alcohol abuse program, 50 cents to local government, and \$1.40 to state general fund) to \$3.60 per gallon (15 cents for alcohol abuse program, 50 cents to local government, and \$2.95 to state general fund), effective August 1, 2003. [Estimated to generate \$13,873,000 in FY 2004 and \$15,536,000 in FY 2005]. A.B. 4 (20th S.S.) reduced the collection allowance provided to the taxpayer for collecting and remitting the liquor tax to the state from 3% to 0.5%, effective August 1, 2003. [Estimated to generate \$734,000 in FY 2004 and \$822,000 in FY 2005]
- [6-FY04] S.B. 8 (20th S.S.) increased cigarette tax per pack of 20 by 45 cents: from 35 cents per pack (10 cents to Local Government Distribution Fund, 25 cents to state general fund) to 80 cents per pack (10 cents to Local Government Distribution Fund, 70 cents to state general fund), effective July 22, 2003. [Estimated to generate \$63,268,000 in FY 2004 and \$70,047,000 in FY 2005] A.B. 4 (20th S.S.) reduced the collection allowance provided to the taxpayer for collecting and remitting the cigarette tax to the state from 3% to 0.5%, effective August 1, 2003. [Estimated to generate \$2,538,000 in FY 2004 and \$2,884,000 in FY 2005]
- [7-FY04] A.B. 4 (20th S.S.) reduced collection allowance provided to taxpayer for collecting and remitting tax on other tobacco items from 2.0% to 0.5%, effective August 1, 2003.
- [8-FY04] S.B. 8 (20th S.S.) changed the \$25 one-time annual business license fee to an annual fee of \$100, effective July 22, 2003.
- [9-FY04] S.B. 8 (20th S.S.) repealed the current quarterly \$25 per employee tax when the Modified Business Tax comes online, effective October 1, 2003. [See Notes 10 and 11]
- [10-FY04] S.B. 8 (20th S.S.) imposes tax on gross payroll of a business less a deduction for health care provided to employees, effective October 1, 2003. Tax rate is 0.70% in FY 2004 and 0.65% in FY 2005.
- [11-FY04] S.B. 8 (20th S.S.) imposes tax of 2.0% on gross payroll of a financial institution less a deduction for health care provided to employees, effective October 1, 2003.
- [12-FY04] S.B. 8 (20th S.S.) imposes excise tax on each bank of \$7,000 per year (\$1,750 per quarter) on each branch office, effective January 1, 2004.
- [13-FY04] S.B. 8 (20th S.S.) imposes tax of \$1.30 per \$500 of value on the transfers of real property, effective October 1, 2003.
- [14-FY04] S.B.2 and A.B. 4 (20th S.S.) makes changes to the rates and structure of the fees collected from entities filing with the Secretary of State's office, effective September 1, 2003 for Securities and UCC fee increases and November 1, 2003 for changes to commercial recording fees.
- [15-FY04] S.B. 428 (2003 Session) increases real estate salesman, broker-salesman, and brokers licensing fees by \$20 for an original license and \$10 for renewal of license (original and renewal license fee varies depending on type of license), effective July 1, 2003.
- [16-FY04] A.B. 493 (2003 Session) established that revenues from fees collected by the Division of Financial Institutions of the Department of Business & Industry will be deposited in a separate fund to pay the expenses related to the operations of the Commissioner of Financial Institutions and the Division of Financial Institutions, effective January 1, 2004. Previously, the revenues from the fees were deposited in the state general fund.
- [17-FY04] A.B. 550 (2003 Session) increased state's portion of the fee for issuing copy of a birth certificate by \$2 and fee for issuing copy of death certificate by \$1, effective October 1, 2003
- [18-FY04] S.B. 504 (2003 Session) transferred the State Printing Division of the Department of Administration to the Legislative Counsel Bureau and all debt to the state general fund was forgiven, effective July 1, 2003.
- [19-FY04] Beginning in FY 2004, the portion of the fees collected by the Real Estate Division for Real Estate Testing Fees that belong to the general fund are transferred from Category 28 in BA 3823 to GL 4741 in the General Fund. Previously, the revenue from these fees were reverted to the general fund at the end of the fiscal year.

