

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2009 FORECAST
ACTUAL: FY 2005 THROUGH FY 2008 AND FORECAST: FY 2009 THROUGH FY 2011
ECONOMIC FORUM'S FORECAST FOR FY 2009, FY 2010, AND FY 2011 APPROVED AT THE MAY 1, 2009 MEETING
ADJUSTED FOR LEGISLATIVE ACTIONS APPROVED BY THE 2009 LEGISLATURE (75th SESSION)

DESCRIPTION	FY 2005		FY 2006		FY 2007		FY 2008		MAY 1, 2009 ECONOMIC FORUM FORECAST					
	ACTUAL	% Change	ACTUAL	% Change	ACTUAL	% Change	ACTUAL [a.]	% Change	FY 2009	% Change	FY 2010	% Change	FY 2011	% Change
TAXES														
TOTAL MINING TAXES [3-FY09]	\$16,449,304	-2.2%	\$19,661,886	19.5%	\$27,698,719	40.9%	\$35,131,075	26.8%	\$70,052,000	99.4%	\$28,050,000	-60.0%	\$27,309,000	-2.6%
TOTAL SALES AND USE TAX [1-FY04][1A-FY09][1B-FY09][1-FY10]	\$913,895,384	15.6%	\$1,005,054,248	10.0%	\$1,020,762,102	1.6%	\$985,739,728	-3.4%	\$873,156,000	-11.4%	\$831,058,800	-4.8%	\$849,386,000	2.2%
TOTAL GAMING TAXES [2-FY04][3-FY04][1-FY06]	\$749,655,622	4.9%	\$838,094,296	11.8%	\$858,640,751	2.5%	\$803,946,125	-6.4%	\$699,597,200	-13.0%	\$725,589,800	3.7%	\$740,719,700	2.1%
LIVE ENTERTAINMENT TAX [4a-FY04][4b-FY04][2-FY06]	\$107,884,337	20.9%	\$117,109,288	8.6%	\$132,493,622	13.1%	\$131,820,221	-0.5%	\$125,268,000	-5.0%	\$129,739,000	3.6%	\$138,755,000	6.9%
TOTAL INSURANCE TAXES	\$215,948,970	11.1%	\$238,627,989	10.5%	\$260,000,139	9.0%	\$257,367,094	-1.0%	\$235,395,500	-8.5%	\$231,877,500	-1.5%	\$238,814,500	3.0%
MBT-NONFINANCIAL [10-FY04][5-FY06][6-FY06][2-FY10]	\$205,348,170	40.5%	\$232,760,812	13.3%	\$257,432,283	10.6%	\$263,902,120	2.5%	\$264,203,000	0.1%	\$424,083,000	60.5%	\$421,791,400	-0.5%
MBT-FINANCIAL [11-FY04][5-FY06]	\$21,575,335	39.3%	\$22,491,110	4.2%	\$21,520,319	-4.3%	\$20,698,297	-3.8%	\$20,200,000	-2.4%	\$18,500,000	-8.4%	\$18,300,000	-1.1%
CIGARETTE TAX [6-FY04][2-FY09][3-FY10]	\$113,282,664	6.1%	\$114,693,245	1.2%	\$113,071,937	-1.4%	\$110,418,288	-2.3%	\$99,194,000	-10.2%	\$94,233,200	-5.0%	\$94,685,300	0.5%
REAL PROPERTY TRANSFER TAX [13-FY04][8-FY06]	\$148,730,974	69.0%	\$164,841,506	10.8%	\$120,374,961	-27.0%	\$85,882,799	-28.7%	\$65,261,000	-24.0%	\$48,186,000	-26.2%	\$48,593,000	0.8%
ROOM TAX [5-FY09][4-FY10]										\$104,710,000		\$115,152,000	10.0%	
GOVERNMENTAL SERVICES TAX [5-FY10]										\$42,842,800		\$51,411,300	20.0%	
LIQUOR TAX [5-FY04][2-FY09][7-FY10]	\$35,490,874	7.5%	\$37,347,240	5.2%	\$38,911,094	4.2%	\$39,434,816	1.3%	\$39,279,000	-0.4%	\$40,040,400	1.9%	\$41,020,800	2.4%
OTHER TOBACCO TAX [7-FY04][2-FY09][8-FY10]	\$7,557,607	9.1%	\$8,178,593	8.2%	\$8,841,781	8.1%	\$8,840,580	0.0%	\$9,117,209	3.1%	\$9,402,560	3.1%	\$9,684,270	3.0%
HECC TRANSFER	\$5,000,000		\$5,000,000		\$5,000,000		\$5,000,000		\$5,000,000		\$5,000,000		\$5,000,000	
BUSINESS LICENSE FEE [8-FY04][3-FY06][4-FY06][6-FY10]	\$14,486,315	22.2%	\$21,897,095	51.2%	\$19,997,653	-8.7%	\$19,566,390	-2.2%	\$19,450,000	-0.6%	\$57,441,800	195.3%	\$64,181,600	11.7%
BUSINESS LICENSE TAX [9-FY04]	\$1,297,383	-94.2%	\$431,986	-66.7%	\$239,466	-44.6%	\$13,983	-94.2%	\$15,000		\$7,500		\$5,000	
BRANCH BANK EXCISE TAX [12-FY04][7-FY06]	\$3,084,456	104.5%	\$2,819,210	-8.6%	\$3,029,997	7.5%	\$3,142,650	3.7%	\$3,297,000	4.9%	\$3,297,000		\$3,297,000	
TOTAL TAXES	\$2,559,687,394	14.1%	\$2,829,008,504	10.5%	\$2,888,014,822	2.1%	\$2,770,904,166	-4.1%	\$2,528,484,909	-8.7%	\$2,794,059,360	10.5%	\$2,868,105,870	2.7%
LICENSES														
INSURANCE LICENSES	\$11,358,651	7.4%	\$12,536,529	10.4%	\$13,706,513	9.3%	\$14,500,714	5.8%	\$14,619,500	0.8%	\$14,750,500	0.9%	\$14,878,000	0.9%
MARRIAGE LICENSES	\$559,890	0.9%	\$559,974	-6.7%	\$512,218	-8.5%	\$490,094	-4.3%	\$455,800	-7.0%	\$437,900	-3.9%	\$420,000	-4.1%
TOTAL SECRETARY OF STATE [14-FY04][9-FY10]	\$84,122,084	11.7%	\$101,139,626	20.2%	\$99,238,461	-1.9%	\$100,565,232	1.3%	\$93,439,000	-7.1%	\$94,484,569	1.1%	\$93,483,056	-1.1%
PRIVATE SCHOOL LICENSES	\$274,132	8.9%	\$246,102	-10.2%	\$249,129	1.2%	\$217,403	-12.7%	\$210,600	-3.1%	\$215,800	2.5%	\$232,300	7.6%
PRIVATE EMPLOYMENT AGENCY	\$18,700	-28.1%	\$18,000	-3.7%	\$18,300	1.7%	\$18,700	2.2%	\$16,700	-10.7%	\$16,700		\$16,700	
TOTAL REAL ESTATE [15-FY04][16-FY04]	\$2,628,035	-1.0%	\$3,167,643	20.5%	\$3,160,580	-0.2%	\$2,884,718	-8.7%	\$2,536,200	-12.1%	\$2,536,200		\$2,612,200	3.0%
ATHLETIC COMMISSION FEES	\$2,462,447	9.0%	\$3,042,779	23.6%	\$4,243,723	39.5%	\$3,200,947	-24.6%	\$3,525,000	10.1%	\$3,050,000	-13.5%	\$3,050,000	
