



# Introduction to State Budgeting

Nevada Department of Administration  
Division of Budget and Planning

## Budget 101



S T U D E N T   H A N D B O O K

S I X T H   E D I T I O N

***Budget 101 - Introduction to State Budgeting***

Nevada Department of Administration

Division of Budget and Planning

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## Introduction

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We sincerely hope you find Budget 101 a valuable source for information and use of your time, but we are always looking for ways to improve. If you have suggestions on the content or the length of the course, please let us know on the course evaluation form.

Throughout the PDF version of this manual you will find hyperlinks to various documents and legal references cited in the text. While it is not necessary to study these references in detail, a general familiarity with each will greatly enhance your understanding of the budgeting process. Additionally, a glossary of the terms used in the text and in class is included in the back of this manual.

### ***Class Roadmap***

The intent of the Budget 101 course is to provide a basic introduction to budgeting for state fiscal and program staff. The class defines a budget and covers the terminology and rationale used to build a budget. By the end of the class, students should have a basic understanding of:

- How to build a Nevada budget in the 3-part system of base, maintenance, and enhancement
- Standard decision units, budget categories, and object codes
- Assessments charged to state agencies
- Other budgeting tools

In class we discuss the building blocks of a budget and changing your legislatively approved budget. This course is not designed to address issues specific to any one agency. Topics unique to an individual agency should be discussed with the agency's assigned Budget Division analyst. Additional information, including the [Budget Instructions](#) and the [Work Program Manual](#), can be found on the Budget Division's website at [budget.state.nv.us](http://budget.state.nv.us) under the "Publications" tab.



## What is a Budget?

Simply stated, a budget is an agency's strategic plan expressed in financial terms. The strategic plan outlines an agency's mission, goals for the future, and strategies to achieve those goals. The budget implements that plan by assigning a dollar amount to the goals expressed in the plan and outlining areas of program expansion or deletion.

Nevada operates on a biennial budget cycle, meaning once every two years lawmakers are required to enact a new operating budget that will fund the state for the next two fiscal years. Unlike the calendar year, which ends December 31<sup>st</sup>, or the federal fiscal year, which ends September 30<sup>th</sup>, the state's fiscal year begins on July 1<sup>st</sup> and ends on June 30<sup>th</sup>.

Nevada's constitution requires that the state have a balanced budget (*Nevada Constitution, Article IX, Section 2*). This means, unlike the federal government, Nevada cannot deficit spend. As soon as it becomes apparent Nevada's budget is becoming unbalanced, such as when revenues fall short of projections, adjustments must be made to keep the state operating in the black.

During the 2003 Legislative session, the Governor proposed the largest tax increase in Nevada's history. The Legislature conducted heavy, and often contentious, debate over the issue before approving the Governor's tax request with some modifications. This was necessary to allow the Legislature to pass a budget that would meet the needs of one of the fastest growing states in the nation while maintaining the constitutional requirement of a balanced budget.

By contrast, 2005 found the state flush with excess revenue. Income for the state's coffers had exceeded expectations, and the Governor returned \$300 million to taxpayers in the form of a vehicle registration rebate. Among the challenges of the 2007 session was bringing the budget in under the spending cap applied to the Executive Budget (*NRS 353.213*) and adjusting to changing revenue projections.

According to the National Conference of State Legislatures (NCSL), thirty states meet annually and enact annual budgets. The other twenty use a biennial budget cycle. Eleven of the twenty, Nevada included, enact two annual appropriations each biennium. The remaining nine states produce a true biennial budget. The following are some pros and cons that have been expressed by various states in the debate over annual versus biennial budgets.

Annual Budget	Biennial Enactment of Two Annual Budgets	Biennial Enactment of a True Biennial Budget
Alabama	Arkansas	Indiana
Alaska	Connecticut	Minnesota
Arizona	Hawaii	New Hampshire
California	Kentucky	North Carolina
Colorado	Maine	North Dakota
Delaware	Montana	Oregon
Florida	Nebraska	Texas
Georgia	<b>Nevada</b>	Washington
Idaho	Ohio	Wyoming
Illinois	Virginia	
Iowa	Wisconsin	
Kansas		
Louisiana		
Maryland		
Massachusetts		
Michigan		
Mississippi		
Missouri		
New Jersey		
New Mexico		
New York		
Oklahoma		
Pennsylvania		
Rhode Island		
South Carolina		
South Dakota		
Tennessee		
Utah		
Vermont		
West Virginia		
<b>30</b>	<b>11</b>	<b>9</b>

Annual, biennial, or both? This table, based on information from the National Conference of State Legislatures, shows how each of the states in the country handles its budget. Although we say Nevada has a biennial budget, we pass two annual budgets during each legislative session.

### **Arguments for Annual Budgets**

- Increases the time that legislators and other state officials devote to budget analysis and deliberations.
- Enhances the Legislature's budget oversight capabilities by providing frequent supervision and review of executive branch activities.
- Increases the accuracy of revenue and expenditure estimates and allows quicker adjustment to changing conditions.
- Gives the Legislature greater opportunity to exercise control over federal funds.
- Reduces the need for supplemental appropriations and special sessions.

### **Arguments for Biennial Budgeting**

- Gives the Legislature more time for deliberation and debate over non-budget issues.
- Allows legislators to concentrate on major policy issues rather than focusing on routine budget detail.
- Gives the Legislature more time, especially during non-budget years, to conduct program evaluations and reviews.
- Enhances stability in state agencies and provides greater opportunity for long-range planning due to less time being spent in budget preparation.
- Results in lower budget preparation costs.



## Types of Budgets

### Capital vs. Operating

Capital budgets deal with building construction; operating budgets deal with what goes on in those buildings. Each type is assembled differently and goes through a different approval process.

### The Capital Budget

The capital budget is concerned with the long-term building needs of the state and includes major building maintenance projects (e.g., re-roofing, paving, ADA compliance), remodeling projects, and the construction of new buildings. The State Public Works Board manages the capital budget with input from state agencies and the Budget Division. The long-run Capital Improvement Project (CIP) looks ten years into the future and takes into consideration needs from all General Fund agencies along with projected bond availability.

#### Key Dates for the CIP

##### Even-numbered years

<b>March</b>	CIP workshops
<b>April</b>	CIP applications due to the State Public Works Board (SPWB)
<b>August</b>	Agency presentations of CIP applications to the SPWB
<b>September</b>	SPWB manager's recommendations to the SPWB
<b>October</b>	SPWB's recommendations to the Governor

##### Odd-numbered years

<b>January</b>	Governor's Executive Budget and Capital Improvement Program sent to the Legislature
<b>Feb - May</b>	Legislative hearings on the CIP

### Building Improvements (Included in the Operating Budget)

Building improvements are defined as non-structural alterations costing less than \$100,000 that do not affect the safety of the building and do not change, in any manner, its structural elements. Some examples of non-structural alterations include carpet replacement, sidewalk repair, or painting. Non-structural alterations may be included in the agency's budget request in category 07 or a special expenditure category in either a maintenance or enhancement decision unit depending on the reason for the improvements.

### Capital Improvement Projects (CIPs)

If envisioned projects exceed \$100,000 for labor and materials or if any new construction is desired, it is recommended you attend a CIP workshop and contact the State Public Works Board early in the budget building process to have the project considered for inclusion in the State Public Works Board's capital improvement program. Do not wait until after your agency's operating budget request has been submitted on September 1<sup>st</sup>.

State agencies submitting Capital Improvement Project requests must specify the funding source(s) for anticipated expenses as required by [NRS 341.149](#). A fiscal note also must be prepared for each CIP request and submitted to the State Public Works Board as directed by legislative mandate. Include all related expenses such as personnel, operating, equipment, maintenance, data processing, and utilities for each proposed project. This applies to all CIP requests regardless of the funds used for the project's construction. The CIP request packet can be found on the State Public Works Board's website at [spwb.state.nv.us](http://spwb.state.nv.us). All agency CIP requests are due to the Public Works Board the first week in April of even-numbered years.

The [State Administrative Manual](#) (SAM) section 1908.0 requires state agencies to contact the State Public Works Board for code violation review for all remodeling, mold related repairs, and maintenance project repairs.

The Nevada Legislature approves the capital improvement program through legislation that provides an appropriation from the State General and Highway Funds. The legislation authorizes the State Board of Examiners (BOE) to issue general obligation bonds for the CIP. The bill also permits the expenditure of other authorized revenues in support of a program for capital improvement and levies a property tax to support the consolidated bond interest and redemption fund.

### The Operating Budget

In contrast to the capital budget, the operating budget is concerned with the daily costs to "keep the doors open" – think of it as the state's checkbook. Building and maintaining the operating budget is where most agencies fiscal staff and the Budget Division spend the majority of their time. The operating budget is the focus of this class.



## Budget Basics: Background & Resources

### Introduction

This section explores the methods and steps necessary to build a budget. This is a general guide – each agency will have specific requirements that may not be covered here. It is important to work closely with your Budget Division analyst to ensure your budget completely addresses your agency's needs.

### Why Build a Budget?

It's no secret ... building a budget is hard work! From gathering the information to support your agency's request to presenting your budget to the Budget Division and to the Nevada Legislature, the process takes a tremendous amount of time and effort by many people from many agencies.

So why go through it? For starters, the *Executive Budget* is a policy document. It outlines the Governor's goals for the next two years and the amount of funding needed to realize those goals. Second, building a budget promotes good decision-making. It forces agencies to plan ahead for the items they will need to maintain their existing services and to provide additional services in accordance with the Governor's goals. Finally, it's the law ([NRS 353.210](#)).

### Budget Approaches

As with many things, there is more than one way to get the job done. When building a budget, there are numerous approaches, yet the end goal remains the same: to develop a realistic plan to meet the needs of your consumers and clients in the future. Each approach is defined briefly below.

### Performance

A performance budgeting approach examines your agency's progress toward its stated mission as measured by its performance indicators. If the indicators prove a program's effectiveness in meeting a specific need or solving

a specific problem, then the program is funded. If not, it is eliminated or reduced. A performance budgeting approach tends to be more objective and data-oriented than the other approaches.

### Zero Based

A zero-based budget approach assumes you start each year with \$0 and must re-justify each expenditure. This method places a value on the services provided by showing how each expenditure will help your agency to achieve its mission.

### Program

A program budget, in contrast, looks at the overall mission of your agency and its goals when making budgeting decisions. Where the line item approach looks at the specific details of each expenditure, a program budget takes a macro, or big picture, approach to determine how much funding will be needed to support a specific service or program.

### Line Item

A line item budget is organized by the exact details, or object codes, of the expenditures your agency makes. Rather than budgeting a lump sum for, say, travel expenditures, a line item budget further defines travel expenditures by projected expenditures for airfare, per diem, lodging, mileage, parking, etc. Line item budgets are concerned with the incremental changes in expenditures from year to year.

Most states use a combination of two or more of these approaches, with line item and program-based budgeting the most common.



## The Biennial Budget Cycle

Your agency's budget request, also known as Agency Request, is due to the Budget Division and the Legislative Counsel Bureau's Fiscal Analysis Division on September 1<sup>st</sup> of even-numbered years. The budget is a public document but does not become available until after the Governor delivers the State of the State address during the 3<sup>rd</sup> week in January of odd-numbered years.

### Roles in the Budget Process

The *Nevada State Constitution* divides the power of state government between the Legislative, Executive and Judicial branches of government and prohibits intrusion of one branch into the powers and duties of the others.

### Executive Branch: The Agency's Role

As the agency representative, you are responsible for preparing and requesting a budget that allows its continued operation throughout the upcoming biennium. This includes additional resources needed to expand existing programs or create new programs to address federal mandates or case-load increases. Additional consideration should be given to decreasing or eliminating existing programs. Your budget request should include clear, concise narratives explaining each aspect of the request as well as adequate justification and documentation (the definition of "adequate" will depend on your Budget Division analyst). As you prepare each part of your budget, be sure to include the following details:

- Who? – who will be providing this service?
- What? – what exactly are you requesting?
- Where? – where will staff be located?
- Why? – why do you need this?
- How much? – how much is this going to cost?
- Benefits? – how will Nevada citizens benefit?
- Consequences? – what if we don't do this?

If you can't defend the answers to those questions, perhaps you should re-think that part of your budget. As you are building your budget, you must

attach documentation and calculations supporting your requests. Start collecting information now.

The acceptance of the agency's budget request by the Budget Division and the Legislative Counsel Bureau's Fiscal Analysis Division (LCB Fiscal) is highly influenced by the degree of thoroughness, clarity, detail, and overall understanding of the agency's requested budget.

### Executive Branch: The Budget Division

As directed by the State Budget Act, [NRS 353.150-353.246](#), the Budget Division analyzes the budgets requested by agencies and determines conformity with both the missions of those agencies and the Governor's initiatives. The Executive Branch is responsible for executing the laws approved by the Legislative Branch and must be allowed to do so without any overt influence from the Legislature or its staff.

