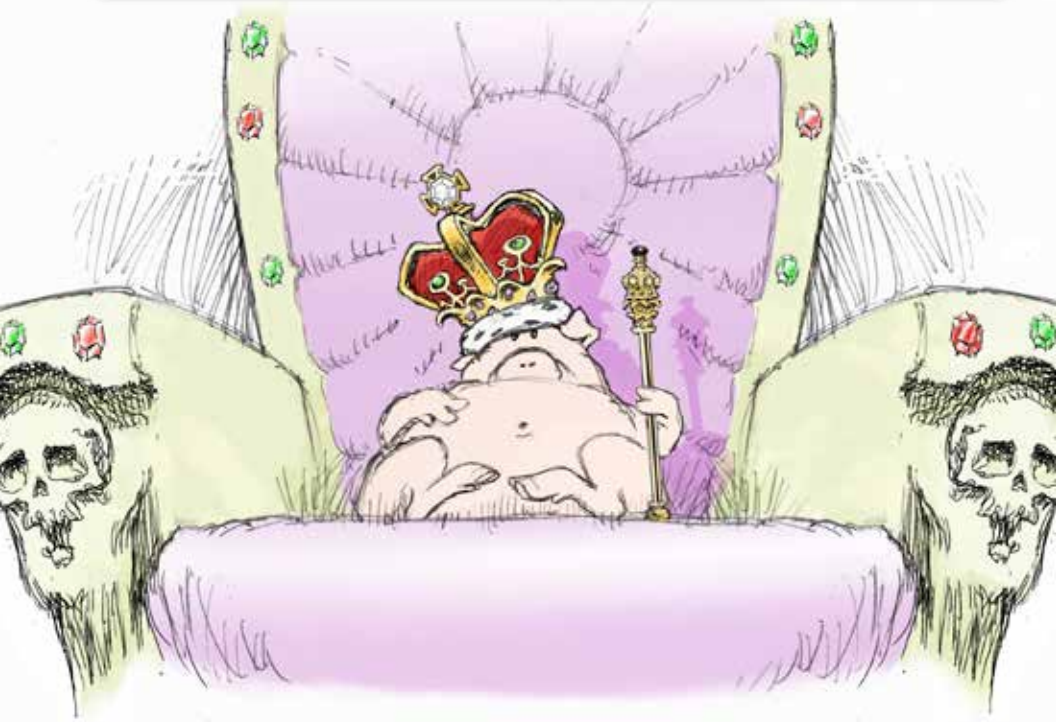


The Nevada Piggy Book

A glimpse into the world of government waste in Nevada



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Robert Fellner | Policy Director
Michael Schaus | Communications Director
Daniel Honchariw | Senior Policy Analyst

Introduction

Waste...

It's the nature of government.

It's not that government sets out to be as wasteful as possible with our hard-earned tax dollars — it apparently just comes naturally to it.

And given the incentives at play, it would be surprising if it didn't.

After all, as far as politicians are concerned, there's a never-ending sea of possible revenue sources in the form of new taxes, so why be frugal?

This is the reason politicians are often more than willing to throw money at “problems” rather than coming up with actual solutions. Doing so is much easier than actually drilling down to the root of the problem and forcing government to run more efficiently and effectively with the resources already available to it.

This dynamic means that government failures are actually used as an excuse to increase government spending even more.

Is economic growth lacking? Just throw \$750 million at building a football stadium.

Do public schools continue to fail our younger generations? Just hike taxes another \$1.5 billion.

Do the roads feel like something from a third-world nation? Well... You get the idea.

As taxpayers, we are constantly told we need to cough up just “a little more,” and pay our “fair share.” And every legislative session, lawmakers come up with yet another way to spend our hard-earned money.

This is why it is critically important that we, as taxpayers, understand where, exactly, our money is being spent. After all, government doesn't have the best track record for spending money cautiously.

As stated above, however, this isn't necessarily because government sets out to intentionally waste our money. There are plenty of explanations for the waste, fraud and abuse that plague the public sector.

To begin with, as anyone who has ever had to file paperwork with a government agency already knows, government is bureaucratic — and bureaucratic agencies are especially prone to a level of incompetence that smaller and leaner firms can more easily avoid.