TOTAL LICENSES	\$101,463,939	10.7%	\$120,710,653	19.0%	\$121,128,924	0.3%	\$121,877,809	0.6%	\$114,802,800	-5.8%	\$115,491,669	0.6%	\$114,692,256	-0.7%
FEES AND FINES														
VITAL STATISTICS FEES [17-FY04]	\$845,362	11.3%	\$901,094	6.6%	\$990,077	9.9%	\$979,552	-1.1%	\$852,200	-13.0%	\$852,200		\$852,200	
DIVORCE FEES	\$208,010	1.2%	\$211,146	1.5%	\$201,846	-4.4%	\$201,111	-0.4%	\$198,200	-1.4%	\$197,900	-0.2%	\$197,700	-0.1%
CIVIL ACTION FEES	\$1,412,898	2.6%	\$1,396,729	-1.1%	\$1,445,950	3.5%	\$1,530,101	5.8%	\$1,561,800	2.1%	\$1,603,000	2.6%	\$1,644,200	2.6%
INSURANCE FEES	\$576,035	-7.7%	\$1,370,097	137.8%	\$882,643	-35.6%	\$2,143,195	142.8%	\$1,056,300	-50.7%	\$1,000,000	-5.3%	\$1,000,000	
MEDICAL PLAN DISCOUNT REGISTRATION FEES			\$9,000		\$9,000		\$12,000	33.3%	\$12,000		\$12,000		\$12,000	
TOTAL REAL ESTATE FEES	\$1,243,176	13.2%	\$1,452,974	16.9%	\$1,268,567	-12.7%	\$957,184	-24.5%	\$740,900	-22.6%	\$708,600	-4.4%	\$721,100	1.8%
SHORT-TERM CAR LEASE [4-FY09][10-FY10]	\$26,793,014	4.5%	\$26,659,712	-0.5%	\$29,806,850	11.8%	\$29,792,195	0.0%	\$27,689,000	-7.1%	\$36,240,900	30.9%	\$40,695,000	12.3%
ATHLETIC COMMISSION LICENSES/FINES	\$122,515	11.6%	\$690,076	463.3%	\$585,662	-15.1%	\$482,325	-17.6%	\$150,000	-68.9%	\$100,000	-33.3%	\$100,000	
WATER PLANNING FEES														
STATE ENGINEER SALES [11-FY10]	\$2,077,432	22.3%	\$2,249,185	8.3%	\$2,165,724	-3.7%	\$2,272,980	5.0%	\$1,700,000	-25.2%	\$2,600,000	52.9%	\$2,600,000	
SUPREME COURT FEES	\$208,203	-4.9%	\$195,680	-6.0%	\$218,285	11.6%	\$220,335	0.9%	\$217,100	-1.5%	\$222,400	2.4%	\$231,200	4.0%
MISC. FINES/FORFEITURES	\$484,199	85.2%	\$1,269,520	162.2%	\$2,631,519	107.3%	\$2,400,455	-8.8%	\$5,207,400	116.9%	\$2,360,100	-54.7%	\$2,697,600	14.3%
TOTAL FEES AND FINES	\$33,970,845	6.2%	\$36,396,214	7.1%	\$40,206,123	10.5%	\$40,991,433	2.0%	\$39,384,900	-3.9%	\$45,897,100	16.5%	\$50,751,000	10.6%
USE OF MONEY AND PROPERTY														
LYON COUNTY REPAYMENTS														
OTHER REPAYMENTS [18-FY04]	\$2,100,078	4.5%	\$2,200,892	4.8%	\$2,905,765	32.0%	\$5,145,859	77.1%	\$4,581,291	-11.0%	\$1,592,593	-65.2%	\$1,098,135	-31.0%
MARLETTE REPAYMENT	\$10,512		\$10,664	1.4%	\$10,512	-1.4%	\$10,512		\$10,512		\$10,512		\$9,185	-12.6%
INTEREST INCOME	\$13,685,869	202.2%	\$32,933,368	140.6%	\$52,915,782	60.7%	\$56,336,346	6.5%	\$18,070,600	-67.9%	\$3,582,600	-80.2%	\$8,060,500	125.0%
TOTAL USE OF MONEY AND PROPERTY	\$15,796,458	141.2%	\$35,144,924	122.5%	\$55,832,059	58.9%	\$61,492,717	10.1%	\$22,662,403	-63.1%	\$5,185,705	-77.1%	\$9,167,820	76.8%
OTHER REVENUE														
HOOVER DAM REVENUE	\$300,000		\$300,000		\$300,000		\$300,000		\$300,000		\$300,000		\$300,000	
PROPERTY TAX: 4-CENT OPERATING RATE [13-FY10]											\$36,010,800		\$32,446,600	
PROPERTY TAX: 5-CENT CAPITAL RATE [14-FY10]											\$34,210,300		\$25,957,300	
ROOM TAX: STATE 3/8 OF 1% RATE [15-FY10]											\$2,334,563		\$3,265,434	
INSURANCE VERIFICATION FEES [17-FY10]											\$7,000,000		\$6,000,000	
SUPPL. ACCOUNT FOR MED. ASSIST. TO INDIGENT [18-FY10]											\$25,199,365		\$22,970,977	
COURT ADMINISTRATIVE ASSESSMENTS [16-FY10]											\$4,763,532		\$6,133,023	
MISC. SALES AND REFUNDS	\$1,428,335	58.9%	\$3,934,335	175.4%	\$5,031,331	27.9%	\$2,383,105	-52.6%	\$939,100	-60.6%	\$953,800	1.6%	\$938,300	-1.6%
COST RECOVERY PLAN	\$9,624,189	-0.9%	\$10,458,762	8.7%	\$10,455,487	0.0%	\$7,139,068	-31.7%	\$7,142,200	0.0%	\$7,142,200		\$7,142,200	
PETROLEUM INSPECTION FEES	\$582,201	4.3%	\$580,469	-0.3%	\$609,362	5.0%								
UNCLAIMED PROPERTY [9-FY06][5-FY09][12-FY10]	\$19,811,660	1.0%	\$22,269,598	12.4%	\$23,464,527	5.4%	\$49,179,534	109.6%	\$45,773,000	-6.9%	\$38,157,000	-16.6%	\$38,105,000	-0.1%
TOTAL OTHER REVENUE	\$31,746,384	2.1%	\$37,543,164	18.3%	\$39,860,707	6.2%	\$59,001,707	48.0%	\$54,154,300	-8.2%	\$156,071,560	188.2%	\$143,258,834	-8.2%
TOTAL GENERAL FUND REVENUE	\$2,742,665,021	14.1%	\$3,058,803,459	11.5%	\$3,145,042,636	2.8%	\$3,054,267,831	-2.9%	\$2,759,489,312	-9.7%	\$3,116,705,394	12.9%	\$3,185,975,780	2.2%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2009 FORECAST
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ECONOMIC FORUM'S FORECAST FOR FY 2009, FY 2010, AND FY 2011 APPROVED AT THE MAY 1, 2009 MEETING
ADJUSTED FOR LEGISLATIVE ACTIONS APPROVED BY THE 2009 LEGISLATURE (75th SESSION)

DESCRIPTION	FY 2005		FY 2006		FY 2007		FY 2008		MAY 1, 2009 ECONOMIC FORUM FORECAST					