**FY 2006**

- [1-FY06] S.B. 357 (2005 Session) allocates \$1 per slot machine per quarter in FY 2006 and \$2 per slot machine per quarter in FY 2007 from the quarterly fee imposed on restricted and nonrestricted slot machines and sunsets effective June 30, 2007. A total of \$822,000 in FY 2006 and \$1,678,000 is projected to be deposited in the Account to Support Programs for the Prevention and Treatment of Problem Gambling. (FY 2006: \$84,666 - Restricted; \$737,334 - Nonrestricted and FY 2007: \$172,834 - Restricted; \$1,505,166 - Nonrestricted)
- [2-FY06] A.B. 554 (2005 Session) lowers the occupancy threshold from 300 to 200, effective July 1, 2005. Estimated to generate \$3,600,000 in FY 2006 and FY 2007.
- [3-FY06] S.B. 3 (22nd S.S.) provides an exemption for entities that have four or fewer rental dwelling units. Estimated to reduce collections by \$2,975,000 in FY 2006 and \$3,060,000 in FY 2007.
- [4-FY06] S.B. 3 (22nd S.S.) allows an entity operating a facility where craft shows, exhibitions, trade shows, conventions, or sporting events to pay the BLF for entities not having a business license as an annual flat fee of \$5,000 or on a \$1.25 times the number entities without a business license times the number days of the show basis. Estimated to generate \$134,420 in FY 2006 and \$158,884 in FY 2007.
- [5-FY06] S.B. 391 (2005 Session) replaces the NAICS-based approach for defining a financial institution with a structure based on a state or federal licensing or regulatory requirement for conducting financial activities. Collection agencies and pawn shops are not included as financial institutions, but as nonfinancial businesses. The changes are estimated to reduce MBT-Financial collections by \$1,801,800 in FY 2006 and \$2,047,500 in FY 2007 and increase MBT-Nonfinancial collections by \$584,168 in FY 2006 and \$621,237 in FY 2007. Net effect is a reduction in total MBT collections of \$1,217,632 in FY 2006 and \$1,426,263 in FY 2007.
- [6-FY06] S.B. 523 (2005 Session) reduces the MBT-nonfinancial institutions tax rate from 0.65% to 0.63% from July 1, 2005 to June 30, 2007. Estimated to reduce collections by \$6,978,000 in FY 2006 and \$7,450,000 in FY 2007.
- [7-FY06] S.B. 3 (22nd S.S.) provides an exemption for the first branch bank operated by a bank in each county, replacing the previous exemption for one branch bank only. Estimated to reduce collections by \$441,000 in FY 2006 and FY 2007.
- [8-FY06] S.B. 390 (2005 Session) increases the collection allowance provided to Clark County and Washoe County from 0.2% to 1.0%, effective July 1, 2005, which makes the collection allowance 1.0% in all 17 counties. Estimated to reduce collections by \$1,056,292 in FY 2006 and \$1,022,504 in FY 2007.
- [9-FY06] S.B. 4 (22nd S.S.) allocates \$7,600,000 of the Unclaimed Property revenues collected by the State Treasurer to the Millennium Scholarship Trust Fund in FY 2006 and FY 2007.