There's also the risk of corruption. As accountability and transparency get lost in the bureaucratic shuffle of government agencies, it's only natural that a few bad apples will be willing and eager to line their own pockets at the expense of the abstract concept of "taxpayers."

“Political realities make it so that overspending is not only tolerated, but actually rewarded.”

Above all that, however, is the fact that the incentives in government are aligned in such a way as to promote waste — or at least discourage efficiency.

By comparison, in the private sector — where profit margins are often thin, and waste can mean the difference between earning a paycheck and declaring bankruptcy — the incentive to be frugal is

overwhelmingly strong.

Most of us watch our checking accounts closely, deciding to forego that extra cup of coffee on the way into work when the bank balance starts to dip a little too low.

Not so with government.

In fact, when agencies blow through their budgets, odds actually

increase that politicians, in years to follow, will award them ever larger sums of tax dollars!

Indeed, the political realities make it so that overspending is not only tolerated, but actually rewarded in the long run.

So how much waste is **actually** going on in Nevada government?

Well, it's a depressingly large amount. Far too much to fit into a little book adorned with pictures of piggies.

But this book can give you a glimpse into some of the more staggering examples of government waste — the kinds of stories that make one wonder just what else government is throwing our tax dollars after.

So, enjoy the Piggy Book.

We certainly enjoyed writing it — even if we did have to suffer through seeing the myriad ways government flushes our hard-earned dollars down the drain.



The DMV: It's all foreign to me

One has to hand it to the DMV: For being the poster-child for government inefficiency, the agency has recently been making some bold attempts to modernize.

It likely won't shock anyone to learn that the agency's computer system is less than modern. To fix this problem the Legislature approved a \$75 million contract to upgrade the Nevada DMV's outdated and inefficient computer system in 2015.

It had until 2020 to get with the times, and implement a "new and improved" computer system.

The \$75 million comes directly from an added fee tacked on to all DMV transactions — so yes, you're paying for it.

But at least we're paying to modernize government, right?

For reasons that are still unclear, the Legislature awarded the contract to Tech Mahindra — a multinational technology company headquartered in Mumbai, India.

In hindsight, choosing a firm a bit closer to home would have been a much smarter move.

According to an audit released in late 2017, it was revealed that the program was months behind schedule. The audit cited the DMV's failure to "ensure compliance with requirements, protocols, and procedures" — aka providing basic oversight — as the primary cause for the delays.

(Of course, the DMV didn't have any trouble implementing the new fee. But that's not really surprising.)

There were a few other failures, however, that rested solely with the Indian-based multinational firm. First, Tech Mahindra had only delivered 6 employees to begin work, despite originally promising that 25 members of its so-called “A-Team” would be deployed on the project.

The second, and admittedly much larger problem, was that not all of the employees could speak English.

Naturally, the language barrier caused some issues.

Under the section of the audit entitled, “Contractor Did Not Provide Personnel Proficient in English,” we learn that the “DMV had to edit project documentation and meeting minutes provided by the contractor for grammar and spelling because they were not written in a clear manner and were not useable.”

“The \$75 million comes directly from an added fee tacked on to all DMV transactions”

Imagine awarding a \$75 million technology contract to a foreign company, then receiving the meeting minutes

written as if they were translated through Google — because that’s basically what the DMV seemed to be facing.

After the audit was made public, Tech Mahindra was finally fired.

One thing the DMV readily admitted would be a complete waste of taxpayer funds, was the \$25,000 spent on a customized communications plan between the Nevada DMV and Tech Mahindra.

That’s right: A \$25,000 communications plan with a firm that couldn’t even provide reports in a language that DMV personnel could read! Ensuring someone at Tech Mahindra was fluent in basic English probably would have been a better place to start.

Of course, that wasn't the only loss.

By the time the state had terminated the contract, roughly \$17 million had already been spent with the firm.

Of that, about \$12 million is considered a complete loss. Another \$4.7 million is considered "salvageable" and will be usable by a future contractor for the modernization project.

