Nevada Executive Budget System (NEBS)

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NOTE: Screen prints throughout the NEBS manual may be slightly different from the current version of NEBS. However, this manual provides the basic system navigation information that has not changed.

NEBS Security

The security function in NEBS gives agencies the option to assign staff to a specific role in NEBS depending on the nature of their job and how they will contribute to building the agency request. However, the NEBS administrator within the Budget Division administers all security settings in NEBS. The agency determines the appropriate security levels to apply to their agency personnel, but the agency must submit all security access requests to the NEBS administrator for approval and to have the security settings put into NEBS. Security roles can be assigned across the agency or by specific budget account(s):

- **Agency Analyst** - These users have inquiry and update functions for assigned budget accounts, depending on the budget version and status. For instance, a typical agency user will have the ability to update selected budget accounts in the agency request. These users will also have the capability to create and update working versions for their assigned accounts.
- **Agency Inquiry** - This allows inquiry-only access to a budget or group of budgets. This role is intended for department directors, agency administrators, and other management staff who need to review budget requests developed by their agency or submitted to the Budget Division.
- **Text Maintenance** - These users have inquiry access to a budget or group of budget accounts and limited update capabilities to enter and edit text. This role is intended for agency representatives responsible for narrative and performance measurement input.
- **Personnel/Position Specialist** - These users have inquiry access to a budget or group of budget accounts and limited update capabilities for the personnel budget components within a budget account or group of budget accounts. This role is intended for agency representatives responsible for personnel input.

The security function in NEBS also provides several settings that can be applied to budget account versions (such as agency request, governor recommends, working versions, etc.) on a state wide basis. These settings are:

- **Open** - Allows agency users to view and update assigned accounts based upon their assigned role.
- **Locked** - Versions that have been locked may be edited by the Budget Division only. Agency users will have inquiry access. Agency request will be locked at 4:00 pm on September 1st of the even-numbered fiscal year.
- **Confidential** - This version status may be viewed and edited by the Budget Division only. The governor recommends budget is in this status until it is made public and presented to the legislature.
- **Final** - The governor recommends and legislatively approved versions of the budget are made available to all users on an inquiry only basis.

Signing on to NEBS

Before you are assigned a NEBS password, you must submit the NEBS Security Access Form for each individual working in NEBS. This form is found on the Budget Division website, under forms - http://budget.nv.gov/Documents/Forms/

When you sign-on to NEBS, use the same user ID and password you have established for the NEATS system. If you have difficulty signing on to NEBS, please contact the Governor's Finance Office - Budget Division at (775) 684-0222 and you will be forwarded to the appropriate staff to assist you.

The NEBS log-on screen offers some general budget related resources and information on the status of NEBS.

These links provide you with system status and general user information.

These links provide general budget related resource information, NEBS security access request forms, and a way to report problems.

To change your password, type the password you logged in with in the "Old Password" box, which is your user ID if this is the first time you have logged into NEBS or NEATS. The new password you select must be at least eight characters long. Your NEBS password and NEATS password are the same. If you change the password for one, it is changed for the other.

If it is your first time logging into NEBS or if you have your password reset, then the "Old Password" is your user ID. Otherwise, your old password is the previous password you used to log onto NEBS.

Sign-on for NEBS is at:
http://nebs.state.nv.us/NEBS

If you need assistance with your User ID, password, or security issues, contact the NEBS administrator at (775) 684-0222.
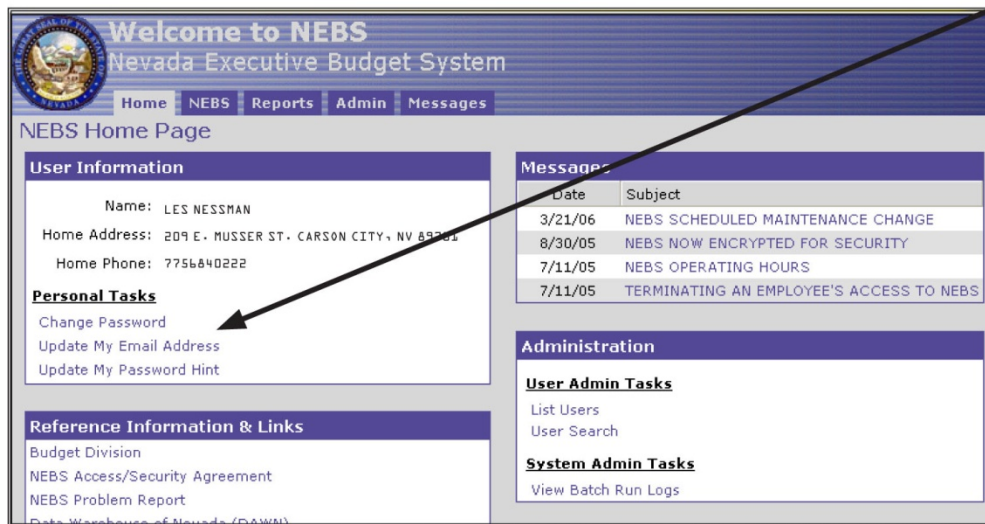
NEBS Screens

Introduction

NEBS is composed of the:

- **NEBS home page** - similar to the NEBS log-on screen
- **NEBS main function screen** - the first screen you will see after you log into the NEBS system
- **Functional screens** - where you define and input your budget request

The NEBS Log-on screen is displayed below:

The NEBS home page is identical to the NEBS log-on screen with the exception of these system utility functions links.
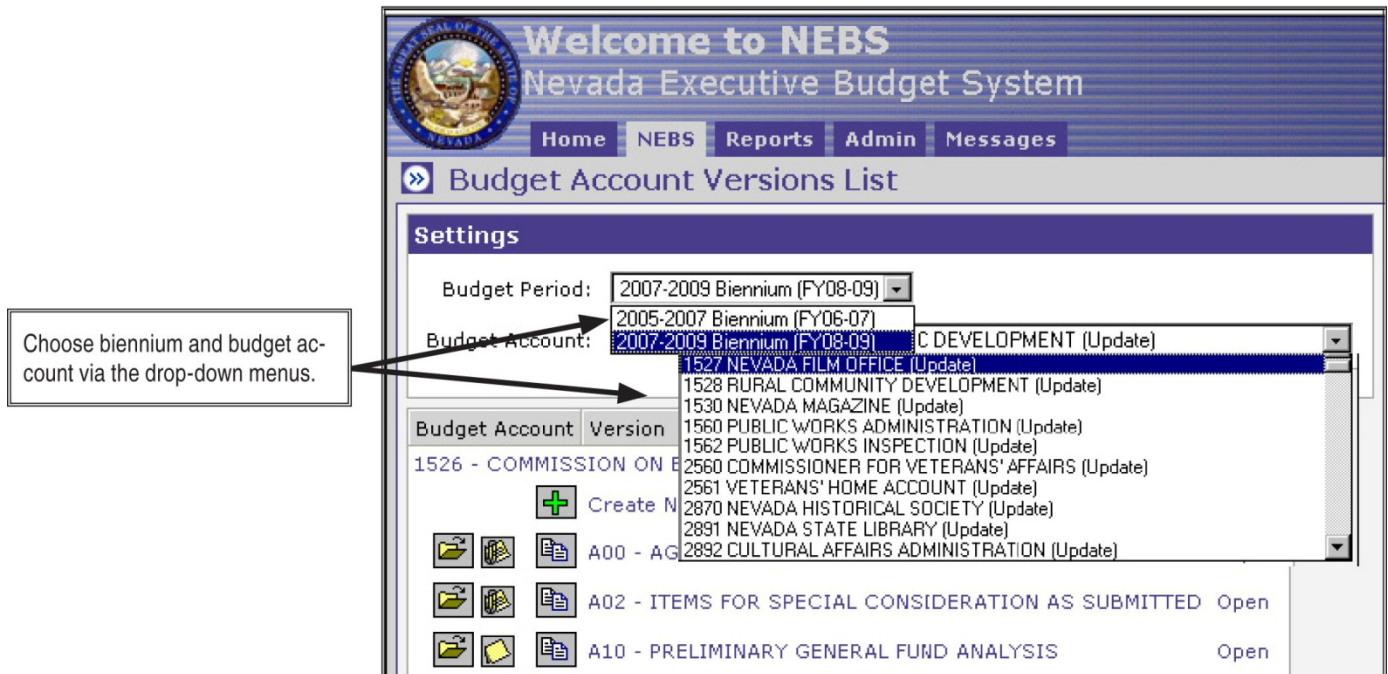
Drop-down menus

From the NEBS main screen, you can add versions (➕), use the copy function to do version-to-version copies (📂), provide program descriptions, provide additional program narrative, provide performance measure information through the use of the NEBS "note" function (📄), and even delete (✖) a non-system established version (W01, W02, W05, etc.).

The NEBS main screen is the first screen you will see after you have logged into NEBS and offers the following functions:

- Select the biennium and budget account in which you wish to work or view information.
- Click ➕ to create or ✖ to delete a new working version.
- Click 📂 to open a primary working version of a budget account.
- Copy a primary or working version to another version by clicking 📋 .
- Provide a brief description of your program or provide extensive narrative on your program by using the NEBS note function by clicking on 📄 .

Refer to the NEBS Functionality section of this manual for a detailed description of how to utilize each of the functions discussed above.

Choose biennium and budget account via the drop-down menus.

Line Item screen

This is the primary budget screen in NEBS and is where you can view your base budget information, the results of your budget inputs from your schedule inputs, and M-150 adjustments. Through use of the drop-down menus, you can view your budget information by decision unit or for all decision units in one screen. The far right column indicates from what schedule your line item data is derived (where applicable). This is also where you input non-schedule driven budget information and make adjustments to your base budget revenues. From this screen you can:

- Navigate to the various NEBS screens by clicking the appropriate tab.
- Edit work program and actual amounts by clicking Edit Actual/Work Program.
- Add a line item note by clicking .
- Add revenue lines by clicking .
- Input revenue and non-schedule driven cost data.
- Delete a line item by checking the box next to and clicking Save.
- Return to the main NEBS screen by clicking Save and Return or Cancel.

Refer to the NEBS Functionality section of this manual for a detailed description of how to utilize each of the functions discussed above.

Schedule Screen

This is the main screen from which you will be able to select and input your schedule driven cost data. Individual NEBS schedules are discussed in detail later in this manual.

Summary Screen

The summary screen is inquiry only and can be viewed by decision unit, category, and GL. Click "Done" at the bottom of the summary screen to return to the Budget Account Line Item screen.

Positions

This screen allows authorized users to access position information for a particular budget account. The basic information for a position is shown. Access to detailed information for each position is available by moving the cursor over the position title and clicking on the title. Entry and maintenance of positions associated in the agency request will be covered in the Positions Maintenance section of this manual. The screen also includes tools for adding attachments and notes to position entries and for filtering which decision units are shown. Click to see a summary of the costs associated with the position. You can also view details that pertain to positions and position groups by clicking the "Additional Attributes" link in the top left hand section of the screen. Return to the Budget Account Line Item screen by clicking "Done."

Fund Mapping

The Fund Mapping tab allows authorized users to link expenditures to revenues at the category, object code, or position level. Users can map expenditures in one year and copy that map to the second year. Once the fund mapping is complete, any changes to the amounts associated with line items will be automatically updated in the fund map. Return to the Budget Account Line Item screen by clicking "Done."

Account Maintenance

The Account Maintenance tab allows authorized users to create decision units and categories, customize revenue GL descriptions, and define position groups.

Pull-Down Menus

Nearly all NEBS schedules and most of the other NEBS screens incorporate the use of "pull-down" menus that allow the user to choose various NEBS options to the input screens.

The NEBS Line Item screen pull-down menu allows the user to display a list of all available decision units that have been identified in the budget account. You can see all decision units or filter the view to a specific decision unit. Other pull-down menus allow the user to select various standardized costs to include in the agency's budget. This simplifies the data input process. Clicking on a standardized cost item from a menu will populate the line item with the appropriate costs. In the following screen, if the user clicks "Office Furniture Executive *** Entire Unit ***" NEBS will add all associated cost information for that item (item description, object code number and the associated unit costs for each year of the biennium) to the budget. The user needs only to indicate the quantity needed each year and to assign the decision unit, priority number, and category.

Icons

NEBS icons allow the user to easily identify system functions. Some of the icons include:

- Adds line items.
- Adds notes and descriptive text.
- Extracts data to an Adobe PDF file.
- Searches NEBS for input values available for that particular line item.
- Extracts data to an Excel file.
- Copies line items, positions, decision units, and versions within the same budget or to different versions.
- Deletes line items.
- Displays position cost information.

Message Screens

Message screens provide vital information concerning the status of your input and alert you to errors and incomplete entries.

Task Bars

NEBS task bars provide easy access to NEBS data and functions. To access the budget task bar, click

the double-arrow icon ⏵⏵ to the left of the folder header. You can close the budget task bar by clicking

⏴⏴ a second time. The remainder of the screens in this manual will show the budget task bar as closed. Refer to the NEBS Functionality section of this manual for detailed instructions on how to work with NEBS task bar functions.

Text Editing and Notes Functions

NEBS provides the ability to add and spell-check narrative text throughout your budget. You may add notes and attach external documents to a decision unit, a line item, a position, a schedule, etc. According to the Budget Building Manual, every adjustment made in the M-150 decision unit must include a detailed description (at the object code level) of how the adjustment was calculated and why it was

made. This information should be added using the additional text tool 🗒 on the line item detail page.

Additional Text

Click to access the additional text entry screen. Anywhere you see the spell-check icon, simply click to check the spelling of your text.

NEBS Functions

NEBS Functionality Overview

This is a brief overview of the functions available in the NEBS application. More detailed instructions are provided in the NEBS Functionality section of this manual.

Text Functions

You may enter text, perform spell-checks, and attach documents at the following levels within NEBS: Budget account version - Program descriptions, expanded program narrative and performance indicators are entered here.

- **Decision unit** - Agencies are required to provide both a synopsis and a narrative justification for all decision units.
- **Categories** - Describe agency specific information regarding budget categories here.
- **Line item** - This is where you provide additional justification or explanation for a particular line item.

- **Positions** - When you need to provide additional justification for a position or group of positions, do it here.
- **Schedules and schedule-driven line items** - You may add text to the schedule as a whole or to each line item within the schedule. Text and supporting attachments are required if you use the lump sum schedule feature.

Program Description

The program description is entered at the Budget Account Version level by clicking on the text icon on the Budget Account Versions List page. The information entered here will print in the executive budget. The following describes the functions on the screen displayed to enter program descriptions at the Budget Account Version level.

- **Save** - Save the data and remain on the additional text tab.
- **Save and return** - Save the data and return to the previous screen (Budget Account Versions List).
- **Cancel** - Ignore changes and return to the previous screen (Budget Account Versions List).
- **View attachment** - Allows authorized users to view an attachment.
- **Delete attachment** - Allows authorized users to delete an attachment.
- **Browse** - Allows authorized users to browse the local or network directories for a file.
- **Attach file** - Allows authorized users to attach files located using the browse function. To attach a file, browse for the file. Once you locate it, double click on the file. The file name will appear in the box next to the Browse button. Click Attach File to add the file to the list in the Attachments box. The following describes the functions on the screen.

Decision Unit Descriptions

Decision unit text is accessed through the Account Maintenance tab and includes both the decision unit synopsis and narrative. The decision unit synopsis appears in the Executive Budget and should be short and concise (hence the term synopsis). As stated in the Budget Building Manual, narratives for each decision unit must clearly identify the nature of the request and must be accompanied by detailed justification.

The same functions available at the program level are also available at the decision unit level. Refer to Program Description earlier in this section.

NEBS Reports

Introduction

NEBS provides two separate links to a list of available reports. The list is available by clicking on the Budget Account Versions List page or by clicking the reports tab to the right of the NEBS tab.

Access NEBS reports via the reports tab or by clicking on the link in the task bar.

To select a report, click on it. You will be taken to a report settings menu for that report.

Available Reports

Budget Account Reports –
  NEBS200A Budget Book (Agency)
  NEBS210 Line Item Detail & Summary
  NEBS211 Adjusted Base
  NEBS220 Budget Highlight
  NEBS225 Version-to-Version Comparison
  NEBS600 Fund Mapping Summary
  NEBS610 Performance Indicators
  NEBS630 Line Item-to-Fund Map Comparison
  NEBS640 Fund Mapping Detail Report

Schedule Reports –
  NEBS900 DoIT Projected Utilization Reports
  NEBS990 Statewide View of BAV Schedules

Payroll Reports –
  NEBS130 Payroll/Position Detail
  NEBS135 Position Summary
  NEBS138 Listing of Unclassified Positions within x% of Governor's Salary

Out of Balance Reports –
  NEBS234 Out of Balance Budget Account
  NEBS235 Reserve Out of Balance
  NEBS240 Category Negative
  NEBS241 GL Negative

Closing Reports –
  NEBS130WP Payroll/Position Work Program Detail
  NEBS210WP Line Item Work Program Detail

Illustrations provided in the report section of this manual describe screens associated with the NEBS210 report.

The NEBS210 report can list any budget version. The report on the following page was generated using the settings shown below.

```
NEBS210                                    State of Nevada - Budget Division
                                             Line Item Detail & Summary
                                            2005-2007 Biennium (FY06-07)

Section A1: Line Item Detail by GL
Budget Account: 4162 STATE PARKS

                                                                        A01           A01
                                             Actual   Work Program    Year 1        Year 2
Item No  Description                       2003-2004   2004-2005     2005-2006     2006-2007
B000     BASE
REVENUE
  2501   APPROPRIATION CONTROL              5,378,709    4,450,557    5,572,246     5,644,878
  3303   MARINA DEVELOPMENT GAS TAXES       1,573,747    1,573,747    1,573,747     1,573,747
  3574   FED TRAILS GRANT                      57,721       60,234       57,721        57,721
  3806   USER CHARGES                        2,157,224    2,193,841    2,157,224     2,157,224
  3844   USER CHARGE- NEXT FY               1,008,074    1,008,074    1,008,074     1,008,074
  3870   SENIOR ADMINISTRATIVE CHARGES         36,740       36,740       36,740        36,740
  3871   CHARGES FOR SERVICES - A              27,290       27,290       27,290        27,290
  4254   MISCELLANEOUS REVENUE                 32,281       32,281       32,281        32,281
  4301   RENTAL INCOME                          3,600        3,600        3,600         3,600
  4663   TRANS FROM COMMISSION ON TOUR              0      923,192            0             0
  4666   TRANS FROM MUNI BD BANK              216,511      181,506      216,511       216,511
  4667   TRANS FROM WILDLIFE DEPT               2,718        2,718        2,718         2,718
  4669   TRANS FROM OTHER B/A SAME FUND        66,061       65,849       66,061        66,061
  4687   TRANS FROM FORESTRY DIV                4,663        4,663        4,663         4,663
         TOTAL REVENUES FOR DECISION UNIT B000 10,565,339 10,564,292 10,758,876    10,831,508

EXPENDITURE
01       PERSONNEL
  5100   SALARIES                           4,824,453    4,895,612    4,936,209     4,998,326
  5170   SEASONAL                           1,062,230    1,050,987    1,062,230     1,062,230
  5200   WORKERS COMPENSATION                 130,396       96,695       57,439        56,858
  5300   RETIREMENT                           708,969      718,896      727,240       735,271
  5400   PERSONNEL ASSESSMENT                  46,423       46,632       47,011        47,627
  5500   GROUP INSURANCE                      614,131      703,185      703,185       703,185
  5700   PAYROLL ASSESSMENT                    16,882       17,133       17,274        17,496
```

The following options are available for the NEBS210 Line Item Detail and Summary report:

- Detail by GL/category
- Summary by GL/category
- Summary by GL/category and decision unit type

You can select one or all of the options listed. Other text options can be accessed through the Additional Detail section of the settings page. All reports in NEBS, once generated, are in PDF file format and can be printed, saved, or e-mailed.

A list and a brief description of the available report in NEBS is provided below:

Budget Account Reports

NEBS200A Budget Book (Agency) - An abbreviated budget report by decision unit used by the Legislative body.

NEBS210 Line Item Detail & Summary - A detailed budget report used by fiscal staff.

NEBS211 Adjusted Base - A report by GL/OC showing base + M-150 used by fiscal staff.

NEBS220 Budget Highlight - A brief description of a budget accounts decision units listed in priority order.

NEBS225 Version-to-Version Comparison - Allows comparisons between budget account versions.

NEBS300 Activity Budget Agency Info – Gives agency information entered in the Activity tab.

NEBS310 Activity Budget Activity Report – Detail information of activities, performance measures, and population entered in NEBS.

NEBS610 Performance Indicators - Administrative report of performance indicators.

NEBS620 Major Budget Initiative Detail – Detail information about Major Budget Initiatives entered in NEBS for an agency.

NEBS630 Line Item-to-Fund Map Comparison - Gives fiscal staff a quick reference to balance a fund mapping.

NEBS640 Fund Mapping Detail Report - Gives detailed fund mapping information.

NEBS650 Line-Item Work Program Summary Report - Gives fiscal staff the detailed changes of a budget amendment.

Schedule Reports

NEBS900 EITS Projected Utilization Reports - Reports projections and expenditures affecting EITS.

NEBS990 Statewide View of BAV Schedules - Budget account specific schedule-driven reports.

Payroll Reports

NEBS130 Payroll/Position Detail - Gives pay and position detail.

NEBS135 Position Summary - Allows for quick reference to FTE counts with version comparison capability.

NEBS138 Listing of Unclassified Positions within x% of Governor's Salary - Report of unclassified positions funded at a certain percentage within the Governor's salary.

Out of Balance Reports

NEBS234 Out of Balance Budget Account - Used by fiscal staff to ensure a budget account is balanced.