	ACTUAL	% Change	ACTUAL	% Change	ACTUAL	% Change	ACTUAL [a.]	% Change	FY 2009	% Change	FY 2010	% Change	FY 2011	% Change
TAXES														
3064 Net Proceeds of Minerals [3-FY09]	\$16,399,811	-2.2%	\$19,587,761	19.4%	\$27,685,453	41.3%	\$34,685,775	25.3%	\$69,952,000	101.7%	\$27,950,000	-60.0%	\$27,209,000	-2.7%
3241 Net Proceeds Penalty	\$23,174		\$44,535		\$2,869		\$292,867		\$50,000	-82.9%	\$50,000		\$50,000	
3245 Centrally Assessed Penalties	\$26,318	-21.1%	\$29,590	12.4%	\$10,396	-64.9%	\$152,433	#####	\$50,000	-67.2%	\$50,000		\$50,000	
TOTAL PROPERTY/MINE TAX	\$16,449,304	-2.2%	\$19,661,886	19.5%	\$27,698,719	40.9%	\$35,131,075	26.8%	\$70,052,000	99.4%	\$28,050,000	-60.0%	\$27,309,000	-2.6%
SALES AND USE														
3001 Sales & Use Tax [1-FY04][1A-FY09][1-FY10]	\$896,018,368	15.6%	\$985,035,972	9.9%	\$1,000,216,534	1.5%	\$966,101,313	-3.4%	\$855,934,000	-11.4%	\$800,785,000	-6.4%	\$817,818,700	2.1%
3002 State Share - LSST [1-FY04][1B-FY09][1-FY10]	\$7,456,072	15.5%	\$8,170,371	9.6%	\$8,296,489	1.5%	\$7,916,522	-4.6%	\$6,942,000	-12.3%	\$7,587,700	9.3%	\$7,909,400	4.2%
3003 State Share - BCCRT [1-FY04][1B-FY09][1-FY10]	\$1,657,260	15.5%	\$1,816,112	9.6%	\$1,843,610	1.5%	\$1,759,335	-4.6%	\$1,543,000	-12.3%	\$3,405,700	120.7%	\$3,549,800	4.2%
3004 State Share - SCCRT [1-FY04][1B-FY09][1-FY10]	\$5,798,822	15.5%	\$6,354,303	9.6%	\$6,452,632	1.5%	\$6,156,358	-4.6%	\$5,399,000	-12.3%	\$11,913,500	120.7%	\$12,416,900	4.2%
3005 State Share - PTT [1-FY04][1B-FY09][1-FY10]	\$2,964,862	21.5%	\$3,677,489	24.0%	\$3,952,838	7.5%	\$3,806,200	-3.7%	\$3,338,000	-12.3%	\$7,366,900	120.7%	\$7,691,200	4.4%
TOTAL SALES AND USE	\$913,895,384	15.6%	\$1,005,054,248	10.0%	\$1,020,762,102	1.6%	\$985,739,728	-3.4%	\$873,156,000	-11.4%	\$831,058,800	-4.8%	\$849,386,000	2.2%
GAMING - STATE														
3032 Pari-mutuel Tax	\$3,164	19.7%	\$3,704	17.1%	\$4,239	14.5%	\$4,920	16.1%	\$4,000	-18.7%	\$4,000		\$4,500	12.5%
3181 Racing Fees	\$11,572	26.6%	\$9,457	-18.3%	\$15,306	61.8%	\$15,542	1.5%	\$15,000	-3.5%	\$15,000		\$15,000	
3247 Racing Fines/Forfeitures	\$1,300	-55.9%	\$4,500	211.5%	\$3,100	-23.5%	\$2,150	-30.6%	\$2,000	-7.0%	\$2,000		\$2,000	
3041 Percent Fees - Gross Revenue [2-FY04]	\$709,623,336	4.8%	\$790,185,056	11.4%	\$820,050,893	3.8%	\$770,965,236	-6.0%	\$662,997,000	-14.0%	\$685,819,000	3.4%	\$706,394,000	3.0%
3042 Gaming Penalties	\$3,947,855	76.9%	\$719,592	-81.8%	\$356,353	-50.5%	\$670,688	88.2%	\$650,000	-3.1%	\$850,000	30.8%	\$650,000	-23.5%
3043 Flat Fees-Restricted Slots [3-FY04][1-FY06][1-FY08]	\$9,423,079	2.1%	\$9,533,014	1.2%	\$9,610,619	0.8%	\$9,507,680	-1.1%	\$8,993,300	-5.4%	\$8,902,600	-1.0%	\$9,150,400	2.8%
3044 Non-Restricted Slots [1-FY06][1-FY08]	\$14,611,680	-1.9%	\$13,980,960	-4.3%	\$13,098,863	-6.3%	\$12,771,871	-2.5%	\$12,730,000	-0.3%	\$13,048,100	2.5%	\$13,270,800	1.7%
3045 Quarterly Fees-Games	\$7,234,573	0.2%	\$7,300,179	0.9%	\$7,217,562	-1.1%	\$6,990,365	-3.1%	\$6,972,400	-0.3%	\$7,176,800	2.9%	\$7,302,700	1.8%
3046 Advance License Fees	\$4,427,703	21.3%	\$15,976,552	260.8%	\$7,822,853	-51.0%	\$2,599,278	-66.8%	\$6,807,400	161.9%	\$9,338,200	37.2%	\$3,500,000	-62.5%
3048 Slot Machine Route Operator	\$33,500	-8.2%	\$33,000	-1.5%	\$37,500	13.6%	\$36,000	-4.0%	\$37,000	2.8%	\$37,000		\$37,000	
3049 Gaming Info Systems Annual	\$12,000		\$24,000		\$18,000		\$18,356		\$18,000	-1.9%	\$18,000		\$18,000	
3033 Equip Mfg. License	\$179,500	0.6%	\$172,500	-3.9%	\$208,500	20.9%	\$209,500	0.5%	\$218,000	4.1%	\$219,500	0.7%	\$222,500	1.4%
3034 Race Wire License	\$32,605	-16.8%	\$44,257	35.7%	\$92,152	108.2%	\$35,196	-61.8%	\$15,000	-57.4%	\$15,000		\$15,000	
3035 Annual Fees on Games	\$113,754	0.2%	\$107,975	-5.1%	\$104,810	-2.9%	\$119,333	13.9%	\$138,100	15.7%	\$144,600	4.7%	\$137,800	-4.7%
TOTAL GAMING - STATE	\$749,655,622	4.9%	\$838,094,296	11.8%	\$858,640,751	2.5%	\$803,946,125	-6.4%	\$699,597,200	-13.0%	\$725,589,800	3.7%	\$740,719,700	2.1%
LIVE ENTERTAINMENT TAX (LET)														
3031G Live Entertainment Tax-Gaming [4b-FY04]	\$99,368,305	17.1%	\$108,420,425	9.1%	\$121,655,196	12.2%	\$121,638,259	0.0%	\$116,028,000	-4.6%	\$120,314,000	3.7%	\$129,141,000	7.3%
3031NG Live Entertainment Tax-Nongaming [4b-FY04][2-FY06][2-FY08]	\$8,516,031	96.0%	\$8,688,864	2.0%	\$10,838,426	24.7%	\$10,181,962	-6.1%	\$9,240,000	-9.3%	\$9,425,000	2.0%	\$9,614,000	2.0%