During the Agency Request phase of the budget, Budget Division analysts provide training and technical assistance to their assigned agencies on how best to anticipate and justify their needs for the upcoming biennium. The division reviews agency fiscal notes to determine the financial impact of any proposed revisions to the Ne-

### Budget Division Services

- Ongoing technical assistance
- Review Bill Draft Requests and fiscal notes
- Provide general fund revenue estimates
- Analyze and adjust agency budget requests per applicable laws, regulations, policies, and procedures
- Recommend program enhancements
- Prepare the Executive Budget according to the Governor's priorities and the December revenue estimates
- Draft the Appropriations Bill language
- Implement the budget
- Perform program and management evaluations
- Budget revisions
- Approve contracts and leases
- Manage state debt and cash flow
- Prepare and publish *Budget Instructions* for the next biennium
- Training, manuals, and reference materials

vada Revised Statutes and if the proposed changes constitute good public policy.

Along with LCB Fiscal and state agencies, the Budget Division provides a set of forecasts for the revenues that feed the General Fund to both the Technical Advisory Committee and the Economic Forum. These two groups evaluate the various revenue projections and arrive at a consensus revenue forecast that is used to build the budget.

During the Adjusted Base Budget process, the Budget Division analysts work with their assigned agencies to quantify any necessary adjustments to the base budget and send those adjustments to LCB Fiscal staff for review. Although LCB agreement with the base budget adjustments is desired, it is not required by statute. Where exceptions to the base budget adjustment are noted, LCB staff will notify the Budget Division. The Budget Division analyst may adjust base budgets according to LCB Fiscal recommendations.

The Budget Division analysts recommend requests for maintenance and enhancement decisions, as well as items for special consideration to the Governor. The final *Executive Budget* recommendation is shaped by the analysts' knowledge of the agencies, the Budget Director's input, the Governor's priorities, and available funding.

The Budget Division drafts the Appropriations Bill language, which specifies the amounts of money each agency should receive in each fiscal year and any special circumstances, like the ability to use the appropriation in either fiscal year of the biennium.

Finally, the Budget Division implements the Legislatively Approved Budget and monitors the agencies' proposed budget changes, contracts, and leases to ensure such changes are consistent with legislative intent and all appropriate laws, regulations, policies, and procedures. With that, the process begins again with the Budget Division's development of the budget instructions for the next biennium.

### **Legislative Branch:**

#### ***The Legislative Counsel Bureau, Fiscal Analysis Division***

The staff of the Legislative Counsel Bureau, Fiscal Analysis Division (LCB Fiscal) is responsible for providing the resources necessary for the Legislature and its committees to complete their work. *Article IV* of the *Nevada State Constitution* outlines the authority of the Legislature and its staff. Leg-

islative staff members are not legislators and have no direct policy making authority. However, legislative fiscal staff often are asked to fill in the details and find solutions to issues related to proposed budgetary initiatives as presented in the *Executive Budget*.

Upon receipt of the final *Executive Budget* from the Budget Division, the roles and responsibilities for review and development of the state budget are shifted. The staff of LCB Fiscal become the primary budget facilitators between the state agencies and the Legislature. LCB Fiscal is responsible for analyzing the budget and all supporting documentation. LCB Fiscal also reviews all budget summary reports and determines whether the budget, as presented by the Governor, adequately reflects the agencies' statutory responsibilities, mandates, and defined legislative priorities. LCB identifies and evaluates major policy issues such as new programs or revisions to existing programs. While it is important to ensure the costs are accurately represented in the budget, the primary objective of the LCB Fiscal review is to analyze proposed program modifications and decision units. The dollar amounts merely provide a common denominator in expressing the resources necessary to implement the defined programs.

LCB Fiscal highlights these issues, along with any findings and recommendations, for the legislative money committees. These budget highlights are provided to each money committee member and serve as the guidelines for conducting budget hearings and the basis upon which the final budget will be developed. LCB Fiscal is responsible for reviewing, evaluating, and summarizing all responses to the money committees' inquiries.

LCB Fiscal formalizes all money committee budget recommendations and prepares the final Legislatively Approved Budget document. A final draft of the Legislatively Approved Budget is submitted to the Budget Division and to the agencies for review and concurrence before the closing of each agency's budget. All closing budget adjustments, salary adjustments, assessments, and revenue adjustments should be coordinated with the Budget Division and the agencies for inclusion in the final, Legislatively Approved Budget by LCB Fiscal staff.

### **Legislative Branch: The Legislature**

*Article IV, Section 2* of the *Nevada Constitution* states that the Legislature shall be biennial (meet every two years) and commence on the first Monday of February in odd-numbered years. This section also provides that the Gov-

ernor shall submit the proposed *Executive Budget* to the Legislature “not later than 14 calendar days before the commencement of each regular session.” Before this time, the Governor’s Recommended Budget is confidential.

In the two weeks before the beginning of the legislative session, the LCB Fiscal Analysis Division conducts pre-session budget hearings with the Legislative money committees from both houses: the Assembly Committee on Ways and Means and the Senate Finance Committee. These budget hearings provide the committee members with a high-level overview of the Governor’s Recommended Budget for the new biennium. The emphasis of these hearings is to highlight major budgetary issues to be addressed by the Legislature during the session.

At the beginning of the legislative session, the budget is introduced to the two money committees. The chairmen of the two committees assign members of their respective committees to the various joint subcommittees.

Joint subcommittees are comprised of four members from each house. These subcommittees thoroughly review state budgets. In this phase of the budget process, the emphasis switches from the base budget to review of the Governor’s request for budget maintenance and enhancement decision units. Budgets are heard by joint subcommittees and budget recommendations are forwarded to the money committees. In this phase of the legislative process, agencies will spend most of their effort presenting their budgets, providing testimony in support of the special budget requests (enhancement decision units and bills), and responding to requests for additional information from the subcommittees.

LCB Fiscal coordinates all information from the agencies to the legislative committees and processes any changes resulting from the committees’ actions. At the completion of this phase of the budget process, the agencies’ budgets will be nearly final, with the exception of special requests, statewide cost allocation, adjustments for internal cost allocations, and any budgetary changes resulting from approved legislation.

The money committees receive budget recommendations from the appointed subcommittees. Rarely do the money committees reject the recommendations forwarded by the subcommittee, however they are not obligated to accept those recommendations. The full money committees may vote to approve the budgets as recommended by the joint subcommittees, vote to

accept the budget with modifications, or they can vote to reject the budget entirely and implement their own proposed budgets.

### ***Elected Officials: The Controller’s Office***

At the start of the new biennium, the Budget Division electronically transfers the Legislatively Approved Budgets for the new biennium to the Controller’s Office for upload to the Integrated Financial System (IFS). Throughout each fiscal year, the Controller’s Office makes necessary budget adjustments from approved work program documents processed by the Budget Division and the Interim Finance Committee (IFC).

At the beginning of a new biennium, the Controller’s Office, in conjunction with the Budget Division, will establish any new object codes or categories needed for the legislatively approved agency budgets. Before categories or revenue sources can be added or changed during the fiscal year, a formal request from the Budget Division must be made to the Controller’s Office.





### Dates to Remember

The following list contains the approximate dates for the agency request budget process. Exact dates and times will be published in the *Budget Instructions*.

On or about in even-numbered years:

- **April 1** – Technology investment requests (TIRs) due to the Department of Information Technology (DoIT)
- **April 1** – Capital improvement requests due to the State Public Works Board
- **April 28** – New and replacement vehicle requests due to the Motor Pool Division
- **May 1** – Non-budgetary bill draft requests (BDRs) due to the Budget Division
- **June 1** – DoIT Utilization forms due to DoIT
- **September 1** – Per NRS, agency budget requests due to the Budget Division and LCB Fiscal
- **September 30** – Agency submittal of all final modifications due to the Budget Division
- **September 18 – September 30** – Budget hearings with the budget director

### Other Budgeting Resources

Several other agencies can assist you with building your budget request (see sidebar). In addition, the *Budget Instructions* and the *Work Program Manual* can be found on the Budget Division's website at [budget.state.nv.us](http://budget.state.nv.us) under the "publications" menu heading. Training for the Nevada Executive Budget System (NEBS) will be conducted on a regular basis as part of the agency request phase. Agencies are strongly encouraged to attend training before gaining access to the system. Consult the State Personnel's NEATs system for a schedule of NEBS classes

### Assistance

Department of Information Technology  
Training offered on estimating your IT needs.  
(775) 684-5852

State Public Works Board  
Training for the Capital Improvement Program.  
[spwb.state.nv.us](http://spwb.state.nv.us)

Division of Buildings & Grounds  
[bandg.state.nv.us](http://bandg.state.nv.us)

Purchasing Division  
[purchasing.state.nv.us](http://purchasing.state.nv.us)

Controller's Office  
[controller.nv.gov](http://controller.nv.gov)

Data Warehouse of Nevada (DAWN)  
[washoe.state.nv.us](http://washoe.state.nv.us)

State Administrative Manual, Budget Instructions, and Work Program Manual  
[budget.state.nv.us](http://budget.state.nv.us)

Your friendly Budget Analyst  
(775) 684-0222

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## Budget Building Blocks: How to Build a Budget

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### **The Nevada Executive Budget System**

The Nevada Executive Budget System (NEBS) is used to build the *Executive Budget*. NEBS is a Java application that runs in your web browser and its use is mandatory for all budget accounts within the *Executive Budget*. While learning NEBS is beyond the scope of this course, we will show you many examples from NEBS to show how we put the concepts of this class into practice.

### **Decision Units – The Budget Building Blocks**

Your completed budget will be constructed from a collection of building blocks called decision units. Each of these “blocks” is a stand-alone piece that can be added or removed from your budget as necessary without the need to rebuild the entire budget.

Each “block” or decision unit is simply a balanced miniature budget made up of line items defined by categories and object codes closely related to each other either by function or funding (or both). Line items in your budget that are dependent upon each other should be placed in the same decision unit. For instance, be sure rent for extra office space for new personnel is in the same decision unit as the request for those new personnel. If they are divided between separate units and one unit is approved and the other cut, you might face a situation in which you have employees who have no place to work.

There are different types of decision units. Some deal with the revenues and costs associated with maintaining the agency at its current level of service. Others are intended for funding a new program, changing the configuration of an existing program, or altering ongoing funding levels. Each of these types will be discussed in the sections that follow.

### **The 3-Part Budget**

During the Agency Request phase of the budget building cycle, gubernatorial directives to the cabinet members will have been issued. These typically include the Governor’s policy priorities. In response to this, your agency will have analyzed its own goals, objectives, and budget needs accordingly. The agency’s goals and objectives should take into account caseload projections,

new programs, federal mandates or court orders, constituent requests, and any other factors impacting its operations including reducing or eliminating programs or projects. This stage of the budget building process will last several months. The State of Nevada has a three-part budget building process. The three major parts of the budget are:

- Base budget and adjusted base
- Program maintenance
- Program enhancement

### **Base Budget**

The base budget is the continuation of budgeting for existing essential levels of services. The figures for this portion of the budget are the expenditures for the even-numbered year of the previous biennium, excluding payroll. For example, FY 2008 will be the base budget year for the 2009-2011 biennium. The Budget Division will place additional information about the base budget in the *Budget Instructions*.

### **Adjusted Base**

The adjusted base budget, also known as decision unit M150, includes the expenditures for the base year adjusted for one-time purchases and partial-year expenditures. All adjustments to the base budget are made in decision unit M150. Therefore, the adjusted base budget is equal to the base budget plus or minus decision unit M150.

### What are some specific factors to be included in M150?

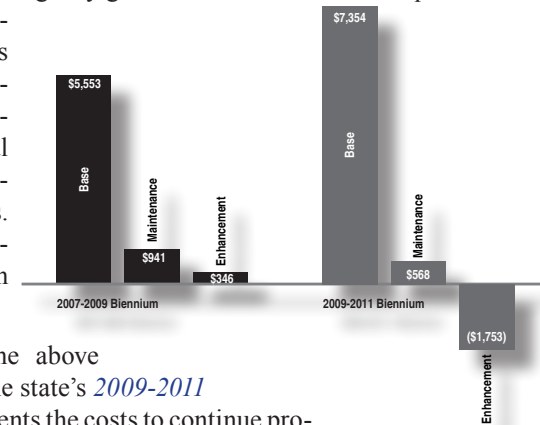
- Annualizing (prorating) partial year expenditures
  - a. Building rent which began later than July 1<sup>st</sup>
  - b. Worker-driven costs (e.g., office supplies, postage, utilities costs) for an employee who started after July 1<sup>st</sup>
  - c. Contracts that began later than July 1<sup>st</sup>
  - d. Other costs justified as only partial-year expenditures
- Adjust for contractual obligations already made
  - a. Examples include CPI or other price increases built into existing lease agreements or independent contracts
- Removal of one-time expenditures
  - a. All equipment (category 05) and computer hardware and software (typically category 26) expenses from the base year. For equipment under \$1,000, only those items specifically known to be one-time purchases should be subtracted in M150. Routine expenses for small equipment may be left in base with approval from your Budget Division analyst. Refer to the [Budget Instructions](#) for additional information
  - b. One-shot appropriations
- Expenses required every other year but not included in the actual year expenses
  - a. Printing biennial reports
  - b. Biennial purchase NRS, law books, etc.

### Program Maintenance

The program maintenance budget represents the incremental costs to continue existing programs at levels needed to meet demands caused by external factors such as caseload and population growth, federal mandates, court orders, or consent decrees or to compensate for inflation. A list of agencies with approved caseload factors can be found in the [Budget Instructions](#). All maintenance decision units start with an “M.” Agencies wishing to establish a caseload must make their request through an enhancement decision unit.