NEBS235 Reserve Out of Balance - Used by fiscal staff to ensure budget accounts funded by reserve are balanced.

NEBS240 Category Negative - Used by fiscal staff to ensure a budget account does not have a fiscally negative category balance.

NEBS241 GL Negative - Used by fiscal staff to ensure a budget account does not have a fiscally negative GL/OC balance.

NEBS330 Activity Mapping Linked to Incorrect Division – Used by fiscal staff to ensure activities are linked to the correct division.

NEBS340 Mapping Exceptions Report – Used by fiscal staff to verify fund mapping is accurate.

NEBS990X Statewide BAV Schedules Exceptions – Used by fiscal staff to ensure schedules are complete and accurate.

Closing Reports

NEBS130WP Payroll/Position Work Program Detail - Position pay summary sorted by groupings.

NEBS210WP Line Item Work Program Detail - Summary expenditure report by GL/OC or category. Used by management as a quick reference.

Account Maintenance

Introduction

The account maintenance function of NEBS is the starting point for building a budget in NEBS and tells the system how a budget will be constructed. This is where you will indicate which decision units you will be requesting, which categories you will use for your revenue and expenditure authority, and which specialized revenue ledgers (non-standard GLs/OCs with an agency specific description) will be in your budget. This is also where you will establish your position groupings, indicate which assessments will be included in the budget, and add agency level priorities.

To access the Account Maintenance screen, click on the Acct. Maint. tab within the NEBS Line Item screen.

There are five sub-functions within the Account Maintenance tab:

1. Decision Units
2. Categories
3. GLs
4. Line Item Position Groups
5. Assessment Settings

The default screen is the Decision Units screen. There are five basic actions you will be able to perform in any of the five sub-function screens within the Account Maintenance screen:

1. Copy
2. Notes
3. Add line items
4. Delete line items
5. Download data to Excel or a PDF file

Establishing Decision Units

Three decision units will already be established in the budget in NEBS:

- Base decision unit (B-000)
- Inflation decision unit (M-100)
- Adjustments to Base decision unit (M-150)

There is no priority capability for these pre-established decision units. Where appropriate, use the Account Maintenance function in NEBS to define any additional decision units you require in your budget request. By default, all budget elements contained within the three pre-established decision units in NEBS will already be defined and initialized in the system. Any request for funding that is outside your adjusted base budget must first be defined and recognized by the system before costs can be associated with it in NEBS. To the left is an example of a decision unit screen.

Establish a Decision Unit

1. Click the Add Decision Unit icon
2. Click the Code drop-down menu.
3. Click on the appropriate decision unit title (one that corresponds as closely as possible to your decision unit goal as it relates to the governor's functional goals as defined in the Budget Instructions Manual - Appendix B). Call your budget analyst for assistance if you are having difficulties choosing an appropriate title for your decision unit.

4. Assign your decision unit a priority number. All decision units (other than base, M-150 and M-100) must have an assigned priority number. The assigned priority number of a decision unit may be changed at any time during the agency request phase; however, you may not duplicate priority numbers.
5. Click the Save button to save your work and stay in the decision unit screen. Alternatively, click the Save and Return button to return to the Account Maintenance screen.

Once you click the Save button, the system will give you the options to copy or delete your newly establish decision unit without returning to the Account Maintenance screen. This screen option is illustrated below.

Copy a Decision Unit

From the Account Maintenance Screen:

1. Click the copy icon .
2. Click the Budget Account drop-down and choose the budget account you want to copy to.
3. Click the Version drop-down and chose the version you want to copy to.
4. Click the Decision Unit drop-down and chose the decision unit to copy to.
   o If you want the copied value to be negative, or opposite (i.e., a transfer decision unit) of the values in the decision unit, check the Opposite Copy box.
   o If you want to include position data, check the Include Position box and indicate if you want the data to copy over as new positions, exact copies, or transfers.
   o Indicate if you want to reuse the same position control numbers (PCNs) or assign new PCNs. If you are simply copying data straight across to another budget account or version, then you would usually check the Reuse PCN box. If you are copying position data over to another version or budget account to create similar new positions, check the Starting PCN # box with the first number in the sequence you would like to create.
5. Click the Copy button when you are finished entering your copy parameters. This will return you to the Account Maintenance screen.

The following screen shot illustrates the options available within the Copy Decision Unit screen.

Adding a Note in the Account Maintenance Screen

1. Click the Note icon from the Account Maintenance screen.
2. Click the appropriate text input field and type in your information.
3. Click either the Save or the Save and Return button.

Budget Account Decision Unit Text

Budget Period: 2007-2009 Biennium (FY08-09)
Budget Account: 1052 ARCHIVES AND RECORDS
Version: A00 AGENCY REQUEST AS SUBMITTED
Decision Unit: B000 BASE

Basic Info   **Additional Text**

Dec Unit Syncpsis
(Prints in Executive Budget Book)

> This box is intended for agencies to provide a short, but concise and complete, description of the purpose for the decision unit. This test will print out in the NEBS reports This section has a text limitation.

Justification:

> This section is provided to the agency for more extensive explanatory information and detail. There is not text limitation for this section, but if you have a large quantity of information to provide consider attaching a word, or some other application to your decision unit.

Analyst Comments:

> This section is reserved for Budget Office staff

[Save]   [Save and Return]   [Cancel]

# Attaching Files to Your Decision Unit Note

At the bottom half of the Budget Account Decision Unit Text screen:

1. Click the Browse button and the Choose File screen will appear. From this screen, browse and select the file you want to attach to your note.

Attachments:

[View Attachment]
[Delete Attachment]

Find File:

[_____] [Browse...]

[Attach File]

2. Click Open.
3. The file name should appear in the Find File field.
4. Click Attach File to add the file to the list of attachments.
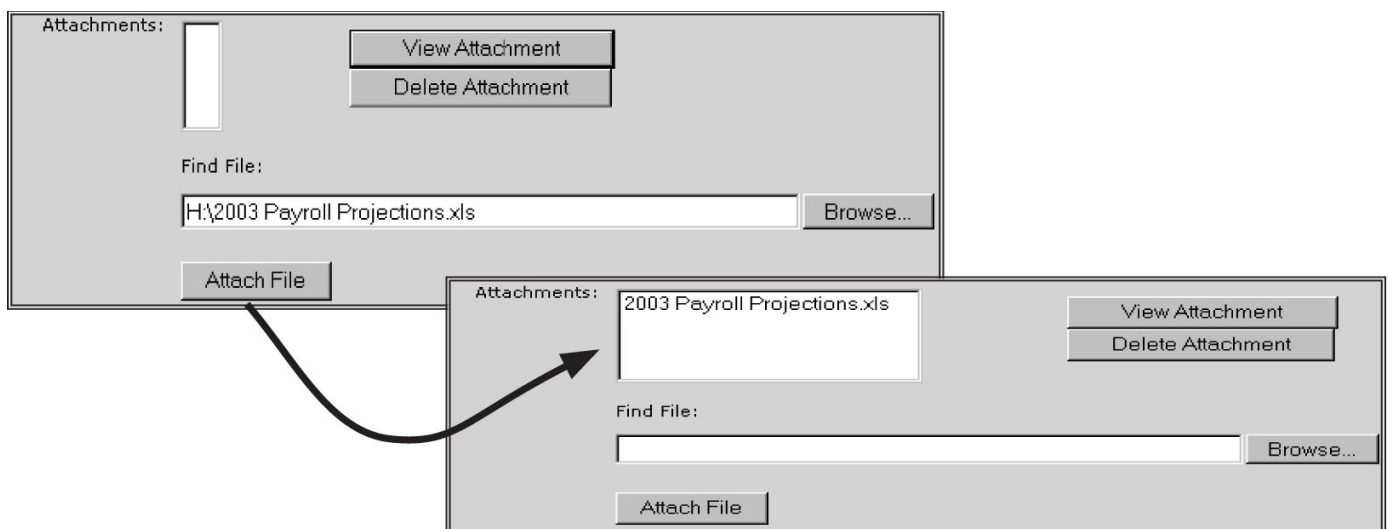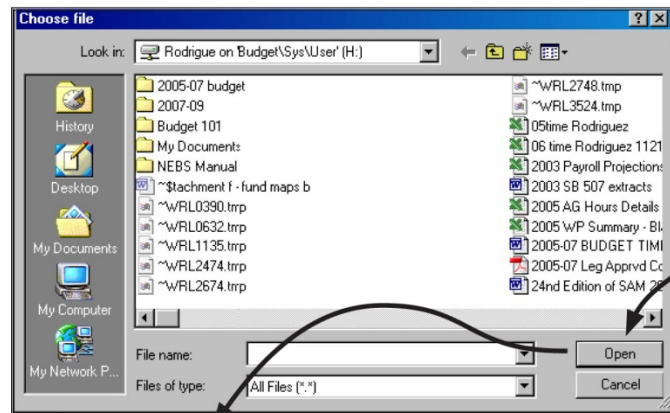
View an Attachment from Your Note

1. Click on the file you want to view in the Attachments box.
2. Click View Attachment.

Delete an Attachment from Your Note

1. Click on the file you want to delete.
2. Click Delete Attachment.
3. Click OK.

Delete a Decision Unit

1. Go to the Account Maintenance screen.
2. Click ![X icon].
3. Click OK.

Download or Extract Decision Unit Data to an Excel or PDF File

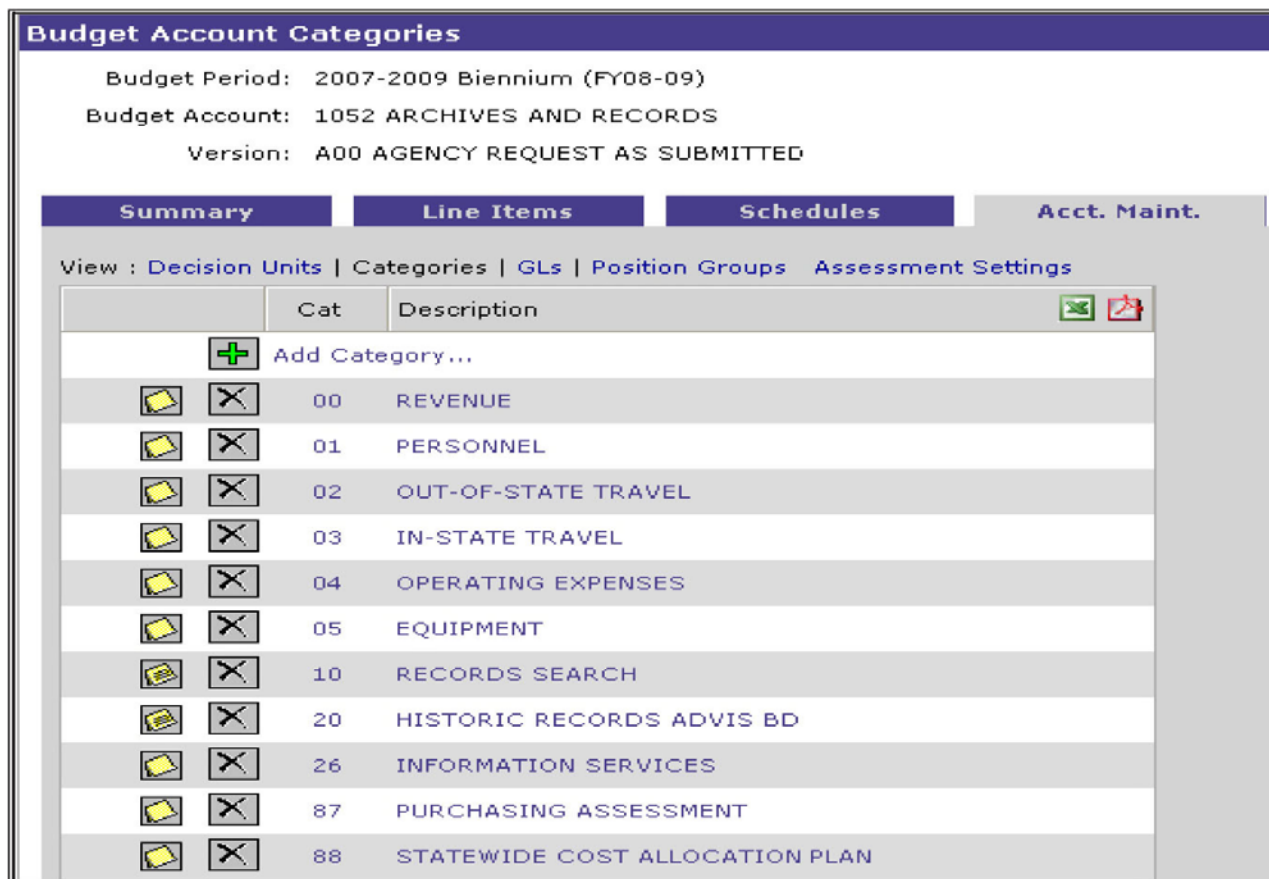From the Account Maintenance screen

1. Click the Excel [Excel icon] or PDF [PDF icon] icons
2. Click Open

This will open Excel or Adobe Acrobat and display your file. If you wish to save the file, simply name and save your file as you would any Excel or Adobe Acrobat file.

Establishing Categories

All categories with associated line items in the agency's biennial legislatively approved budget will already be established in the next biennial budget in NEBS. Remember to include adequate descriptive text at the category level when creating or defining new or specialized expenditure categories.

With the exception of the copy function, the Categories screen under the Account Maintenance screen will look similar to the Decision Unit screen. Within the Categories screen you will be able to create notes, delete certain category line items, add categories, and export data to Excel or Acrobat. Below is an illustration of the NEBS Categories Maintenance screen.

Adding a New Expenditure Category

From the Categories screen:

1. Click
2. Click the Category drop-down menu.
3. Click on the category number you wish to add.
4. Click Save. If you are establishing a new non-standard expenditure category in your budget, do not click the Save and Return button yet - you still need to give the new expenditure category a name.
5. Click on the name field.
6. Type in the desired category name.

7. Click Save and Return.

Delete a Category

From the Categories screen within the Account maintenance screen

1. Click .
2. Confirm this is the category to be deleted and click OK. Do not delete any categories that have activity in the base or work program years.

Download or Extract Decision Unit Data to an Excel or PDF File

From the Categories screen within the Account Maintenance screen.

1. Click the Excel or PDF icon.
2. Click the Open button.

Refer to the Establish Decision Unit section for more information on extracting or downloading to Excel or PDF file formats.

Establishing GLs (General Ledgers)

The GLs sub-function screen within the Account Maintenance screen allows you to establish revenue ledgers in your budget. While the ledgers have a standard statewide name in the Controller's statewide chart of accounts, you may rename them to more accurately describe the revenue source. For example, revenue ledger 3500 in the statewide chart of accounts is used to record federal receipts. If you receive Federal receipts and use this revenue ledger in your budget, you may give the ledger a name reflects the revenue source, i.e., Federal USDA Food Safety grant. This revised revenue title will be displayed in the budget and on the reports.

Add a New General Ledger or Object Code Line Item

From the GL screen within the Account Maintenance screen

1. Click
2. Click the GL Code drop-down menu.
3. Click the GL you want to add.
4. Click Save. Do not click Save and Return yet - you may want to rename the added GL.

You could change this title to be more representative of the particular federal grant your budget account will bring in (i.e., Federal Library Services and Technology (LST) Grant).

5. If you wish to give a new title name to the GL click the Description field.
6. Type in the new name.
7. Click Save and Return.

Delete a GL
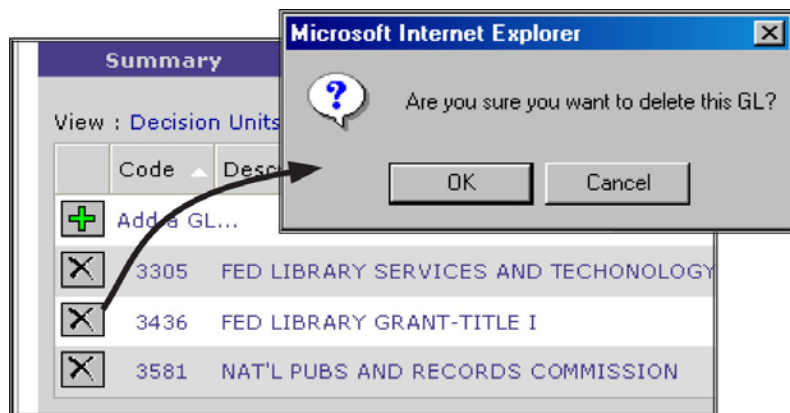
From the GL screen within the Account Maintenance screen:

1. Click next to the line item you wish to delete.
2. Click OK. Do not delete any GLs that have activity in the base or work program years.

Defining Position Groups

The position groups screen allows you to establish groups to organize positions in the budget and affects how positions will be displayed on payroll reports. It is not mandatory to establish position groups, but it is helpful - particularly for agencies with a large number of FTEs. Agencies can establish position groups however they so choose. Some grouping possibilities include:

- Location
- Funding source
- Section
- Programs

NEBS also provides the ability to fund map at the position group level which will be helpful to agencies that have multiple positions funded by the same funding source.

Add a Position Group

From the GL screen within the Account Maintenance screen:

The group G1 will already be established as the default.

1. Click on the Position Groups field
2. Click ➕
3. Type in the grouping code (up to five characters) you want to establish. Examples would be CC for Carson City, LV or Las Vegas, FF for federally funded positions, or GF for general funded positions. There is no limitation on how you can group positions.
4. Click on the name field and type in the description for the code you just entered.
5. Click Save or Save and Return

The screen shot below illustrates how this would appear in NEBS.

Budget Account Position Group

Budget Period: 2007-2009 Biennium (FY08-09)

Budget Account: 1052 ARCHIVES AND RECORDS

Version: A00 AGENCY REQUEST AS SUBMITTED

Position Group: New Position Group for this Budget Account

Basic Info

Position Group Code: CCSF

Name: CARSON CITY OFFICE STEWART FACITLITY

[Save] [Save and Return] [Cancel]

Return to the Positions tab. Changes to position grouping must be made one position at a time. For each position you wish to update, highlight the position and select the desired group from the pull-down list. Since NEBS does not allow you change the grouping of multiple positions simultaneously, a workaround is to rename the position group for the majority of the positions you are changing. This must be done carefully as every position assigned to the group you are renaming will be affected. The best use of this method would be on an account where position grouping has never been used and all positions are assigned to the default G1 group.

To change multiple positions, click on the Additional Attributes view and use this screen. The information for each position is listed on a row and the position group can be changed easier than opening each position individually.

Delete a Position Group

From the Position Group screen within the Account maintenance screen:

1. Click next to the line item you wish to delete.
2. Click OK.

Defining Assessments Settings

Only Budget Division budget analysts have access to this screen - access by any other user is blocked. By default, all positions in a budget will receive the assessments selected on this screen. If you believe that you should not be assessed one or more of the assessments described below, contact your budget analyst.

Actual and Work Program Revenues and Expenditures

The purpose of this section of the NEBS manual is to guide you through the NEBS Edit Actual and Work Program screens and show you how to input and save your changes into the NEBS system. The Edit Actual and Work Program screen is a sub-function of the NEBS Line Item screen. The following is a sample NEBS Line Item screen.

Actual refers to the even numbered year (2006), work program refers to the odd numbered year (2007), and year one and year two refer to the even and odd years of the biennium for which you are budgeting (2008 and 2009, respectively).

Budget Account Line Items (Actuals/WP)

Budget Period: 2007-2009 Biennium (FY08-09)
Budget Account: 2020 DEPARTMENT OF MYSTERY
Version: A00 AGENCY REQUEST AS SUBMITTED

Year 1 out of balance: -393,599
Year 2 out of balance: -411,599

Whenever your revenues do not equal your expenditures, NEBS will display a message box indicating the amount and year you are out of balance.

| Summary | Line Items | Schedules | Positions | Fund Mapping |

Save   Save and Return   Cancel   Edit Y1/Y2

Edit Actual and Work Program is a sub-function within the NEBS Line Item screen.

DU	Catg	GL	Description	Actual	Work Pgm
B000	03	2501 APPROPRIATION CONTROL	975,423	859,708
B000	03	3580 FEDERAL GRANT	8,607	8,607
B000	03	3831 ADMINISTRATION CHARGE	6,070	6,070
B000	03	4254 MISCELLANEOUS REVENUE	51,840	53,280
B000	03	4601 GENERAL FUND SALARY ADJUSTMENT	67,430	80,122
B000	01	5100 SALARIES	259,842	293,978
B000	01	5200 WORKERS COMPENSATION	4,496	4,212
B000	01	5300 RETIREMENT	60,764	70,872
B000	01	5400 PERSONNEL ASSESSMENT	2,675	2,939
B000	01	5500 GROUP INSURANCE	23,096	30,010
B000	01	5700 PAYROLL ASSESSMENT	857	911

The sum of all your revenues must be in balance with the sum of all your expenditures when you finish editing your actual or work program year.

From the NEBS Line Item screen, clicking the "Edit Actual / WP" link will open the screen where you can edit your actual (even-numbered year) and work program (odd-numbered year) amounts. The screen shot at right illustrates how your data may appear in the Edit Actual / Work Program screen.

You may use either the TAB key (pressing the key advances the cursor to the next field) or the mouse to select a specific input field to make your adjustments. You can also click [+] to add GL line items where needed. You may save your actual and work program data to an Excel or PDF file by clicking [Excel] or [PDF]. Be aware that if you save your data to Excel and edit it outside of NEBS, you will not be able import your spreadsheet back into the system. The only way to enter spreadsheet data into NEBS is to copy and paste it one field at a time.

To add a line item to your Edit Actual / Work Program data screen, click [+]. A new line will be added at the top of the GL list. Input the appropriate data values for category, GL, actual, and work program amounts and save your entry by clicking either the Save or the Save and Return buttons.