TOTAL LET	\$107,884,337	20.9%	\$117,109,288	8.6%	\$132,493,622	13.1%	\$131,820,221	-0.5%	\$125,268,000	-5.0%	\$129,739,000	3.6%	\$138,755,000	6.9%
INSURANCE TAXES														
3061 Insurance Premium Tax	\$215,356,492	10.9%	\$238,296,538	10.7%	\$259,274,818	8.8%	\$256,693,189	-1.0%	\$234,713,000	-8.6%	\$231,240,000	-1.5%	\$238,177,000	3.0%
3062 Insurance Retaliatory Tax	\$241,546		\$37,178	-84.6%	\$54,699	47.1%	\$120,501	120.3%	\$120,000	-0.4%	\$75,000	-37.5%	\$75,000	
3067 Captive Insurer Premium Tax	\$350,932		\$294,274		\$670,621		\$553,405		\$562,500	1.6%	\$562,500		\$562,500	
TOTAL INSURANCE TAXES	\$215,948,970	11.1%	\$238,627,989	10.5%	\$260,000,139	9.0%	\$257,367,094	-1.0%	\$235,395,500	-8.5%	\$231,877,500	-1.5%	\$238,814,500	3.0%
MODIFIED BUSINESS TAX (MBT)														
3069 MBT - Nonfinancial [10-FY04][5-FY06][6-FY06][3-FY08][2-FY10]	\$205,348,170	40.5%	\$232,760,812	13.3%	\$257,432,283	10.6%	\$263,902,120	2.5%	\$264,203,000	0.1%	\$424,083,000	60.5%	\$421,791,400	-0.5%
3069 MBT - Financial [11-FY04][5-FY06]	\$21,575,335	39.3%	\$22,491,110	4.2%	\$21,520,319	-4.3%	\$20,698,297	-3.8%	\$20,200,000	-2.4%	\$18,500,000	-8.4%	\$18,300,000	-1.1%
TOTAL MBT	\$226,923,505		\$255,251,922		\$278,952,602		\$284,600,418		\$284,403,000	-0.1%	\$442,583,000	55.6%	\$440,091,400	-0.6%
CIGARETTE TAX														
3052 Cigarette Tax [6-FY04][2-FY09][3-FY10]	\$113,282,664	6.1%	\$114,693,245	1.2%	\$113,071,937	-1.4%	\$110,418,288	-2.3%	\$99,194,000	-10.2%	\$94,233,200	-5.0%	\$94,685,300	0.5%
REAL PROPERTY TRANSFER TAX (RPTT)														
3055 Real Property Transfer Tax [13-FY04][8-FY06]	\$148,730,974	69.0%	\$164,841,506	10.8%	\$120,374,961	-27.0%	\$85,882,799	-28.7%	\$65,261,000	-24.0%	\$48,186,000	-26.2%	\$48,593,000	0.8%
ROOM TAX														
3057 Room Tax [4-FY10]										\$104,710,000		\$115,152,000		
GOVERNMENTAL SERVICES TAX (GST)														
Governmental Services Tax [5-FY10]										\$42,842,800		\$51,411,300		
OTHER TAXES														
3113 Business License Fee [8-FY04][3-FY06][4-FY06][6-FY10]	\$14,486,315	22.2%	\$21,897,095		\$19,997,653		\$19,566,390		\$19,450,000	-0.6%	\$57,441,800	195.3%	\$64,181,600	11.7%
3050 Liquor Tax [5-FY04][2-FY09][7-FY10]	\$35,490,874	7.5%	\$37,347,240	5.2%	\$38,911,094	4.2%	\$39,434,816	1.3%	\$39,279,000	-0.4%	\$40,040,400	1.9%	\$41,020,800	2.4%
3053 Other Tobacco Tax [7-FY04][2-FY09][8-FY10]	\$7,557,607	9.1%	\$8,178,593	8.2%	\$8,841,781	8.1%	\$8,840,580	0.0%	\$9,117,209	3.1%	\$9,402,560	3.1%	\$9,684,270	3.0%
4862 HECC Transfer	\$5,000,000		\$5,000,000		\$5,000,000		\$5,000,000		\$5,000,000		\$5,000,000		\$5,000,000	
3065 Business License Tax [9-FY04]	\$1,297,383	-94.2%	\$431,986	-66.7%	\$239,466	-44.6%	\$13,983	-94.2%	\$15,000	7.3%	\$7,500	-50.0%	\$5,000	
3068 Branch Bank Excise Tax [12-FY04][7-FY06]	\$3,084,456	104.5%	\$2,819,210	-8.6%	\$3,029,997	7.5%	\$3,142,650	3.7%	\$3,297,000	4.9%	\$3,297,000		\$3,297,000	
TOTAL TAXES	\$2,410,956,420	7.5%	\$2,829,008,504	17.3%	\$2,888,014,822	2.1%	\$2,770,904,166	-4.1%	\$2,528,484,909	-8.7%	\$2,794,059,360	10.5%	\$2,868,105,870	2.7%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2009 FORECAST
ACTUAL: FY 2005 THROUGH FY 2008 AND FORECAST: FY 2009 THROUGH FY 2011
ECONOMIC FORUM'S FORECAST FOR FY 2009, FY 2010, AND FY 2011 APPROVED AT THE MAY 1, 2009 MEETING
ADJUSTED FOR LEGISLATIVE ACTIONS APPROVED BY THE 2009 LEGISLATURE (75th SESSION)

DESCRIPTION	FY 2005		FY 2006		FY 2007		FY 2008		MAY 1, 2009 ECONOMIC FORUM FORECAST					
	ACTUAL	% Change	ACTUAL	% Change	ACTUAL	% Change	ACTUAL [a.]	% Change	FY 2009	% Change	FY 2010	% Change	FY 2011	% Change
LICENSES														
3101 Insurance Licenses	\$11,358,651	7.4%	\$12,536,529	10.4%	\$13,706,513	9.3%	\$14,500,714	5.8%	\$14,619,500	0.8%	\$14,750,500	0.9%	\$14,878,000	0.9%
3120 Marriage License	\$599,890	0.9%	\$559,974	-6.7%	\$512,218	-8.5%	\$490,094	-4.3%	\$455,800	-7.0%	\$437,900	-3.9%	\$420,000	-4.1%
SECRETARY OF STATE														
3105 UCC [1-FY02][14-FY04]	\$1,656,126	13.1%	\$1,616,793	-2.4%	\$1,661,526	2.8%	\$1,610,231	-3.1%	\$1,300,000	-19.3%	\$1,300,000		\$1,300,000	
3106 Las Vegas Commercial Filings [14-FY04]	\$5,335,430	25.8%	\$5,872,591	10.1%	\$4,849,928	-17.4%	\$4,813,335	-0.8%	\$650,000	7.3%	\$650,000		\$650,000	
3129 Notary Fees	\$595,658	11.5%	\$632,040	6.1%	\$638,190	1.0%	\$605,618	-5.1%	\$71,000,000	-1.7%	\$70,280,000	-1.0%	\$69,733,000	-0.8%
3130 Commercial Recordings [14-FY04]	\$58,992,448	11.8%	\$74,119,207	25.6%	\$72,119,215	-2.7%	\$72,249,142	0.2%	\$7,000		\$19,982,000	-2.4%	\$19,982,000	