### Program Enhancement

The program enhancement budget represents the costs to fund new programs, program expansions, or new positions to address both the Governor’s functional goals and agency goals. Each enhancement request must be tied to one of the state-wide functional goals as determined by the Governor. See the budget instructions for additional information on the Governor’s functional goals. All enhancement decision units start with an “E.”



As demonstrated in the above graph, the majority of the state’s [2009-2011 Executive Budget](#) represents the costs to continue providing services at their existing levels. Very little of the state’s budget is devoted to new programs. Therefore, to improve the chances your enhancement request is included in the final budget submitted by the Governor, it is imperative to clearly demonstrate the need for the proposed program and its anticipated benefits.

### Naming Decision Units

E710? M101? E805? How do you know what to name your decision unit? Admittedly, it can be a bit confusing. As was already mentioned, maintenance decision units start with the letter “M” and enhancements start with “E.” If you can keep the difference between maintenance and enhancements straight, you’re most of the way there.

Within maintenance and enhancements, the decision units are further broken down by general goals or functions. What follows is a list of these general divisions – your task is to identify to what area the decision unit is most closely related. Remember, your decision unit should be made up of line items that are similar in funding or function, so it should be easy to find one area that fits.

## Commonly used decision units

### Maintenance - Budget Division Use Only

#### M100 Incremental increase for inflation

M100 is adjustment for inflation added at the authorization of the Governor. Agencies must balance the M100 decision unit in their budget requests. Agencies are not to request additional expenditure authority in this decision unit.

It is imperative expenses are correctly reported in the proper object codes as NEBS is programmed to apply inflation rates to specific object codes.

A list of decision units for a budget account as shown in NEBS. The first letter of each decision unit's code indicates if it is a **B**ase, **M**aintenance, or **E**nhancement decision unit.

#### Budget Account Decision Units

Budget Period: 2007-2009 Biennium (FY08-09)  
Budget Account: 1349 BUILDINGS & GROUNDS  
Version: A01 AGENCY REQUEST

Summary      Line Items      Schedules      Acct. Maint.  
View: Decision Units | Categories | GLs | Position Groups | Assessment Settings

	Code	Description	Department Priority	Budget Account Priority
		Add Decision Unit...		
		B000 BASE		
		M100 INFLATION - STATEWIDE		
		M150 ADJUSTMENTS TO BASE		
		E850 SPECIAL PROJECTS		
		E805 CLASSIFIED POSITION RECLASSIFICATIONS	5	2
		E710 REPLACEMENT EQUIPMENT	10	3

All decision units you will use while constructing your budget request are set up in NEBS' account maintenance screen. Additionally, you can establish new categories, revenue ledgers, and position groups.

#### M300 Department of Personnel occupational studies and rate adjustments for fringe benefits

M300 includes cost of living adjustments (COLAs) and the incremental costs of fringe benefit adjustments. Agencies do not submit an M300 in their budget requests; this is for the use of the Budget Division only.

### Maintenance - Agency Use

#### M101 Special inflationary adjustment requests by the agency

M101 deals with inflationary adjustments for items unique to the agency and not spread across other state agencies (i.e., medication for patients or clients, Prison Industries' raw materials, aggregate for NDOT, etc.).

The use of M101 is limited. Please see the [Budget Instructions](#) for additional information.

#### M150 Adjusted base

Adjusted based is used to annualize (prorate) partial year expenditures, remove one time expenditures, and make corrections to the base budget.

#### M200 Demographic and caseload changes (established by policy)

The incremental costs of providing existing services to a changing number of clients, such as those needed to supervise, feed, clothe, and provide medical services to an increased number of prison inmates, are covered by M200. The use of M200 is limited to agencies with pre-approved caseloads.

#### M425 Facilities deferred maintenance

The M425 decision unit was established during the 2005-2007 biennium for the costs of deferred maintenance for facilities and grounds.

In prior biennia, many of the items that are now requested in M425 were requested in E730. The factor that distinguishes between the two is the scope of the maintenance. Use M425 to budget for those maintenance items previously deferred. In other words, include what is needed to get your facilities into a "like-new" condition. Use E730 for the costs to maintain your facilities at the "like-new" condition (once you've caught up with your deferred items).

If your agency has a facilities analysis report conducted by the State Public Works Board, copies of the pertinent sections should be attached in NEBS as justification for your M425 or E730 request.

**M500 and M600 Federal mandates, court orders and consent decrees**

All additional expenses associated with a particular program mandated by the Federal government are to be included in the M500 series of decision units as follows:

M501	HIPPA – Health Insurance Portability and Accountability Act
M516	Continuing Disability Reviews
M525	Americans with Disabilities Act
M530	Child Health Assurance Program
M535	Qualified Medicare Beneficiary
M581	Welfare Automated Systems
M583	State Collections and Disbursement Unit
M585	Welfare Electronic Benefits Transfer
M586	Welfare Disaggregated Data
M590	Clean Air Act
M591	Medicare – New Eligible Groups
M592	Welfare Omnibus Budget Reconciliation Act
M593	E and T Participation Rate
M594	Title IX Gender Equity
M595	Federal Bureau of Prisons
M597	IRS Tax Mandate

All additional expenses associated with a specific court order fall under the M600 series:

M600    Legal Representation

M625    OSHA

The pertinent pages of the report and corresponding court order, federal mandate, or consent decree must be included with your budget submittal and attached at the decision unit level in NEBS.

**M800 Agency-specific cost allocation totals**

M800 is the total of all agency-specific cost allocation amounts resulting from all maintenance decision units. Contributing accounts to an agency specific cost allocated budget use an M800 series decision unit to fund maintenance requests for the cost allocated account.

## Enhancements

### E100 E599 Statewide functional goals as determined by the Governor.

The Governor's statewide functional goals may be subject to various changes from biennium to biennium. It is possible the Budget Division will make substantial changes to agency requests depending upon the Governor's priorities.

#### Governor's Statewide Goals

**E-125** *Maintain a tax structure that is fair and appropriate, keeping taxes and fees to a minimum.*

**E-175** *Encourage and facilitate economic development in non-gaming industries while protecting the state's interest and competitive advantage in gaming and tourist-related industries.*

**E-225** *Reduce the duplication of effort by state agencies while increasing efficiency and effectiveness.*

**E-250** *Deliver public services efficiently, effectively and economically.*

**E-275** *Make government more user-friendly and economical through the best use of technology.*

**E-300** *Increase student performance in elementary and secondary schools and improve the opportunities for students to further their education.*

**E-375** *Reduce the recidivism rate of offenders and reduce the incidence of juvenile violence.*

**E-400** *Improve access to health care for Nevadans and increase the percentage of individuals with health insurance.*

If more than one enhancement or decision unit is needed for a functional goal, then sequentially number the decision units. For instance, the first decision unit the Department of Corrections adds in an effort to reduce recidivism will be E375. The second will be E376 followed by E377 and so on. Consult with your budget analyst if you have any questions regarding decision unit numbering.

### E710 Replacement equipment

E710 provides funding for the routine replacement of existing broken or worn equipment and includes data processing hardware and software. Costs for office setups, vehicles, computer hardware, and software are schedule-driven in NEBS.

### E720 New equipment

E720 is for the purchase of new or additional equipment (not replacement equipment). This includes computer hardware and software.

### E730 Maintenance of buildings and grounds

E730 is used for maintaining buildings or grounds at their current conditions including the building envelope, HVAC systems, painting, water treatment, electrical, plumbing, lighting, equipment rentals, sprinkler systems, sidewalks, parking areas, minor additions and improvements, maintenance and janitorial contracts, security or fire alarms, and hazardous waste cleanup.

Use M425 for doing "catch-up" maintenance to bring the building and grounds to an acceptable condition and E730 to keep things in shape. See the budget instructions for additional explanation on M425 and E730.

### E800 Agency-specific cost allocations

Contributing accounts to an agency-specific cost allocated budget use E800 to fund enhancement decision units for the cost allocated account.

### E805 Classified position reclassifications

Use E805 to upgrade or downgrade positions in the classified service.

### E806 Unclassified position changes

Use E806 to increase or decrease salaries or change the titles of positions in the unclassified or non-classified service or to request reclassification of a classified position to a non-classified position.

### E877 Supplemental appropriations

**Supplemental appropriations** are used to meet a shortfall in the current or previous fiscal year. Only agencies receiving a General Fund or Highway Fund appropriation may request a supplemental appropriation. The



appropriation is good only for the fiscal year of the shortfall and only for the approved reason.

### E888 One-shot appropriations

**One-shot appropriations** are used for one-time medium to large-sized expenses of items such as vehicles, telephone systems, and specialized equipment. Only agencies receiving a General Fund or Highway Fund appropriation may request a one-shot appropriation which may be good for up to two years and only for the approved reason.

### E900 Transfers

E900 is used to reflect movements of positions, programs, or categories from one budget account to another. These may deal with single positions or be used for a reorganization of a department or division.

E900 series decision units are first created in the budget account of the agency transferring positions out. The amounts in the outgoing E900 decision units are negative (a reduction in staffing and associated costs). The agency receiving the positions creates a mirror of the E900 decision unit, changing the negative amounts to positive (an increase in staffing and costs).

The two E900 decision units will total zero when added together. Further discussion and examples are included in the Category 01 section of this manual.

### E500 Adjustments to transfers in

As not all budget accounts share the same funding or expenditure sources, E500 is used to adjust those sources for positions, programs, or categories transferred from another account.

### Categories, Object Codes, and General Ledger Numbers

A category is a two digit numeric code that identifies the type of expenditure being made, such as personnel services, in-state travel, equipment, operating, etc. A object code is a four digit numeric code used to identify assets, liabilities, equity, revenues, or expenditures for the overall control and accounting of the total state financial operation. Revenue general ledger

numbers are referred to as revenue sources and expenditure general ledgers are referred to as object codes. Each revenue source or object code is part of a revenue or expenditure category, and revenues and expenditure categories are part of decision units. Line items that are schedule driven automatically update once the information has been entered and saved in the appropriate schedule.

Every decision unit in NEBS requires a brief description of the request. As

### Line Item Text

#### Budget Account Line Item

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

Budget Account: 4219 MINERALS

Version: G01 GOVERNOR RECOMMENDS

Decision Unit: B000 BASE

GL: 7176 PROTECTIVE GEAR

Category: 18 ABANDONED MINE SUPPORT

#### Additional Text

Object Code Text Coveralls, leather gloves, earplugs and Keflar sleeve protectors used in the securing of abandoned mine sites.

shown above, the synopsis should be one to two sentences in length and clearly identify the decision unit and its purpose.

Additional information can be provided in the box labeled "Justification" below the decision unit synopsis and should provide enough detail for your Budget Division analyst to determine whether or not the request is reasonable and would constitute good public policy. Additionally, you have the ability to attach spreadsheets or other files to document and support the need for the decision unit.

## Requests for Additional Funding

Requests for additional funding are handled through supplemental or one-shot appropriations.

### Supplemental Appropriation Requests (E877)

A supplemental appropriation is used to meet unanticipated expenses resulting from a current or previous fiscal year shortfall. Requests for supplemental appropriations must explain the need for the additional funding, display the calculations or projections used to determine the amount, and highlight any adverse consequences if funding is not made available. As always, be thorough with your documentation – justify, justify, justify!

**Budget Account Line Items**  
 Budget Period: 2007-2009 Biennium (FY08-09)  
 Budget Account: 3759 NDOC - LOVELOCK CORRECTIONAL CENTER  
 Version: G03 SUPPLEMENTAL APPROPRIATIONS

Summary	Line Items	Schedules	Positions	Fund Mapping					
Decision Unit Filter: E877 SUPPLEMENTAL APPROPRI									
	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Year 2	Schedule
	E877	00	2501	APPROPRIATION CONTROL	0	0	100,548	0	- None -
	E877	59	7132	ELECTRIC UTILITIES	0	0	100,548	0	- None -
Total Revenue					0	0	100,548	0	
Total Expenditures					0	0	100,548	0	
Difference					0	0	0	0	

Done

Edit Actual/WP

Done

A supplemental appropriation request for FY 2007 utilities. This request was added to the budget based on FY 2006 utility costs and represents a 6% increase over what was originally budgeted for FY 2007.

When building a budget request, supplemental appropriations are included in decision unit E877 of the agency request

with all costs adequately explained. Reasons for requesting a supplemental appropriation might be the inability to meet the budgeted vacancy savings, position reclassifications, terminal leave costs for employee retirements in

excess of reimbursement by the Board of Examiners (BOE), unforeseen emergencies involving staff, building repairs, litigation expenses, a revenue shortfall, or critical equipment failure.

Supplemental appropriations may be booked into an existing or special use expenditure category. Supplemental appropriations only appear in year one of the budget in NEBS. If you need additional funds in a non-legislative year, you may request approval from the Board of Examiners to approach the Interim Finance Committee's Contingency Fund for a funding allocation.