Click ➕ once to add a single new line item. To add multiple lines, type the desire number of new lines in the box adjacent to ➕ and click the icon.

Multiple new line items may be added by changing the number in the DU field (immediately to the right of the icon). The default is 1. Enter the number of desired new lines and click the icon. Use either the tab key or your mouse to navigate to each input field.

When you have completed your adjustments, click Save. The system will warn you that changes made to your actual or work program amounts will automatically be reflected in your line item actual, work program, year one, and year two amounts. Confirm that you want to continue and save your changes by clicking OK. If you are changing revenues, you may still edit the amounts for year one and year two in the line item.

To delete a line item added to your actual and or work program screen after you have saved it, simply locate the line you want to delete within the NEBS Line Item screen, check the delete box located next to the note icon on the left side of the screen, then click Save. You will be asked to confirm the deletion.

Click OK to remove the line item(s) from your actual and work program amounts. Do not delete line items that have activity in either the actual or work program years.

When you are finished editing your actual and work program amounts, click on the Save and Return button to return to the NEBS Line Item screen.

Position Reconciliation

Position reconciliation verifies that base positions and all associated information in NEBS accurately reflect the legislatively approved positions plus any Interim Finance Committee (IFC) or Budget Division initiated position changes that occurred during the interim. Sunsetting or otherwise terminating positions must also be taken into account during position reconciliation.

Phase One - Verify FTE Count and PCN

During Phase One you will:

- Verify the total Full-Time Equivalent (FTE) count is accurate based on the most current information.
- Verify NEBS Position Control Numbers (PCN) to those in IFS.

Budget Account Positions

Budget Period: 2007-2009 Biennium (FY08-09)

Budget Account: 4738 PS, DIGNITARY PROTECTION

Version: A00 AGENCY REQUEST AS SUBMITTED

Summary	Line Items	Schedules	Positions	Fund Mapping	Acct. Maint.

Decision Unit Filter: B000 BASE

View: Basic Attributes | Additional Attributes   Jump To Page: 1   Jump To PCN:

Viewing page 1 of 1: [|◄] [◄] [►] [►|]   Done   Copy/Transfer...   Recalc Payroll...

	DU ▲	PCN #	Group	Class	Class Description	Type	Grade	Step	Adj	Act	WP	Yr1	Yr2	Start	End
Add Position...															
📋 📋 $	B000	000020	G1	11104	DPS SERGEANT										2010
📋 📋 $	B000	000025	G2	11106	DPS OFFICER 2										2010
📋 📋 $	B000	000040	G1	11106	DPS OFFICER 2										2010

File Download

Do you want to open or save this file?

Name: BAVPositions.csv

Type: Microsoft Excel Comma Separated Values File, 947 ...

From: lilly.state.nv.us

[Open]   [Save]   [Cancel]

While files from the Internet can be useful, some files can potentially harm your computer. If you do not trust the source, do not open or save this file. What's the risk?

Save As

Save in: position recon screenshots

History

My Network Places

File name: excel download #2

Save as type: Microsoft Excel 5.0/95 Workbook

Template
Text (Tab delimited)
Unicode Text
Microsoft Excel 5.0/95 Workbook
Microsoft Excel 97-2000 & 5.0/95 Workbook
CSV (Comma delimited)

[Save]   [Cancel]

Be sure you have selected the folder you want to store the file in. The default is a temp file folder – choose a new folder on a network drive or on the C: drive of your PC.

Microsoft Excel - BAVPositions[1]

File   Edit   View   Insert   Format   Tools   Data   Windo

New...   Ctrl+N
Open...   Ctrl+O
Close
Save   Ctrl+S
Save As...

Enter the new file name and change the file type from CSV to Microsoft Excel.

Please refer to the Budget Building Manual for a detailed description of the position reconciliation process. These steps must be completed prior to July 1 of the even numbered fiscal year.

Suggestions for Reconciling Positions in Phase One

Download base positions from NEBS into an Excel spreadsheet:

- Click the Positions tab; make sure BASE (B000) appears in the Decision Unit Filter dropdown box. Click the Excel icon on the right hand edge of the screen.
- Click Open and an Excel spreadsheet showing the current position information in base in NEBS should open. Save the spreadsheet as an Excel file by choosing File -> Save As...., browse to the folder in which you want to save the file, enter an appropriate name, change the file type to an Excel workbook using the "save as type" combo box, and click Save.

Example of a position list download. During the phase one reconciliation, your primary interest is in the PCN and FTE columns.

```
BAV Position List
Date: 3/14/06 1:08 PM
Budget Period: 2007-2009 Biennium (FY08-09)
Budget DIGNITARY PROTECTION
Version: A00 AGENCY REQUEST AS SUBMITTED
DU   PCN  Group Class Class Description Type      Grade Step Adj Act FTE
                                                                 WP Yr1 Yr2 Start Dt  End Dt
B000 000020 G1 11104 DPS   SERGEANT    Existing 41   10   0   1   1   1   1   Jan - 2005 Jun - 2010
B000 000025 G2 11106 DPS   OFFICER 2   Existing 39    6   0   1   1   1   1   Jan - 2005 Jun - 2010
B000 000040 G1 11106 DPS   OFFICER 2   Existing 39    8   0   1   1   1   1   Jan - 2005 Jun - 2010
B000 000050 G1 11106 DPS   OFFICER 2   Vacant   39    1   0   1   1   1   1   Jan - 2005 Jun - 2010
B000 000055 G2 11106 DPS   OFFICER 2   Vacant   39    1   0   1   1   1   1   Jan - 2005 Jun - 2010
```
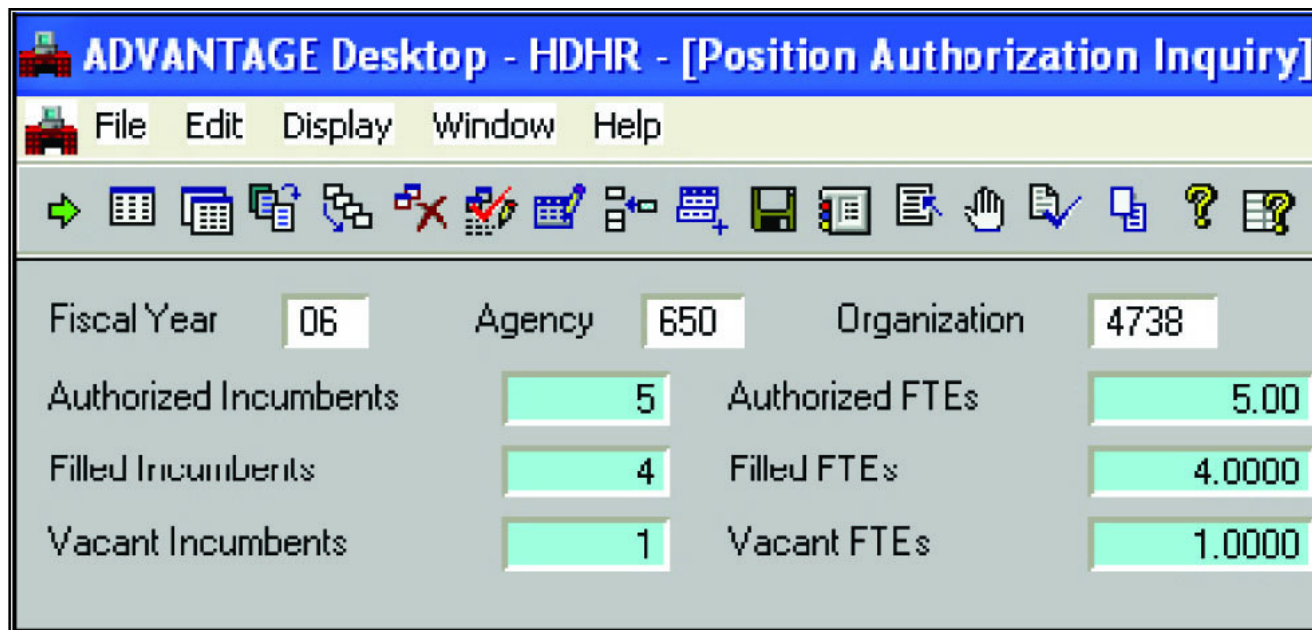
- Compare the NEBS download to IFS/Advantage HR.
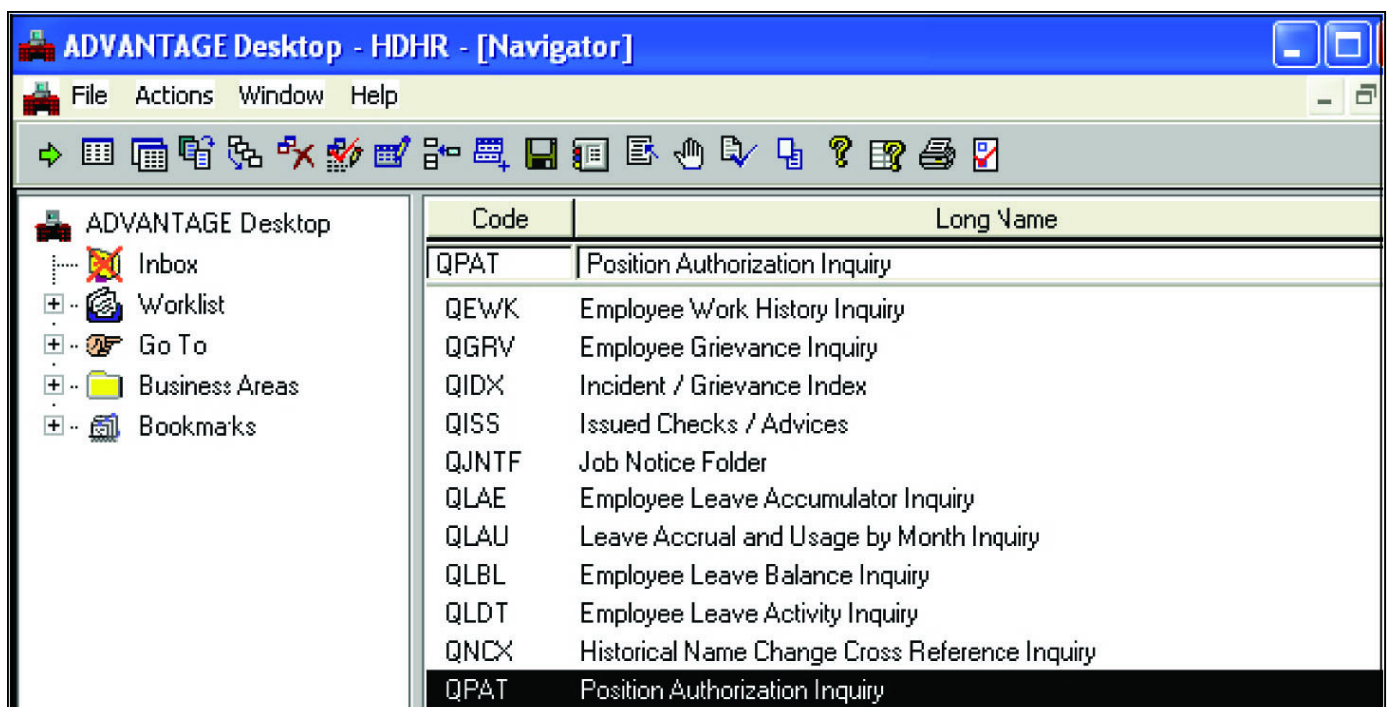
Contact your system administrator for assistance with installing Advantage HR on your desktop. Start Advantage HR. Once you log in click Go To and type QPAT in the Code field.

Open the Position Authorization Inquiry folder and enter the base fiscal year, your agency number, and your budget account number. Press the function key F4 on your keyboard.

The number of authorized FTEs should match the total actual (Act) FTEs from the NEBS download spreadsheet. Be sure to account for positions that do not begin until the second year of the biennium (they will be reflected in NEBS - in the WP FTE column - but not in Advantage). If the figures do not agree, examine the authorized FTEs in Advantage versus the actual FTEs in NEBS on a position-by-position basis. Do this by clicking Go To - to display the PAMT screen and in the Code box type PAMT, entering the current fiscal year, agency and budget account number then pressing the function key F4.

Fiscal Year 06   Agency 650   Organization 4738

	Position Number	Authorized Incumbents	Authorized FTE	Filled Incumbents	Filled FTE	Vacant Incumbents	Vacant FTE	Overfill Authorization	Comments
1	0010	0	0.00	0	0.0000	0	0.0000	N	Transfered to BA 4727 Eff
2	0015	0	0.00	0	0.0000	0	0.0000	N	Transfered to BA 4727 Eff
3	0020	1	1.00	1	1.0000	0	0.0000	N	Reclassified #366-2-02 Ef
4	0025	1	1.00	1	1.0000	0	0.0000	N	
5	0030	0	0.00	0	0.0000	0	0.0000	N	Transfered to BA 4727 Eff
6	0035	0	0.00	0	0.0000	0	0.0000	N	Transfered to BA 4727 Eff

Phase Two - Confirm Position Information

The second phase of the position reconciliation process is done after the Budget Division completes its final payroll download shortly after July 1 of the even numbered fiscal year. You must finalize the

position reconciliation prior to submitting your budget to the Budget Division on or before September 1st. In phase two you confirm the position characteristics and the information related to the incumbent (class code, grade, step, retirement, etc). This phase includes the following steps:

- Verify the employees' class code. Be sure to review all reclassifications that have occurred during the interim session. Positions that are currently under-filled should be budgeted at the approved class code, not the incumbent class code.
- Verify the employees' grade, step, and "add step." Confirm that any adjustments made to the step due to special language requirements, supervisory requirements, working out of class, etc., are properly reflected in NEBS. Any deviation needs to be explained in the note at the position level.
- Verify the retirement code and that it matches the class code. For instance, if the class code represents a police/fire position, the retirement code must be the corresponding police/fire retirement code.
- Verify the payroll and FTE assessments. A common assessment error is to charge the State Personnel Assessment to unclassified positions.
- Verify that part-time positions not eligible for the Public Employees' Retirement System (PERS) are being assessed for the FICA Alternative Plan.
- Verify the position grouping assignments. You may group your positions however you choose. Grouping is not mandatory, but is recommended. By default, all positions will be assigned to the default group, G1. Refer to the **Account Maintenance** section in this manual for more information on position grouping.

Suggestions for Reconciling Positions in Phase Two

Run a NEBS 130 payroll report by clicking the Reports tab at the top of the NEBS screen to display the reports menu. Choose NEBS 130 Payroll/Position Detail from the list.

Select base as your decision unit and check A: Position Detail and B: Position Detail - Additional Attributes (Fringe Indicators). Click Generate Report. This report should make it relatively easy to verify position information with Advantage or HR Data Warehouse.

As shown below, the first portion of the report provides position information - PCN, class code, grade and step, anniversary month, adjustments, retirement code, and FTE.

State of Nevada - Budget Division
Payroll/Position Detail
2007-2009 Biennium (FY08-09)
A00 AGENCY REQUEST AS SUBMITTED

Section B. Position Detail - Additional Attributes (Fringe Indicators)
Budget Account: 4738 PS, DIGNITARY PROTECTION

Type	Description	PCN	Class	Actual FTE	WP FTE	FY 2008 FTE	FY 2009 FTE	FY 2008 Salary	FY 2008 Benefits	FY 2009 Salary	FY 2009 Benefits	Ret Cd	Health Ins. Yr1	Health Ins. Yr2	Partial	Retirement	Worker's Comp	Pers Assmt	Umemp. Ins.	Pyrl Assmt	Ret. Grp.	Medicare	FICA	AG Tort	Empl Bond	DoIT Ent Acc	DoIT Contr Adm	DoIT Sec	DoIT Plan
B000 BASE																													
G1 CARSON CITY																													
1	DPS SERGEANT	000020	11104	1.00	1.00	1.00	1.00	84,185	25,896	83,864	25,828	2	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
1	DPS OFFICER 2	000040	11106	1.00	1.00	1.00	1.00	71,066	23,072	76,503	24,258	2	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	DPS OFFICER 2	000050	11106	1.00	1.00	1.00	1.00	46,918	19,397	49,831	20,173	8	✓	✓		✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓
	TOTAL FOR POSITION GROUP G1			3.00	3.00	3.00	3.00	202,169	68,365	210,198	70,259																		

The second portion of the report details fringe benefits and assessments. Verify these and confirm the position is funded for all payroll driven costs in the coming biennium including retirement, health insurance, worker's compensation, payroll and personnel assessments, unemployment insurance, Medicare, AG Tort, Employee Bond, and the EITS assessments. FICA is also included for positions not eligible for retirement.

The partial column after health insurance year one and year two is for employees who hold multiple part-time positions. For example John Doe has a .75 position in budget account 1234 and a .25 position in budget account 5678. If you check the partial box for each position then the amount for the health insurance will be prorated to match the FTE - in this case 75% for budget account 1234 and 25% for budget account 5678. Do not check the box if the employee has only one position, for example just the .75 position with budget account 1234. In this case, checking the box will cause the health benefits to be budgeted at 75% in budget account 1234 and the remaining 25% will not be budgeted anywhere.

As the most significant cost for the majority of budgets is payroll costs, it is critical to make sure that the information on which the payroll budget is based is as accurate as possible. Work closely with your personnel staff and your assigned budget analyst to make sure all necessary adjustments are made.

Adjustments to Base

Introduction

Adjustments to the base budget are made through the M-150 decision unit to eliminate one-time expenditures incurred during the base fiscal year, eliminate programs no longer required or funded, or to increase revenues and expenditures that appear only during a portion of the base fiscal year. Base expenditures are loaded into NEBS and must be adjusted downward (one-time expenditures and eliminated programs) or upward (annualized partial year expenditures and revenues). All adjustments to base must be made through the M-150 decision unit. With the exception of the EITS schedule, the difference between the actual base expenditures and the calculated budgeted need for year one and year two results in an M-150 adjustment.

This section will show you how to make adjustments to the Base through the M-150 decision unit.

Generating M-150 Adjustments

There are two ways to generate M-150 adjustments in NEBS:

- User-generated (manually)
- System-generated

Line items requiring a user-generated (manual) adjustment are identifiable in NEBS by looking at the schedule column. A user-generated (manual) adjustment will be identified in the schedule column with
- None -   whereas system-generated adjustments will point to the schedule involved.

After making an adjustment, either manually or system generated, you will need to re-balance your revenues to expenditures. For convenience, you may opt to re-balance after all adjustments are completed.

User-Generated Adjustments

User-generated M-150 adjustments are entered manually at the line item level in NEBS using the following steps:

1. Use the Decision Unit Filter to select M-150.

2. Click ➕ to insert a line.

3. Enter the category and object code in the newly created line item.
4. Enter the amount to be adjusted in the appropriate fiscal year column(s). Be sure to use the minus (-) sign if it is a downward adjustment (reduction in revenues or expenditures).
5. Click Save.

1. Click [icon] to enter explanation, calculations, and methodologies of adjustment into the Object Code Text box. All M-150 adjustments require a note. An attachment is also required if the adjustment is based on a complex or lengthy calculation.
2. Click [icon] to verify spelling. The dictionary is limited and may not provide a complete spelling check of all your words.
3. Click the Save button to save your work and stay in the decision unit screen. Alternatively, click the Save and Return button to return to the Line Items screen.

After entering and saving your text, the [icon] icon will change to a yellow note pad with lines [icon].

You may also add attachments below the text entry field.

1. Click the Browse button and use the file explorer to locate the file.
2. Once the file is found, select and double-click on the file. This will add the address of the file in the box next to the Browse button.

1. Select Attach File or double-click on the file to save it.
2. Click Save or Save and Return.

When an attachment is added, a paperclip will be added to the icon [icon] . To delete an attached file, simply highlight the file and click Delete Attachment.

System-Generated Adjustments

System-generated M-150 line items are generated by NEBS as a result of information (or lack of information) you input into a schedule. You create user-generated line items by inserting them at the line item level into the various schedules within NEBS. All system generated M-150 adjustments require the addition of a note. An attachment is also required if the adjustment is based on a complex or lengthy calculation.

For information on processing a system-generated adjustment, refer to the **schedules portion of this manual.**

Helpful Hints

Review your base expenditures to:

- Eliminate one-time expenditures.
- Annualize partial year expenditures.
- Eliminate expenditures for programs no longer required or funded.
- Include expenditures that occur in the work program year and not in base year.
- Adjust out of year two expenditures that occur only in the base year.
- Adjust for any instances unique to your budget accounts.

Review expenditure transactions using DAWN, the controller's on-line data warehouse, and determine which expenditures are not considered ongoing and remove them from base through either a manual or system-generated M-150 adjustment in NEBS.

Some common examples of one-time expenditures are:

- Overtime.
- Terminal employee leave payments.
- Late fees.
- Stale claims.
- One-shot appropriations.
- Equipment.

- Start-up costs for new buildings or programs.
- Programs legislatively mandated for elimination.
- Items purchased every-other fiscal year (copies of publications such as NRS, law books, notary public expenditures, etc.).

Process the schedule to generate an M-150 line item removing the expenditure from year two. Include an explanation for the M-150 adjustment at the line item level.

An expenditure is removed from year two by correcting the entry in the appropriate schedule.

When the schedule is processed, a M-150 adjustment is automatically made.

An explanation for the adjustment is included.

Commonly annualized expenditures are:

- Ongoing programs not operational the entire base year, but will be fully operational throughout the following biennium.
- Programs legislatively approved with an effective date later than July 1st.
- New programs and positions legislatively approved in the Work Program year starting after July 1st of the base year.
- Operating costs and monthly charges associated with new positions such as e-mail, voice mail, telephones charges, general operating costs, etc.
- Programs approved by the Interim Finance Committee.
- Contracts and maintenance agreements started after July 1st of the base year.
- Office relocations.

Revenue and expenditure amounts incorrectly coded in Advantage can also be corrected in the M-150 decision unit.