"We are also still working to sell back some of the remaining equipment, although of course the return value isn't as much as the paid value," DMV spokeswoman Alex Smith told *The Nevada Independent*.¹

So, for now, the DMV continues to use antiquated technology, the project continues to miss deadlines and we continue to pay an extra fee every time we are required to make a transaction with the Department of Motor Vehicles.

But at least they give us our bills in a language we can understand.



The constable's spending problem

For years, Henderson Constable Earl Mitchell has been living the good life.

A retired Henderson police officer who has also served as constable since 1994, Mitchell earns more than \$125,000 annually in his current role — which includes more than \$20,000 in so-called “longevity pay” — while simultaneously collecting a \$60,000 annual pension. In total, Mitchell’s “double-dipping” netted him nearly \$200,000 in 2017.

But now it looks like Mitchell’s taxpayer-subsidized gravy train may be coming to an end.

In March 2018, the *Las Vegas Review-Journal* broke a story which suggested Mitchell had been embezzling thousands from taxpayers in his capacity as constable over the course of several years.

Immediately after the story was published, Mitchell announced he was discontinuing his 2018 bid for another six-year constable term — his seventh consecutive — due to “family related priorities that require[d] his immediate attention.”²

His explanation for exiting the race was less than convincing, given the coincidental timing of the

**“Mitchell’s
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allegations against him.

“In addition to writing himself checks,” wrote R-J reporter Arthur Kane, “Mitchell withdrew about \$9,000 in cash from two township accounts. Several withdrawals were made from ATMs at casinos or video-poker bars, bank statements show. He also used a debit card for one of the accounts to pay bar tabs, eat at restaurants and take trips to locations where his children live, records show.”³

The investigators noted that upwards of \$150,000 paid out of the Henderson Township Holding Accounts was unaccounted for.

More alarming than the alleged crimes of a single county employee, however, is the fact that they took place in an environment completely free of accountability or oversight.

The brazen nature of Mitchell’s spending habits indicates he clearly thought no one was paying attention to how, exactly, he was using public resources.

And he was right.

Though Clark County, since 2015, has been tasked with oversight of the Henderson’s Constable Office, “[t]he Review-Journal investigation showed that the county auditor’s office failed to examine the Henderson. . . constable funds.”⁴

In other words, the county officials responsible for

overseeing the Henderson Constable Office seem to have been completely in the dark until the R-J story broke.

Clearly, county officials weren’t trying too hard to provide oversight. State law requires the county to review constable expenses, but Mitchell never submitted his questionable expenses for review, and

“...upwards of \$150,000 paid out of the Henderson Township Holding Accounts was unaccounted for.”

apparently the county auditor's office never requested to see them.

According to public pay records published by TransparentNevada.com, there were fifteen Clark County auditors who, in 2017, earned more than \$100,000 each, in pay and benefits.⁵ Despite their lucrative pay, none were apparently capable of unearthing the questionable spending habits that the R-J reporter managed to dig up.

Probably because they didn't look.

Making matters worse, Mitchell, having hired a private attorney as soon as he caught wind of the impending accusations against him, requested that the county reimburse him for more than \$7,000 in legal fees.

Thankfully, the county has thus far declined his request.

As our legal system affords, Mitchell is of course presumed innocent until found guilty.

However, given the pattern of facts up to this point, one question still looms over the investigation: **What, exactly, are Clark County auditors being paid for?**



CCSD's 'solution' to school choice

As famed economist Ludwig Von Mises observed many years ago, the first priority of any bureaucracy will always be self-preservation.

While defenders of government-run schools have largely succeeded in obscuring this fact from the public, the Clark County School District (CCSD) is doing its very best to remind us of just how right Mises was on this point.

Because CCSD has failed so many students, for so long, the number of students transferring to charter schools has soared in recent years.

But rather than celebrating the fact that more children are finally able to attend a school that better serves their needs, CCSD decided in 2018 to hire a marketer to discourage others from doing the same.⁶

Despite numerous teacher layoffs in recent months, and constant demands from the district for even larger tax increases to fund the bureaucratic public school system, CCSD had the audacity

to approve a \$117,000 marketing and PR job aimed at **discouraging** kids from seeking out alternative educational opportunities.