### One-Shot Appropriations (E888)

One-shot appropriations are for one-time expenditures in the upcoming biennium and are funded from the state's General or Highway Fund reversions from the previous year of the current biennium. When building a budget, one-shot appropriations are to be included in decision unit E888 of the agency request with all costs justified. A few of the reasons for needing a one-shot appropriation include expensive equipment replacement, a one-time study, an upgrade of a computer system, or heating, ventilation, and air conditioning (HVAC) system installation or maintenance. Common equipment to include in a one-shot request are items that may take a year or more to order and receive, such as a specialized new or replacement vehicle, construction vehicles, crew trucks, or specialized equipment like telephone systems. A one-shot appropriation could also be for small additions or modifications to a building or the grounds such as a shed, garage, workshop, new sewer line, paving a parking lot, or installation of a sprinkler system.

On occasion, if there is a large reversion balance in excess of what is required by statute, smaller equipment items also may be included by the Budget Division to maximize those funds and free up additional revenue for ongoing programs. The key point to remember is that a one-shot appropriation is a one-time expense or purchase and is generally medium to large sized. The appropriation is usually made for the entire biennial period. One-shot



appropriations are generally booked into their own special category for budget tracking purposes. Do not include the same request as both a supplemental and a one-shot appropriation; add it to your budget in the single, most logical place to get it funded.

### Budget Account Line Items

Budget Period: 2005-2007 Biennium (FY06-07)

Budget Account: 3710 NDOC DIRECTOR'S OFFICE

Version: G02 ONE-SHOT APPROPRIATIONS

Summary

Line Items

Schedules

Positions

Fund Mapping






Acct. Maint.

Decision Unit Filter:

E889 ONE SHOT APPROPRIATIONS

Done

Edit  
Actual/WP

	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Year 2	Schedule		
	E889	00	2501	APPROPRIATION CONTROL	0	0	1,012,482	0	- None -		
	E889	10	7060	CONTRACTS	0	0	9,400	0	VENDOR SERVICES		
	E889	10	8310	PICK-UPS, VANS - NEW	0	0	1,003,082	0	EQUIPMENT		
				Total Revenue	0	0	1,012,482	0			
				Total Expenditures	0	0	1,012,482	0			
				Difference	0	0	0	0			

Done

## Revenues & Expenditures

Now that you have a basic understanding of what a budget is and the various approaches to building a budget, we need to cover the two components of a budget – revenue and expenditures.

### Revenue

Simply stated, revenue is money coming into the budget. It can come from a variety of sources:

- The General Fund is a significant source of revenue for the state, accounting for 37% of total projected revenue.
- Federal funds account for almost one quarter of the state's projected revenues (21%).
- Other revenue encompasses a variety of items from private gifts and donations to various fees, assessments, and taxes.

The two main sources of the state's General Fund revenue are gaming taxes and sales taxes, together accounting for almost two-thirds of the total projected General Fund revenue. This share has remained fairly consistent for many years.

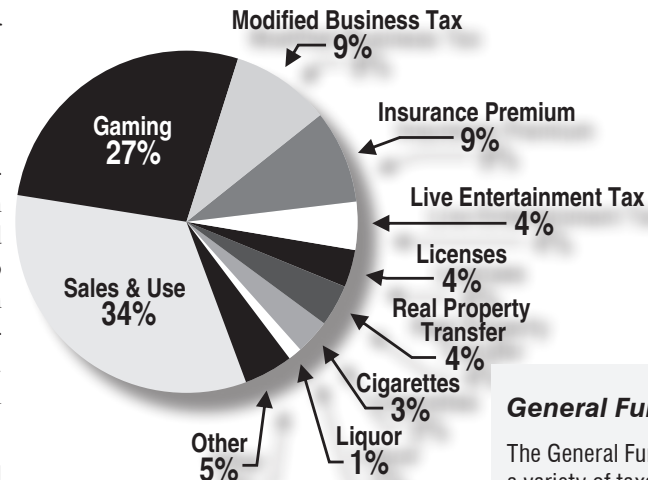
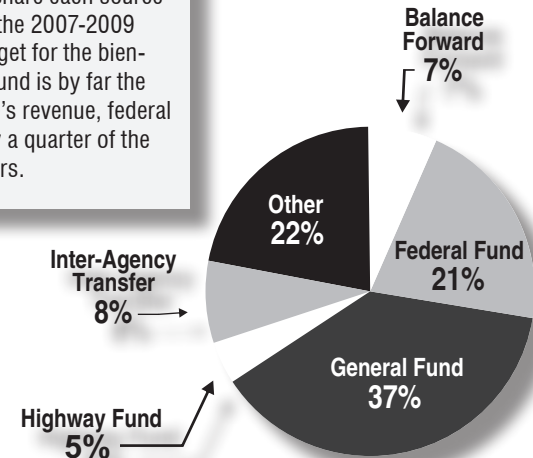
### Expenditures

The second component of any budget is expenditures. Expenditures are simply spending for goods and services. Among the many items included in this are costs for personnel, travel, equipment, maintenance, utilities, and training. Our line item budget means we track expenditures according to the details of what was purchased. Budget expenditures are funded with appropriations (General or Highway Funds) or authorizations. Authorizations draw funds from sources such as grants, fees, or court assessments. Authorizations are contingent upon receiving the revenue from the external sources before an expenditure is made.

The Nevada State Constitution requires the state to operate on a balanced budget - revenues must equal expenditures. Agency heads that overspend their budgets may be charged with malfeasance in office per [NRS 353.260](#).

### Total Revenue by Source

This pie chart shows the share each source of revenue contributes to the 2007-2009 Legislature Approved Budget for the biennium. While the General Fund is by far the largest source of the state's revenue, federal funding contributes nearly a quarter of the money to the state's coffers.



### General Fund Revenue Sources

The General Fund draws its revenues from a variety of taxes and fees, with sales and gaming taxes being the two most largest contributors. The pie chart at left shows each of the major sources share of the General Fund revenues.

## Category 00: Revenue

Now that we have covered the background information used in state budgeting, it is time to examine the budget building process as broken down by revenue and expenditure categories. We will examine the standard budget categories and object codes used for revenues and expenditures and provide examples of each throughout.

Category 00 accounts for the revenues in your budget. Revenues are the resources for supporting the programs of state agencies. They come from taxes, fees, assessments, licenses, and grants (federal, state, local) to name a few of the most common sources.

### Types of Revenue

There are two forms of revenue: unrestricted and restricted. **Unrestricted revenues** are deposited directly to the General Fund or Highway Fund and can be used for almost any purpose related to general government services. Unrestricted revenues are fully subject to legislative appropriation. General Fund revenues are appropriated for agency use in object code 2501, and Highway Fund revenues are appropriated for agency use in object code 2507.

In contrast, **restricted revenues** are revenues for which expenditure is restricted by law for a specific purpose or activity and cannot be used for any other purpose. Restricted revenues may include (but are not limited to): taxes, licenses and fees, charges for services, sales, rental income, federal grants, and court assessments.

It is important that revenue descriptions include the source of the funds, how they are received, and any restrictions on their use. This will determine the appropriate object code to use. It is helpful to attach any related NRS citations.

### Examples of Unrestricted Revenues

- **Sales and use taxes** Taxes imposed upon the sale or consumption of selected goods
- **Gaming taxes** Taxes imposed upon various gaming activities or receipts
- **Other taxes** Revenue from taxes on varied activities or products not specified in a separate classification
- **Cost allocation plan recovery** Charges to non-General Fund programs for the costs of central services provided to those programs by agencies supported through General Fund appropriation
- **Charges for services** Revenues from providing services or products usually segregated under functional and activity grouping
- **Interest earnings** Revenues derived from charging for the use of money
- **Other general revenue** Miscellaneous revenues not classified under separately established definitions

### Revenue Projections

The methods used for projecting revenues depend on the specific revenue source(s). Revenue projections for agencies receiving an authorization (as opposed to an appropriation) are done in the base budget, not M150. General Fund revenues are projected at the statewide level by the Economic Forum ([NRS 353.226](#)) and expenditures are balanced to projected revenues during the final phases of the budget process.

Budgeted revenue(s) should be a reasonable estimate of amounts available in the respective fiscal years. Each revenue source should be projected separately accounting for fluctuations in collections and any rate changes. One commonly used estimation method is to base revenue projections on historical trends. By calculating monthly, quarterly, or annual percentage changes in a revenue source over a period of three to five years, you can take into account many of the fluctuations that have impacted revenue collections in the past. Observing current industry trends is also very important in anticipating events that may influence your revenue collections in the future. Third-party forecasts of related economic sectors can provide support for your projections.

## Fund Maps

Before discussing the expenditure categories, it is necessary to cover fund maps. The state's budget procedures requires specifying the funding source for all expenditures. Fund maps are used to properly allocate expenditures to the correct revenue source. Two examples of fund maps are: (1) tying expenses related to a program to the respective revenue source, or (2) allocating the costs of a position that is split between two revenue sources, such as the General Fund and federal grant funds.

Each decision unit and category requires a fund map. Fund maps allow you (and your Budget Division analyst) to see exactly where your agency's revenues are going and in what amounts. The fund maps also assist the Budget Division in developing statewide reports for the Governor and in balancing the budget. Even agencies with only a single revenue source must include a fund map. To simplify the process, NEBS allows fund mapping at the budget account level.

You may specify flat dollar amounts instead of percentages, which is useful when your agency has a capped grant or other revenue source that provides a specific amount of funding during the budget period. Refer to the [NEBS Manual](#) for additional information.

The fund map example at top right shows the Environmental Protection Administration funding its reserve category with a combination of a fixed amount from 2511 and percentage shares from six cost allocation sources. The fund map for Welfare Administration (below right) shows fixed amounts from a variety of federal funding sources with the remaining amount covered by the general fund (2501).

### Budget Account Version - Fund Mapping

Budget Period: 2007-2009 Biennium (FY08-09)  
 Budget Account: 3173 DCNR - ENVIRONMENTAL PROTECTION ADMINISTRATION  
 Version: A01 AGENCY REQUEST  
 Budget Year: 1  
 Decision Unit: B000 - BASE  
 Category: 86  
 Position Related Cost: No  
 Total Amount: 1,687,629

#### Mapping Details

	Line	Revenue Source	Type	Amount	Result
	1	2511	<input type="radio"/> % <input checked="" type="radio"/> \$	285,323	285,323
	2	4230	<input checked="" type="radio"/> % <input type="radio"/> \$	19.0000	266,438
	3	4231	<input checked="" type="radio"/> % <input type="radio"/> \$	22.0000	308,507
	4	4232	<input checked="" type="radio"/> % <input type="radio"/> \$	32.0000	448,738
	5	4233	<input checked="" type="radio"/> % <input type="radio"/> \$	9.0000	126,208
	6	4234	<input checked="" type="radio"/> % <input type="radio"/> \$	10.0000	140,231
	7	4235	<input checked="" type="radio"/> % <input type="radio"/> \$	8.0000	112,184
	Total:				1,687,629

### Budget Account Version - Fund Mapping

Budget Period: 2007-2009 Biennium (FY08-09)  
 Budget Account: 3228 WELFARE - ADMINISTRATION  
 Version: A01 AGENCY REQUEST  
 Budget Year: 1  
 Decision Unit: B000 - BASE  
 Category: 26  
 Position Related Cost: No  
 Total Amount: 10,078,168

#### Mapping Details

	Line	Revenue Source	Type	Amount	Result
	1	3531	<input type="radio"/> % <input checked="" type="radio"/> \$	489,572	489,572
	2	3533	<input type="radio"/> % <input checked="" type="radio"/> \$	2,315,717	2,315,717
	3	3567	<input type="radio"/> % <input checked="" type="radio"/> \$	2,850,582	2,850,582
	4	4230	<input type="radio"/> % <input checked="" type="radio"/> \$	53,567	53,567
	5	3583	<input type="radio"/> % <input checked="" type="radio"/> \$	23,271	23,271
	6	3872	<input type="radio"/> % <input checked="" type="radio"/> \$	711,922	711,922
	7	4672	<input type="radio"/> % <input checked="" type="radio"/> \$	412,775	412,775
	8	2501	<input checked="" type="radio"/> % <input type="radio"/> \$	100.0000	3,220,762
	Total:				10,078,168

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## Expenditure Categories

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This section discusses the standard statewide expenditure categories used within the state's accounting system. Your agency may not use all of the categories covered here and may also have special use categories to track expenditures that are unique to it. Establishment of new categories requires consultation with your assigned Budget Division analyst.

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### Category 01: Personnel Services

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Typically, personnel services will be the single largest category in your budget. Category 01 is used for all salary and payroll costs. Object codes 5100-5841 will be calculated by the Nevada Executive Budget System (NEBS), with the exception of those identified as miscellaneous payroll costs. A full list of categories and object codes can be found in the Controller's Chart of Accounts in the DAWN system.

- 5100 Salaries
- 5200 Workers Compensation
- 5300 Retirement
- 5400 Personnel Assessment
- 5500 Group Insurance
- 5700 Payroll Assessment
- 5750 Retired Employee Group Insurance (REGI)
- 5800 Unemployment
- 5840 Medicare
- 5841 Social Security tax (50% FTE or less)

### Existing Positions (Base)

As part of constructing the personnel portion of the budget, the first step is to reconcile the full-time equivalency (FTE) count and position classifications in the base budget. This information is loaded into your base budget from the Integrated Financial System (IFS). Verify your agency's FTE count, position classifications, grades and steps, and special salary adjust-

ments, if any, agree with the most recent Legislatively Approved Budget as amended by the Interim Finance Committee (IFC) and State Personnel. If a discrepancy is found during this process, contact your assigned Budget Division analyst in writing to make a correction.