Be certain to include notes with all M-150 adjustments. Attachments, calculations, vendor quotes, and any other helpful information are highly recommended.

Base adjustments are not limited to the examples and information previously listed. If you are unsure if an expenditures needs to be adjusted in M-150, contact your assigned budget analyst for assistance.

Review your M-150 adjustments to ensure your information has been entered correctly. Use the NEBS Out of Balance Reports to verify your decision units are in balance. Small mistakes such as typographical or mathematical errors can cause large problems.

Budget Account Schedules

Introduction

Schedules are used to help users capture costs associated with a specific area, such as caseload, contracts, and/or longevity. Certain general ledgers (GL), also referred as object codes (OC), are assigned to specific schedules. The schedule associated with the GL must be used when requesting the expenditure.

Each schedule must be processed before the line item adjustments will update in a given decision unit. To update the decision unit click the Process Schedule button. Once the schedule has been processed, the update notification on the schedule will disappear.
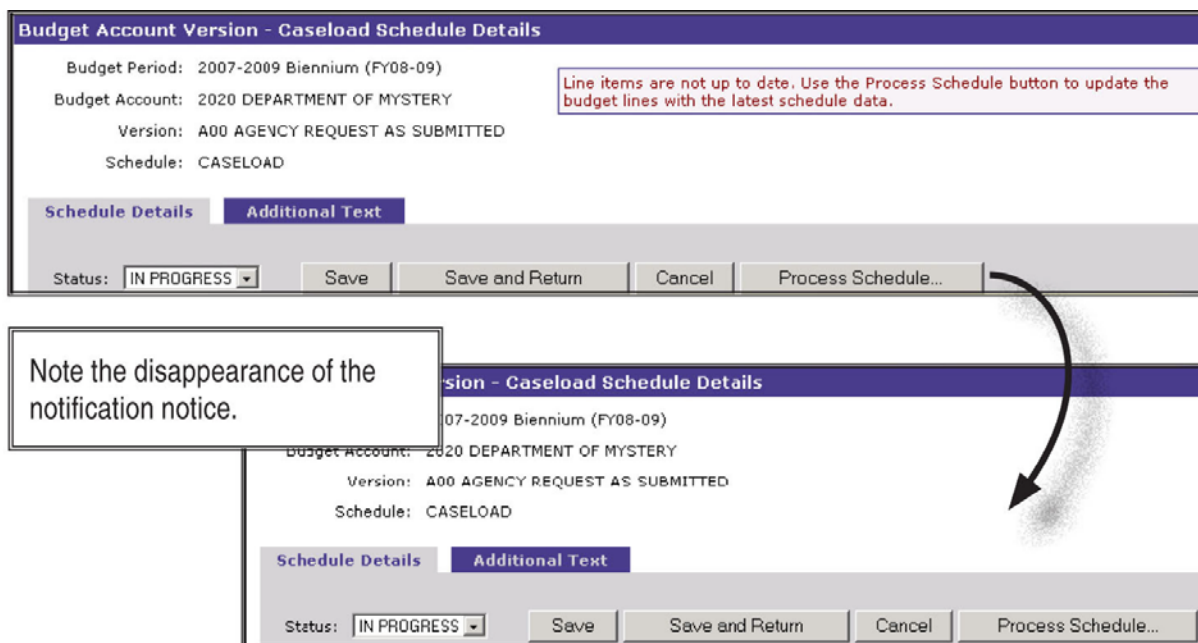
System Generated Adjustments

System-generated M-150 line items are generated by NEBS as a result of information (or lack of information) you input into a schedule to adjust base. If the schedule-driven GLs are not entered in the various schedules for Base decision unit (B-000), with the exception of the EITS schedule, an M-150

will be created by NEBS to zero out the corresponding line-item. It is very important to update your data in the schedules listed in this section to ensure you are budgeted correctly.

Budget Account Schedules

The budget account schedules are found under the Schedules tab in NEBS. Narratives and attachments may be added to each schedule.

Schedules have specific object codes tied to them. You cannot make adjustments at the line item level using the schedule-specific object codes and any attempt to use them at the line-item level in NEBS will cause an error. Use the applicable schedule to adjust the costs for these object codes and the schedules will generate line items once you process the schedule. The Schedule-Driven Object Codes section lists the schedule-specific object codes and the schedules to which they are tied.

You can change the status of each schedule as appropriate. For example, status should be changed to "Complete" when you are certain you have entered everything necessary for your budget submittal. An

"In Progress" status signifies there are entries or decisions still pending. Some schedules, such as the caseload schedule, are not used in every budget account and should have the status of N/A.

To change a schedule's status, click the Status link associated with a schedule. By default each schedule will read In Progress. Using the drop-down menu select the appropriate status and save.

Caseload Schedule

This schedule is used to calculate incremental costs of providing existing services to a larger or smaller client base. Only agencies with pre-approved caseload formulas are authorized to use the M-200. Reference the Budget Building Manual with a list of state agencies authorized to request funding to account for caseload changes.

All other agencies may find the schedule useful, but must submit caseload requests via an enhancement decision unit in their agency request budget.

Detailed Application

In general, there are three maintenance decision units that may be used for caseloads:

1. **M-150** - Annualization of current caseload for various reasons of the work program year. This will adjust the caseload to the levels needed for the new biennium.
2. **M-101** - Projected increase or decrease in ratios or rates for the current fiscal year. Only agencies pre-authorized to request funding to account for caseload changes may use this decision unit.
3. **M-200** - Projected increase or decrease in caseload using current rates, including staffing and associated costs, for budget accounts with legislatively approved staffing ratios.

Reference the Budget Building Manual for detailed instructions related to caseload.

			Code	Description	Department Priority	Budget Account Priority

			Code	Description	Department Priority	Budget Account Priority
		➕		Add Decision Unit...		
	📋	📒	B000	BASE	n/a	n/a
	📋	📒	M100	INFLATION - STATEWIDE	n/a	n/a
	📋	📒	M150	ADJUSTMENTS TO BASE	n/a	n/a
📋	📒	✖	M800	COST ALLOCATION	9999	1
📋	📒	✖	E325	SERVICES AT LEVEL CLOSEST TO PEOPLE	9999	2
📋	📒	✖	E500	ADJUSTMENTS - TRANSFERS IN	9999	3
📋	📒	✖	E710	REPLACEMENT EQUIPMENT	9999	4
📋	📒	✖	E800	COST ALLOCATION	9999	5
📋	📒	✖	E805	CLASSIFIED POSITION RECLASSIFICATIONS	9999	6
📋	📒	✖	E900	TRANSFER FROM DIV OF PROGNOSTICATION	9999	7
📋	📒	✖	E720	NEW EQUIPMENT	9999	8
📋	📒	✖	M200	DEMOGRAPHICS/CASELOAD CHANGES	9999	9

Budget Account Decision Unit Text

Budget Period: 2007-2009 Biennium (FY08-09)

Budget Account: 2020 DEPARTMENT OF MYSTERY

Version: A00 AGENCY REQUEST AS SUBMITTED

Decision Unit: M200 DEMOGRAPHICS/CASELOAD CHANGES

Additional Text

Dec Unit Synopsis
(Prints in Executive Budget Book)

Justification:

Vendor Services Schedule

This schedule allows agencies to identify specific vendor expenditures including contracts, publications, dues, registrations, etc. There is a vendor name field as well as a link to provide additional text or attachments. Any attempt to use an object code not designated for this schedule will cause an error.

Amounts you enter in the actual column must reconcile to the Data Warehouse of Nevada (DAWN). Those you enter in the work program column must match your odd-numbered fiscal year legislatively approved authority. These fields will not update the line item actual and work program amounts.

Detailed Application

The base expenditures for contracts, publications, dues, registrations, etc. need to be identified and entered into the vendor services schedule. Once this is done, ensure the base expenditure amount reconciles to DAWN. The difference between the actual base expenditures and the calculated budgeted need is the M-150 adjustment. Once the vendor services schedule has been processed, the M-150 decision unit will be updated. Notes, narratives, and attachments should be added at the individual line item level within this schedule. Remember, failure to complete the vendor services schedule including the budget amounts for year one and year two will result in these objects codes being zeroed out (the authority removed) from your budget.

Maintenance and Enhancement Decision Units

The vendor services schedule will also be used in maintenance and enhancement decision units when contracts, publications, dues, registrations, etc. are necessary.

Uniform Allowance Schedule

Nevada state employees required to wear a uniform are entitled to receive a uniform allowance. The allowance equals the cost of the uniform and any accessories such as whistles, flashlights, and handcuffs. Weapons should be budgeted as equipment using the equipment schedule. The budgeted uniform allowance can be delivered as a payroll check, a voucher, or by direct agency issue. Each

agency should budget for a total cost of the uniform allowance regardless of the method used to deliver that allowance.

The uniform allowance schedule provides detailed information to support a line item request for uniform related expenditures. Each row represents a specific type of uniform and the quantity required for each budget year. The rates for each type of uniform come from the master uniform rate table established during the biennial budget process. You may add notes, narratives, and attachments to each line in the schedule.

The 1985 Legislature created NRS 281.121(1) to ensure that state employees who require uniforms for their employment are able to acquire them via a uniform allowance. Departments who are currently legislatively authorized for the uniform allowance are:

- Commission on Peace Officer's Standards and Training (POST)
- Department of Administration – State Public Works
- Department of Agriculture
- Department of Business and Industry - Taxicab Authority
- Department of Conservation and Natural Resources - Division of State Parks, Division of Forestry, and Division of State Lands
- Department of Corrections
- Department of Cultural Affairs - Museums and History
- Department of Health and Human Services - Division of Child and Family Services
- Department of Motor Vehicles
- Department of Public Safety
- Department of Wildlife
- Office of the Military

Uniform allowance consists of two components: new costs and replacement costs. The cost of a new uniform is based on information provided by the agency and a review by the State Purchasing Division of existing statewide and agency specific contracts. The replacement costs are based on the new costs divided by the life expectancy of each item.

Budgeting for the uniform allowance is done in category 01 - personnel services, or in category 29 - uniform allowance. Category 01 is used for cash payments made to employees via the payroll system and represents expenses for items that have a customized feature to the employee (i.e., uniform shirts, slacks, or shoes). Category 29 is for agencies using the voucher system or for purchasing items such as holsters, flashlights, and handcuffs that aren't sized or personalized for specific employees.

Adjusted Base Budget

When developing your uniform allowance, use the schedule in NEBS and enter the total number of full-time equivalent (FTE) positions who qualify for each uniform type (i.e., ranger, correctional officer, maintenance worker, lifeguard, motor vehicle inspector, etc.). All uniform qualified employees, including vacant positions, are to be budgeted annually for replacement uniforms. Therefore, if an agency has a uniformed staff of 250, the agency would budget for 250 replacement uniforms in both years of the biennium. This is illustrated below.

Schedule: UNIFORM ALLOWANCE

Schedule Details | **Additional Text**

Status: N/A | Save | Save and Return | Cancel | Process Schedule...

Uniform Schedule

							Budget Year 1			Budget Year 2		
Delete	Line #	DU		Catg	GL	Uniform Type	Count	Rate	Total	Count	Rate	Total
	1											
	1	B000		29		7170	44012 NDOC CO CLASS A REPLACE	250	27.48	6,870	250	27.48	6,870
	2	B000		29		7170	44032 NDOC CO CLASS C REPLACE	250	443.70	110,925	250	443.70	110,925
							Uniform Schedule Total:		117,795			117,795

Additionally, a documented turnover factor for uniformed staff should be entered as new FTEs. If the agency has a uniformed staff of 250 and an estimated turnover rate of 11% for the class code, the agency would budget for 28 new uniforms (250 X 11% = 27.5) in both years of the biennium. In this case, the NEBS uniform schedule would be completed as shown below.

Schedule: UNIFORM ALLOWANCE

Schedule Details | **Additional Text**

Status: N/A | Save | Save and Return | Cancel | Process Schedule...

Uniform Schedule

							Budget Year 1			Budget Year 2		
Delete	Line #	DU		Catg	GL	Uniform Type	Count	Rate	Total	Count	Rate	Total
	1											
	1	B000		29		7170	44012 NDOC CO CLASS A REPLACE	250	27.48	6,870	250	27.48	6,870
	2	B000		29		7170	44032 NDOC CO CLASS C REPLACE	250	443.70	110,925	250	443.70	110,925
	3	B000		29		7170	44011 NDOC CO CLASS A NEW	28	104.40	2,923	28	104.40	2,923
	4	B000		29		7170	44031 NDOC CO CLASS C NEW	28	670.87	18,784	28	670.87	18,784
							Uniform Schedule Total:		139,503			139,503

The total uniform allowance request in this adjusted base example is the total number of continuing FTE uniformed positions, 250, plus 28 new FTEs due to the turnover factor. Indicate which category is appropriate for each line item: Category 29 for agency-issued and voucher system and Category 01 for cash payment to employees. In this example, the agency purchases all of the uniforms for its employees, thus Category 29 is the correct category.

Maintenance & Enhancement Decision Units

The uniform allowance schedule is also used when a new position requiring a uniform is requested in either a maintenance or enhancement decision unit. A new uniform should be requested for each new employee in the first year and a replacement in the second year. Be sure to take into account the turnover rate for the new employees during the second year. For example, you request 25 new uniformed positions in year one. Therefore, 25 new uniforms are also requested in year one and 25 replacement

uniforms are requested in year two. Given a turnover rate of 11%, three new uniforms (25 X 11% = 2.75) should be requested in the second year. This is illustrated below.

You must click Save and then Process Schedule before you can re-balance the applicable decision units.

Longevity

No longer applicable.

EITS Schedule

The EITS schedule is used to track information technology related services provided by the Enterprise IT Services. This schedule uses the EITS master rate table that contains a listing of IT (information technology) services, the corresponding object code, and unit of measure.

EITS conducts a detailed review of its services budgeted by other agencies in NEBS. These services will appear in the EITS schedule. When budgeting for EITS services, project your needs for those services for the upcoming biennium based on historical trends and actual need. Document your projections. EITS will assist you if necessary.

Carefully review your EITS expenditures in the Edit/Actual WP screen in NEBS and make any necessary corrections. It is imperative you use the correct object code for each EITS service in the base year in order to receive adequate funding for EITS services in the coming biennium.

For agency budget development, base amounts are calculated by the Budget Division and confirmed by EITS. The only fields agency users enter are:

- Decision unit

- Type of service
- Year one and two quantities.

The EITS schedule is unique in that entries from the base decision unit cannot be modified. All adjustments must be made using an M-150 decision unit within the EITS schedule. The EITS schedule calculates the amount used based on the base year rate and the actual year-end total costs. EITS bills agencies based on their actual utilization of EITS services with the exception of assessments (which are billed per FTE) and the following services, which are billed based on tier levels:

- Web services
- Database hosting services
- Silvernet services

Another difference with the EITS schedule is that it calculates utilization to four decimal places. Therefore, when adjusting utilization in the EITS schedule, enter units of service to the fourth decimal place when necessary.

Processing the EITS schedule will populate base line items within the schedule that itemize each EITS service your agency paid for in the base year. If your agency did not pay for any EITS services in the base year, then no base line items will be populated in the schedule. If it did pay for EITS services in the base year, processing the schedule will make NEBS divide your actual year-end amounts by EITS's rates for those line items to calculate the amount of the service your agency used.

To ensure you adequately budget for existing EITS services in the year one and two adjusted base budget, it is imperative that you accurately project the year-end expenditures for each EITS service and enter them in the actual column on the Edit Actual/WP screen using the correct object code for the EITS service.

Thoroughly review the base year utilization in the EITS schedule and insert an M-150 line item in the schedule to record any increases or decreases to base year utilization to meet existing needs.

Base Budget Example- Eliminating One-Time EITS Expenditure

Let's say your agency spent $1,634 in programmer charges in the base year and recorded $1,634 in the Edit Actual/WP screen under category 26, object code 7510 (the object code for programming). The rate for programmer charges in the base year was $81.71 per hour. When you process the EITS schedule, NEBS will populate a base line item in the schedule recording programmer utilization of 21.4746 hours ($1,634 actual divided by $81.71 per hour). The costs in the EITS schedule for the next biennium are equal to this amount (21.4726) multiplied by the rates for the service in years one and two. If the programmer cost was a one-time expenditure, you would insert an M-150 line item in the EITS schedule eliminating the 21.4746 hours of programming time from the schedule.

Summary	Line Items	Schedules	Positions	Fund Mapping	Acct. Maint.	

Decision Unit Filter: B000 BASE ▾ [Save] [Save and Return] [Cancel] Edi

Delete	DU △	Catg	GL	Description	Actual	Work Pgm	Year 1	Change	Year 2	Change	Schedule
⊞	1										
📝	B000	26	7510	DOIT PROGRAMMER/DEVELOPER	1,634	2,000	1,634		1,634		DOIT

Budget Account Version – DoIT Schedule Details

Budget Period: 2007-2009 Biennium (FY08-09)
Budget Account: 2020 DEPARTMENT OF MYSTERY
Version: A00 AGENCY REQUEST AS SUBMITTED
Schedule: DOIT

Schedule changes saved

Line items are not up to date. Use the Process Schedul
budget lines with the latest schedule data.

Schedule Details | **Additional Text**

Status: COMPLETE ▾   [Save] [Save and Return] [Cancel] [Process Schedule...]

DOIT Schedule

								Budget Year 1			
Delete	Line #	DU △	Catg	IT Service	GL	Unit of Measure	Act. Qty.	Quantity	Rate	Total	Qu
⊞	1										
📝	1	B000	04	VOICE MAIL	7292	PER ACCOUNT PER MONTH	16.5909	16.5909	4.240000	70	
📝	2	B000	04	STATE PHONE LINE	7295	PER LINE PER MONTH	13.2603	13.2603	15.720000	208	
📝	3	B000	26	PROGRAMMER/DEVELOPER	7510	PER HOUR	21.4746	21.4746	81.710000	1,755	
📝 ☐	4	M150 🔍 26 🔍		PROGRAMMER/DEVELOPER ▾	7510	PER HOUR	0.0000	-21.4746	81.710000	-1,755	
								DOIT Schedule Total:		279	

Summary	Line Items	Schedules	Positions	Fund Mapping	Acct. Maint.	

Decision Unit Filter: M150 ADJUSTMENTS TO BASE ▾ [Save] [Save and Return] [Cancel] Edit Actual/WP

Delete	DU △	Catg	GL	Description	Actual	Work Pgm	Year 1	Change	Year 2	Change	Schedule
⊞	1										
📝	M150	26	7510	DOIT PROGRAMMER/DEVELOPER	0	0	-1,634		-1,634		DOIT

Base Budget Example 2 - Annualizing EITS Services

Let's say your agency has ten employees with telephones and voice mail. These services are billed per employee per month - a typical employee would require 12 units (one per month) of each service a year. The schedule generates a base line item of 105 units of telephone service and 100 units of voice mail service. Ten employees times 12 months equals 120; therefore, the utilization for both services should be 120 in each year of the biennium.

To correct your shortage, add an M-150 line item in the EITS schedule for telephones and enter an increase in utilization of 15. Add another M-150 line item for voice mail for an additional 20 units of service. The shortage in the base year was likely due to vacant positions (you wouldn't have paid for

these services for vacant positions, thus your actual expenses were lower). Remember, any M-150 adjustments require a note explaining the reason for the adjustment.

If you have difficulty with the calculations or are unsure of the utilization you should include in your budget, contact EITS at (775)684-5800. Again, accurate estimates of utilization are essential to ensure your agency is adequately funded for EITS services and EITS will have adequate resources on hand to accommodate statewide needs.

If your agency requires a new EITS service in the upcoming biennium that was not in the base year or if you are building a maintenance or enhancement decision unit that requires funding for a EITS service, then you must use the EITS schedule and tie that service to the maintenance or enhancement decision unit.

Agency Projected Utilization Reporting Requirements

All agencies must update EITS services for the upcoming biennium using the EITS Schedule and the Equipment Schedule for hardware and software by July 15th or as noted in the Budget Instructions if different. EITS will confirm the reported utilization in NEBS is accurate and reasonable. If, upon review, EITS recommends changes, you must adjust your budget using the applicable NEBS schedules. Any utilization added, deleted or changed between July 15th and September 1st must be approved by the Budget Division and EITS.

Settings for: NEBS900 DoIT Projected Utilization Reports

Budget Period: 2007-2009 Biennium (FY08-09)

Budget Account Method: ● Single ○ Multiple ○ By Analyst

Budget Account: 2020 DEPARTMENT OF MYSTERY (Update)

Version: A00 AGENCY REQUEST AS SUBMITTED

Include Schedule Text: ☐

Include Sections:
☐ A - New or Replacement Software and HardWare
☐ B - Hourly Billable Services for Information Technology Labor
☐ C - Computer Facility Services/Internet/Server and Application Hosting
☐ D - Silvernet Wide Area Network Service
☐ E - Telephone Service, System and Communication Wiring (Voice and Data)
☐ F - Network Transport Services (Radio Microwave)
☐ G - Summary of DoIT Utilization by Decision Unit

[Generate Report] [Cancel]

At right is a screen shot of the NEBS900 report and the various sections you may select to review your budgeted IT related services. Each section is described below. The sections for the NEBS900 EITS projected utilization report include:

Section A - New or Replacement Software and Hardware Requests

The IT related hardware and software built into your budget request using the equipment schedule. Projected prices for commonly requested IT related hardware and software are included in the schedule. The Budget Division may adjust prices during the governor recommends phase of the budget building process.

Section B - Hourly Billable Services for Information Technology Labor

The EITS programmers and database administrator services you built into your budget request using the EITS schedule.

Section C - Computer Facility Services, Internet, Server, and Application

The various Computer Facility services you built into your budget request using the EITS schedule, including web services and database hosting.