The move is particularly galling given CCSD's constant complaints regarding teacher shortages and overcrowded classrooms — both of which would

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seem to be alleviated by having fewer students to teach.

So what gives?

Because fewer students mean fewer guaranteed dollars from the state, CCSD created the position “to raise money for the district by bringing children back in,” according to Trustee Carolyn Edwards.⁷

And that’s what happens when a bureaucracy that values its budget over student well-being is tasked with providing education: Money gets spent trying to keep children trapped in a failing system, just to protect CCSD’s bottom-line.

Oh, and your tax dollars are paying for this system-first mentality at CCSD.

Viewing students as funding mechanisms is certainly the most destructive example of CCSD’s bureaucratic mindset, but it is far from the only one.

Despite being a public agency funded by tax dollars, and thus obligated to provide accurate information, CCSD routinely deceives the public when seeking to advance its own interests.

In an April press release asking for more tax dollars, for example, CCSD trustees falsely claimed that the district has “cut more than \$770 million from its budget since 2009.”⁸

In reality, CCSD’s budget is up nearly \$300 million from 2009; the alleged cuts are government-speak for a smaller than desired increase.

Nonetheless, CCSD continues to plead for more tax revenue.

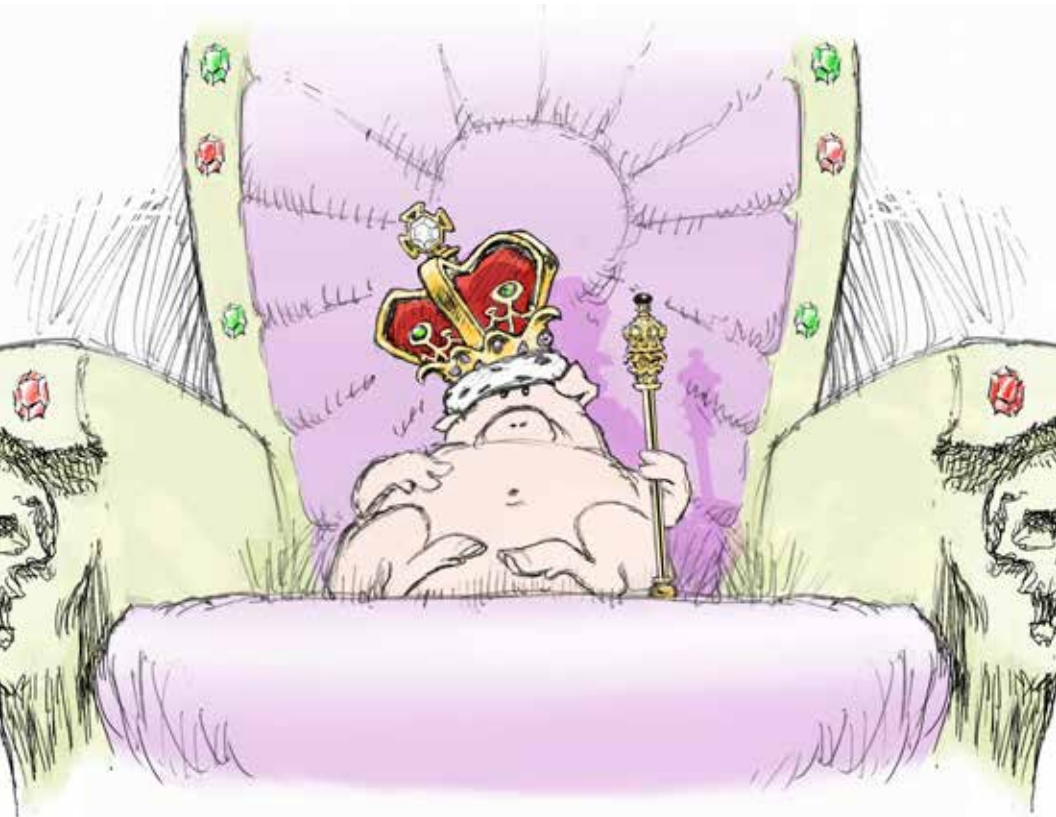
Short of some windfall of taxpayer money, however, the district has decided on an alternative plan: Keep kids in failing schools so

“CCSD created the position ‘to raise money for the district’ by bringing children back.”

they have more leverage with lawmakers when they show up at the legislature with hat in hand.