### Elimination of Existing Positions

If an existing position legislatively "sunsets," contact your Budget Division analyst who will adjust your base budget accordingly. For the elimination of other existing positions in base, a maintenance or enhancement decision unit should show the corresponding negative FTE. Contact your Budget Division analyst for assistance with deleting positions.

### Position Groupings

Agencies may group existing positions on the basis of organizational structure, location (e.g., the southern region), job function, or funding source. Grouping your positions makes it easier to isolate the costs associated with a specific unit or division within your agency. For example, your agency may have positions that are paid from a federal grant and you may want to separate those positions from those paid for by other revenue sources.

The positions tab in NEBS lists each position an agency currently has and identifies any new or transferred positions requested for the new biennium. It identifies the position group, grade and step, any special salary adjustments, and the FTE status of each position. Click on the "\$" icon to the left of each position to see the salary and fringe benefit costs for each position.

**Budget Account Positions**

Budget Period: 2007-2009 Biennium (FY08-09)  
 Budget Account: 3254 DETR - SERVICES TO THE BLIND & VISUALLY IMPAIRED  
 Version: G01 GOVERNOR RECOMMENDS

Summary Line Items Schedules P

Decision Unit Filter: B000 BASE  
 View: Basic Attributes | Additional Attributes

Jump To Page: 1 Jump To PCN:

Viewing page 1 of 2:

Done Copy/Transfer...

The positions schedule in NEBS showing details such as the PCN, grouping, description, grade, and step of each position in a budget account.

										FTE					
	DU	PCN #	Group	Class	Class Description	Type	Grade	Step	Adj	Act	WP	Yr1	Yr2	Start	End
										Total FTE: 33.50 33.50 33.50 33.50					
	B000	000003	G1	07637	MANAGEMENT ANALYST 1	Existing	33	9	0	1.00	1.00	1.00	1.00	Jan - 2005	Jun - 2010
	B000	000005	G1	02303	ACCOUNTING ASSISTANT 2	Existing	25	3	0	1.00	1.00	1.00	1.00	Jan - 2005	Jun - 2010
	B000	000007	G1	12443	REHABILITATION TECHNICIAN 2	Existing	27	6	0	1.00	1.00	1.00	1.00	Jan - 2005	Jun - 2010
	B000	000009	G1	12427	REHABILITATION COUNSELOR 2	Existing	34	6	0	1.00	1.00	1.00	1.00	Jan - 2005	Jun - 2010
	B000	000010	G1	12427	REHABILITATION COUNSELOR 2	Existing	34	2	0	1.00	1.00	1.00	1.00	Jan - 2005	Jun - 2010
	B000	000011	G1	12427	REHABILITATION COUNSELOR 2	Existing	34	3	0	1.00	1.00	1.00	1.00	Jan - 2005	Jun - 2010
	B000	000012	G1	12421	REHABILITATION COUNSELOR 3	Existing	35	9	0	1.00	1.00	1.00	1.00	Jan - 2005	Jun - 2010
	B000	000013	G1	12449	REHABILITATION INSTRUCTOR 2	Existing	33	6	0	1.00	1.00	1.00	1.00	Jan - 2005	Jun - 2010
	B000	000014	G1	12449	REHABILITATION INSTRUCTOR 2	Existing	33	10	0	1.00	1.00	1.00	1.00	Jan - 2005	Jun - 2010
	B000	000015	G1	02213	ADMIN ASSISTANT 1	Existing	23	1	0	0.50	0.50	0.50	0.50	Jan - 2005	Jun - 2010
	B000	000016	G1	12443	REHABILITATION TECHNICIAN 2	Existing	27	10	0	1.00	1.00	1.00	1.00	Jan - 2005	Jun - 2010
	B000	000017	G1	12416	REHABILITATION SUPERVISOR	Existing	37	10	0	1.00	1.00	1.00	1.00	Jan - 2005	Jun - 2010
	B000	000018	G1	12416	REHABILITATION SUPERVISOR	Existing	37	10	0	1.00	1.00	1.00	1.00	Jan - 2005	Jun - 2010
										Total FTE: 33.50 33.50 33.50 33.50					

### Miscellaneous Payroll Costs

The following expenditures are not automatically calculated in NEBS. They apply to specific agencies and must be manually calculated and entered at the specific object code level. A brief description of each follows.

eight hours or more, four hours of which must fall between the hours of 6:00 p.m. and 7:00 a.m. An employee is eligible for the differential rate of pay if he works in a unit that provides services requiring multiple shifts within a 24-hour period.

### Standby Pay (Object Code 5910)

Standby pay is the adjustment in pay equivalent to an additional 5% of an employee's normal rate of pay, or equivalent compensatory time, for every hour the employee is on standby status.

### Overtime (Object Code 5810)

Credit for overtime work directed or approved by the head of an agency or his representative must be earned at the rate of time and one-half. Generally, overtime is considered time worked in excess of:

- Eight hours in one calendar day
- Eight hours in any 16-hour period
- A 40-hour week

Note: most agencies are not authorized to budget for overtime.

### Holiday Pay (Object Code 5820)

Holiday pay means payment for a holiday at a non-exempt employee's normal rate of pay plus the differential rate of pay for the shift, when applicable, or compensatory time at a straight-time rate (e.g., highway patrol troopers, correctional officers, institutional and medical care workers).

### Shift Differential (Object Code 5880)

Shift differential is an adjustment in pay equivalent to an additional 5% of an employee's normal rate of pay during a qualifying shift. A "qualifying shift" means a period of work of



**Call Back Pay (Object Code 5980)**

An employee must be paid two hours of call back pay at the rate of time and one-half of normal pay if called back to work during scheduled time off without being notified before the completion of the last normal working day ([NAC 284.214](#)).

**Longevity Pay (Object Code 5930)**

Longevity pay is intended to encourage valued employees to remain with the state ([NRS 284.177](#), [NAC 284.262 through 284.284](#)). Employees rated standard or better on the annual performance appraisal with at least eight years of continuous service are entitled to receive semi-annual longevity payments.

A longevity schedule will be uploaded from the IFS system into NEBS. Verify the schedule for accuracy. The “Actual” column in NEBS must reconcile with the object code in the state’s accounting system for the base year. As part of the base positions review, examine the longevity schedule and make sure any employees that will become eligible over the next biennium are added to the schedule. Adjustments will be necessary for newly qualified employees, for employees who have transferred into or out of your agency, or for terminated employees. Positions less than 1.0 FTE are prorated.

**Uniform Allowance (Object Codes 7170 and 7171)**

State employees who require uniforms for their employment acquire them through a quarterly uniform allowance. The uniform allowance is divided into personal items and agency-issued items. Personal items are covered by cash payments to the employees via the payroll system. NEBS has a uniform allowance schedule and the only access to the corresponding object codes is through that schedule.

**Budget Account Version - Longevity Schedule Details**








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

Budget Account: 1015 ADMINISTRATION - HEARINGS DIVISION

Version: A01 AGENCY REQUEST

Schedule: LONGEVITY

**Longevity Schedule (Updates GL 5930)**

	Line #	DU	Last Name	First Name	PCN	Cont. Serv.	Actual	WP	Year 1	Year 2
	1	B000	NORTON	ED	0109	1 10/29/1990	225	275	325	375
						2	275	325	375	425
	2	B000	KRAMDEN	ALICE	0118	1 11/20/1991	200	225	275	325
						2	225	275	325	375
	3	B000	KRAMDEN	RALPH	0022	1 11/23/1992	175	200	225	275
						2	200	225	275	325
	4	B000	TRIXIE	NORTON	0010	1 7/16/1984	525	575	625	675
						2	575	625	675	725
	5	B000	BASCOM	HERBERT	000120	1 3/14/1994	112	0	0	0
						2	0	0	0	0
	6	B000	OBERMAN	TERRY	0103	1 4/11/1994	150	175	200	225
						2	150	175	200	225
	7	B000	GUNTHER	AUGUST	0012	1 1/7/1997	75	100	125	150
						2	75	100	125	150
Schedule Total:									3,750	4,250

**Board and Commissions Salaries (Object Code 5860)**

Board and commission members receive \$80 a day when working. Project the number of days for board or commission activity and multiply that by \$80 per day for eligible members. Eligibility should be specified in statute – please attach any applicable NRS citations concerning board members with your budget request. Agencies should budget for full attendance at all committee hearings.

**Seasonal and Intermittent (Object Code 5170)**

These are temporary positions typically used for less than 12 months. Seasonal employees serve up to nine months while intermittent employees are only called to work when needed. Use object code 5170.

### Vacancy Savings (Object Code 5904)

Vacancy savings is a tool used by the Budget Division to stretch the budget. It recognizes each agency has a certain amount of turnover every year. Rather than tie that money up in the personnel services category of each agency, we budget for turnover and are then able to use the money for other things.

Vacancy savings is different from salary savings. Salary savings is the actual savings due to a position being vacant. The Budget Division does not mandate salary savings be used to meet budgeted vacancy savings.

The Budget Division will calculate vacancy savings for the impacted budget accounts. Vacancy savings will be calculated for those budgets funded in whole or in part by the General Fund or the Highway Fund and for those internal service fund budgets supported in whole or in part by the General Fund.

The following outlines how vacancy savings are applied:

A position occupancy report is prepared by State Personnel with the last three fiscal years' information. The report compares the number of calendar staff days available to the number of days the positions were occupied and computes a vacancy percentage by budget account number. Budget Division analysts look at the total FTE count and ascertain whether consideration has been given to positions that were "phased in" with start dates after the regular July 1<sup>st</sup> start date. If a position started on October 1<sup>st</sup>, for example, rather than July 1<sup>st</sup>, it may skew the number of days available for occupancy. The lowest annual percentage of the three years is used for calculating vacancy savings in a particular budget account. Adjustments may be made to the vacancy percentage based on a review by the Budget Division analyst due to circumstances affecting occupancy during the period reported. Calculations with appropriate variances are based on the guidelines shown in the table.

Vacancy percentages are applied against total salary and fringe dollars only. The personnel services category is reduced by the amounts budgeted for overtime, standby pay, shift differential, longevity, etc., before applying the percentage.

The table below shows how the Budget Division applies vacancy savings based on the number of your agency's FTEs. The larger your staff, the greater the share of your historic vacancy percentage will be included in your budgeted vacancy savings.

<b>Positions*</b>	<b>Amount of Vacancy Percentage**</b>
1-10	0%
11-25	25%
26-50	50%
51 or more	75%

\* Number of General or Highway funded positions plus indirect service budgets supported FTEs.

\*\* Share of the agency's vacancy percentage that is applied against the total salaries and fringes on the payroll worksheet.

Vacancy savings also are applied for new positions in other decision units. For example, if an account has 25 existing employees in the base budget and another five positions are added in an E125 decision unit, vacancy savings calculations will be based on a total of 30 employees or at a 50% vacancy rate for the new positions in the E125 decision unit (see table).

Once the Budget Division has determined the vacancy savings amounts for the various decision units of each budget account, a copy of the calculations and amounts will be provided for agency review. If there are special circumstances that influenced the vacancy savings calculations, or if you believe the amount would place undue hardship on your agency budget in the upcoming biennium, discuss the issue with your Budget Division analyst and provide the documentation to substantiate any special situations not likely to be repeated. There may be room for adjustment; however, the individual decision rests with your Budget Division analyst.

You may negotiate a different approach in lieu of vacancy savings when the net effect of the alternative will generate an overall budget savings. The goal is to provide your agency with the flexibility to meet its mission while at the same time reflecting a realistic budget requirement and ensuring maximum use of the statewide resources available.



## **New Positions**

If you need a new position, it must be budgeted in either a maintenance or an enhancement decision unit depending upon the circumstances. For example, if the position is needed to keep up with caseload or is the result of a federal mandate, a maintenance decision unit would be appropriate. Use an enhancement if the position is needed for a new program or the expansion of an existing program. Either way, observe the following:

- Traditionally, new positions are budgeted at a step 1 with a start date of October 1<sup>st</sup>. Strong justification must be provided for any exceptions.
- Decide if the position is classified (use a class code from the classification and compensation plan from State Personnel) or unclassified.
- The original NPD-19 position classification form that describes the position, duties and responsibilities and organizational reporting structure must be submitted with your agency's budget request and, if legislatively approved, the Budget Division analyst will submit it to the Department of Personnel for review.
- Determine if the position is full-time or part-time. There are associated payroll costs to be considered for part-time positions. Less than 50% FTE pays Social Security alternative plan (deferred compensation) and there are no health insurance costs. 50% FTE pays both state retirement and Social Security alternative plan (deferred compensation) as well as health insurance, and 51% pays state retirement and health insurance.
- A unique position control number (PCN) needs to be assigned unless you are increasing the FTE percentage of an existing position.
- The position must be assigned a "grouping" to align it with other positions in the budget.
- Determine if the position meets the requirements for a special salary adjustment (e.g., supervision, bilingual, hazardous working conditions, remote area differential pay, etc.) and add a note of explanation and justification.
- Determine the appropriate retirement code: police and fire versus regular. Traditionally, new positions are budgeted at the employer-paid retirement code.