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Section D - SilverNet Wide Area Network Services

The costs for establishing and maintaining connectivity to the state's SilverNet data communications network you built into your budget request with the EITS schedule. This report includes dial up access and VPN secure link.

Section E - Telephone Service, System and Communication Wiring (Voice and Data)

The telecommunications and data wiring costs built into your budget request using the EITS schedule and by line item entry of non-schedule driven expenses (long distance, toll free, conference call, work order administration).

Section F - Network Transport Services (Radio Microwave)

The communication systems support services and mobile communication ("two-way radio") services requested in your budget from the EITS schedule. This includes space in communication sites for individual agency radio equipment, dedicated communication circuits (microwave channels) for supporting mobile communication systems and high speed data; coordination of mobile communication plans and service requests; and related communication, engineering, and maintenance services.

Section G - Summary of EITS Utilization by Decision Unit

Summarizes the utilization requested for EITS services using the various schedules in NEBS and reported in the various sections of the NEBS900 report described above.

Agencies should contact EITS staff with any questions regarding EITS services or utilization projections. EITSs main number is (775) 684-5800.

Maintenance/Enhancement Decision Units

The EITS schedule will also be used in maintenance and enhancement decision units as applicable.

Fleet Services Vehicle Schedule

This schedule is used to track your Fleet Services vehicle costs. Each vehicle is represented on a separate line within the schedule. You may add more lines as necessary. The type of vehicle determines the rate from the master Fleet Services vehicle rate table.

All agencies must update the upcoming biennium using the Fleet Services Schedule by July 15th or as noted in the Budget Instructions if different. Fleet Services will confirm the reported vehicle usage in NEBS is accurate. Variations will be communicated to the respective budget analysts and they will work with their agency counterparts to resolve.

M-150 - Annualizing Fleet Services Charges Example

Let's say you have one compact car leased through Fleet Services. You acquired the vehicle in October of the base year and your actual cost for monthly Fleet Services charges and mileage from October through the end of the fiscal year was $3,173. Record this amount in the Edit Actual/WP screen under category 03, GL 6211 (the object code for monthly Fleet Services).

	B000	02	6130 PUBLIC TRANS OUT-OF-STATE	1,367	1,367	1,367			
	B000	02	6150 COMM AIR TRANS OUT-OF-STATE	1,632	1,632	1,632	1,632	- None -	
	B000	03	6200 PER DIEM IN-STATE	5,931	5,931	5,931	5,931	- None -	
	B000	03	6211 MP MONTHLY VEHICLE RENTAL IN-STATE	3,173	5,000	3,173	3,173	MOTOR POOL VEHICLES	
	B000	03	6215 NON-MP VEHICLE RENTAL IN-STATE	57	100	57	57	- None -	

> Base Motor Pool expenditures reflected in the Actual column in the Line Item screen.

You estimate that you will drive the car 650 miles each month of the next biennium. Enter this in the Fleet Services schedule. At a rate of $238 per month and 19 cents per mile for a compact vehicle, this works out to $4,338 a year. Since your base year cost was only $3,173, you need to make an M-150 adjustment $1,165 for both year one two to adequately fund operation of the vehicle. Add a note to the line item adjustment explaining why it was made and how it was calculated. The step-by-by guide for this follows.

- Under the Schedules tab, select the Fleet Services Vehicles schedule.
- Insert a new line by clicking ![plus icon].
- Enter the appropriate decision unit number (B000 in the example).
- Enter the appropriate category (Cat 03).
- Enter the applicable region (Carson City).
- Select the vehicle type (compact).
- Tab to Budget Year 1, Est. Miles (Per Month) - make sure you are entering the per month amount and not the annual amount of miles.
- Tab to # Months and enter (12 for a full year).
- When you enter the number of months, the total column will update.
- Repeat this process for Year 2.
- Click Save or Save and Return.
- Click Process Schedule.
- Processing the schedule takes you back to the Line Item screen. Here you can check to see if your M-150 decision unit was created correctly.
- Be sure to rebalance the decision unit.

If the lease was a one-time expenditure, you would not have to update the Fleet Services schedule since an M-150 adjustment zeroing out the base amount is automatically created by NEBS. Again, a note is required in the M-150 line item to explain the one-time adjustment.

Maintenance/Enhancements

The M-150 adjustment for the Motor Pool monthly charge was calculated by subtracting the base amount from the total need ($4,338-$3,173=$1,165).

If a Fleet Services vehicle is required to be included as part of either a maintenance or enhancement decision unit, the process is very similar. Populate the fields in the schedule using the appropriate decision unit; determine the type of vehicle needed and the number of months for each year. Once you Save and click Process Schedule, you will need to re-balance the decision unit in the Line Item screen.

Agency Owned Vehicle Schedule

Use this schedule to calculate insurance costs for vehicles your agency owns or will purchase during the biennium. Each vehicle has a separate line on the schedule and you may add, delete, or change lines as necessary. The specified insurance type determines insurance costs. Depending on the type of insurance selected (liability only - GL/OC 7059 or liability and comprehensive/collision - GL/OC 7052), more than one line item may be created for each decision unit and category containing vehicles.

M-150 - Adjustment to Base

Adjusted base applies to vehicles your agency already owns. The vehicles included in NEBS for the current biennium will appear in the Agency Owned Vehicle schedule for the next biennium. **It is very important to choose the insurance type.** Under the Schedules tab:

- Select the Agency Owned Vehicles schedule.
- To add a vehicle, click ![plus icon].
- To delete a vehicle, check the delete box and click Save or Save and Return.
- Check the box for years applicable (year one, year two, or both).
- Enter the appropriate decision unit number.

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- Select the appropriate category.
- Choose the applicable region.

Delete a vehicle by checking the box.

Rates are built into NEBS and may be adjusted during the governor recommends phase.

- Select the insurance type (liability only or liability & comp/collision).
- NEBS calculates the year one and year two total insurance cost fields.
- Complete the year and vehicle description fields for each vehicle.
- Enter license plate number (see following example).
- Update the current odometer reading (you are encouraged to enter the date the odometer was read).
- Click Save.
- Click Process Schedule.
- Re-balance your decision unit upon returning to the Line Item screen.

Please provide additional information about each vehicle such as the office or position to which it is assigned, its purpose or assigned program, etc. Add this information at the line item level within the schedule.

Vehicle list drawn from the prior biennium. Update region, insurance type, vehicle description, license number, and odometer with current information. Delete any vehicle no longer in use. Add new vehicles.

Notes should specify the date of the odometer reading.

Maintenance/Enhancements

New vehicles your agency plans to request during the new biennium, either as replacements for existing vehicles or as expansions to your fleet, will appear in a maintenance or enhancement decision unit. Additional vehicles to expand your fleet are handled the same way in the schedule as previously described for existing vehicles. The appropriate maintenance or enhancement number should be used, and if you are transferring a vehicle to another budget account, check the "negative" box to change the rate to a negative number.

Building Rent Non-Building and Grounds Schedule

This schedule is used to track space leased from entities other than the Buildings and Grounds Division.

Review and update your lease information from the previous biennium. Make sure the locations are accurate and the rates match those of your current leases. Each lease's rate is the cost per square foot per month. This is very important as the area of your leased space determines your content insurance coverage. A common mistake is to enter "1" as the square footage and to total monthly rent as the rate. This will result in your leased space being insured for one square foot. The annual cost is automatically calculated as follows:

area in square feet * rate per square foot * months per fiscal year = annual cost

This schedule could create as many as three expenditure line items:

- **7051** (705A in NEBS) - Property and contents insurance expense (contents for leased space)
- **7110** - Non-state owned building rent
- **7255** - B & G lease assessment

Check the B & G assessment box (shown below) to create the 7255 line item.

Assessments apply to all agencies that must utilize B&G for negotiating, reviewing, or administering their leases.

M-150 - Non-State Owned Building Office Rent Example

Let's say your agency leases 3,000 square feet of office space. The lease includes a consumer price index (CPI) increasing at a rate of 3% each year on January 1st. For this example, the rates per square foot per month are as follows:

$1.42 for calendar year 2015
$1.46 for calendar year 2016
$1.50 for calendar year 2017
$1.55 for calendar year 2018

The amount paid in the base year was $51,840 (3,000 square feet at $1.42 per square foot a month from July through December 2015 and the same area at $1.46 January through June 2016). Be sure and record the entire fiscal year costs in the Edit Actual/WP screen under category 04, GL 7110 (the object code for non-owned building rent). This is also described in the **Adjustment to Base** section of this manual.

Click Edit Actual/WP to update the projected base year expenditures.

To get to the Building Rent Non-Building and Grounds schedule, either use the Schedules tab or click the Building Rent Non-Building and Grounds link.

In this example, there are two line items for the leased space - $1.50 for the first six months (July 2011 through December 2011) and $1.55 for the second six months (January 2012 through June 2012) for year one. For year two, $1.55 would be input for both six-month periods because the lease will end December 2012.

- Review and update information
- Click Save
- Click Process Schedule to update the schedule

A checked B&G assessment box will generate an automatic M-150 adjustment for GL 7255.

Total cost for year 1 and year 2 based on terms of existing lease.

- Review the amounts in the M-150 adjustment and make sure everything was input correctly and the calculation makes sense.

	M150	04	7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	96	96	AGENCY-OWNED
	M150	04	7052	VEHICLE COMP & COLLISION INS	0	0	-173	-173	AGENCY OWNED
	M150	04	7059	AG VEHICLE LIABILITY INSURANCE	0	0	-132	-132	AGENCY OWNED
	M150	04	705A	NON B&G - PROP. & CONT. INSURANCE	0	0	72	72	BUILDING RENT
	M150	04	7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-21	-21	VENDOR SERVIC
	M150	04	707A	CASELD DRVN - CONTRACTS - L	0	0 49,282,707,363	2,282,902,809	CASELOAD
	M150	04	7110	NON-STATE OWNED OFFICE RENT	0	0	3,060	3,960	BUILDING RENT
	M150	04	7255	B & G LEASE ASSESSMENT	0	0	275	279	BUILDING RENT

The M-150 adjustment in year 1 was calculated by subtracting the base amount from the total amount required ($54,900-$51,840=$3,060).

- Remember to attach lease agreements and add notes at the individual line item level describing you calculations and methodology.

Maintenance/Enhancements

If you are expanding your non-Building & Grounds leased space as part of a maintenance or enhancement decision unit, such as with the addition or transfer of staff, the process is very similar to that described above.

Equipment Schedule

This schedule tracks equipment costs in your budget account. Use the equipment schedule section for commonly used equipment selected from a drop-down menu. Use the other amounts section to add unique or uncommon items not included in the drop-down menu of equipment. For more information on equipment, see the Equipment section in the Budget Instructions.

M-150 - Adjustment to Base

Equipment that may be included under an M-150 adjusted base decision unit is equipment under $1,000 and $5,000. This may include small office equipment, chairs, bookcases, file cabinets, desks, etc. that

are used to replace existing items, on a regular, as needed basis and must be accounted for under OC/GL 7460 through 7464. Equipment costing between $1,000 and $5,000 must be recorded under OC/GL 7465-7469. Agencies must eliminate these costs unless they can justify them as an on-going expenditure. Contact your Budget Division analyst if you have any questions.

- Click ![plus icon] to insert a line in the other amounts area.
- Enter the appropriate decision unit number (B000 in the example below). NEBS does not allow entry into the M-150 decision unit within this schedule. The M-150 adjustments are automatically generated based on the B000 entries in this screen.
- Enter the appropriate category (Cat 04 in the example below).
- Enter the applicable GL/OC (7460 for equipment under $1,000)
- Enter the priority (NEBS defaults a priority number which may be changed).
- You can enter the quantity as "1" if there is a list of items attached on Excel spreadsheet however, notes are still required for each item requested.
- Enter cost per unit in the rate column. If you've submitted a list of items and entered "1" as the quantity, than this is the total cost for those items.
- Repeat this process for year two.
- Click Save or Save and Return on the Equipment schedule
- Include or attach justification, calculations, methodology, appropriate vendor quotes for each line item you request.
- Click Process Schedule. When the schedule is processed, NEBS will adjust the line item in M-150 that zeroed out these expenditures from your base budget.
- Re-balance your decision unit(s).

Attach a spreadsheet justifying equipment under $1,000 when adding as one line item.

Other Amounts

							Year 1			Year 2		
Delete	Line #	DU	Catg	GL	Description	Priority	Quantity	Rate	Total	Quantity	Rate	Total
➕	1											
	1	B000	04	7460	EQUIP UNDER $1,000	8	1	450	450	1	450	450

To make the budgeting process easier, segregate purchases between ongoing and one-time expenditures by using a different OC/GL (for example 7461).

The one-time expenditures are adjusted out of the on-going total and the M-150 line item is created.

Notes are required to justify each request.

Maintenance and Enhancements

Equipment is considered a one-time expenditure. Any equipment in base is zeroed out and any new or replacement equipment must be requested through a maintenance or enhancement decision unit.

- Click to insert a line in the appropriate Equipment schedule area.
- Enter the decision unit number (E710 for replacement equipment and E720 for new equipment).
- Enter the appropriate category (Cat 05 and Cat 26 are typical).
- Use the drop down menu to select the item. If the item is not on the list, use the other amounts section.
- Indicate the priority of the request.

- Enter the desired number of units under Count. NEBS will calculate the rate and populate the total fields in the first section. In the other amounts section of this schedule, you will need to manually enter the rate.
- Repeat this process for year two.
- Click Save or Save and Return (Save and Return takes you to the Schedules tab where you can process all schedules at once rather than individually).
- Click Process Schedule.
- You will have to balance the applicable decision units.

> **Note**: Remember to include ancillary costs. For example, if new vehicles are added in a decision unit, include the insurance. Another example is a major piece of equipment that requires maintenance in the second year.

The Other Amounts area may not be used for common equipment items that are listed in the drop down box under the first section of this schedule.

Summary			Line Items		Schedules		Positions		Fund Mapping		Acct. Maint.	

Decision Unit Filter: E710 REPLACEMENT EQUIPMENT ▼   Save   Balance revenues against expenditures after completing schedule changes.   el   Edit Actual/WP

Delete	DU	Catg	GL	Description	Actual	Work Pgm						Schedule	🗷 🗗
➕	1												
🗋 ☐	E710	00	2501	APPROPRIATION CONTROL	0	0	29,125	0	35,525	0		- None -	
🗋	E710	04	7052	VEHICLE COMP & COLLISION INS	0	0	167		167			AGENCY OWNED VEHICLES	
🗋	E710	04	7059	AG VEHICLE LIABILITY INSURANCE	0	0	228		228			AGENCY OWNED VEHICLES	
🗋 ☐	E710	04	7151	OUTSIDE MAINTENANCE OF VEHICLE	0	0	-12,154	0	-1,254	0		- None -	
🗋	E710	05	8310	PICK-UPS, VANS - NEW	0	0	31,884		31,884			EQUIPMENT	
🗋	E710	05	8371	COMPUTER HARDWARE <$5,000 - A	0	0	9,000		4,500			EQUIPMENT	
				Total Revenue	0	0	29,125		35,525				
				Total Expenditures	0	0	29,125		35,525				
				Difference	0	0	0		0				

Save   Save and Return   Cancel

Building Maintenance Schedule

Use this schedule to include the costs associated with building maintenance. This includes all routine and scheduled maintenance, building improvements, and repairs of a non-structural nature under $100,000.

Maintenance work such as painting, cleaning or replacing carpeting and drapes, refurbishing, and minor repairs estimated under $100,000 are not considered capital improvements and should be requested in your operating budgets using this schedule.

Category 07, maintenance of buildings and grounds, is typically used to record facilities maintenance costs including contracted services for maintenance, repair, and improvements of a non-structural nature. The following are common object codes (OC or GLs) used in this category:

- 7060-7072 Contracts for Services
- 7140-7149 Maintenance of Buildings and Grounds
- 7230-7231 Minor Improvements - Buildings/Fixtures (less than $10,000)
- 7960 Equipment Rental (If Applicable)

Agencies renting space from the Buildings and Grounds (B&G) Division in state-owned buildings must obtain estimates from B&G for all facilities maintenance requests related to those buildings.

If you require extra services from B&G such as office moving, remodeling, and furniture construction, coordinate your request with B&G.

You are required to estimate or adjust your facilities maintenance expenditures in three NEBS functional areas:

1. **Maintenance Decision Units**

   Maintenance decision units (including M-425) for requests for deferred maintenance or regular maintenance.

2. **E-730 for New Maintenance Requests**

   For further information on facilities maintenance, refer to the facilities maintenance section in the Budget Instructions.

3. **M-150 - Adjustment to Base**

   All one-time operating costs must be deleted in M-150.

Examples of one-time adjustments include:

- One-time cost for contract services.
- Non-recurring building and grounds maintenance expenditures such as office remodel or modifications, limited roof repairs not expected to be repeated during the biennium, addition of building fixtures such as shelving or unique work station modifications, etc.
- One-time equipment rentals or repairs.
- Recurring maintenance expenditures such as carpet cleaning and annual heating, ventilation, and air conditioning (HVAC) maintenance that were approved in category 95, deferred facilities maintenance, in the base fiscal year must be transferred to category 07, maintenance of buildings and grounds, or a special use category as appropriate in the M-150 decision unit.

Determine which facilities expenditures are truly one-time expenses and which are recurring. Applicable notes and justifications must accompany your request.

For example, a maintenance expense to repair a leak in the roof ($10,000) would be considered a one-time expense since it is unlikely the same or similar major structural maintenance expense would occur in the next biennium. However, assume you had a $6,500 repair expense to repair a major piece of equipment, like a generator, in the base year.

🖉	B000	07	7060 CONTRACTS	10,000	12,000	10,000	10,000	VENDOR SERVICES
🖉	B000	07	7061 CONTRACTS - A	6,500	20,000	6,500	6,500	VENDOR SERVICES
🖉	M150	07	7060 CONTRACTS	0	0	-10,000	-10,000	VENDOR SERVICES
🖉	M150	07	7061 CONTRACTS - A	0	0	13,500	13,500	VENDOR SERVICES

Use GL 7060 for one-time items and GL 7061 reoccurring expenses.

While you wouldn't expect to repeat this particular repair in the coming biennium, your agency has several other pieces of major equipment (large paper shredders, boilers, computing equipment, etc.) that have required significant repairs over the past few years. Equipment repairs for this budget account have been averaging $20,000 annually. Based on your historical repair expenditures, the repair to the generator could be viewed as part of your normally recurring annual equipment repair costs. While you

may not need to repair the generator in the coming biennium, you will likely have other major equipment repair needs. Include sufficient justification as notes and attachments to convince your analyst that you need to keep this amount in both fiscal years of your biennial budget request.

Entry in vendor schedule for reoccurring expenditure.

Statewide Schedules

Introduction

The statewide schedules in NEBS consist of the Buildings and Grounds (B&G) owned building rent schedule and the agency-owned property and contents schedule.

B&G-Owned Rent Schedule

This schedule identifies all leased space in state-owned buildings administered by B&G. Each lease listed includes the budget account, budget account name, building code (address), decision unit (base), category, square feet, and type of building. For years one and two, the data includes duration of lease (in months), annual rent, and cost of property and contents insurance. You cannot change data on this schedule. You must notify B&G in writing and copy your assigned budget analyst if you discover any errors or omissions.

Agency-Owned Property and Contents Schedule

This schedule contains statewide data provided by the Risk Management Division, which identifies all real property owned by state agencies and the cost per year for insuring against loss. Property and contents insurance is the insurance premium paid to Risk Management covering the property and contents of state owned space and the contents of leased space against loss (this schedule pertains to

state-owned space and contents). Property details listed include budget account, budget account name, building code (address), decision unit (base), category, and square feet. For years one and two, data includes duration of use (months), valuation of property, and cost of property and contents insurance. Like the B&G schedule, you cannot change the data on the agency-owned property and contents schedule. Notify your assigned budget analyst in writing if you discover any errors or omissions.

First, update your base (actual) amounts based on the most recent projections using the Edit Actual/WP screen.

First, update your base (actual) amounts based on the most recent projections using the Edit Actual/WP screen.

You must first update the base (actual) amount based on most recent projections by accessing the Edit Actual/WP screen. Object codes associated with both schedules are schedule-driven. Whenever you click Process All Schedules on the Schedules tab, an M-150 adjustment will automatically be generated for any difference between the base amount and the amount in the schedule for year one and two.

When you click the Process All Schedules button, NEBS will automatically generate an M-150 adjustment for any differences between the base (actual) amounts for the schedule-driven object codes and the amounts in the statewide schedules.

Budget Account Schedule List

Budget Period: 2007-2009 Biennium (FY08-09)
Budget Account: 2020 DEPARTMENT OF MYSTERY
Version: AC0 AGENCY REQUEST AS SUBMITTED

Summary	Line Items	Schedules	Positions	Fund Mapping

	Schedule	Description	Status
	1	CASELOAD	N/A
	2	VENDOR SERVICES	COMPLETE
	3	UNIFORM ALLOWANCE	COMPLETE
	4	LONGEVITY	COMPLETE
	5	DOIT	COMPLETE
	6	MOTOR POOL VEHICLES	COMPLETE
	7	AGENCY OWNED VEHICLES	COMPLETE
	8	BUILDING RENT NON-BUILDINGS AND GROUNDS	COMPLETE
	9	EQUIPMENT	COMPLETE
	10	BUILDING MAINTENANCE SCHEDULE	N/A
	11	STAFF PHYSICALS	IN PROGRESS

Done   Process All Schedules

Budget Account Schedule List

Budget Period: 2007-2009 Biennium (FY08-09)

Budget Account: 2020 DEPARTMENT OF MYSTERY

Version: AC0 AGENCY REQUEST AS SUBMITTED

| Summary | Line Items | Schedules | Positions | Fund Mapping |

	Schedule	Description	Status
	1	CASELOAD	N/A
	2	VENDOR SERVICES	COMPLETE
	3	UNIFORM ALLOWANCE	COMPLETE
	4	LONGEVITY	COMPLETE
	5	DOIT	COMPLETE
	6	MOTOR POOL VEHICLES	COMPLETE
	7	AGENCY OWNED VEHICLES	COMPLETE
	8	BUILDING RENT NON-BUILDINGS AND GROUNDS	COMPLETE
	9	EQUIPMENT	COMPLETE
	10	BUILDING MAINTENANCE SCHEDULE	N/A
	11	STAFF PHYSICALS	IN PROGRESS

When you click the Process All Schedules button, NEBS will automatically generate an M-150 adjustment for any differences between the base (actual) amounts for the schedule-driven object codes and the amounts in the statewide schedules.