In the grand scheme of things, \$117,000 might not seem like much for a government agency that operates on a roughly \$2.5 billion budget.

The way they decided to spend it, however, says a lot about the priorities of Nevada's largest school district.



Doing time at the NDOC

When one thinks about “overtime,” one tends to picture work weeks that exceed 40 hours.

But that’s not how it works in government.

Because of how overtime is calculated — using time “paid” instead of time actually worked — many unionized government workers have been able to greatly boost their pay by structuring their work hours in such a way to earn overtime, even when they haven’t actually worked a full 40 hours in a week.

One state correctional officer, for example, more than tripled his \$57,000 salary with overtime and benefits.

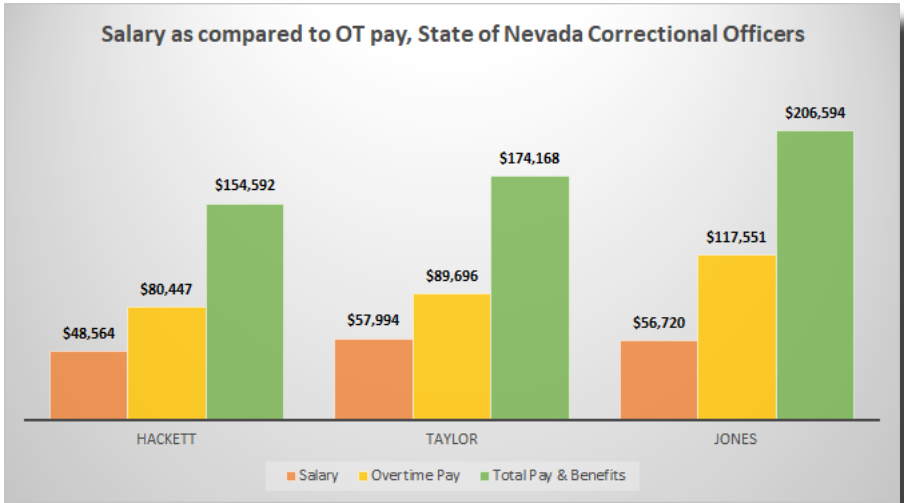
In fact, correctional officers topped the OT list among state workers.⁹ Leading that list is correctional officer Jimmy Jones, who received an additional \$117,551 in OT pay on top of a \$56,720 salary. With benefits, Jones collected a total of \$206,594 in compensation last year.

“One state correctional officer, for example, more than tripled his \$57,000 salary with overtime and benefits.”

When measured as a percentage of base salary, no state worker received more in OT pay than correctional officer Stewart Boyer, whose \$74,560 OT payout dwarfed his \$33,496 base salary, helping

bring his total compensation to \$135,444 — or more than 4 times his base salary.

In total, 19 state correctional officers received OT pay that exceeded their base salary, while 135 received OT pay that was at least 50 percent of their regular salary.



Despite the sheer volume of overtime pay, however, the hours actually worked in many cases aren't exactly what one would consider excessive.

According to a recent report by Governor Brian Sandoval's Executive Branch Audit Committee, this inherently abusive practice has resulted in instances of officers being paid for 20 hours of "work" despite only working a regular 8-hour shift.

In fact, the audit found that 20 percent of overtime pay — or \$2.8 million — went to officers who did not even work a regular 40-hour week.¹⁰ This is made possible, because paid leave — such as vacation or sick days — count toward overtime eligibility.

In other words, even if an employee took vacation time for Monday, Tuesday and Wednesday, they would still be eligible to receive overtime if they ended up working Thursday, Friday **and** Saturday.

Overtime for a three-day work week? Not a bad deal... Unless you're a

taxpayer, that is.

These figures confirm the suspicions of Nevada Department of Corrections deputy director of support services John Borrowman, who reportedly said that “it would be naïve to think the system is not being gamed.”¹¹

Unfortunately, despite the clear abuse going on in the system, Governor Sandoval recently rushed to “fix” the overtime problem by hiking wages and hiring more officers.