All the above information will be entered in the position detail screen in NEBS. You have the option of overriding the grade and step of a position or

selecting a different salary than the default by using the "Manual Annual" entry field.

## **Position Reclassifications**

Requests for all reclassifications for classified positions must be requested in decision unit E805. All requests for salary or title changes for unclassified positions as well as a requests to change a classified position to unclassified status are to be requested in decision unit E806. Narrative justification must indicate which position is being requested for reclassification and the incremental difference necessary to implement the change. Enter the existing code in NEBS and reflect the FTE as a negative and the desired class code as a positive FTE, and NEBS will calculate the incremental difference of the upgrades.

If your E806 decision unit is approved for placement in the budget submitted by the Governor, the Budget Division will move the E806 into one master list of unclassified salary adjustments for inclusion in the unclassified pay bill.

**Transfers: E900-E998**

Occasionally you may need to transfer a position or a program from one budget account to another. The reasons for this could vary, but commonly it is due to reorganization or a change in your agency's programs or services.

The budget account transferring out a position or a program (the agency of origin) creates an E900 decision unit. The receiving budget account then must create an identical E900 decision unit before the transfer can be completed. The originating budget account will have a negative FTE transfer-out

that includes all associated position costs (travel, operating, training, etc.), while the receiving budget account's corresponding E900 decision unit will show a positive FTE transfer-in and include the same associated position costs. Adding both decision units together should result in a zero balance.

When initiating a transfer, all data (e.g., position control number, benefit codes, and anniversary date) and all associated costs must be identical to the information detailed in the base budget.

**Budget Account Line Items**

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

Budget Account: 3156 DETR - OFFICE OF DISABILITY EMPLOYMENT POLICY













Version: G01 GOVERNOR RECOMMENDS

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

Decision Unit Filter: E900 TRANSFER FROM B/A 3156 TO B/A 3268

Done

Edit Actual/WP

	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Year 2	Schedule
	E900	00	2501	APPROPRIATION CONTROL	0	0	-24,198	-24,853	None -
	E900	00	3433	FED SSA REIMBURSEMENT	0	0	-157,608	-166,196	None -
	E900	00	3442	FED SECTION 110 GRANT	0	0	-89,428	-91,817	None -
	E900	00	4265	PRIVATE GRANT	0	0	-12,531	-12,531	None -
	E900	01	5100	SALARIES	0	0	-143,522	-150,553	PAYROLL
	E900	01	5200	WORKERS COMPENSATION	0	0	-2,246	-2,643	PAYROLL
	E900	01	5300	RETIREMENT	0	0	-19,221	-20,126	PAYROLL
	E900	01	5400	PERSONNEL ASSESSMENT	0	0	-684	-678	PAYROLL
	E900	01	5500	GROUP INSURANCE	0	0	-20,064	-22,542	PAYROLL
<hr/>									
	E900	87	7393	PURCHASING ASSESSMENT	0	0	-18	-18	PURCHASING ASSESSMENT
	E900	88	9159	STATEWIDE COST ALLOCATION	0	0	-2,397	-2,397	STATEWIDE COST ALLOCATION
	E900	89	7391	ATTORNEY GENERAL COST ALLOC	0	0	-3,589	-3,176	ATTORNEY GENERAL ASSESSMENT
Total Revenue					0	0	-283,765	-295,397	
Total Expenditures					0	0	-283,765	-295,397	
Difference					0	0	0	0	

Done

In this E900 example, the Office of Disability Employment Policy is transferring an entire program including personnel, office space, funding, and operating expenses to Rehabilitation Administration. The first screen shows the transfer out of this program from budget account 3156. Notice that all costs are negative – they are being eliminated from this account.

### Budget Account Line Items

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

Budget Account: 3268 DETR - REHABILITATION ADMINISTRATION

Version: G01 GOVERNOR RECOMMENDS

Summary

Line Items

Schedules

Positions

Decision Unit Filter: E900 TRANSFER FROM B/A 3156 TO B/A 3268

Done

Edit Actual/WP

	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Year 2	Schedule	
	E900	00	2501	APPROPRIATION CONTROL	0	0	24,198	24,853	- None -	
	E900	00	3433	FED SSA REIMBURSEMENT	0	0	157,608	166,196	- None -	
	E900	00	3442	FED SECTION 110 GRANT	0	0	89,428	91,817	- None -	
	E900	00	4265	PRIVATE GRANT	0	0	12,531	12,531	- None -	
	E900	01	5100	SALARIES	0	0	143,522	150,553	PAYROLL	
	E900	01	5200	WORKERS COMPENSATION	0	0	2,246	2,643	PAYROLL	
	E900	01	5300	RETIREMENT	0	0	19,221	20,126	PAYROLL	
	E900	01	5400	PERSONNEL ASSESSMENT	0	0	684	678	PAYROLL	
	E900	01	5500	GROUP INSURANCE	0	0	20,064	22,542	PAYROLL	
	E900	87	7393	PURCHASING ASSESSMENT	0	0	18	18	PURCHASING ASSESSMENT	
	E900	88	9159	STATEWIDE COST ALLOCATION	0	0	2,397	2,397	STATEWIDE COST ALLOCATION	
	E900	89	7391	ATTORNEY GENERAL COST ALLOC	0	0	3,589	3,176	ATTORNEY GENERAL ASSESSMENT	
				Total Revenue	0	0	283,765	295,397		
				Total Expenditures	0	0	283,765	295,397		
				Difference	0	0	0	0		

Done

This screen shows the incoming transfer in Rehabilitation Administration. Note how it is an exact mirror of the outgoing transfer with all line items shown as positive amounts.

### Revenue Adjustments for Transfers: E500

When you transfer a position or a program with all associated costs, you also transfer the revenue source connected with that position or program as a balancing mechanism for the decision unit. If the receiving agency does not collect the same revenue as the originating agency, it must convert the revenue received in the transfer to the appropriate revenue. This is accomplished in decision unit E500.

This screen shows E500 adjustments made by the Supreme Court to convert the funding source of a transferred program from that of the transferring agency to a source available to the court.

#### Budget Account Line Items

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

Budget Account: 1494 SUPREME COURT

Version: G01 GOVERNOR RECOMMENDS

Summary      **Line Items**      Schedules      Positions      Fund Mapping

Decision Unit Filter:

E500 ADJUSTMENTS - TRANSFERS IN

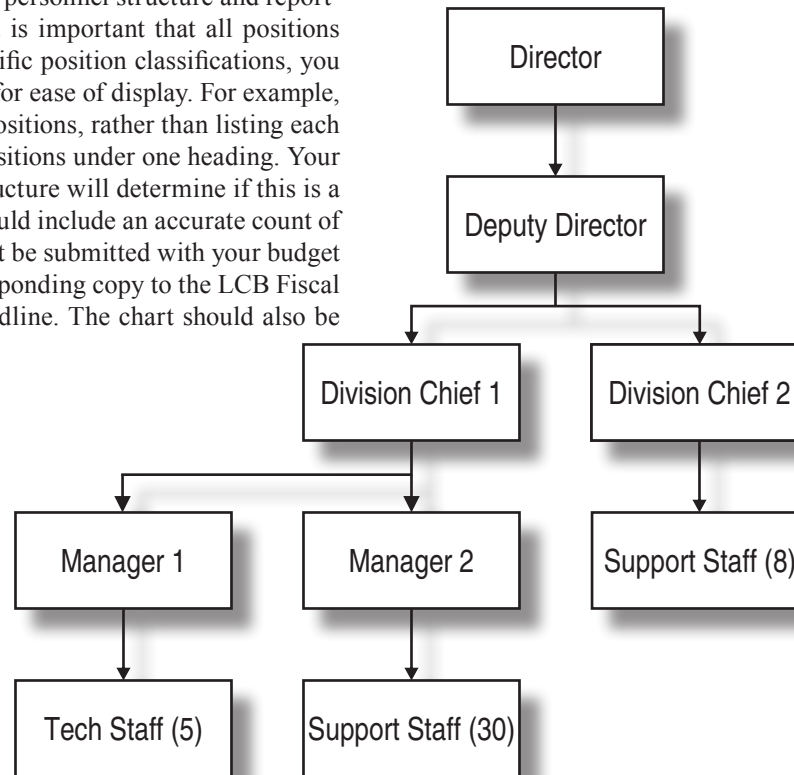
Done

Edit  
Actual/WP

	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Year 2	Schedule		
	E500	00	2501	APPROPRIATION CONTROL	0	0	56,787	56,787	- None -		
	E500	00	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	56,787	- None -		
	E500	08	6100	PER DIEM OUT-OF-STATE	0	0	-1,049	-1,049	- None -		
	E500	08	6140	PERSONAL VEHICLE OUT-OF-STATE	0	0	-193	-193	- None -		
	E500	08	6150	COMM AIR TRANS OUT-OF-STATE	0	0	-2,894	-2,894	- None -		
	E500	08	7060	CONTRACTS	0	0	-43,815	-43,815	VENDOR SERVICES		
	E500	08	7302	REGISTRATION FEES	0	0	-3,585	-3,585	VENDOR SERVICES		
	E500	30	6100	PER DIEM OUT-OF-STATE	0	0	1,049	1,049	- None -		
	E500	30	6140	PERSONAL VEHICLE OUT-OF-STATE	0	0	193	193	- None -		
	E500	30	6150	COMM AIR TRANS OUT-OF-STATE	0	0	2,894	2,894	- None -		
	E500	30	7060	CONTRACTS	0	0	43,815	43,815	VENDOR SERVICES		
	E500	30	7302	REGISTRATION FEES	0	0	3,585	3,585	VENDOR SERVICES		
	E500	86	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	56,787	113,574	- None -		
				Total Revenue	0	0	56,787	113,574			
				Total Expenditures	0	0	56,787	113,574			
				Difference	0	0	0	0			

### Organizational Charts

An organizational chart is a portrayal of the personnel structure and reporting relationships within an organization. It is important that all positions are included. If your agency has many specific position classifications, you may be able to group them by position title for ease of display. For example, if you have thirty-five correctional officer positions, rather than listing each position individually, you may group the positions under one heading. Your agency's preferences and organizational structure will determine if this is a viable option. Your organizational chart should include an accurate count of your positions. An organizational chart must be submitted with your budget request to the Budget Division with a corresponding copy to the LCB Fiscal Analysis Division by the September 1<sup>st</sup> deadline. The chart should also be provided as an attachment in NEBS.



## Category 02: Out-of-State Travel

Out-of-state travel is incurred when an employee travels outside the state on business, such as an inspection tour or a trip to a conference or meeting. Review all past out-of-state travel to identify trips that will not be repeated in the upcoming biennium and eliminate those travel costs from your base budget with a M150 adjusted base decision unit. A base year expenditure spreadsheet must be provided with your budget request and attached in NEBS.

Requests for new trips should identify the positions traveling, the purpose of the trip, the location of the meeting or conference, the number of days, and the mode of transportation to be used (i.e., airfare, agency vehicle, ground transportation costs such as taxi, shuttle, rental car). Decision units for out-of-state travel may be adjusted base, maintenance, or enhancement depending on the nature and reason for the travel. Adjusted base (M150) is appropriate when the location of an annual conference changes, requiring increased or decreased costs. Maintenance is appropriate when staff is

added or there is a need for additional travel driven by caseload factors or federal mandates. Out-of-state travel for all other reasons must be requested in an enhancement decision unit.

Multiply the per diem rates (meals and lodging) found in “Travel Status Out-of-State,” section 214 of the *State Administrative Manual* by the number of days and the number of individuals traveling to calculate the total per diem costs associated with the trip. Estimate air transportation costs by obtaining 21-day advanced ticket prices from the airline serving the destination and multiply these costs by the number of people traveling. You should only send those employees whose attendance is critical to your agency’s mission. Transportation costs from the airport to the meeting or conference site and back must also be included. Each new trip needs to be individually justified. Trips may be grouped by conference or by employee. Out-of-state travel associated with a training session or workshop must be requested in category 30, training. Costs should be based on current rates and not inflated. If rates are approved for adjustment by the Governor, the Budget Division will make a statewide adjustment.