3131 Video Service Franchise							\$114,750		\$20,482,000	-3.3%	\$2,272,569		\$1,818,056	
3152 Securities [14-FY04]	\$17,542,422	7.5%	\$18,898,995	7.7%	\$19,969,602	5.7%	\$21,172,156	6.0%	\$93,439,000	-7.1%	\$94,484,569	1.1%	\$93,483,056	-1.1%
Expedite Services Fees [9-FY10]							\$217,403	-12.7%	\$210,600	-3.1%	\$215,800	2.5%	\$232,300	7.6%
TOTAL SECRETARY OF STATE	\$84,122,084	11.7%	\$101,139,626	20.2%	\$99,238,461	-1.9%	\$100,565,232	1.3%	\$16,700	-10.7%	\$16,700		\$16,700	
3172 Private School Licenses	\$274,132	8.9%	\$246,102	-10.2%	\$249,129	1.2%	\$18,300	1.7%	\$2,615,885	-1.0%	\$3,156,963	20.7%	\$3,154,710	-0.1%
3173 Private Employment Agency	\$18,700	-28.1%	\$18,000	-3.7%	\$18,300	1.7%	\$18,700	2.2%	\$2,881,208	-8.7%	\$2,532,000	-12.1%	\$2,532,000	
REAL ESTATE														
3161 Real Estate License [15-FY04]	\$2,615,885	-1.0%	\$3,156,963	20.7%	\$3,154,710	-0.1%	\$2,881,208	-8.7%	\$2,532,000	-12.1%	\$2,532,000		\$2,608,000	3.0%
3162 Real Estate Fees	\$12,150	8.1%	\$10,680	-12.1%	\$5,870	-45.0%	\$3,510	-40.2%	\$4,200	19.7%	\$4,200		\$4,200	
TOTAL REAL ESTATE	\$2,628,035	-1.0%	\$3,167,643	20.5%	\$3,160,580	-0.2%	\$2,884,718	-8.7%	\$2,536,200	-12.1%	\$2,536,200		\$2,612,200	3.0%
3102 Athletic Commission Fees	\$2,462,447	9.0%	\$3,042,779	23.6%	\$4,243,723	39.5%	\$3,200,947	-24.6%	\$3,525,000	10.1%	\$3,050,000	-13.5%	\$3,050,000	
TOTAL LICENSES	\$101,463,939	10.7%	\$120,710,653	19.0%	\$121,128,924	0.3%	\$121,877,809	0.6%	\$114,802,800	-5.8%	\$115,491,669	0.6%	\$114,692,256	-0.7%
FEES AND FINES														
3200 Vital Statistics Fees [17-FY04]	\$845,362	11.3%	\$901,094	6.6%	\$990,077	9.9%	\$979,552	-1.1%	\$852,200	-13.0%	\$852,200		\$852,200	
3203 Divorce Fees	\$208,010	1.2%	\$211,146	1.5%	\$201,846	-4.4%	\$201,111	-0.4%	\$198,200	-1.4%	\$197,900	-0.2%	\$197,700	-0.1%
3204 Civil Action Fees	\$1,412,898	2.6%	\$1,396,729	-1.1%	\$1,445,950	3.5%	\$1,530,101	5.8%	\$1,561,800	2.1%	\$1,603,000	2.6%	\$1,644,200	2.6%
3242 Insurance Fines	\$576,035	-7.7%	\$1,370,097	137.8%	\$882,643	-35.6%	\$2,143,195	142.8%	\$1,056,300	-50.7%	\$1,000,000	-5.3%	\$1,000,000	
3103MD Medical Plan Discount Reg. Fees					\$9,000		\$12,000	33.3%	\$12,000		\$12,000		\$12,000	
REAL ESTATE FEES														
3107IOS IOS Application Fees					\$6,330		\$4,200	-33.6%	\$4,100	-2.4%	\$4,100		\$4,300	4.9%
3165 Land Co Filing Fees	\$365,100	19.0%	\$431,036	18.1%	\$376,694	-12.6%	\$267,496	-29.0%	\$196,000	-26.7%	\$196,000		\$201,900	3.0%
3166 Land Co Reg Rep Filing Fees	\$20	-85.2%	\$1,375		\$1,375									
3167 Real Estate Adver Fees	\$15,155	-40.5%	\$8,780	-42.1%	\$8,245	-6.1%	\$8,610	4.4%	\$5,700	-33.8%	\$5,700		\$5,900	3.5%
3169 Real Estate Reg Fees	\$58,115	6.4%	\$53,125	-8.6%	\$42,160	-20.6%	\$31,870	-24.4%	\$25,000	-21.6%	\$25,000		\$25,000	
4741 Real Estate Exam Fees [19-FY04]	\$551,536		\$642,378		\$526,810		\$341,139		\$217,800	-36.2%	\$217,800		\$217,800	
3171 CAM Certification Fee	\$13,100		\$41,835		\$38,660		\$48,850		\$50,300	3.0%	\$50,000	-0.6%	\$51,000	2.0%
3178 Real Estate Accred Fees	\$87,360	11.6%	\$117,000	33.9%	\$131,083	12.0%	\$126,750	-3.3%	\$94,000	-25.8%	\$100,000	6.4%	\$102,000	2.0%
3254 Real Estate Penalties	\$85,290	19.4%	\$96,520	13.2%	\$92,600	-4.1%	\$88,019	-4.9%	\$110,000	25.0%	\$72,000	-34.5%	\$74,200	3.1%
3190 A.B. 165, Real Estate Inspectors	\$67,500	0.7%	\$62,300	-7.7%	\$44,610	-28.4%	\$40,250	-9.8%	\$38,000	-5.6%	\$38,000		\$39,000	2.6%
TOTAL REAL ESTATE FEES	\$1,243,176	13.2%	\$1,452,974	16.9%	\$1,268,567	-12.7%	\$957,184	-24.5%	\$740,900	-22.6%	\$708,600	-4.4%	\$721,100	1.8%
3066 Short Term Car Lease [4-FY09][10-FY10]	\$26,793,014	4.5%	\$26,659,712	-0.5%	\$29,806,850	11.8%	\$29,792,195	0.0%	\$27,689,000	-7.1%	\$36,240,900	30.9%	\$40,695,000	12.3%
3103AC Athletic Commission Licenses/Fines	\$122,515	11.6%	\$690,076		\$585,662		\$482,325		\$150,000	-68.9%	\$100,000	-33.3%	\$100,000	
3205 State Engineer Sales [11-FY10]	\$2,077,432	22.3%	\$2,249,185	8.3%	\$2,165,724	-3.7%	\$2,272,980	5.0%	\$1,700,000	-25.2%	\$2,600,000	52.9%	\$2,600,000	
3206 Supreme Court Fees	\$208,203	-4.9%	\$195,680	-6.0%	\$218,285	11.6%	\$220,335	0.9%	\$217,100	-1.5%	\$222,400	2.4%	\$231,200	4.0%
3271 Misc Fines/Forfeitures	\$484,199	85.2%	\$1,269,520	162.2%	\$2,631,519	107.3%	\$2,400,455	-8.8%	\$5,207,400	116.9%	\$2,360,100	-54.7%	\$2,697,600	14.3%