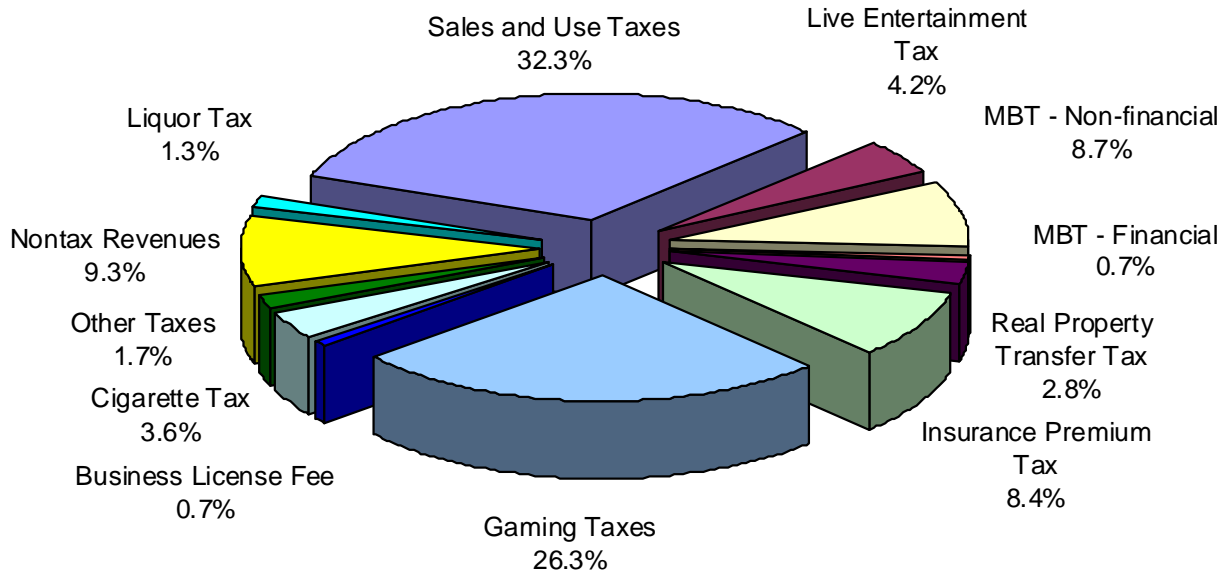
**FY 2008**

- [1-FY08] Per the June 30, 2007, sunset provision of S.B. 357 (2005 Session), the \$2 per slot machine per quarter allocated from the quarterly license fee imposed on restricted and nonrestricted slot machines to the Account to Support Programs for the Prevention and Treatment of Problem Gambling ceases and the full amount collected from the quarterly slot fees remains in the General Fund.
- [2-FY08] Per the A.B. 554 (2005 Session), race events that are part of the National Association of Stock Car Auto Racing (NASCAR) Nextel Cup series and all races associated with such an event are exempt from the LET, effective July 1, 2007.
- [3-FY08] Per the sunset provision of S.B. 523 (2005 Session), the MBT-nonfinancial institutions tax rate increases to 0.65% from 0.63%, effective July 1, 2007.
- [4-FY08] S.B. 165 (2005 Session) requires the state General Fund portion of the petroleum inspection fees imposed pursuant to NRS 590.120 to be deposited into a separate account for use by the Department of Agriculture, effective July 1, 2007.

**FY 2009**

- [1A-FY09] S.B. 2 (25th S.S.) reduced the collection allowance provided to taxpayer for collecting and remitting sales and use taxes to the State from 0.5% to 0.25% effective January 1, 2009 and ending on June 30, 2009. During the six months the reduction in the collection allowance is effective in FY 2009, it is estimated that the change will generate \$1,087,145 for the State 2% Sales Tax.
- [1B-FY09] S.B. 2 (25th S.S.) reduced the collection allowance provided to taxpayer for collecting and remitting sales and use taxes from 0.5% to 0.25% effective January 1, 2009 and ending on June 30, 2009. During the six months the reduction in the collection allowance is effective in FY 2009, it is estimated that the General Fund commission of 0.75% retained by the State for collecting and distributing the LSST, BCCRT, SCCRT, and Local Option taxes (LOPT) will generate the following additional General Fund revenue: LSST - \$8,859; BCCRT - \$1,968; SCCRT - \$6,893; and LOPT - \$4,275.
- [2-FY09] S.B. 2 (25th S.S.) reduced the collection allowance provided to taxpayer for collecting and remitting cigarette taxes, liquor taxes, and other tobacco taxes to the state from 0.5% to 0.25% effective January 1, 2009 and ending on June 30, 2009. During the six months the reduction in the collection allowance is effective in FY 2009, it is estimated to generate the following additional General Fund revenue: Cigarette Tax - \$125,955; Liquor Tax - \$50,412, and Other Tobacco Tax - \$11,209.
- [3-FY09] S.B. 2 (25th S.S.) requires the advance payment on the net proceeds of minerals tax in FY 2009 based upon estimated net proceeds for the current calendar year. The provisions of S.B. 2 also apply to FY 2010 and FY 2011, but the net proceeds of minerals tax reverts back to the former method (based on previous calendar year) of taxing net proceeds on July 1, 2011. Based on S.B. 2, the Economic Forum's December 1 estimates for net proceeds tax for FY 2010 will be collected in FY 2009 and FY 2011 will be collected in FY 2010. Thus, S.B. 2 is estimated to increase FY 2009 net proceeds tax collections by \$28,000,000 and decrease FY 2010 collections by \$1,500,000 (\$26,500,000 - \$28,000,000). There is no revenue impact on FY 2011 as the net proceeds of mineral tax is estimated to remain at \$26,500,000 in FY 2011.
- [4-FY09] S.B. 2 (25th S.S.) requires that 1% of the 4% recovery surcharge retained by short-term car rental companies as reimbursement for costs of vehicles licensing fees and taxes to be deposited in the state General Fund effective January 1, 2009, and ending June 30, 2009. During the six months that the transfer of 1% of the 4% recovery surcharge to the General Fund is effective in FY 2009, it is estimated that it will generate additional General Fund revenue of \$1,779,910.