Done   Process All Schedules

To access the statewide schedules click located on the left hand side of the NEBS screen to open the Budget Task Bar.

Home NEBS Reports Messages

Budget Account Versions List

Budget Task Bar

Budget Prep Tasks
List Budget Account Versions
List Reports
Calculate Payroll
Distribute Cost Allocations
View/Update Statewide Schedules

Settings

Budget Period: 2007-2009 Biennium (FY08-09)

Budget Account: 2020 DEPARTMENT OF MYSTERY (Update)

Statewide Schedules

Budget Period: 2007-2009 Biennium (FY08-09)

Version: A00 AGENCY REQUEST AS SUBMITTED [Enterprise]

Statewide Schedules	Status
B&G-OWNED BUILDING RENT	IN PROGRESS
AGENCY-OWNED PROPERTY AND CONTENTS	COMPLETE

Click on either statewide schedule to navigate to the detail screen.

Budget Task Bar

Budget Prep Tasks

List Budget Account Versions
List Reports
Calculate Payroll
Distribute Cost Allocations
View/Update Statewide Schedules

Budget Account Versions List

Settings

Budget Period: 2007-2009 Biennium (FY08-09)
Budget Account: 2020 DEPARTMENT OF MYSTERY (Update)

Statewide Schedules

Budget Period: 2007-2009 Biennium (FY08-09)
Version: A00 AGENCY REQUEST AS SUBMITTED [Enterprise]

Statewide Schedules	Status
B&G-OWNED BUILDING RENT	IN PROGRESS
AGENCY-OWNED PROPERTY AND CONTENTS	COMPLETE

Click on either statewide schedule to navigate to the detail screen.

B&G Owned Building Rent Schedule

Budget Period: 2007-2009 Biennium (FY08-09)
Version: A00 AGENCY REQUEST AS SUBMITTED

This screen displays data for your budget accounts in a read-only status. Verify the accuracy of the data.

Schedule Details

Budget Account Filter: Display all Budget Accounts   Building Filter: Display all Buildings

Done

B&G Owned Building Rent Schedule

Line #	Budget Account	Building Code
1	2605 NDE – DRUG ABUSE EDUCATION	202-EDUCATION (700 EAST 5TH STREET, CARSON CITY)
2	2605 NDE – DRUG ABUSE EDUCATION	202-EDUCATION (700 EAST 5TH STREET, CARSON CITY)
3	2676 NDE – OCCUPATIONAL EDUCATION	202-EDUCATION (700 EAST 5TH STREET, CARSON CITY)
4	2676 NDE – OCCUP...	

| | | | | | Year 1 | | | Year 2 | |
DU	Catg	Sq. Ft.	Type	Months	B&G Rent	P&C Ins	Months	B&G Rent	P&C Ins
B000	04	350	OFFICE	12	3,822	56	12	3,822	56
B000	04	20	STORAGE	12	84	3	12	84	3
B000	04	1,441	OFFICE	12	15,736	231	12	15,736	231
B000	04			12	344	13			

Schedule-driven amounts for GL 7100.

Schedule-driven amounts for GL 705B.

Agency Owned Property and Contents Schedule

Budget Period: 2007-2009 Biennium (FY08-09)

Version: A00 AGENCY REQUEST AS SUBMITTED

Schedule Details

Budget Account Filter: Display all Budget Accounts
Building Filter: Display all Buildings

Done

Agency Owned Property and Contents Schedule

Line #	Budget Account	Building Code
1	2020 DEPARTMENT CF MYSTERY	2398-MORMON FORT RESTROO
2	3743 PUBLIC SAFETY, DIVISION OF INVESTIGATIONS	2401-NDI STORAGE (2855 S JO
3	3743 PUBLIC SAFETY, DI	
4	3743 PUBLIC SAFETY, DI	

Schedule-driven amounts for GL 705A.

DU	Catg	Sq. Ft.	Year 1			Year 2		
			Months	Prop. Val.	Total	Months	Prop. Val.	Total
B000	04	600	12	70,368	96	12	70,368	96
B000	04	100	12	11,728	16	12	11,728	16
B000	04	600	12	70,368	96	12	70,368	96
B000	04	2,630	12	308,446	421	12	308,446	421

NEBS automatically generates an M-150 adjustment for the difference between base (actual) and the schedule amount.

| Summary | Line Items | Schedules | Positions | Fund Mapping | Acct. Maint. |

Decision Unit Filter: M150 ADJUSTMENTS TO BASE | Save | Save and Return | Cancel

Delete	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Change	Year 2	C
➕	1									
	M150	01	5930	LONGEVITY PAY	0	0	2,675		3,525	
	M150	01	7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-921		-921	
	M150	04	7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	62		62	
	M150	04	705A	NON B&G - PROP. & CONT. INSURANCE	0	0	25		25	

Assessments and Full-Time Equivalent (FTE) Driven Costs

Introduction

Payroll assessments represent charges for services provided by various departments within the state to individual state agencies and include:

1. Personnel assessment
2. Payroll assessment
3. Employee bond
4. Employee tort
5. Retired Employees Group Insurance (REGI)
6. Enterprise Information Technology Services (EITS) assessments

When preparing your budget request, do not make any adjustments to the base year actual assessment amounts. The assessment amounts are schedule-driven in NEBS. Any changes made to the amounts by the Budget Division will occur in the M-100 decision unit.

Defining Assessments Settings

Only Budget Division budget analysts have access to this screen - access by any other user is blocked. By default, all positions in a budget will receive the assessments selected on this screen. If you believe that you should not be assessed one or more of the assessments described below, contact you budget analyst.

Review the assessment settings for your base positions as well as all new positions created in maintenance or enhancement decision units to ensure accuracy. Any problems should be reported in writing to your analyst in the Budget Division. This review can be accomplished several ways in NEBS:

Review Payroll Assessments & FTE-Driven Costs with the Positions Screen

- From the Budget Account Line Items screen, click the Positions tab.
- From the Budget Account Positions screen, use the Decision Unit Filter to select the positions you need to review.
- Click Additional Attributes.

- Use the scroll bar at the bottom of the Budget Account Positions screen to view the assessments and FTE-driven costs by position. A check mark indicates the assessment is enabled and a blank box indicates the charge is disabled.
- Report any inaccuracies to your analyst in the Budget Division.

Budget Account Version Position List

Budget Account Positions

Budget Period: 2007-2009 Biennium (FY08-09)
Budget Account: 2020 DEPARTMENT OF MYSTERY
Version: A00 AGENCY REQUEST AS SUBMITTED

| Summary | Line Items | Schedules | Positions | Fund Mapping | Acct. Maint. |

Decision Unit Filter: B000 BASE

View: Basic Attributes | Additional Attributes   Jump To Page: [1]   Jump To PCN: [   ]

Viewing page 1 of 1: |◄ ◄ ► ►| Done   Copy/Transfer...   Recalc Payroll

> Click any of the linked fields for the position you wish to review.

	DU ▲	PCN #	Group	Class	Class Description	Type	Grade	Step	Adj	Act	WP	Yr1	Yr2	Sta
									Total FTE:	1.00	1.00	13.00	12.00	
X ◯ ▣ $	B000	000000	G1	02220	PROGRAM ASSISTANT I	New	23	1	0	0.00	0.00	1.00	1.00	Oct –
X ◯ ▣ $	B000	000001	M1	U2800	EXECUTIVE OFFICER	Existing	99	1	0	0.00	0.00	1.00	1.00	Jul –
X ◯ ▣ $	B000	000005	M1	U9009	EXECU									

Add Position...

Position Detail

PCN #: 000001

| Basic Info | Additional Text |

Start: Jul – 2007   End: Jun – 2009

Anniversary: July

Type: Existing

Group: [G1 DEFAULT GROUP ▼]

Retirement Code: 1 REGULAR

Class: U2800 EXECUTIVE OFFICER   Default Grade: 99

Override Grade: Step: 1   Salary Adjustment: 0

	Actual	**Work Pgm.**	**Year 1**	**Year 2**
FTE:	0.00	0.00	1.00	1.00
Man. Annl. Sal.:	0	0	0	0
Health Ins.:			☑	☑

Partial: ☐ If checked, the position sharing the expense must be specified. Use the Additional Text tab, abo

Fringes/Assessments

Ret.: ☑	WC: ☑	Pers Assmt: ☑	Unemp. Ins.: ☑
Pyrl Assmt: ☑	Ret. Grp.: ☑	Medicare: ☑	FICA: ☐
AG Tort: ☑	Empl Bond: ☑	DoIT Ent Acc: ☑	DoIT Contr Adm: ☑
DoIT Sec: ☑	DoIT Plan: ☑		

Merit Increase: ☑

Save | Save and Return | Cancel | Copy... | Costs... | Delete

Review Payroll Assessments & FTE-Driven Costs with the Position Detail Screen

- Select the position you wish to review from the Budget Account Positions screen by clicking any of the linked data for the position (this will take you to the Position Detail screen).

- Scroll down using the scroll bar on the right side of the Position Detail screen to view the assessments and FTE-driven costs. A check mark indicates the assessment is enabled and a blank box indicates the charge is disabled.
- Report any inaccuracies to your analyst in the Budget Division.

Settings for: NEBS130 Payroll/Position Detail

Budget Period: 2007-2009 Biennium (FY08-09)

Budget Account Method: ⦿ Single ○ Multiple ○ By Analyst

Budget Account: 2020 DEPARTMENT OF MYSTERY (Update)

Version: A00 AGENCY REQUEST AS SUBMITTED

Position Type: All

Decision Unit: All

Include Sections:
☐ A – Position Detail ☐ Include Position Notes
☑ B – Position Detail – Additional Attributes (Fringe Indicators) ☐ Include Position Notes
☐ C – Position Cost Detail
☐ D – Position Cost Summary
☐ E – FTE/Salary Summary

[Generate Report] [Cancel]

NEBS130 — State of Nevada - Budget Division — Payroll/Position Detail — 2007-2009 Biennium (FY08-09) — A00 AGENCY REQUEST AS SUBMITTED — 6/7/06 12:06 PM

Section B: Position Detail - Additional Attributes (Fringe Indicators)
Budget Account: 2020 DEPARTMENT OF MYSTERY

Type	Description	PCN	Class	Actual FTE	WP FTE	FY 2008 FTE	FY 2009 FTE	FY 2008 Salary	FY 2008 Benefits	FY 2009 Salary	FY 2009 Benefits	Ret Cd
B000 BASE												
M1 Mystery 1												
1	EXECUTIVE OFFICER	000001	U2800	0.00	0.00	1.00	1.00	116,688	24,699	116,688	24,699	1
1	EXECUTIVE ASSISTANT	000005	U9009	0.00	0.00	1.00	1.00	53,040	16,033	53,040	16,033	1
1	PUBLIC INFORMATION OFFICER 2	000010	07804	1.00	1.00	1.00	0.00	40,782	9,845	0	0	1
1	PERSONNEL OFFICER 3	000015	07509	0.00	0.00	1.00	1.00	77,204	26,907	76,326	26,690	8
1	AGENCY LOSS CONTROL COORD	000017	11565	0.00	0.00	1.00	1.00	47,276	19,495	49,831	20,165	8
1	DPS OFFICER 2	000020	11105	0.00	0.00	1.00	1.00	77,382	24,437	76,503	24,248	2
1	DPS OFFICER 2	000025	11105	0.00	0.00	1.00	1.00	67,920	22,374	71,703	23,249	2
1	MANAGEMENT ANALYST 2	000029	07625	0.00	0.00	1.00	1.00	59,350	16,979	63,799	17,734	1
1	AUDITOR 2	000030	07154	0.00	0.00	1.00	1.00	43,276	18,508	45,616	19,125	8
1	DPS OFFICER 2	000040	11106	0.00	0.00	1.00	1.00	85,432	26,162	90,250	27,197	2
1	DPS SERGEANT	000047	11104	0.00	0.00	1.00	1.00	72,762	34,725	71,935	34,409	9
1	DPS OFFICER 2	000055	11105	0.00	0.00	1.00	1.00	24,351	12,761	0	0	9
	TOTAL FOR POSITION GROUP M1			1.00	1.00	12.00	11.00	765,463	252,925	715,691	233,549	
	TOTAL FOR DECISION UNIT B000			1.00	1.00	12.00	11.00	765,463	252,925	715,691	233,549	
E805 CLASSIFIED POSITION RECLASSIFICATIONS												
M1 Mystery 1												
1	MANAGEMENT ANALYST 2	000029	07625	0.00	0.00	-1.00	-1.00	-59,350	-16,979	-63,799	-17,734	1
1	MANAGEMENT ANALYST 3	000029	07624	0.00	0.00	1.00	1.00	64,931	17,838	69,836	18,670	1
	TOTAL FOR POSITION GROUP M1			0.00	0.00	0.00	0.00	5,581	859	6,037	936	
	TOTAL FOR DECISION UNIT E805			0.00	0.00	0.00	0.00	5,581	859	6,037	936	
E900 TRANSFERS												
H1 History 1												
8	PROGRAM ASSISTANT II	004350	02219	0.00	0.00	1.00	1.00	27,258	14,389	28,657	14,763	8
	TOTAL FOR POSITION GROUP H1			0.00	0.00	1.00	1.00	27,258	14,389	28,657	14,763	
	TOTAL FOR DECISION UNIT E900			0.00	0.00	1.00	1.00	27,258	14,389	28,657	14,763	

Review Payroll Assessments & FTE-Driven Costs with the NEBS130 Report

From the Reports tab:

- Click the Payroll Position Detail Report link.
- Complete the Settings for NEBS130 Payroll/Position Detail screen using the pull-down menus.
- Under the Include Sections options, click "B" - Position Detail - Additional Attributes (Fringe Indicators). If desired, you may also choose to include position notes by checking the box to the right.
- Click Generate Reports.
- Print report or save to a PDF file.
- Report any problems to your analyst in the Budget Division.

Inflationary Adjustments

In the executive budget, inflation adjustments are added to certain expenditures based on estimates for future price increases for specific goods and services. By planning for inflation on these items, the state is able to anticipate the impact of price increases on governmental operations. There are two types of inflationary adjustments: statewide general inflationary adjustments and agency-specific inflationary adjustments.

Statewide General Inflationary Adjustments

The Budget Division calculates these adjustments after the Governor authorizes them and will appear in the M-100 decision unit. **Please do not submit requests for "general inflationary" adjustments.** After the inflation factors are applied by the Budget Division, balance your revenue in the respective M-100 decision unit. To ensure inflationary adjustments are calculated and applied accurately in your

budget, it is critical that all even numbered fiscal year actual expenditures are charged to the appropriate object code. See the chart of accounts included in the appendix of this manual for a list of object codes.

Some examples of M-100 statewide general inflationary adjustments are:

- Rate Changes such as employee bond insurance, attorney general tort claim assessment, buildings and grounds rent, motor pool monthly vehicle charges, property and contents insurance, agency-owned vehicle insurance, Department of Information Technology services, etc.
- Cost Allocations and Assessments including the Statewide Cost Allocation Plan (SWCAP), the Attorney General Cost Allocation, the Purchasing assessment, the Department of Information Technology assessments, etc.
- Utilities such as electricity, natural gas, water, etc.

Agency-Specific Inflationary Adjustments

These are originated by agencies. While there is no guarantee that the Governor will concur with your agency's request, special inflationary adjustments for expenditures that are unique to your agency may be requested in decision unit M-101. These requests must be accompanied with adequate justification and documentation supporting the requested increase and the methodology used to develop the estimates. Some examples of agency-specific inflationary adjustments that may appear in Decision Unit M-101 are:

- Pharmaceuticals for patients.
- Food for inmates or clients.
- Aggregate for the Department of Transportation.
- Raw materials for Prison Industries.

The following example illustrates a request for an agency-specific inflationary adjustment to medication for patients:

The medication expenditure in M-101 is entered into the appropriate schedule or line item screen and balanced with the associated funding source.

Decision unit M-101 is created with sufficient justification and detailed back-up documentation to substantiate the requested amount.

Attach detailed methodology, assumption, calculations, and other information as required.

Statewide Cost Allocations

Introduction

Statewide cost allocations represent recovery of costs from non-general fund sources for functions provided by central services agencies. This is a concept similar to that of agency-specific cost

allocations, which enable agencies to charge for services provided in one budget account to other budget accounts such as director's office or administrative services costs.

Statewide cost allocations are schedule-driven in NEBS. The Budget Division enters the amounts in the Statewide Cost Allocation Plan (SWCAP) and Attorney General Cost Allocation Plan (AGCAP) schedules and the agency users distribute the costs appropriately. Agency-specific cost allocations are initiated by the Budget Division and finalized by the agency users.

To enter allocations in the statewide cost allocation schedules:

- Click
- Select **View/Update Statewide Schedules**
- Select the appropriate cost allocation schedule

Statewide Cost Allocation Plan Assessment (SWCAP)

The SWCAP represents recovery of costs for statewide general administrative functions provided by central services agencies such as the Budget Division, Office of the State Controller, Office of the State Treasurer, Internal Audits Division, etc. These agencies provide budgeting, accounting, auditing, and other administrative services to state agencies and are supported by the general fund. While all agencies that utilize the services of the central services agencies are included in the cost allocation plan, only agencies funded by non-general fund sources have the SWCAP assessment included in their biennial budget.

You may move amounts between budget accounts if appropriate and must enter the percentage of chargeable funds in the "Distribute Cost Allocations" screen in NEBS. The adjustment column is available to move a cost allocation from one budget account to another, but the total of the adjustment column must net to zero. The "% Chargeable Funds" column on the SWCAP schedule indicates how much of the budget can be charged for central administrative costs. For instance, a budget account funded entirely by the general fund will have 0% chargeable funds while a budget account funded 25% general fund, 50% fees, and 25% federal funds will have 75% chargeable funds.

Attorney General Cost Allocation Plan Assessment (AGCAP)

The AGCAP represents recovery of costs for legal and investigative services provided by the Office of the Attorney General to state agencies as well as administrative expenses of the office. The apportioned amounts are allocated on the basis of attorney hours spent on each agency as recorded in the Office of the Attorney General's time reporting and accounting system in a previous fiscal year (typically two years prior). Adjustments are made to individual agency allocations for the difference between the budget hours utilized in the previous biennium's plan and the actual hours spent providing services in that biennium. While all agencies that utilize the services of the Office of the Attorney General are included in the cost allocation plan, only agencies funded by non-general fund sources have the AGCAP assessment included in their biennial budget.

As with SWCAP, you may move amounts between budget accounts if appropriate and must enter the percentage of chargeable funds in the "Distribute Cost Allocations" screen. Cost allocations may be moved from one budget account to another, but the total of the adjustment column must net to zero. The "% Chargeable Funds" column on the AGCAP schedule indicates how much of the budget can be charged for attorney general fees.

Purchasing Assessment

The purchasing assessment represents recovery of costs for statewide general administrative functions provided by the State Purchasing Division. The assessment is based upon a four year moving average of purchasing commodity and services dollar volume by budget account. This assessment is updated by the Budget Division.

Agency-Specific Cost Allocations

Agency-specific cost allocations

Agency-specific cost allocations enable agencies to charge for services provided to other budget accounts such as the director's office or administrative services. A separate schedule is used for each agency-specific cost allocation. The Budget Division analyst responsible for the account receiving the funds sets up the cost allocation schedule. The agency user enters the expenditure information into the schedule.

For each maintenance and enhancement decision unit in a cost allocated budget, corresponding decision units must be developed in all budget accounts that contribute to its funding. Contributing accounts use M-800 series decision units to fund maintenance requests and E-800 series decision units to fund enhancement requests for the cost allocated account. The Budget Division will adjust these decision units during the governor recommends phase of the budget process for any modifications made to the cost allocated account. Separate worksheets must accompany the request and be attached in NEBS at the decision unit level.

The spreadsheets must reconcile the decision units in the contributing account(s) to the cost allocated receiving account's budget request. Be sure to identify any funding the cost allocated (receiving) account receives from other sources, such as federal grants, to ensure the projected revenues and expenditures are balanced.

The following demonstrates an agency-specific cost allocation schedule:

- The receiving agency builds the budget for the cost allocated account. The budget is developed just like any other budget: revenues are described with the appropriate cost allocation code and amounts.

Summary	Line Items	Schedules	Positions	Fund Mapping	Acct. Maint.

Decision Unit Filter: Display all Decision Units | Save | Save and Return | Cancel | Edit Actual/WP

Delete	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Change	Year 2	Change
	B000	00	4231	COST ALLOCATION REIMBURSEMENT - B	960,000	1,000,000	960,000	0	960,000	0
	M100	00	4231	COST ALLOCATION REIMBURSEMENT - B	0	0	30,000	0	35,000	0
	M150	00	4231	COST ALLOCATION REIMBURSEMENT - B	0	0	35,000	0	45,000	0
	E710	00	4231	COST ALLOCATION REIMBURSEMENT - B	0	0	120,000	0	95,000	0

- The receiving agency develops spreadsheets that detail each contributing budget account's share of your maintenance and enhancement decision unit costs. The amounts calculated in the spreadsheets are used to populate the M-800 and E-800 amounts for each budget account. The M-800 unit should be equal to each agency's share of your adjusted base budget less each agency's base amount (the actual amount they were charged in the base year). The E-800 unit should be equal to each agency's share of the total of all your enhancement decision units.