The very least he should have done was address the fundamentally abusive and wasteful practice of paying overtime to those who aren’t even working a full shift.

“Unfortunately, despite the clear abuse going on in the system, Governor Sandoval recently rushed to ‘fix’ the overtime problem by hiking wages and hiring more officers.”

The top one percent just isn't enough for the SEIU

Public sector pay issues seem to show up in almost every iteration of the Nevada Piggy Book — and this version is no exception.

In addition to overtime abuses outlined in the last chapter, there's a more structural problem plaguing Nevada when it comes to public sector pay.

Government sector unions have long viewed taxpayers as nothing more than a sea of endless tax revenue.

Clark County, for example, paid its employees \$15 million more in salaries than the year before in 2017, making Clark County government employees some of the best paid in the nation.¹²

In fact, the average wage for Clark County local government workers is richer than what their peers in 99 percent of counties nationwide receive.¹³

And yet, being in the “top one percent” of government sector wage earners just wasn't enough for the SEIU of Nevada.

In early 2018, the SEIU rejected a proposed 2 percent pay increase for workers, insisting it was too little for some of the best-paid local

“Government unions have long viewed taxpayers as nothing more than a sea of endless tax revenue.”

workers in the nation.

In the 2017 third quarter, local government workers in Clark County received an average weekly wage of \$1,155 — which ranked 55th out of the 2,867 counties surveyed nationwide and was about 22 percent higher than the \$943 received by local government workers nationally.

When the average wages are adjusted to reflect the different price levels faced by the average consumer in each state, as calculated by the

“The cost for this excess is borne by Nevada residents who, on average, earn much less themselves.”

U.S. Bureau of Economic Analysis’ Regional Price Parities 2015 report,¹⁴

Clark County jumps to number 25 on the list — placing its employees firmly within the top 1 percent of counties with the highest paid local government workers nationwide.

The already-inflated pay is significant, given that the

cost for the excess is borne by Nevada residents who, on average, earn much less themselves.

While the \$1,155 average weekly wage received by Clark County local government workers was 22 percent above the national average, the \$866 earned by private-sector workers was 15 percent less than the national average of \$1,013.

But Clark County government workers don’t just fare well in comparisons of wages, they also receive vastly richer non-wage benefits than the average private-sector worker.

Clark County government workers receive nearly twice as many paid holiday and sick days, significantly greater job security and a retirement plan that costs nearly 6 times more than what the average private-sector worker receives.

And yet, despite all of this, the SEIU rejected a 2 percent pay

increase, demanding a 3.25 percent increase for local government workers instead.

That kind of hubris on the part of the government-sector union is exactly why payroll issues almost always show up in the Piggy Book.

However, it also demonstrates why collective bargaining in the public sector was historically opposed by so many folks across the ideological spectrum — including some of the labor movement’s greatest champions like former President Franklin D. Roosevelt.

In the private sector, unions negotiations are limited by profit margins, finite revenue and management’s ability to meet demands. In the public sector, these unions are limited not by what is “fair” or “appropriate,” but only by the extent to which politicians are willing to impose new taxes on the rest of us.

And let’s face it: When those taxes reward the very unions that pour money into political campaigns every election cycle, politicians tend to be pretty open to the idea.



Preventing Mojave Max from crossing the road

The endangered Mojave Desert Tortoise, with an estimated declining population of only 200,000, has become a sort of unofficial mascot for wildlife-lovers throughout Southern Nevada.

In fact, each year Clark County students participate in the “Mojave Max Emergence Contest,” which aims to accurately predict when a certain captive tortoise (“Mojave Max”) will emerge from his winter hibernation, informally signaling the start of spring.

Thus, when the Federal Highway Administration agreed to fund the cost of repaving a 37-mile desert stretch of U.S. 95 just north of Las Vegas, it included funds to prevent the fragile tortoise population from wandering across the busy roadway.

Why? Well, as one UC Davis ecology doctoral student so eloquently explains, “Where tortoises and roads meet, it is inevitable that tortoises will lose.”¹⁵

To minimize the occurrence of tortoise roadkill, officials proposed the construction and installation of federally-approved fencing adjacent to U.S. 95.