TOTAL FEES AND FINES	\$33,970,845	6.2%	\$36,396,214	7.1%	\$40,206,123	10.5%	\$40,991,433	2.0%	\$39,384,900	-3.9%	\$45,897,100	16.5%	\$50,751,000	10.6%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2009 FORECAST
ACTUAL: FY 2005 THROUGH FY 2008 AND FORECAST: FY 2009 THROUGH FY 2011
ECONOMIC FORUM'S FORECAST FOR FY 2009, FY 2010, AND FY 2011 APPROVED AT THE MAY 1, 2009 MEETING
ADJUSTED FOR LEGISLATIVE ACTIONS APPROVED BY THE 2009 LEGISLATURE (75th SESSION)

DESCRIPTION	FY 2005		FY 2006		FY 2007		FY 2008		MAY 1, 2009 ECONOMIC FORUM FORECAST					
	ACTUAL	% Change	ACTUAL	% Change	ACTUAL	% Change	ACTUAL [a.]	% Change	FY 2009	% Change	FY 2010	% Change	FY 2011	% Change
USE OF MONEY AND PROP														
4420 Lyon County Repayments														
OTHER REPAYMENTS														
4401 Higher Education Tuition Admin	\$25,000		\$125,000		\$175,000		\$2,188,014		\$1,183,709		\$21,603		\$21,603	
4403 Forestry Nurseries Fund Repayment (05-M27)							\$26,250		\$16,957					
4404 Bldg. and Grounds Repayments	\$97,421		\$97,421		\$63,157		\$47,413		\$333,623					
4404 CIP 95-C14, Mailroom Remodel	\$21,122		\$21,122		\$21,122		\$21,122		\$190,102					
4408 Comp/Fac Repayment	\$23,744		\$23,744		\$23,744		\$23,744		\$23,744		\$23,744		\$23,744	
4408 CIP 95-M1, Security Alarm	\$2,998		\$2,998		\$2,998		\$2,998		\$2,998		\$2,998		\$2,998	
4408 CIP 95-M5, Facility Generator	\$6,874		\$6,874		\$6,874		\$6,874		\$6,874		\$6,874		\$6,874	
4408 CIP 95-S4F, Advance Planning	\$1,000		\$1,000		\$1,000		\$1,000		\$1,000		\$1,000		\$1,000	
4408 CIP 97-C26, Capitol Complex Conduit System, Phase I	\$62,542		\$62,542		\$62,542		\$62,542		\$62,542		\$62,542		\$62,542	
4408 CIP 97-S4H, Advance Planning Addition to Computer Facility	\$9,107		\$9,107		\$9,107		\$9,107		\$9,107		\$9,107		\$9,107	
4408 S.B. 201, 1997; Cost of PBX System	\$249,967		\$249,967		\$249,967		\$249,967		\$249,967					
4408 A.B. 576-Virtual Tape Storage					\$463,444		\$463,444		\$463,444		\$463,444			
4408 DoIT Repayment - April 9, 2008 IFC							\$348,240		\$197,258					
4409 Motor Pool Repay - Carson	\$20,176		\$20,176		\$20,176									
4409 Motor Pool Repay - Reno	\$24,385		\$24,385		\$24,385		\$24,385		\$24,385		\$24,385			
4409 Motor Pool Repay - LV	\$6,638		\$6,638		\$6,638		\$6,638		\$6,638		\$6,638		\$6,638	
4410 Purchasing Repayment	\$16,722		\$17,537		\$18,403		\$19,326		\$164,148					
4402 State Personnel IFS Repayment; S.B. 201, 1997 Legislature	\$1,532,381		\$1,532,381		\$1,757,208		\$1,644,795		\$1,644,795		\$970,267		\$970,267	
TOTAL OTHER REPAYMENTS	\$2,100,078	4.5%	\$2,200,892	4.8%	\$2,905,765	32.0%	\$5,145,859	77.1%	\$4,581,291	-11.0%	\$1,592,593	-65.2%	\$1,098,135	-31.0%
4406 Marlette Repayment	\$10,512		\$10,664	1.4%	\$10,512	-1.4%	\$10,512		\$10,512		\$10,512		\$9,185	
INTEREST INCOME														
3290 Treasurer	\$13,543,085	202.9%	\$32,665,647	141.2%	\$52,404,230	60.4%	\$55,876,491	6.6%	\$17,890,000	-68.0%	\$3,390,000	-81.1%	\$7,850,000	131.6%
3291 Other	\$142,784	148.5%	\$267,721	87.5%	\$511,552	91.1%	\$459,855	-10.1%	\$180,600	-60.7%	\$192,600	6.6%	\$210,500	9.3%
TOTAL INTEREST INCOME	\$13,685,869	202.2%	\$32,933,368	140.6%	\$52,915,782	60.7%	\$56,336,346	6.5%	\$18,070,600	-67.9%	\$3,582,600	-80.2%	\$8,060,500	125.0%
TOTAL USE OF MONEY & PROP	\$15,796,458	141.2%	\$35,144,924	122.5%	\$55,832,059	58.9%	\$61,492,717	10.1%	\$22,662,403	-63.1%	\$5,185,705	-77.1%	\$9,167,820	76.8%
OTHER REVENUE														
3059 Hoover Dam Revenue	\$300,000		\$300,000		\$300,000		\$300,000		\$300,000		\$300,000		\$300,000	
MISC SALES AND REFUNDS														
Property Tax: 4-cent operating rate (Clark & Washoe) [13-FY10]											\$36,010,800		\$32,446,600	
Property Tax: 5-cent capital rate (Clark & Washoe) [14-FY10]											\$34,210,300		\$25,957,300	
Room Tax: State 3/8 of 1% Rate [15-FY10]											\$2,334,563		\$3,265,434	
Insurance Verification Fees [17-FY10]											\$7,000,000		\$6,000,000	
Suppl. Account for Med. Assist. to Indigent [18-FY10]											\$25,199,365		\$22,970,977	
3107 Misc Fees	\$138,915	-13.6%	\$1,533,484	#####	\$162,268	-89.4%	\$197,310	21.6%	\$167,500	-15.1%	\$164,100	-2.0%	\$164,100	
3109 Court Admin Assessments [16-FY10]	\$543,189		\$1,658,404		\$3,603,463		\$1,386,084		\$4,763,532		\$4,763,532		\$6,133,023	
3150 Telemarketing Fees	\$132,325	-17.7%	\$126,625	-4.3%	\$119,325	-5.8%	\$97,250	-18.5%	\$92,000	-5.4%	\$92,000		\$92,000	
3151 Deceptive Trade Settlement	\$1,475	-49.1%												