A	B	C	D FY 2006 Budget	E FY 2006 Estimated Actual	F FY 2008 Base	G FY 2008 Adjusted Base	H	I FY 2008 Enhancements	J FY 2008 Total Proposed Budget
Budget Account									
4715	Automation		$ 1,000,000	$ 960,000	$960,000	$ 1,025,000		$ 120,000	$ 1,145,000

Budget Account		% split	FY 2006 Budget	FY 2006 Estimated Actual	FY 2008 Base	M-800	Base + M-800	E-800	FY 2008 Total Cost Allocation
2020	Department of Mystery	40%	$ 400,000	$ 384,000	$384,000	$ 26,000	$ 410,000	$ 48,000	$ 458,000
4711	Records Search	30%	$ 300,000	$ 288,000	$288,000	$ 19,500	$ 307,500	$ 36,000	$ 343,500
4714	Administration	30%	$ 300,000	$ 288,000	$288,000	$ 19,500	$ 307,500	$ 36,000	$ 343,500
			$ 1,000,000	$ 960,000	$960,000	$ 65,000	$ 1,025,000	$ 120,000	$ 1,145,000

Budget Account			FY 2006 Budget	FY 2006 Estimated Actual	FY 2009 Base	FY 2009 Adjusted Base		FY 2009 Enhancements	FY 2009 Total Proposed Budget
4715	Automation		$ 1,000,000	$ 960,000	$960,000	$ 1,040,000		$ 95,000	$ 1,135,000

Budget Account		% split	FY 2006 Budget	FY 2006 Estimated Actual	FY 2009 Base	M-800	Base + M-800	E-800	FY 2009 Total Cost Allocation
2020	Department of Mystery	40%	$ 400,000	$ 384,000	$384,000	$ 32,000	$ 416,000	$ 38,000	$ 454,000
4711	Records Search	30%	$ 300,000	$ 288,000	$288,000	$ 24,000	$ 312,000	$ 28,500	$ 340,500
4714	Administration	30%	$ 300,000	$ 288,000	$288,000	$ 24,000	$ 312,000	$ 28,500	$ 340,500
			$ 1,000,000	$ 960,000	$960,000	$ 80,000	$ 1,040,000	$ 95,000	$ 1,135,000

In this example, column E represents the estimated revenue amounts for the cost allocated account's base year and the estimated amounts charged to the contributing accounts.

Column H represents the total adjusted base revenue for the allocated account.

Column G (M-800) lists each contributing account's percentage share of the total adjusted base amount minus what was charged to that account in the base year. The total of the base and M-800 for the contributing accounts equals the cost allocated account's total adjusted base.

Column I (E-800) lists each contributing account's percentage share of the allocated account's total enhancement unit costs. The total of contributing accounts base plus M-800 and E-800 should equal the total revenue for the cost allocated account.

As the receiving agency, you will supply a copy of the spreadsheet to each of the contributing budget accounts. You must also provide a copy of the spreadsheet to your budget analyst so that the allocation schedule in NEBS may be initialized.

After setting up the M-800 and E-800 decision units in the Accounts Maintenance screen, the contributing agencies should build them using the spreadsheet provided by the receiving agency.

Once the Budget Division has initialized the cost allocation schedule, the receiving agency can enter data into it. Enter the amounts from column E from the sample spreadsheet into the schedule as base (B-000), the amounts in column G as maintenance (M-800), and the amounts from column I as enhancements (E-800) as shown below.

Schedule Details

Delete	Line #	Budget Account	DU	Catg			
➕	1						
📄 ☐	1	2020	B000	26	739		
📄 ☐	2	2020	M800	26	7397	26,000	32,000
📄 ☐	3	2020	E800	26	7397	48,000	38,000
📄 ☐	4	4711	B000	26	7397	288,000	288,000
📄 ☐	5	4711	M800	26	7397	19,500	24,000
📄 ☐	6	4711	E800	26	7397	36,000	28,500
📄 ☐	7	4714	B000	26	7397	288,000	288,000
📄 ☐	8	4714	M800	26	7397	19,500	24,000
📄 ☐	9	4714	E800	26	7397	36,000	28,500

Total Revenue:	1,145,000	1,135,000
Total Expenditure:	1,145,000	1,135,000
Difference:	0	0

> Remember to Save and then Process Schedule. Process Schedule will populate the decision units in the contributing budget accounts.

> Each budget account should have a B000, M800, and E800 decision unit.

The receiving agency should verify the accuracy of the data entry, then save and process the schedule. Once the schedule is processed, the decision unit amounts will appear as line items in contributing budget accounts provided they are within the same department. If a contributing agency is in a different department than the receiving agency, the contributing agency must work with their budget analyst to develop their M-800 and E-800 decision units. Communication between the departments is very important to ensure the receiving and contributing agencies remain in balance.

Once the receiving agency processes the schedule, the contributing agencies must balance their decision units (base, M-800, and E-800).

As the cost allocated account, if you make changes to your budget after you process the schedule, you must update your spreadsheet, distribute the revised spreadsheet, update the schedule, and process the schedule again to ensure the proper amounts are budgeted in the contributing accounts. Also, the contributing budget accounts will need to balance these decision units (M-800 and E-800) as processing the schedule only generates the expenditure portion of the decision unit.

Once the final adjustments have been completed and all decision units are balanced for all accounts, a copy of the spreadsheet should be attached in NEBS at the decision unit level in each account.

Fund Maps

See training material located at Budget website.

Sample Decision Units

Introduction

A decision unit is a stand-alone, balanced budget request that displays the revenues and expenditures associated with a new program, with changing existing programs, or with adding or subtracting from ongoing budgetary levels. Both maintenance (M-100 through M-804) and enhancement (E-125 through E-999) decision units are built using similar techniques. The example used here is an enhancement decision unit that includes a request for additional staff and associated costs.

Add a Decision Unit

- Your first step is to add a new decision unit. Do this by clicking the Account Maintenance (Acct. Maint.) tab.
- Click ![plus icon].
- Click the Code drop-down menu.

Budget Account Decision Unit

Budget Period: 2007-2009 Biennium (FY08-09)
Budget Account: 2020 DEPARTMENT OF MYSTERY
Version: A00 AGENCY REQUEST AS SUBMITTED
Decision Unit: New Decision Unit for this Budget Account

Basic Info

Code: E325 SERVICES AT LEVEL CLOSEST TO PEOPLE

E308 IMPROVE PUPIL ACHIEVEMENT
E309 IMPROVE PUPIL ACHIEVEMENT
E310 IMPROVE PUPIL ACHIEVEMENT
E325 SERVICES AT LEVEL CLOSEST TO PEOPLE
E327 SERVICES AT LEVEL CLOSEST TO PEOPLE
E328 SERVICES AT LEVEL CLOSEST TO PEOPLE
E329 SERVICES AT LEVEL CLOSEST TO PEOPLE
E330 SERVICES AT LEVEL CLOSEST TO PEOPLE
E331 SERVICES AT LEVEL CLOSEST TO PEOPLE
E332 SERVICES AT LEVEL CLOSEST TO PEOPLE
E333 SERVICES AT LEVEL CLOSEST TO PEOPLE

Name:
Department Priority:
Budget Account Priority:

- Select the appropriate decision unit title (one that corresponds as closely as possible to your decision unit goal as it relates to the **governor's functional goals**). Call your budget analyst for assistance if you have trouble choosing a title for your decision unit.

     Hint: Typing an "E" after opening the drop-down menu will take you to E125, eliminating the need for you to scroll through the maintenance modules or decision units.

Prioritize the Decision Unit

All decision units (other than B-000, M-100, and M-150) must be prioritized. This establishes the importance of the decision unit within that budget account. If it becomes necessary for the Budget Division to cut one or more of your decision units, the priority numbers are used as a guide. The lower the number, the higher the priority - "1" is highest.

- Each decision unit must have a unique priority number. For instance, you cannot have two priority "4" decision units. NEBS will not allow you to save changes to a decision unit that duplicates the priority number of another decision unit. You may have gaps in the sequence of numbers (1, 2, 3, 7, 8, 9, 13, 14 for example). When you add a new decision unit, NEBS will automatically add 1 to the highest priority number (your lowest priority) and assign it to that decision unit. If you have gaps in your priority sequence, such as 1, 2, 3 and 7, 8, 9, NEBS will ignore the gaps and add 1 to the highest number used - yielding 10 rather than 4 in this case.
- You may change the number NEBS assigns by entering a new number in the Budget Account Priority Field. Since you can't duplicate any numbers, raising the priority could be tricky. One way to accomplish this is to leave gaps in your priority sequence as you add decision units. Let's say you already have added six decision units. If you have prioritized them "1" through "6" and you need to add a new decision unit at priority four, you will have to reprioritize "6" to "7," "5" to "6," and "4" to "5" before you can give the new unit priority "4." If you had prioritized your decision units 1, 3, 5, 7, 9, and 11, you could easily add a new decision unit at priority "6" and have it ranked in proper order without reprioritizing every decision unit below it. You may change the priority numbers at any time prior to September 1st and request your budget analyst to make changes after that date.

- Click the Save button to save your work and stay in the decision unit screen.

     Alternatively, click the Save and Return button to save your work and return to the Account Maintenance screen.
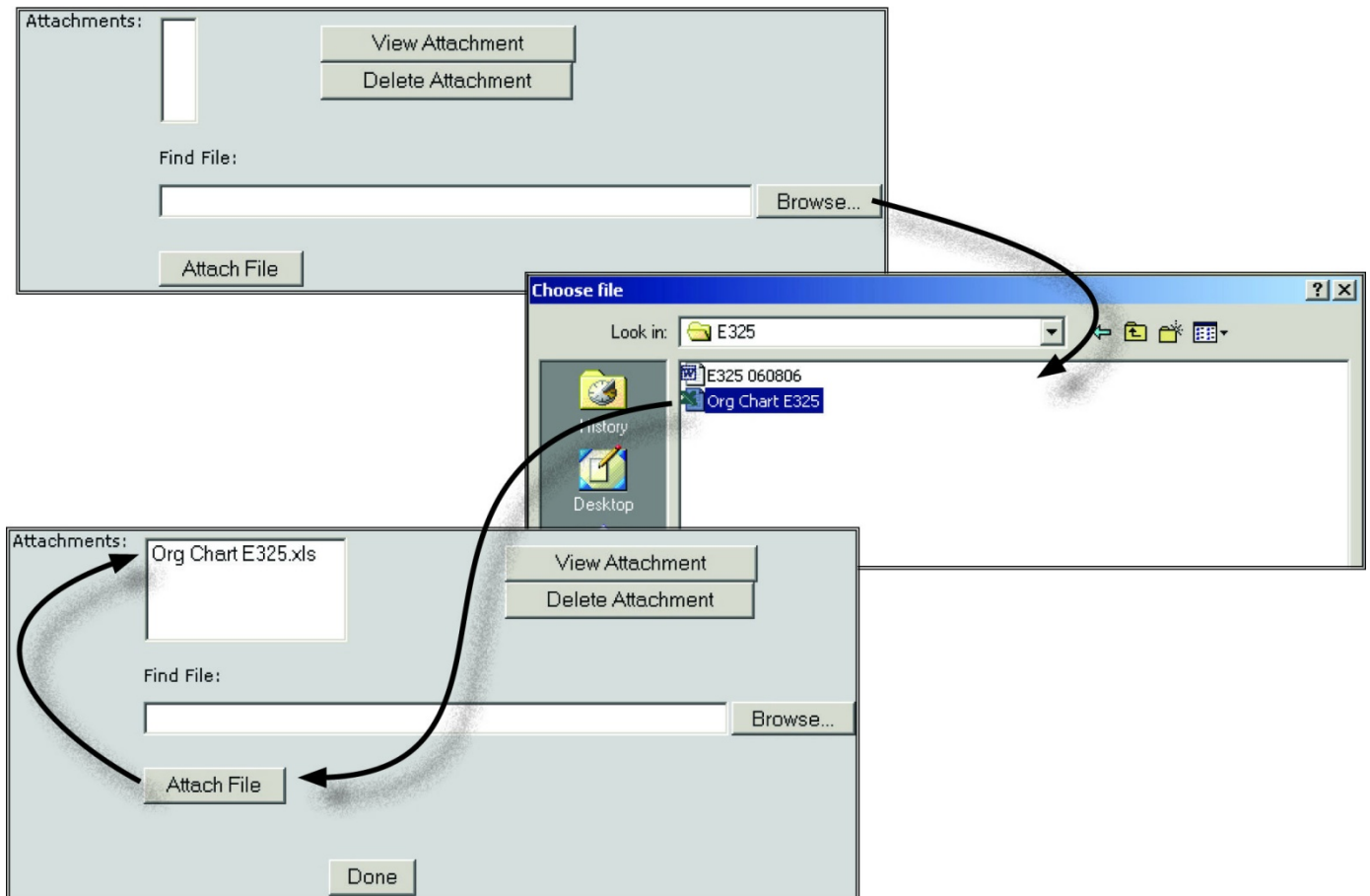
- Click to enter the decision unit synopsis and justification.

Attaching Files

You may attach files to the decision unit, such as an organizational chart showing the new positions.

- Click the Browse button. An Explorer dialog box will appear.
- Browse to the file folder containing the file, highlight the file, and click Open.

The path and file name will be displayed in the Find File field.

- Click attach file to add it to the list of attachments.
- Click Done.
- Click Save or Save and Return.

Note the paperclip indicating a file is attached and the lines indicating a note has been entered.

E325   SERVICES AT LEVEL CLOSEST TO PEOPLE   9999
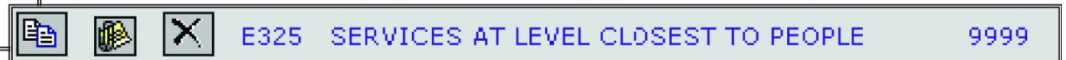
Your new decision unit is now established.

Complete Schedules

Because the Position Schedule affects so many other parts of your budget, if your decision unit requests additional positions we recommend that you enter the new positions into the decision unit before adding any other line items or completing any other schedules. Refer to the **Assessments and Full-Time**

Equivalent (FTE) Driven Costs section and the Personnel appendix of this manual for additional information.

- Enter positions in the appropriate decision unit and recalculate your payroll.
- Enter all other schedule-driven costs in the appropriate schedules. Refer to the **Schedules section** of this manual. Be sure to process all schedules before returning to the selected decision unit.
- Return to Line Items.

Enter Non-Schedule Expenditures

- Use the Decision Unit Filter to select the appropriate module.
- Click the ![+] icon to enter line-item information for all non-schedule driven expenditures. You may add multiple lines by entering the desired number of lines in the field to the right of the ![+] icon.
- Enter the appropriate category, general ledger (GL/OC, a.k.a. object code) and amounts in the year one and two columns. Save your work. If a new category is desired, you must establish the category in the Account Maintenance screen. Refer the Account Maintenance and the Functions sections in this manual.

- Click ![note icon] to enter your justification and calculations.

Budget Account Line Item Text

Budget Period: 2007-2009 Biennium (FY08-09)

Budget Account: 2020 DEPARTMENT OF MYSTERY

Version: A00 AGENCY REQUEST AS SUBMITTED

Decision Unit: E325 SERVICES AT LEVEL CLOSEST TO PEOPLE

GL: 7020 OPERATING SUPPLIES

Category: 04 OPERATING EXPENSES

Text Updated

Additional Text

Object Code Text

```
Base year actual = $976.33.
$976.33/13 FTE = $75.10 X 2 FTE = $150.20.
Funds necessary to provide general operating supplies.
```

| Save | Save and Return | Cancel |

📝	☐	E325	04	7020 OPERATING SUPPLIES	0	0	150	0	150	0	- None -
📝	☐	E325	04	7023 OPERATING SUPPLIES-C	0	0	24	0	24	0	- None -
📝	☐	E325	04	7045 STATE PRINTING CHARGES	0	0	32	0	32	0	- None -
📄		E325	04	7050 EMPLOYEE BOND INSURANCE	0	0	3		3		PAYROLL
📄		E325	04	7054 AG TORT CLAIM ASSESSMENT	0	0	119		119		PAYROLL

- Save and Return to the Line Items tab.

Budget Account Line Items

Budget Period: 2007-2009 Biennium (FY08-09)

Budget Account: 2020 DEPARTMENT OF MYSTERY

Version: A00 AGENCY REQUEST AS SUBMITTED

Year 1 out of balance: -44,996
Year 2 out of balance: -61,918

Line Item changes saved

- Verify that your decision unit revenues and expenditures are in balance.

Total Revenue	0	0	44,996	61,918
Total Expenditures	0	0	44,996	61,918
Difference	0	0	0	0

Save	Save and Return	Cancel

Once the decision unit is balanced, the out of balance notice will disappear and the year one and two columns will have a difference of zero dollars.

Considerations

This is not intended to be a complete listing of considerations, but a guide to help you when requesting additional positions. Each program area is unique and the associated revenues and expenditures must be considered when requesting enhancements.

When requesting additional staff, provide evidence you have taken the following points into consideration:

Funding Source(s)

- Will the funding be adequate, continuing, stable, and able to sustain the request?
- How long will the funding source be able to sustain the request?
- If the funding source is from a reserve, what is the long-term projection of the reserve?

General Operating Costs

- What are the general operating costs (OC/GL 7020 - 7029)?
- Will the addition of the position produce more expenditures such as postage costs, telephone calls, or other program related costs?
- Will the position require business cards?
- Will the position require a telecommunications line?

Office Space

- Where will the position and equipment be housed?
- Will additional space be required?
- If additional space is required outside of the existing office, how will communications and management of the position be affected?
- Will an alarm system be necessary for the new office space?
- Will the additional space require funding for increased or new utilities?

Travel

- Is out-of state travel required of the position?
- Is in-state travel required of the position?
- Will the travel include the need to rent a motor vehicle or will the position be assigned a vehicle from Motor Pool, from the agency's existing fleet, or will a new vehicle be necessary?

Training

- Will the position need training?
- Can the required training be provided by existing state training courses?
- Will the training be on-going each fiscal year?

Equipment

- What equipment will the new position require?

  Items may include a facsimile machine, copy machine, telephone, computer (and related software and associated EITS assessments), printer (and print cartridges), furniture, a vehicle (related on-going maintenance costs), etc.

Uniforms

Is the position required to wear a uniform?

Staff physical

Are specific physicals required for the position? If so, what type and how often?

Cost Assessments

Adjustments to the Purchasing assessment, AG Cost Allocation, and Statewide Cost Plan Recovery assessment should not be built into your agency's budget request. Your Budget Division analyst will make those adjustments as necessary.

E-710 Example

Budget Period: 2007-2009 Biennium (FY08-09)
Budget Account: 2020 DEPARTMENT OF MYSTERY
Version: A00 AGENCY REQUEST AS SUBMITTED

Summary	Line Items	Schedules	Positions	Fund Ma

View: Decision Units | Categories | GLs | Position Groups | Assessment Settings

	Code	Description	Department Priority	Budget Account Priority
	E710	REPLACEMENT EQUIPMENT	9999	4

Following the steps above, create decision unit E-710. At right is an example of how the established decision unit may appear.

- Add attachments for justification.

- Now you can start entering into the appropriate schedules and line items.
  - Click the Schedules tab and select the Equipment Schedule. This example shows how to request a vehicle and specialized computer equipment. For more information about the appropriate schedules for replacement equipment, refer to the Schedules section of this manual.

  - To add the computer equipment, insert a line in the Other Amounts area by clicking the . Use the Other Amounts area whenever you have need equipment that does not appear in the

standardized equipment list. Any equipment that appears in the list must be added in the top portion of this schedule, not the Other Amounts area.

- o Enter the decision unit number (E-710 in this example).
- o Enter the appropriate category (category 26 is used for IT requests).
- o If using the Other Amounts area, enter the applicable GL/OC (8371 is for computer equipment). This field is filled automatically in the upper section of the schedule.
- o Prioritize the item.
- o Enter the quantity desired.
- o If using the Other Amounts area, enter the item's cost per unit.
- o Click Save or Save and Return.
- Attach vendor quotes and include justification, calculations, and methodology for each line-item requested.

You may add software the same way. Pick the appropriate software title from the list or enter it in the Other Amounts area. Be sure to indicate how many copies you'll need in both year one and year two.

Vehicles are requested in the same fashion. Note that the equipment list specifies the region in which the vehicle will be used.

- When you have completed your entry, click [Process Schedule...].
- When the schedule is processed, NEBS will return you to the Line Item screen. Use the decision unit filter to select the appropriate module - in this example E-710.

- For a new vehicle, remember to add liability and comprehensive and collision coverage through the Agency Owned Vehicles schedule. Insurance for replacement vehicles is already included in your base budget.

- Add any non-schedule driven line items required.

o   Enter the appropriate category, GL/OC, and amounts for year one and year two. Save.

Note: If a "new category is desired, you must establish the category under the Account Maintenance Tab - see the **Account Maintenance** section of this manual.

In this example, outside maintenance expenditures for the vehicle being replaced are being subtracted since these costs will not occur (hopefully) with a new vehicle.

- Enter your justification, calculations, and attachments as necessary.
- Click Save.
- Balance your decision units.
- Click to enter the number of lines required for revenues to fund your decision unit. In this example, only one line is needed since the funding source is general fund or GL 2501.