Tasked with administering the project, the Nevada Department of Transportation approved a \$529,000 bid to cover the full cost of nearly 40 miles of so-called tortoise fencing.

The project was completed as scheduled but, upon review, U.S. Fish and Wildlife officials found the newly-installed fencing did not meet federal standards.

Federal regulations specify that tortoise fencing must be at least 36 inches tall — 24 inches above ground and 12 inches secured into the ground below. Yet federal officials encountered large sections of fencing no taller than 8 inches above the ground and only 4-6 inches deep.

In a sharply-worded letter to NDOT, those officials called this oversight “unacceptable” and informed state regulators that federal dollars would not be available to cover the cost of replacing the 37 miles of fencing.

“They made a mistake and federal taxpayers shouldn’t be on the hook for that,” said an FTA spokesman.¹⁶

Nevada taxpayers alone were forced to cover the \$736,000 required to remove the existing, inadequate fencing and replace it with new fencing in line with federal regulations.

Moreover, in an ironic twist that only government projects seem capable of supplying, the entire fencing project may actually be doing more harm than good for the Mojave Desert Tortoise population.

Reporting on the findings of a 2017 study published in Biological Conservation, scholars at UC Davis wrote that “tortoises that haven’t

adjusted to the fencing pace along them, and sometimes overheat and die.”¹⁷

And shoddy fencing wasn’t the only engineering debacle of this highway project resulting in needless tortoise deaths.

Because officials wanted to allow tortoises the flexibility of travelling under the

highway at certain access points, a series of culverts were dug at an initial cost of \$320,000.

Unfortunately, due to faulty drainage systems, tortoises were often

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found to have died in these well-intended “tortoise passageways.”

Like the tortoise fencing, these culverts will also need to be reengineered and replaced. As of this writing, it is unclear how much all these repairs will cost, but it seems likely that state — not federal — taxpayers will be responsible for paying the bill.

“We’re not really focused on laying blame,” an NDOT spokesman said. “We’re assuming responsibility.”¹⁸

That’s great to hear. But it’s little consolation to animal lovers and taxpayers alike.



Conclusion

From an ill-conceived attempt to save the desert tortoise, to hiring a tech company that can't communicate in a common language, Nevada governments have managed to waste plenty of our tax dollars in recent years.

Such waste isn't a concern only for folks who believe in limited government and less spending overall.

In fact, big-government advocacy groups should be standing shoulder to shoulder with libertarians and conservatives in demanding our elected officials better control government's spending.

After all, each dollar spent on a PR attempt to discourage kids from enrolling in a charter school is one less dollar being spent to improve the education for the children that remain.

Each dollar being spent on unnecessary overtime payments for correctional officers is one less dollar available to spend on keeping individuals from running into legal trouble in the first place.

Each dollar spent on a tortoise-killing fence is... well, lunacy.

The point is, every dollar wasted by a government is not only one less dollar in the pocket of a hard-working Nevadan, but it's also one less dollar available for solving public problems or fixing society's wrongs.

So, while there are definitely specific lessons we can learn from each instance highlighted in this book — for example, don't pay \$25,000 for a communications plan with a company that can't communicate in a language your employees understand — what needs to be done is much bigger than any single tweak to any specific agency.

A desire for government accountability, after all, is something that should transcend party lines. And accountability begins with transparency.

The examples in this book might be merely the tip of a government-spending iceberg in Nevada — but they are powerful reminders of how important it is for the public to see what, exactly, government is doing with all those never-ending tax increases.

Many of the very same government agencies that are routinely found to be wasting tax dollars also go to great lengths to keep the public in the dark when it comes to spending.

Due to the fact that Nevada law doesn't actually impose penalties on governments or public officials who violate the state's transparency laws, contempt for transparency seems to be spreading among government-insiders who have grown quite fat, flushing our tax dollars down the drain.

Making matters worse, Nevada lawmakers are all too willing to raise taxes rather than hold agencies accountable to the very people who fund them. More than anything, that is why this book is so important.

The Piggy Book is described as a disturbing “glimpse into the world of government waste.” However, truth be told, it's more than that:

It's a glimpse into how government spends our money when it thinks no one is watching.



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