# NEVADA GENERAL FUND REVENUE ACTUAL BY SOURCE, FY 2007-08



## ACTUAL GENERAL FUND REVENUE - FY 2007-08

	<u>Millions \$'s</u>	<u>% of Total</u>		<u>Millions \$'s</u>	<u>% of Total</u>
<b>Taxes:</b>			<b>Other Taxes:</b>		
State Gaming Taxes	\$803.9	26.3%	Business License Tax <sup>A</sup>	\$0.0	0.0%
Sales and Use Taxes	\$985.7	32.3%	Mining Tax	\$35.1	1.1%
Insurance Premium Tax	\$257.4	8.4%	Annual Slot Tax Transfer	\$5.0	0.2%
Cigarette Tax	\$110.4	3.6%	Other Tobacco Tax	\$8.8	0.3%
Live Entertainment Tax:			Branch Bank Excise Tax	\$3.1	0.1%
Gaming Establishments	\$121.6	3.9%	<b>Subtotal Other Taxes</b>	<b>\$52.1</b>	<b>1.7%</b>
Non-Gaming Establishments	\$10.2	0.3%	<b>Subtotal Taxes</b>	<b>\$2,770.9</b>	<b>90.7%</b>
Modified Business Tax (MBT):			<b>Nontax Revenues</b>		
Non-Financial Institutions	\$263.9	8.7%	Licenses	\$121.9	4.0%
Financial Institutions	\$20.7	0.7%	Fees and Fines	\$41.0	1.3%
Real Property Transfer Tax	\$85.9	2.8%	Use of Money and Property	\$61.5	2.1%
Business License Fee	\$19.6	0.7%	Miscellaneous Revenues	\$59.0	1.9%
Liquor Tax	\$39.4	1.3%	<b>Subtotal Nontax Revenues</b>	<b>\$283.4</b>	<b>9.3%</b>
			<b>Total General Fund</b>	<b>\$3,054.3</b>	<b>100.0%</b>

<sup>A</sup> Business License Tax was repealed by S.B. 8 (20th S.S.), but residual amounts are still collected from audits.

## **GENERAL FUND APPROPRIATION TRENDS**

Over an eight-year period, General Fund operating appropriations have grown from \$1.970 billion in FY 2002-03 to \$3.143 billion, as recommended by the Governor in FY 2010-11, which represents an increase of 59.6 percent. The average annual growth in General Fund appropriations over this period has been 6.0 percent.

The General Fund budget for the 2009-11 biennium, as displayed graphically on the following page, depicts how the budget is recommended by the Governor to be allocated on a functional basis during the 2009-11 biennium. Education, which is recommended to receive 51.1 percent of state appropriations, has historically represented the largest responsibility of state government. However, the percentage of state appropriations recommended for Education during the 2009-11 biennium would be less than the 54.4 percent allocated to the Education function as approved by the 2007 Legislature during the 2007-09 biennium.