3168 Declare of Candidacy Filing Fee	\$22,119	-66.4%	\$45,891	107.5%	\$39,497	-13.9%	\$40,615	2.8%	\$35,000	-13.8%	\$40,000	14.3%	\$35,000	-12.5%
3202 Fees & Writs of Garnishments	\$2,682	11.1%	\$2,465	-8.1%	\$2,406	-2.4%	\$2,180	-9.4%	\$2,900	33.0%	\$3,000	3.4%	\$3,200	6.7%
3220 Nevada Report Sales	\$39,430	137.9%	\$11,370	-71.2%	\$17,340	52.5%	\$30,235	74.4%	\$13,300	-56.0%	\$23,300	75.2%	\$10,200	-56.2%
3222 Excess Property Sales	\$50,190	110.8%	\$46,925	-6.5%	\$531,998	#####	\$41,215	-92.3%	\$46,100	11.9%	\$46,100		\$46,100	
3240 Sale of Trust Property	\$4,076	-83.5%	\$5,995	47.1%	\$8,287	38.2%	\$1,014	-87.8%	\$1,000	-1.4%	\$1,000		\$1,000	
3243 Insurance - Misc	\$420,144	6.4%	\$406,222	-3.3%	\$495,452	22.0%	\$514,555	3.9%	\$513,200	-0.3%	\$513,000	0.0%	\$513,000	
3272 Misc Refunds	\$15,025	189.4%	\$20,159	34.2%	\$1,546	-92.3%	\$878	-43.2%	\$1,000	13.8%	\$1,000		\$1,000	
3274 Misc Refunds	\$58,765	42.8%	\$76,795	30.7%	\$49,749	-35.2%	\$61,769	24.2%	\$67,100	8.6%	\$70,300	4.8%	\$72,700	3.4%
3276 Cost Recovery Plan	\$9,624,189	-0.9%	\$10,458,762	8.7%	\$10,455,487	0.0%	\$7,139,068	-31.7%	\$7,142,200	0.0%	\$7,142,200		\$7,142,200	
TOTAL MISC SALES & REF	\$11,052,524	4.1%	\$14,393,097	30.2%	\$15,486,818	7.6%	\$9,522,173	-38.5%	\$8,081,300	-15.1%	\$117,614,560	1355.4%	\$104,853,834	-10.8%
3060 Petroleum Inspection Fees [4-FY08]	\$582,201	4.3%	\$580,469	-0.3%	\$609,362	5.0%								
3255 Unclaimed Property [9-FY06][5-FY09][12-FY10]	\$19,811,660	1.0%	\$22,269,598	12.4%	\$23,464,527	5.4%	\$49,179,534	109.6%	\$45,773,000	-6.9%	\$38,157,000	-16.6%	\$38,105,000	-0.1%
TOTAL OTHER REVENUE	\$31,746,384	2.1%	\$37,543,164	18.3%	\$39,860,707	6.2%	\$59,001,707	48.0%	\$54,154,300	-8.2%	\$156,071,560	188.2%	\$143,258,834	-8.2%
TOTAL GENERAL FUND REVENUE	\$2,593,934,047	7.9%	\$3,058,803,459	17.9%	\$3,145,042,636	2.8%	\$3,054,267,831	-2.9%	\$2,759,489,312	-9.7%	\$3,116,705,394	12.9%	\$3,185,975,780	2.2%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2009 FORECAST
ACTUAL: FY 2005 THROUGH FY 2008 AND FORECAST: FY 2009 THROUGH FY 2011
ECONOMIC FORUM'S FORECAST FOR FY 2009, FY 2010, AND FY 2011 APPROVED AT THE MAY 1, 2009 MEETING
ADJUSTED FOR LEGISLATIVE ACTIONS APPROVED BY THE 2009 LEGISLATURE (75th SESSION)

DESCRIPTION	FY 2005	%	FY 2006	%	FY 2007	%	FY 2008	MAY 1, 2009 ECONOMIC FORUM FORECAST		
	ACTUAL	Change	ACTUAL	Change	ACTUAL	Change	ACTUAL [a.]	FY 2009	FY 2010	FY 2011
								Change	Change	Change

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 -
- [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.

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2009 FORECAST
ACTUAL: FY 2005 THROUGH FY 2008 AND FORECAST: FY 2009 THROUGH FY 2011
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ADJUSTED FOR LEGISLATIVE ACTIONS APPROVED BY THE 2009 LEGISLATURE (75th SESSION)

DESCRIPTION	FY 2005	%	FY 2006	%	FY 2007	%	FY 2008	%	MAY 1, 2009 ECONOMIC FORUM FORECAST		
	ACTUAL	Change	ACTUAL	Change	ACTUAL	Change	ACTUAL [a.]	Change	FY 2009	FY 2010	FY 2011
									Change	Change	Change
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.										
[5-FY09]	A.B. 549 redirects \$7,600,000 to the General Fund of the Unclaimed Property revenues collected by the State Treasurer from the Millennium Scholarship Trust Fund in FY 2009.										
FY 2010											
[1-FY10]	A.B. 552 lowered the collection allowance provided to a taxpayer for collecting and remitting sales and use taxes from 0.5% to 0.25%, effective July 1, 2009. A.B. 552 also increased the General Fund commission retained by the Department of Taxation for collecting and distributing the sales and use taxes generated by the BCCRT, SCCRT, and local option taxes (did not apply to the LSST) from 0.75% to 1.75%, effective July 1, 2009. Collectively, these changes are estimated to generate an additional \$16,031,800 in FY 2010 and \$16,679,000 in FY 2011. [FY 2010 - State 2%: \$2,007,000 (TCA); LSST: \$1,037,700 (TCA); BCCRT: \$1,946,000 (GFC) + \$3,700 (TCA); SCCRT: \$6,806,700 (GFC) + \$12,800 (TCA); LOPT: \$4,210,000 (GFC) + \$7,900 (TCA) and FY 2011 - State 2%: \$2,049,700 (TCA); LSST: \$1,081,400 (TCA); BCCRT: \$2,028,000 (GFC) + \$3,800 (TCA); SCCRT: \$7,093,600 (GFC) + \$13,300 (TCA); LOPT: \$4,400,900 (GFC) + \$8,300 (TCA) where GFC represents amount due to General Fund Commission rate change and TCA represents amount due to Taxpayer Collection Allowance change.]										