Budget Account Line Items

Budget Period: 2007-2009 Bienrium (FY08-09)
Budget Account: 2020 DEPARTMENT OF MYSTERY
Version: A00 AGENCY REQUEST AS SUBMITTED

1 blank line items added

| Summary | Line Items | Schedules | Positions | Fund Mapping | Acct. Maint. |

Decision Unit Filter: E710 REPLACEMENT EQUIPMENT

| Save | Save and Return | Cancel |

Delete	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Change	Year 2	Change	Schedule
	E710	00	2501		0	0	36,707		1,355		None
	E710	04	7151	OJTSIDE MAINTENANCE OF VEHICLE	0	0	-3,145	0	-3,145	0	- None -
	E710	05	8310	PICK-UPS, VANS - NEW	0	0	30,852		0		EQUIPMENT
	E710	05	8371	COMPUTER HARDWARE <$5,000 - A	0	0	9,000		4,500		EQUIPMENT
				Total Revenue	0	0	36,707		1,355		
				Total Expenditures	0	0	36,707		1,355		
				Difference	0	0	0		0		

Budget Account Line Items

Budget Period: 2007-2009 Biennium (FY08-09)
Budget Account: 2020 DEPARTMENT OF MYSTERY
Version: A00 AGENCY REQUEST AS SUBMITTED

Line Item changes saved

| Summary | Line Items | Schedules | Positions | Fund Mapping | Acct. Maint. |

Decision Unit Filter: E710 REPLACEMENT EQUIPMENT

| Save | Save and Return | Cancel |

Delete	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Change	Year 2	Change	Schedule
	E710	00	2501	APPROPRIATION CONTROL	0	0	37,371	0	1,687	0	- None -
	E710	04	7151	OUTSIDE MAINTENANCE OF VEHICLE	0	0	-3,145	0	-3,145	0	- None -
	E710	05	8310	PICK-UPS, VANS - NEW	0	0	30,852		0		EQUIPMENT
	E710	26	7771	COMPUTER SOFTWARE <$5,000 - A	0	0	664		332		EQUIPMENT
	E710	26	8371	COMPUTER HARDWARE <$5,000 - A	0	0	9,000		4,500		EQUIPMENT
				Total Revenue	0	0	37,371		1,687		
				Total Expenditures	0	0	37,371		1,687		
				Difference	0	0	0		0		

- Verify your decision unit is balanced - total revenues must equal total expenditures. Save.

Once the decision unit is balanced, the out-of-balance notice will disappear and the year one and two columns will have a difference amount of $0.

Reclassifying Classified (E-805) and Unclassified Positions (E-806)

From time to time, you may need to reclassify existing positions so that the position requirements and pay better match the actual duties being performed. The position schedule provides a simple tool for adding reclassifications to your budget; however you must add the appropriate decision units to your budget before using the schedule. Decision unit E-805 is used to reclassify classified positions; E-806 is for unclassified positions. See the accounts maintenance section of this manual for instructions on adding decision units to your budget. For this example, we will use E-805 (classified). Reclassifying unclassified positions with E-806 uses the same process.

Once the required decision units have been added, the basics steps are:

- Make negative copy of the existing position to E-805 (this eliminates that position).
- Make a second copy of the existing position (positive) to E-805.
- Modify the second copy to reflect the desired changes to the position.

Start by going to the positions tab in NEBS and clicking Copy/Transfer.

- Select the base decision unit and the position to be reclassified.

- Leave the budget period, budget account, and version at the default values.
- Select the E-805 position reclassification decision unit.
- Check Reuse PCN# and Opposite Copy.
- Set Position Copy Type to "Exact Copy."
- Click Copy.

When the following dialogue box appears, click OK.

		DU	PCN #	Group	Class	Class Description	Type	Grade	Step	Adj	Act	WP	Yr1	Yr2	Start	End	
Add Position...										Total FTE:	0.00	0.00	-1.00	-1.00			
X		E805	000029	M1	07625	MANAGEMENT ANALYST 2	Existing	35	7	0	0.00	0.00	-1.00	-1.00	Jul - 2007	Jun - 2009	
Add Position...										Total FTE:	0.00	0.00	-1.00	-1.00			

- The position has now been copied as a negative (removing the position) to decision unit E-805.

Next, again click Copy/Transfer. Make another exact copy of the position (positive this time) to the E-805 decision unit.

- Click OK to confirm the copy.
- The selected position has been copied exactly to the E-805 decision unit.

If left as is, the decision unit would effectively be null with no net effect (adding and subtracting identical positions). To accomplish the objective of reclassifying the position, select the positive copy of the position in E-805 and change the class code and description to match the proposed reclassification.

- Click Save and Return.

Budget Account Positions

Budget Period: 2007-2009 Biennium (FY08-09)
Budget Account: 2020 DEPARTMENT OF MYSTERY
Version: A00 AGENCY REQUEST AS SUBMITTED

Position Updated
Warning: The PCN# for this position is the same as another position in this Budget Account Version. Under certain circumstances (e.g., transfers) duplicates are allowed. Ensure that a duplicate PCN# is appropriate for this position

Position costs will not appear at the line item level until the payroll is recalculated. Click Recalc Payroll.

Summary	Line Items	Schedules	Positions	Fund Mappin

Decision Unit Filter: E805 CLASSIFIED POSITION RECLASSIFICATIONS

View: Basic Attributes | Additional Attributes   Jump To Page: 1   Jump To

Viewing page 1 of 1: |◄ ◄ ► ►| Done   Copy/Transfer...   Recalc Payroll...

		DU	PCN #	Group	Class	Class Description	Type	Grade	Step	Adj	Act	WP	Yr1	Yr2	Start	End
Add Position...										Total FTE:	0.00	0.00	0.00	0.00		
✕ 📝 📋 $		E805	000029	M1	07625	MANAGEMENT ANALYST 2	Existing	35	7	0	0.00	0.00	-1.00	-1.00	Jul - 2007	Jun - 2009
✕ 📝 📋 $		E805	000029	M1	07624	MANAGEMENT ANALYST 3	Existing	37	7	0	0.00	0.00	1.00	1.00	Jul - 2007	Jun - 2009
Add Position...										Total FTE:	0.00	0.00	0.00	0.00		

E-805 now shows the original position being removed (shown by the negative 1.00 under FTE) and the new reclassified position being added (show as a positive 1.00 under FTE). Note that you will receive a warning from NEBS that you have duplicate PCNs. In the case of a reclassification, this is acceptable.

Delete	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Change	Year 2	Change	Schedule
	E805	00	2501	APPROPRIATION CONTROL	0	0	6,440	0	6,973	0	- None -
	E805	01	5100	SALARIES	0	0	5,581		6,037		PAYROLL
	E805	01	5200	WORKERS COMPENSATION	0	0	-3		4		PAYROLL
	E805	01	5300	RETIREMENT	0	0	586		634		PAYROLL
	E805	01	5400	PERSONNEL ASSESSMENT	0	0	55		60		PAYROLL
	E805	01	5500	GROUP INSURANCE	0	0	0		0		PAYROLL
	E805	01	5700	PAYROLL ASSESSMENT	0	0	17		18		PAYROLL
	E805	01	5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	112		122		PAYROLL
	E805	01	5800	UNEMPLOYMENT COMPENSATION	0	0	10		11		PAYROLL
	E805	01	5840	MEDICARE	0	0	82		87		PAYROLL
	E805	04	7050	EMPLOYEE BOND INSURANCE	0	0	0		0		PAYROLL
	E805	04	7054	AG TORT CLAIM ASSESSMENT	0	0	0		0		PAYROLL
	E805	26	7392	DOIT ASSESSMENT	0	0	0		0		PAYROLL
				Total Revenue	0	0	6,440		6,973		
				Total Expenditures	0	0	6,440		6,973		
				Difference	0	0	0		0		

Once payroll has been recalculated, balance your line item expenditures to your revenues.

Establishing New Positions

Adding Positions

This section deals with adding new positions. It is very important to remember that each new position adds costs to your budget beyond just the payroll. Equipment, phone lines, e-mail accounts, travel, training, supplies, additional rent, and additional motor pool or agency owned vehicles are just some of the impacts of new positions you must account for when building your budget.

To establish a new position, you will need the following information:

- Job class (class code)
- FTE
- Retirement code (pay policy)
- A unique position control number (PCN) for the budget account
- Possible salary adjustments such as +5% for bilingual duties
- An estimated start date

Unless there is a justified need, new positions in the first year of the biennium are budgeted to start October 1st. You may also request new positions begin in the second year of the biennium.

1. Click the Positions tab to display the position schedule.
2. To add a new position, click Add Position...
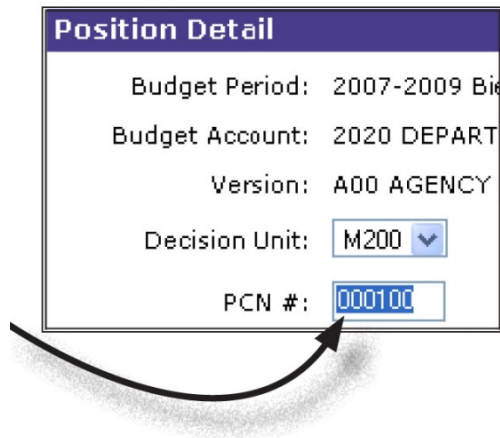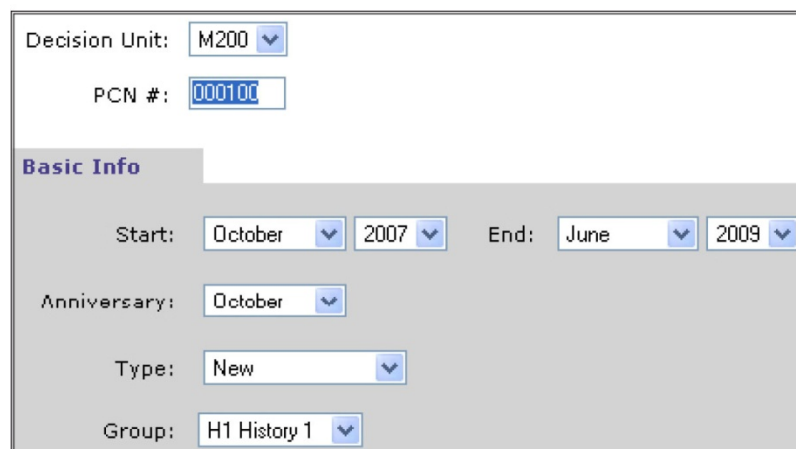
3. When the Position Detail screen appears, select a decision unit from the menu.
   o If the desired decision unit is not listed, add it using the Accounts Maintenance tools. See the
     Account Maintenance section of this manual for instructions.
   o Do not add positions in base (B-000). Base represents positions already approved. New positions
     appear in maintenance or enhancement decision units only.
4. Enter the position control number or PCN. The PCN is a unique ID for the position and is also used by
   Payroll. PCNs may be alpha-numeric and up to six characters long. There is no standard convention to

assigning PCNs. While it is possible to have duplicate PCNs in a budget account in NEBS (in fact, this is necessary when arranging transfers), the duplicates will be rejected by Payroll.

5. Once the PCN is established, enter the position information.

- o The start date will default to October 1st of the first year of the biennium. Unless the position requires a later start date (to meet projected caseloads in the second half of the first year or in the second year, for instance) leave the start date as October 1st.
- o The end date will also default to June 30th of the second year of the biennium. For new positions, leave this as the end date.
- o The anniversary defaults to October to match the default start date. If you change the start date, be sure to make the corresponding change on the anniversary date. Position type will default to "new."
- o Leave the position type as new.
- o Choose the appropriate position group for the new position (see the **Account Maintenance** chapter in this manual for more information on position groups).
- o Enter the position class code and the retirement code (pay policy), step (steps higher than 1 must be justified), and FTE.

- o Determine whether or not the position should be budgeted for health insurance and verify the fringes and assessments are correct for the position. The Budget Division sets default position assessments for your budget. Contact your budget analyst if your assessments are in error. See the **Assessments and Full-Time Equivalent (FTE) Driven Costs** section of this manual for more information.

Position Detail

Budget Period: 2007-2009 Biennium (FY08-09)
Budget Account: 2020 DEPARTMENT OF MYSTERY
Version: A00 AGENCY REQUEST AS SUBMITTED
Decision Unit: M200
PCN #: 000100

Basic Info

Start: October 2007   End: June 2009

Anniversary: October

Type: New

Group: M1 Mystery 1

> Provide justification for any step higher than one for the new position.

Retirement Code: 1 REGULAR

Class: 02212 ADMIN ASSISTANT 2   Default Grade: 25

Override Grade: Step: 1   Salary Adjustment: 0

	Actual	Work Pgm.	Year 1	Year 2
FTE:	0.00	0.00	1.00	1.00

> The FTE for the actual and work program years should be zero (0.00). The system defaults to 1.00 in each FY. However, if the position is less than 1.00, enter the correct FTE count.

    o   Review what you have entered and click either Save or Save and Return.
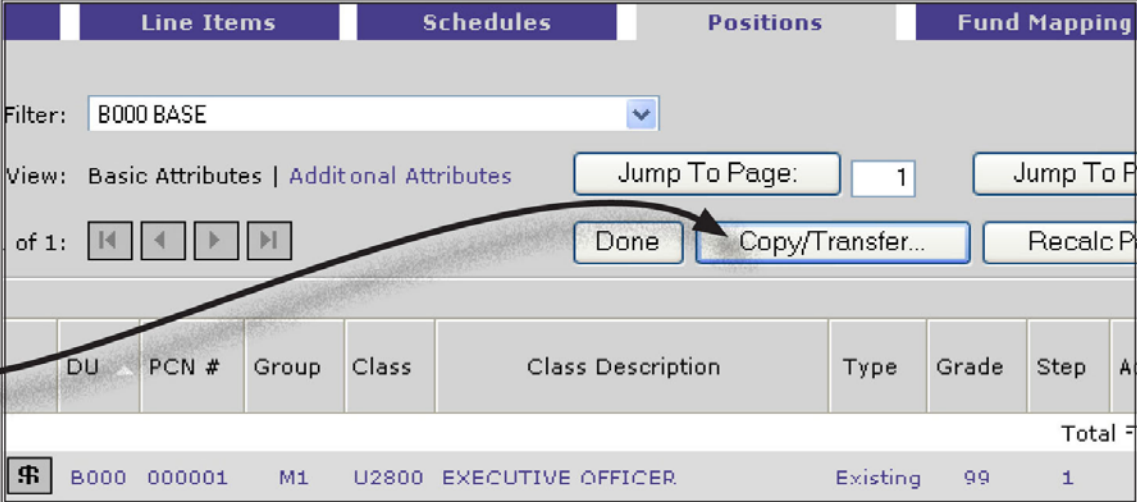
Remember, entering the position only accounts for the payroll driven costs such as employee bond insurance, AG tort claim assessment, and the EITS assessments. All other costs (travel, equipment, supplies, etc.) will need to be added in either the appropriate schedule or in the line item screen. Position

costs will not move to line item until the payroll is recalculated (click Recalc Payroll). After NEBS recalculates the payroll, your line item expenditures will need to be balanced to revenues.

Copying Positions

It is possible to create exact duplicates of existing positions. This is useful when transferring or reclassifying positions or when adding new positions that are similar to those already in your budget.

To copy positions, from the Positions screen click COPY/TRANSFER.

When the Multi-Position Copy screen appears, you will have the option to:

Copy Multiple Positions

Source:

Budget Period: 2007-2009 Biennium (FY08-09)

Budget Account: 2020 DEPARTMENT OF MYSTERY

Version: A00 AGENCY REQUEST AS SUBMITTED

Decision Unit: B000 BASE

Positions:
000015 PERSONNEL OFFICER 3
000017 AGENCY LOSS CONTROL COORD
000020 DPS OFFICER 2
000025 DPS OFFICER 2

Destination:

Budget Period: 2007-2009 Biennium (FY08-09)

Budget Account: 2020 DEPARTMENT OF MYSTERY

Version: A00 AGENCY REQUEST AS SUBMITTED

Decision Unit: M200 DEMOGRAPHICS/CASELOAD CHANGES

Reuse PCN#s :   ☐   -OR-   Starting PCN#: 101

☐ Opposite Copy

Position Copy Type: New Copy
Exact Copy
Transfer

Review your entry and click Copy.

Copy   Cancel

Check "Opposite Copy" to remove positions for reductions, transfers, or reclassifications.

- Copy a position as a new position (assigning a unique PCN).
- Copy a position to a transfer decision unit using the transfer option.
- Transfer or eliminate a position in a decision unit (using the opposite copy).
- Copy a position to another version (for example a working version) of your budget.

At right is an example of adding a position by copying an existing position. Because of increased caseload, we are adding a DPS Officer 2 in decision unit M-200.

Choose the decision unit and position you want to copy or transfer. Choose the budget account, budget version, decision unit, PCN, and copy type – "New Copy" for adding similar positions; "Exact Copy" to move items to

different budget versions; "Transfer" to move positions from one budget account to another.

When you click Copy, the dialogue box shown above will appear. To complete the copy process and create the new position, click OK.

The position has been created in the selected decision unit. Position costs will not appear in a line item until you click Recalc Payroll. After NEBS recalculates the payroll, you will need to balance your line item expenditures to your revenues.
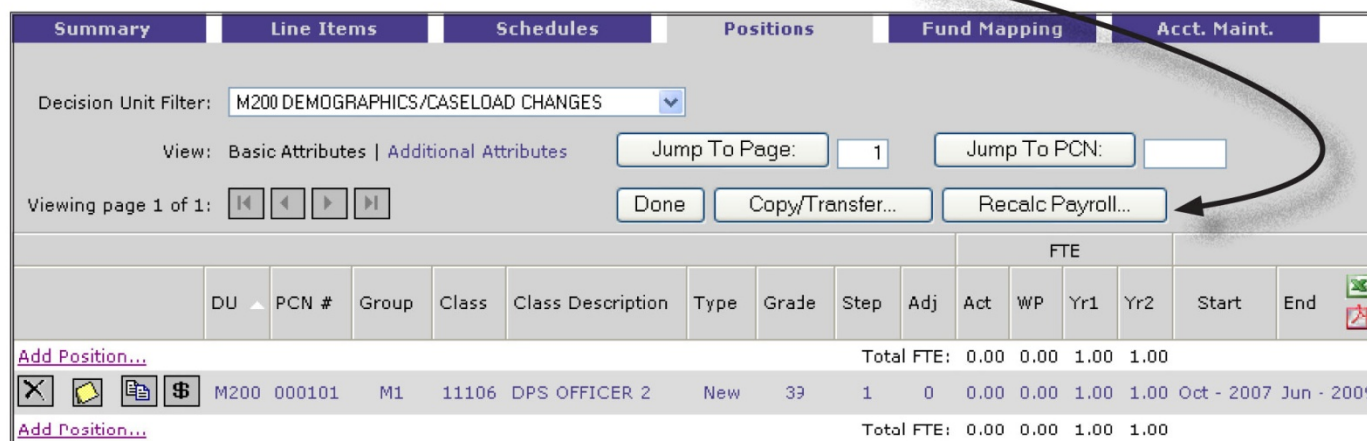
Transferring Positions

There are times when agencies need to transfer positions to another budget account or even another agency. This is accomplished with E-900 decision units. Before beginning the process for transferring the position, be sure to set up the E-900 decision unit in both the transferring and receiving budget accounts (it needs to be the same decision unit number in both budget accounts).

A detailed example of a transfer is included in the **NEBS Functions** chapter of this manual.

Note: All costs associated with the position must be transferred from the originating agency to the receiving agency (including, but not limited to: equipment, phone lines, e-mail accounts, travel, training, supplies, additional rent if additional office space is required, and additional motor pool or agency owned vehicles). Negative costs will appear not only in the originating agency's category 01, but in categories such as 03, 04, 26

and 30. These should correspond to positive amounts in the same categories in the receiving agency's budget. Since funding sources may vary between the two accounts, the receiving agency may have to complete an E501 or E502 to adjust the funding source or ancillary costs for transferred positions.

Reclassifying Positions

You may need to reclassify existing positions to better meet the requirements of those positions. Reclassifications are done in decision unit E-805. E-805 will contain an exact opposite copy of the current position (this eliminates the current position) and a new position that represents the reclassification. Before you create the reclassification, be sure to establish the E-805 decision unit in the accounts maintenance area. A detailed example of reclassifying positions is included in the Sample Decision Units chapter of this manual.

Sun-Setting Positions

Budget Pericd:	2007-2009 Biennium (FY08-09)	
Budget Account:	2020 DEPARTMENT OF MYSTERY	
Versicn:	A00 AGENCY REQUEST AS SUBMITTED	
Decision Urit:	B000 BASE	
PCN #:	000010	

Basic Info | **Additional Text**

Start: July | 2007   End: December | 2007

Anniversary: July

Type: Existing

Group: M1 Mystery 1

Retirement Code: 1 REGULAR

Class: 07804 PUBLIC INFORMATION OFFICER 2   Default Grade: 37

Override Grade: [ ]   Step: 7   Salary Adjustment: 5

	Actual	Work Pqm.	Year 1	Year 2
FTE:	1.00	1.00	1.00	0.00
Man. Annl. Sal.:	0	0	0	0

There are circumstances under which positions will need to be eliminated such as when a funding source has been eliminated or a specific project has ended. This is done by entering 0.00 FTE in the budget years and entering an end date for the position as shown at right.

For our example, we will assume the position ends on December 31st of the first year of the new biennium. From the Position Detail screen we enter an end date of December 2007. Enter 0.00 as the FTE for Year 2 (the positions ends during Year 1).

 The position now shows as ending in December 2007.
Once the change is made, the position costs will not appear as a line item until payroll is recalculated. Click Recalc Payroll. Once NEBS completes the recalculation, rebalance your expenditures to your revenues.

Be sure to explain the reason for sunsetting the position.