<b>Nevada Department of Employment, Training, &amp; Rehabilitation  DETR Bureau of Services to the Blind, Budget Account 3254  Attachment to Budget Request  Base Year Actual Expenditures</b>									
Title	Destination	Dates	6100	6115	6130	6140	6150	Cost	Purpose
			Per Diem	Other Transport.	Public Transportation	Personal Vehicle	Comm. Air		
<b>District Manager II</b>	Philadelphia, PA	July 10-12	663.46		129.00	68.10	413.40	1,273.96	Workforce Innovations Conference
<b>Deputy Administrator</b>	San Diego, CA	Nov 8-10	560.80			69.30	288.80	918.90	Nat'l Council of St. Agenices for the Blind Fall Conf
<b>Rehab. Instructor II</b>	LosAngeles, CA	March 14-19	916.16			8.90	183.60	1,108.66	Internat'l Technology & Persons with Dis Conf
<b>Rehab Supervisor</b>	Denver, Co.	March 21-23	391.58	268.39		8.90	212.60	881.47	National Council on Disabilities Conf
<b>Deputy Administrator</b>	Long Beach	May 18-21	285.20		36.00	54.70	288.90	664.80	Nat'l Assn of Social Wkrs Comm
<b>Deputy Administrator</b>	Washington DC	June 20-23	119.50		55.00	80.70	567.20	822.40	Conf Emer Manag & Ind w/ Dis
<b>Base Travel Program Totals</b>			<b>2,936.70</b>	<b>268.39</b>	<b>220.00</b>	<b>290.60</b>	<b>1,954.50</b>	<b>5,670.19</b>	

### Budget Account Line Items

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

Budget Account: 3254 DETR - SERVICES TO THE BLIND & VISUALLY IMPAIRED

Version: GR1 GOV REC 01

Summary

Line Items

Schedules

Positions

Fund Mapping

Acct. Maint.

Decision Unit Filter:

E325 SERVICES AT LEVEL CLOSEST TO PEOPLE

Save

Save and Return

Cancel

Edit  
Actual/WP

Delete	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Change	Year 2	Change	Schedule	
	1											
	<input type="checkbox"/>	E325	00	2501 APPROPRIATION CONTROL	0	0	254	0	254	0	- None -	
	<input type="checkbox"/>	E325	00	3442 FED SECTION 110 GRANT	0	0	938	0	938	0	- None -	
	<input type="checkbox"/>	E325	02	6100 PER DIEM OUT-OF-STATE	0	0	396	0	396	0	- None -	
	<input type="checkbox"/>	E325	02	6130 PUBLIC TRANS OUT-OF-STATE	0	0	30	0	30	0	- None -	
	<input type="checkbox"/>	E325	02	6140 PERSONAL VEHICLE OUT-OF-STATE	0	0	41	0	41	0	- None -	
	<input type="checkbox"/>	E325	02	6150 COMM AIR TRANS OUT-OF-STATE	0	0	200	0	200	0	- None -	
		E325	04	7300 DUES AND REGISTRATIONS	0	0	525		525		VENDOR SERVICES	
				Total Revenue	0	0	1,192		1,192			
				Total Expenditures	0	0	1,192		1,192			
				Difference	0	0	0		0			

Save

Save and Return

Cancel

A line item view of an enhancement decision unit in NEBS for new out-of-state travel. Included in the decision unit is airfare, conference registration, bus or taxi fare, per diem, and (very importantly!) grant revenue to pay for the trip.

### Category 03: In-State Travel

The procedures for in-state travel are the same as those for out-of-state travel (see Category 02: Out-of-State Travel). State Motor Pool vehicles may be used for in-state travel. See chapter 212 of the *State Administrative Manual* for applicable per diem rates.

A worksheet for in-state travel showing what is included in the base budget. Any trips that will not be repeated in the new bien-nium should be eliminated using an M150 adjustment.

At bottom is a worksheet for calculating costs of new travel.

BASE CAT 03 EXPENDITURES					GL 6250	GL 6240 Personal Vehicle (.485)	GL 6230 Public Trans. (\$20)	GL 6210 Motor Pool	GL 6200 Per Diem (\$49)	Reno Total
Purpose	Origin	Destination	Title	Meeting Dates	Air (\$200)					
Regularly Scheduled Commission Meeting	Reno	Las Vegas	Commissioner I	September 22 and March 7	\$ 400.00	\$ 23.28	\$ 40.00	\$ 50.60	\$ 98.00	\$ 611.88
Regularly Scheduled Commission Meeting	Reno	Carson City	Commissioner II	September 22 and March 7	\$ -	\$ 58.20	\$ -	\$ -	\$ -	\$ 58.20
Regularly Scheduled Commission Meeting	Reno	Las Vegas	Commissioner III	September 22 and March 7	\$ 400.00	\$ 38.80	\$ 40.00	\$ -	\$ 98.00	\$ 670.08
Regularly Scheduled Commission Meeting	Reno	Las Vegas	Commissioner IV	September 22 and March 7	\$ 400.00	\$ 29.10	\$ 40.00	\$ -	\$ 98.00	\$ 567.10
Regularly Scheduled Commission Meeting	Reno	Reno	Commissioner V	September 22 and March 7	\$ -	\$ 19.40	\$ -	\$ -	\$ -	\$ 19.40
Regularly Scheduled Commission Meeting	Reno	Carson City	Commissioner VI	September 22 and March 7	\$ -	\$ 58.20	\$ -	\$ -	\$ -	\$ 58.20
<b>TOTALS, RENO:</b>					<b>\$ 1,200.00</b>	<b>\$ 226.98</b>	<b>\$ 120.00</b>	<b>\$ 50.60</b>	<b>\$ 294.00</b>	<b>\$ 1,984.86</b>

\*See GSA Rates. Per Diem is \$0 for individuals residing within 50 miles of meeting location.

Budget 1349 - E-279					EVEN YEAR FORMULAS				
Position Title	Date(s)	Purpose	Origin	Destination	PER DIEM 6100	PERSONAL VEHICLE IN- STATE 6140	AIRFARE 6150	REGISTRATION 7302	TOTALS
<b>Facility Supervisor</b>	Jan 1-14	Nat. Fire Alarm Code	Carson City	Las Vegas	\$ 278.00	\$ 29	\$ 200	\$ 1,200	\$ 1,707.05
<b>HVACR Specialist II</b>	March 20-23	HVAC Controls & Air Distribution	Las Vegas	Las Vegas	\$ -	\$ 10	\$ -	\$ 1,150	\$ 1,159.65
<b>Administrator &amp; Management Analyst II</b>	3 - 1 Day Seminars - Aug, Dec, Mar	Real Estate/ Property Management	Carson City	Elko	\$ 294.00	\$ 87	\$ -	\$ 700	\$ 1,081.30
<b>CATEGORY 30 TOTAL:</b>					<b>\$ 572.00</b>	<b>\$ 126</b>	<b>\$ 200</b>	<b>\$ 3,050</b>	<b>\$ 3,948.00</b>



### NEBS Schedules: Motor Pool Vehicles

The Motor Pool Vehicles Schedule tracks budgeted use of State Motor Pool vehicles. The base costs show the vehicles leased from the Motor Pool division on a monthly basis and must match your agency's actual motor pool expenditures as reported in the DAWN system. Additional vehicles must be added in a maintenance or enhancement decision unit.

#### Budget Account Version - Motor Pool Vehicles Schedule Details

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


Budget Account: 3150 HHS - ADMINISTRATION

Version: A01 AGENCY REQUEST

Schedule: MOTOR POOL VEHICLES

**Schedule Details**      **Additional Text**

#### Motor Pool Schedule

							Budget Year 1			Budget Year 2		
	Line #	DU	Catg	Region	License	Vehicle Type	Est. Miles (Per Month)	# Months	Total	Est. Miles (Per Month)	# Months	Total
	1	E251	03	CC	UNKNOWN	-Choose a Vehicle Type- 1 TON CARGO VAN 1 TON FULL SIZED TRUCK	420	12	4,145	420	12	4,145
							Schedule Total:			4,145		
							<div>12 PASSENGER VAN 15 PASSENGER VAN 2WD EXTRA CAB TRUCK SOAPBOX RACER 4WD PICKUP COMPACT SEDAN COMPACT SUV</div> <div>Done</div>					

## Category 04: Operating Expenditures

The operating category is common to most budget accounts and is among the largest since the daily, routine costs of doing business are recorded in this category. The 7000 series of object codes is reserved for operating expenditures and a description of these can be found in the chart of accounts on the Controller's website. Expenditures that may be included in your category 04 include office rent, supplies, repairs, equipment costing less than \$1,000, telephone charges, postage, insurance, vehicle operations, equipment maintenance, services of independent contractors, volume contracts, and subscriptions, to name just a few.

Operating expenditures also may occur in special-use categories. For example, agencies receiving federal grants typically set up unique categories to track the expenses associated with those grants. In these instances, agencies

will use their special category to track expenses, but will use the 7000 series of object codes for specific expenditures related to those grants. Special use categories may be used to track expenditures for everything except personnel services. All personnel expenditures must be recorded in category 01.

### NEBS Schedules: Vendor Services

The vendor services schedule is used to record contracts, leases, subscriptions, dues, registrations, publications, interest, master service agreements, maintenance, etc. The total of all contracts for the base year must match the expenditures as reported in the DAWN system. Any adjustments will need to be accounted for in the adjusted base (M150) decision unit. Anticipated new expenditures for the next biennium must be included as part of a maintenance or enhancement decision unit.

M150 - Annualization of janitorial services due to changes in providers at various times during the fiscal year. All rates quoted are monthly. All contracts provide daily cleaning and annual carpet deep cleaning.

#### Budget Account Version - Vendor Services Schedule Details

Budget Period: 2005-2007 Biennium (FY06-07)

Budget Account: 4452 Wildlife Administration

Version: AO1 AGENCY REQUEST

Schedule: VENDOR SERVICES

**Schedule Details** **Additional Text**

Decision Unit Filter: Display all Decision Units

Status: IN PROGRESS

Save

Save and Return

#### M150

#### Annualization of janitorial services for changes in providers mid-year

NDOW - Fallon Contractor	Monthly		Months of service inc.		Actual	Change	Year 1		Change	Year 2	
	rate	Start month	in base								
Merry Maids Janitorial - Fallon	\$ 115	September	10	\$	1,150	2	\$	230	2	\$	230
ABC Janitorial - Elko	\$ 135	December	7	\$	945	5	\$	675	5	\$	675
Busy Bee Janitorial - Las Vegas	\$ 128	February	5	\$	640	7	\$	896	7	\$	896
Scrubbing Bubbles Janitorial - Reno	\$ 157	May	2	\$	314	10	\$	1,570	10	\$	1,570
<b>Total</b>					<b>\$ 3,049</b>			<b>\$ 3,371</b>			<b>\$ 3,371</b>

#### Vendor Schedule

Delete	Line #	DU	Catg	GL	Vendor Name	Actual	Work Prog.	Year 1	Year 2
	1								
	1	B000	04	7060	Merry Maids Janitorial - Fallon	1,150	1,150	1,380	1,380
	2	B000	04	7060	ABC Janitorial - Elko	945	945	1,620	1,620
	3	B000	04	7060	Busy Bee Janitorial - Las Vegas	640	640	1,536	1,536
	4	B000	04	7060	Scrubbing Bubbles Janitorial - Reno	314	314	1,884	1,884
Vendor Schedule Total:								6,420	6,420

Save

Save and Return

Cancel

Process Schedule...

An example of annualizing the costs of janitorial services to provide sufficient authority in the new biennium to pay for a full fiscal year's worth of cleaning services.

### NEBS Schedules: Agency-Owned Vehicles

The Agency-Owned Vehicles Schedule tracks those vehicles owned by agencies as opposed to those that are leased. The schedule calculates liability, comprehensive, and collision insurance.

#### Budget Account Version - Agency Owned Vehicles Schedule Details

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









Budget Account: 4162 DCNR - STATE PARKS

Version: A01 AGENCY REQUEST

Schedule: AGENCY OWNED VEHICLES

**Schedule Details**      **Additional Text**

#### Agency Owned Vehicle Schedule

										Total Ins. Cost			
	Line #	Yr 1	Yr 2	DU	Catg	Region	Ins. Type	Total	Total	Year	Vehicle Description	License	Odometer
	1	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	B000	66	CARSON CITY	Comp/Collision & Liability	395	395	2000	EXPLORER	10790	41,896
	2	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	B000	04	OTHER	Liability Only	228	228	1976	PICKUP	10846	172,911
	3	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	B000	04	CARSON CITY	Liability Only	228	228	1992	PICKUP	10854	130,504
	4	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	B000	04	CARSON CITY	Comp/Collision & Liability	395	395	1980	DUMP TRUCK	10887	168,233
	5	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	B000	04	OTHER	Liability Only	228	228	1986	PICKUP	21964	87,207
	6	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	B000	04	LAS VEGAS	Liability Only	228	228	1986	PICKUP	21966	106,884
	7	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	B000	04	OTHER	Liability Only	228	228	1986	PICKUP	21970	141,595
	8	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	B000	04	OTHER	-Choose an Ins. Type- Liability Only Comp/Collision & Liability	228	228	1992	PICKUP	23094	77,742

### NEBS Schedules: Building Rent Non-Buildings and Grounds

Record rent for any commercially leased non-Buildings and Grounds office or storage space in this schedule (there is a separate schedule for leasing space owned by the Buildings and Grounds Division). A Building Space Allocation Form should accompany your budget request for leased or non-

leased space. Any changes in the cost per square foot from the base year will generate an M150 adjustment in the line item detail of NEBS. Additional square footage must be added in a maintenance or enhancement decision unit depending upon the circumstances. This schedule also calculates property and contents insurance premiums.