[2-FY10]	S.B. 429 changed the structure and tax rate for the Modified Business Tax on General Business (nonfinancial institutions) by creating a two-tiered tax rate in lieu of the single rate of 0.63%, effective July 1, 2009. Under S.B. 429, a nonfinancial business pays a tax rate of 0.5% on all taxable wages (gross wages less allowable health care expenses) up to \$62,500 per quarter, and a rate of 1.17% on taxable wages exceeding \$62,500 per quarter. Estimated to generate an additional \$173,330,000 in FY 2010 and \$172,393,400 in FY 2011. The change to the MBT-General Business sunsets effective June 30, 2011.										
[3-FY10]	A.B. 552 lowered the collection allowance provided to a taxpayer for collecting and remitting cigarette taxes from 0.5% to 0.25%, effective July 1, 2009. This change is estimated to generate an additional \$236,200 in FY 2010 and \$237,300 in FY 2011.										
[4-FY10]	Initiative Petition 1 (IP1) approved by the 2009 Legislature and allowed to become law by the Governor imposes up to an additional 3% room tax in Clark and Washoe counties but not to exceed a total combined rate of 13% in any area of each county, effective July 1, 2009. Under IP1, the revenue from the room tax is deposited in the State General Fund for FY 2010 and FY 2011 and is dedicated to K-12 education beginning in FY 2012.										
[5-FY10]	S.B. 429 increases the depreciation rates for autos and trucks by 10% in the schedules used to determine the value of a vehicle for the purposes of calculating the Governmental Services Tax (GST) due, effective September 1, 2009. The portion of the GST tax generated from the depreciation schedule change is allocated to the state General Fund, which is estimated to generate \$42,842,800 in FY 2010 and \$51,411,300 in FY 2011. Under S.B. 429, additional revenue generated from the GST is deposited in the General Fund until FY 2013 and is then deposited in the State Highway Fund beginning in FY 2014.										
[6-FY10]	S.B. 429 increases the Business License Fee (BLF) by \$100 to \$200 for the initial and annual renewal, effective July 1, 2009. Effective October 1, 2009, A.B. 146 transfers the BLF to the Secretary of State from the Department of Taxation as part of the business portal program and requires all entities filing with the Secretary of State under Title 7 to pay the initial and annual renewal \$200 BLF. It is estimated to generate an additional \$38,254,800 in FY 2010 and \$44,802,600 in FY 2011. Under S.B. 429, the \$100 increase in the BLF sunsets effective June 30, 2011.										
[7-FY10]	A.B. 552 lowered the collection allowance provided to a taxpayer for collecting and remitting liquor taxes from 0.5% to 0.25%, effective July 1, 2009. Estimated to generate an additional \$100,400 in FY 2010 and \$102,800 in FY 2011.										
[8-FY10]	A.B. 552 lowered the collection allowance provided to a taxpayer for collecting and remitting other tobacco taxes from 0.5% to 0.25%, effective July 1, 2009. Estimated to generate an additional \$23,560 in FY 2010 and \$24,270 in FY 2011.										
[9-FY10]	Effective July 1, 2009, S.B. 53 requires fees collected for expedite services provided by the Secretary of State to business entities to be deposited in the state General Fund. Estimated to generate \$2,272,569 in FY 2010 and \$1,818,056 in FY 2011.										
[10-FY10]	Effective October 1, 2009, S.B. 234 increases the state rate imposed on the short-term rental of a vehicle from 6.0% to 10.0% with the proceeds equivalent to 9.0% deposited in the state General Fund and 1.0% deposited in the state Highway Fund (maintains provisions of A.B. 595 from the 2007 Session). S.B. 234 eliminates the 4.0% recovery surcharge and allows short-term car rental companies to impose a surcharge to recover their vehicle licensing and registration costs. Estimated to generate an additional \$9,883,900 in FY 2010 and \$13,565,000 in FY 2011.										
[11-FY10]	A.B. 480 increases various fees collected by the State Engineer for examining and filing applications and issuing and recording permits, effective July 1, 2009. Estimated to generate an additional \$900,000 in FY 2010 and FY 2011.										
[12-FY10]	A.B. 562 redirects \$3,800,000 to the General Fund of the Unclaimed Property revenues collected by the State Treasurer to the Millennium Scholarship Trust Fund in FY 2010 and FY 2011.										
[13-FY10]	A.B. 543 requires Clark County and Washoe County to allocate the equivalent of 4-cents worth of property tax generated from their operating rate to the state General Fund in FY 2010 and FY 2011. Estimated to generate \$36,010,800 in FY 2010 and \$32,446,600 in FY 2011. (Clark County: \$30,380,500 - FY 2010 and \$27,329,100 - FY 2011) (Washoe County: \$5,630,300 - FY 2010 and \$5,117,500 - FY 2011)										
[14-FY10]	A.B. 543 requires Clark County and Washoe County to allocate the equivalent of 3.8 cents in FY 2010 and 3.2 cents in FY 2011 worth of property tax generated from the capital rate imposed pursuant to NRS 354.59815 to the state General Fund in FY 2010 and FY 2011. Estimated to generate \$34,210,300 in FY 2010 and \$25,957,300 in FY 2011. (Clark County: \$28,861,500 - FY 2010 and \$21,863,300 - FY 2011) (Washoe County: \$5,348,800 - FY 2010 and \$4,094,000 - FY 2011)										
[15-FY10]	S.B. 431 requires a portion of the revenue generated from the state 3/8 of 1% room tax revenue provided to the Nevada Commission on Tourism to be allocated to the state General Fund in FY 2010 and FY 2011. Estimated to generate \$2,334,563 in FY 2010 and \$3,265,434 in FY 2011.										
[16-FY10]	A.B. 531 requires the deposit of the portion of the revenue generated from Court Administrative Assessment Fees to be deposited in the state General Fund, effective July 1, 2009. Estimated to generate \$4,763,532 in FY 2010 and \$6,133,023 in FY 2011.										
[17-FY10]	S.B. 431 requires the transfer of the estimated residual amount of revenue generated from Insurance Verification Fees to the State General Fund in FY 2010 and FY 2011. Estimated to generate \$7,000,000 in FY 2010 and \$6,000,000 in FY 2011.										
[18-FY10]	S.B. 431 requires the transfer of \$25,199,365 in FY 2010 and \$22,970,977 in FY 2011 from the Supplemental Account for Medical Assistance to Indigent Persons created in the Fund for Hospital Care to Indigent Persons to the state General Fund.										