

# **State of Nevada 2013-15 Biennial Budget Nevada Executive Budget System (NEBS) Major Changes**

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# Line Item Entry in NEBS

- ❖ Nearly identical to last biennium
- ❖ Vacancy Savings Schedule has been disabled – the FY13 Legislatively Approved amount has been automatically populated in FY14 & FY15, Base DU

# Changes in NEBS from 2011 Legislative Session

- ❖ Salary Reduction, Furlough, and Suspension of Merit Salary Increase
  - Included in NEBS in Agency Request base payroll
- ❖ Suspension of Longevity
  - Included in NEBS as an M150 adjustment



# Priorities and Performance Based Budget Hierarchy Structure

- ❖ Pre-Determined by the Governor's Office and Cabinet Members
  - **Core Functions of Government**
    - Objectives
      - Benchmarks

# Priorities and Performance Based Budget Hierarchy Structure

## ❖ Agency determined

- Core Function of Government and Objective to Tie To  
(An Activity can tie to one or more Objectives in one or more Core Functions of Government)
- **Activities**
  - Performance Measures (3 will print in the Executive Budget)



# Line Item Fund Mapping

- ❖ Initial roll-out of NEBS will have similar Line Item Fund Mapping to last biennium
- ❖ An enhancement to the Line Item Fund Mapping functionality will be implemented
  - More user-friendly
  - Similar to Activity Mapping
  - Agencies can begin using immediately and the data will be converted to the new format with no loss of data

# Priorities and Performance Based Budgeting Activity Mapping

## ❖ Additional levels will be available

- Budget Account
- Decision Unit
- Category

## ❖ Position Activity Mapping

- Position Group (can be different from line item grouping)
- Individual Position



# Budget Account Level Performance Measures

- ❖ Update FY12 Actual and FY13 Projected amounts only
  - To be presented to the Legislature in a separate document – not part of the Executive Budget
  - FY14 & FY15 Budget Account level performance measure entries will not be accepted in NEBS
- ❖ FY14 & FY15 to be replaced with Activity level performance measures in Priority and Performance Based Budgeting



# Activity Level Performance Measures

- ❖ Three digit Agency (Department/Division) level in Priorities and Performance Based Budget Activities
- ❖ Incorporated into the Executive Budget Document
- ❖ Separate Numerator and Denominator fields in NEBS
  - NEBS will calculate the percent, etc. based on entries

Please contact your assigned  
budget analyst with agency-  
specific questions.