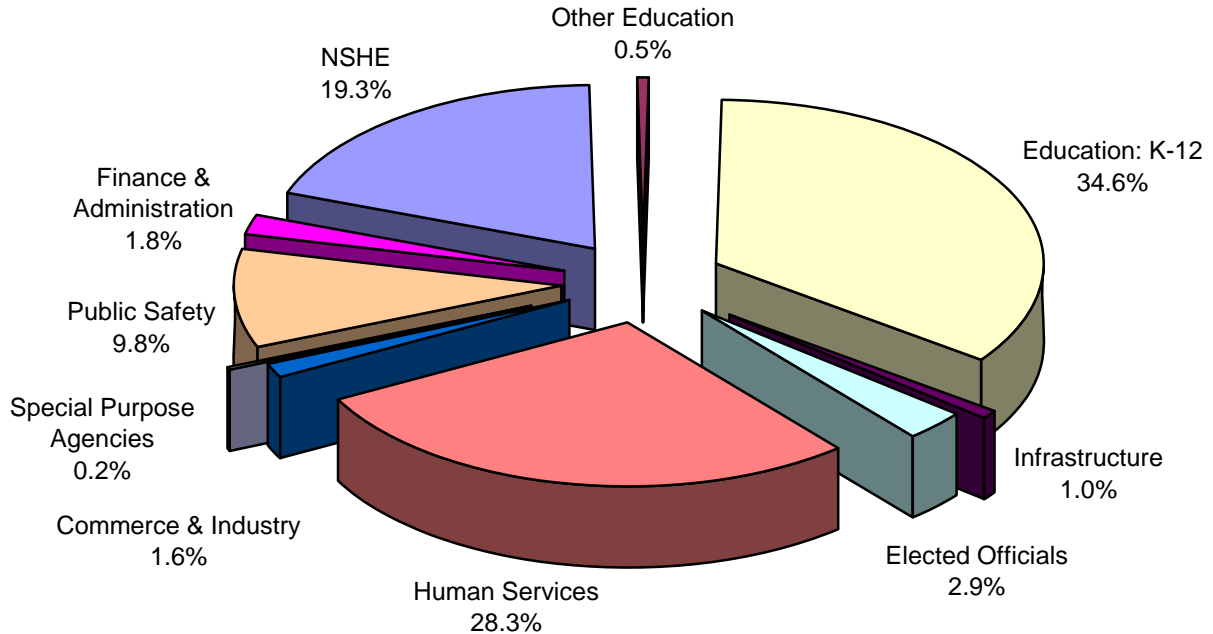
## **TOTAL STATE BUDGET TRENDS**

The legislatively-approved state budget for all funding sources, which includes the General Fund, the Highway Fund, federal funds, and other funds available to state agencies, has grown over the last eight years from \$5.132 billion in FY 2002-03 to \$7.804 billion, as recommended by the Governor in FY 2010-11, an increase of 52.1 percent. The average annual increase during this period has been 5.4 percent.



# NEVADA GENERAL FUND APPROPRIATIONS

## LEGISLATURE APPROVED, 2007-09 BIENNIUM



### LEGISLATURE APPROVED APPROPRIATIONS - 2007-09 BIENNIUM

	<u>FY 2007-08</u>	<u>FY 2008-09</u>	<u>Total</u>	<u>% of TOTAL</u>
<b>ELECTED OFFICIALS</b>	\$ 93,218,502	\$ 100,812,488	\$ 194,030,990	2.9%
<b>FINANCE &amp; ADMINISTRATION</b>	\$ 52,600,759	\$ 71,984,127	\$ 124,584,886	1.8%
<b>EDUCATION:</b>				
NEVADA SYSTEM OF HIGHER EDUCATION	\$ 639,293,540	\$ 677,091,932	\$ 1,316,385,472	19.3%
KINDERGARTEN TO 12TH GRADE	\$ 1,136,680,963	\$ 1,215,606,507	\$ 2,352,287,470	34.6%
OTHER EDUCATION	<u>\$ 15,605,059</u>	<u>\$ 16,991,470</u>	<u>\$ 32,596,529</u>	<u>0.5%</u>
<b>SUBTOTAL EDUCATION</b>	<b>\$ 1,791,579,562</b>	<b>\$ 1,909,689,909</b>	<b>\$ 3,701,269,471</b>	<b>54.4%</b>
<b>HUMAN SERVICES</b>	<b>\$ 915,286,382</b>	<b>\$ 1,011,722,346</b>	<b>\$ 1,927,008,728</b>	<b>28.3%</b>
<b>COMMERCE &amp; INDUSTRY</b>	<b>\$ 52,051,310</b>	<b>\$ 53,122,390</b>	<b>\$ 105,173,700</b>	<b>1.6%</b>
<b>PUBLIC SAFETY</b>	<b>\$ 319,823,935</b>	<b>\$ 346,580,972</b>	<b>\$ 666,404,907</b>	<b>9.8%</b>
<b>INFRASTRUCTURE</b>	<b>\$ 35,952,417</b>	<b>\$ 33,537,044</b>	<b>\$ 69,489,461</b>	<b>1.0%</b>
<b>SPECIAL PURPOSE AGENCIES</b>	<u>\$ 6,480,205</u>	<u>\$ 7,679,060</u>	<u>\$ 14,159,265</u>	<u>0.2%</u>
<b>TOTAL</b>	<b><u>\$ 3,266,993,072</u></b>	<b><u>\$ 3,535,128,336</u></b>	<b><u>\$ 6,802,121,408</u></b>	<b><u>100.0%</u></b>