#### Budget Account Version - Building Rent Non-Buildings and Grounds Schedule Details

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






































Budget Account: 3267 WELFARE - CHILD ASSISTANCE AND DEVELOPMENT

Version: A01 AGENCY REQUEST

Schedule: BUILDING RENT NON-BUILDINGS AND GROUNDS

Schedule Details Additional Text

#### Building Rent Schedule

	Line #	DU	Catg	GL	Address	City	Sq. Ft.	Lessor	B&G	Type of Space	Budget Year 1				Budget Year 2				P&C Ins
									Asses.		# Mo.	Rate	Rent	P&C Ins	# Mo.	Rate	Rent	P&C Ins	
	1	B000	04	7110	3650 RESEARCH WAY #21	CARSON CITY	128	LARRY SCHARMANN		OFFICE	12	0.720	1,106	3	12	0.720	1,106	3	
	2	B000	04	7110	1470 EAST COLLEGE PKWY	CARSON CITY	1,462	MEYER CREST		OFFICE	9	1.370	18,026	26	9	1.411	18,566	26	
	3	B000	04	7110	1470 EAST COLLEGE PKWY	CARSON CITY	1,462	MEYER CREST		OFFICE	3	1.411	6,189	9	3	1.453	6,373	9	
	4	B000	04	7110	755 N ROOP #210	CARSON CITY	831	METCALF BUILDERS, INC		OFFICE	6	1.496	7,459	10	6	1.536	7,658	10	
	5	B000	04	7110	755 N ROOP #210	CARSON CITY	831	METCALF BUILDERS, INC		OFFICE	6	1.536	7,658	10	6	1.586	7,908	10	
	6	B000	04	7110	1020 RUBY VISTA DR	ELKO	703	B P L PARTNERSHIP		OFFICE	9	1.490	9,427	13	9	1.490	9,427	13	
	7	B000	04	7110	1020 RUBY VISTA DR	ELKO	703	B P L PARTNERSHIP		OFFICE	3	1.490	3,142	4	3	1.530	3,227	4	
	8	B000	04	7110	111 INDUSTRIAL WAY	FALLON	331	PETER & PAULA UCELLI		OFFICE	12	1.020	4,051	8	12	1.070	4,250	8	
	9	B000	04	7110	520 S BOULDER HWY	HENDERSON	459	KHITANO GROUP		OFFICE	6	1.367	3,765	6	6	1.445	3,980	6	
	10	B000	04	7110	520 S BOULDER HWY	HENDERSON	459	KHITANO GROUP		OFFICE	6	1.445	3,980	6	6	1.474	4,059	6	
	11	B000	04	7110	1040 W OWENS	LAS VEGAS	490	CITY OF LAS VEGAS		OFFICE	7	0.955	3,276	7	7	0.984	3,375	7	
	12	B000	04	7110	1040 W OWENS	LAS VEGAS	490	CITY OF LAS VEGAS		OFFICE	5	0.984	2,411	5	5	1.014	2,484	5	
	13	B000	04	7110	3120 E DESERT INN	LAS VEGAS	364	COMMERCIAL SPECIALISTS LLC		OFFICE	12	1.141	4,984	9	12	1.191	5,202	9	
	14	B000	04	7110	3330 E FLAMINGO	LAS VEGAS	706	THE VISTA GROUP		OFFICE	5	1.300	4,589	7	5	1.339	4,727	7	
	15	B000	04	7110	3330 E FLAMINGO	LAS VEGAS	706	THE VISTA GROUP		OFFICE	7	1.339	6,617	10	7	1.380	6,820	10	
	16	B000	04	7110	611 N NELLIS BLVD	LAS VEGAS	513	ALECO ENTERPRISES INC		OFFICE	6	1.320	4,063	6	6	1.339	4,121	6	
	17	B000	04	7110	611 N NELLIS BLVD	LAS VEGAS	513	ALECO ENTERPRISES INC		OFFICE	6	1.339	4,121	6	6	1.359	4,183	6	
	18	B000	04	7110	700 BELROSE	LAS VEGAS	203	ST & P PARTNERSHIP		OFFICE	12	1.200	2,923	5	12	1.300	3,167	5	
	19	B000	04	7110	700 BELROSE	LAS VEGAS	27	ST & P PARTNERSHIP		OFFICE	12	0.560	181	1	12	0.560	181	1	

## Category 05: Equipment

As with operating, equipment is an expenditure category common to many budget accounts. All equipment purchases over \$1,000 should be requested in category 05 with the exception of computer hardware and software; these equipment items must be included in category 26, Information Services. Individual equipment items (new or replacement) costing less than \$1,000 should not be budgeted in category 05. Instead, use category 04, object code 7460.

Since equipment is generally a one-time expense, all equipment purchases made in the base year of the budget must be subtracted as part of the adjusted base in decision unit M150. Equipment under \$1,000 (object code 7460) is adjusted manually in M150. Typically this is a calculation based on a three to five year average, however additional adjustments are at the discretion of the analyst with appropriate justification provided by the agency. Replacement or new equipment should be requested in decision units E710 or E720, respectively. New equipment requests also can be a part of some other maintenance or enhancement decision unit component as part of a new program, new staffing, or any other specific decision unit.

Secretarial or executive office units are typically budgeted as a complete package: desk, credenza, chair, bookcase, waste basket,

four-drawer file cabinet, and two side chairs, with an established cost set by the Purchasing Division for inclusion in the appropriate decision unit within the maintenance or enhancement components of the agency's budget request.

### Budget Account Version - Equipment Schedule Details

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

Budget Account: 4456 WILDLIFE - BOATING PROGRAM







Version: A01 AGENCY REQUEST

Schedule: EQUIPMENT








#### Schedule Details

#### Additional Text

#### Equipment Schedule

	Line #	DU	Catg	GL	Equipment Type	Priority	Year 1			Year 2			
							Count	Rate	Total	Count	Rate	Total	
	1	E710	26	7771	SOFTWARE-MICROSOFT OFFICE XP PRO	126	1	300.00	300	3	300.00	900	
	2	E710	26	7771	SOFTWARE-MICROSOFT OFFICE XP PRO	145	4	300.00	1,200	4	300.00		
	12	E710	26	8371	HARDWARE-SURGE PROTECTOR STRIPS	171	2	12.00	24	0	12.00	0	
	13	E710	33	8271	LCD PROJECTOR HIGH END 3000 LUMENS	131	1	2,795.00	2,795	0	2,795.00	0	
									Equipment Schedule Total:	21,876		12,684	
									Grand Total (Includes Other Amounts Below):	561,970		417,557	

#### Other Amounts

	Line #	DU	Catg	GL	Description	Priority	Year 1			Year 2			
							Quantity	Rate	Total	Quantity	Rate	Total	
	23	E710	33	8260	SOUND METER	80	0	0	0	1	2,694	2,694	
	24	E710	33	8260	19 FT TOP BOAT, BOSTON WHALER JUSTICE	85	0	0	0	1	57,027	57,027	
	25	E710	33	8260	225 HP MERCURY OPTIMAX ENGINE	90	0	0	0	1	9,089	9,089	
	26	E710	33	8260	BOAT TRAILER W/SPARE TIRE	95	0	0	0	1	4,922	4,922	
	27	E710	33	8260	24 FT GREGOR PONTOON BOAT	200	0	0	0	1	16,927	16,927	
	28	E710	33	8260	BOAT TRAILER W/SPARE TIRE	205	0	0	0	1	3,500	3,500	
	29	E710	33	8260	ANCHOR WINCH FOR PONTOON BOAT	210	0	0	0	1	1,150	1,150	

To request a new or replacement automobile, truck, or SUV, existing vehicle(s) must be at least three years old or have over 80,000 miles as per the *State Administrative Manual*, section 1308.0. The Purchasing Division will provide new vehicle prices for all types of vehicles when they negotiate the fleet contract, usually in the fall of even-numbered years. Pricing will be adjusted in NEBS by the Budget Division.

Section 1511.0 of the *State Administrative Manual* provides that the Purchasing Administrator is responsible for all functions relating to purchasing or contracting for supplies, materials and equipment. Therefore, all equipment purchases over \$1,000 approved in an agency's legislatively approved budget also must be approved for purchase by the Purchasing Division and the Budget Division of the Department of Administration before the actual purchase. Computer related purchases also require approval from the Department of Information Technology.

Equipment purchases involving the Telecommunications Division of the Department of Information Technology must be coordinated and approved by that division before inclusion in your budget request. This includes the purchase of new or replacement telephone sets and related equipment and the expansion or modification of any telephone system involving the purchase of new equipment.



## Category 07: Maintenance of Buildings & Grounds

Category 07 includes expenditures related to maintenance of buildings and grounds and may include contracts for the same. Object codes used in category 07 are: contracts (7060 and 7070 object code series); maintenance of buildings and grounds supplies and materials for electrical, plumbing, air conditioning, heating, and sprinkler systems (7140-7149); building materials (lumber, paint, locks, doors, etc.) for minor improvements (7230); equipment rental to make building or grounds repairs (7960); and building improvements in excess of \$10,000 (8151).

Examples of expenses you may incur in category 07 include repairs to roofing, lighting, windows (repair or replacement), plumbing, electrical system (including installation of additional outlets), sewer or water line (repair or replacement), HVAC system, sidewalk replacements, parking lot rehabilitation, rain gutter installation, fence repair or installation, boat dock repairs, and door replacement. You also may have contracts for emergency electrical, plumbing, carpentry, sewer repairs, janitorial services, maintenance of HVAC systems, generator maintenance, and hazardous waste clean up.

### Budget Account Version - Building Maintenance Schedule Details

















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

Budget Account: 1349 BUILDINGS &amp; GROUNDS

Version: A01 AGENCY REQUEST

Schedule: BUILDING MAINTENANCE SCHEDULE

#### Other Amounts

							People	Year 1	Year 2
Line #	DU	Catg	Building	Maintenance Item	Unit Type	Estimate Type	Priority	In Bldg	Amount
 1	E850	14	392-SHPO AND EXHIBIT HALL( OLD ARCHIVE BLDG THAT LIBRA (100 N. STEWART, CARSON CITY)	CARPET 18,000 SQ YARDS	CONTRACTE D SERVICES	CONTRACTOR QUOTE	2	0	0 352,000
 2	E850	14	1680-SAWYER OFFICE BUILDING (555 E. WASHINGTON, LAS VEGAS)	HVAC NEW FILL FOR COOLING TOWERS	CONTRACTED SERVICES	IN-HO USE	9	0	0 36,628
 3	E850	14	0235-CAPITOL (101 N. CARSON ST., CARSON CITY)	CONCRETE REPAIR	CONTRACTED SERVICES	IN-HOUSE	6	0	50,000 50,000
 4	E850	14	209-DMV OFFICE BUILDING - WEST WING (555 WRIGHT WAY, CARSON CITY)	CARPET	CONTRACTED SERVICES	IN-HOUSE	1	0	100,000 0
 5	E850	14	2037-DMV COMPUTER FACILITY (555 WRIGHT WAY, CARSON CITY)	CARPET 1,111 YRDS	CONTRACTED SERVICES	IN-HOUSE	3	0	40,000 0
 6	E850	14	255-DMV REGISTRATION/ INSPECTION CTR (271 E. SAHARA AVE, LAS VEGAS)	REMODEL MEN'S RESTROOM ADD 2ND STALL & TOLILET	CONTRACTED SERVICES	IN-HOUSE	4	0	22,500
 16	E850	14	209-DMV OFFICE BUILDING - WEST WING (555 WRIGHT WAY, CARSON CITY)	PAINT-INTERIOR	CONTRACTED SERVICES	CONTRACTOR QUOT E	16	0	0 113,470
 17	M425	95	0056-NHP - REGIONAL OFFICE (357 HAMMILL LANE, RENO)	NHP RENO COOLING TOWER REPLACEMENT	CONTRACTED SERVICES	CONTRACTO R QUOTE	17	0	30,311 0
 18	M425	95	306-ATTORNEY GENERAL'S OFFICE (100 N. CARSON ST., CARSON CITY)	AG CHILLER REBUILD & CONVERT CONTROL VALVES TO ELE	CO NTRACTED SERVICES	CONTRACTOR QUOTE	18	0	0 50,000
 19	M425	95	1680-SAWYER OFFICE BUILDING (555 E. WASHINGTON, LAS VEGAS)	CONTROL UPGRADE	CONTRACTED SERVICES	CONTRACTOR QUOTE	19	0	0 52,520
 20	M425	95	1680-SAWYER OFFICE BUILDING (555 E. WASHINGTON, LAS VEGAS)	CHILLED WATER PIPE ELBOW LEAKS	CONTRACTED SERVICES	CONTRA CTOR QUOTE	20	0	17,778 0
 21	M425	95	1680-SAWYER OFFICE BUILDING (555 E. WASHINGTON, LAS VEGAS)	FIRE DAMPER MOTORS	CONTRACTED SERVICES	CONTRACTOR QUOTE	21	0	0 28,500
 22	M425	95	151-GOVERNORS MANSION (600 MOUNTAIN ST., CARSON CITY)	DECK UPGRADE	CONTRACTED SERVICES	CONTRACTOR QUOTE	22	0	49,791 0
 23	M425	95	306-ATTORNEY GENERAL'S OFFICE (100 N. CARSON ST., CA RSON CITY)	CUBE ELEVATOR UPGRADE	CONTRACTED SERVICES	CONTRACTOR QUOTE	23	0	37,500 0
 24	M425	95	209-DMV OFFICE BUILDING - WEST WING (555 WRIGHT WAY, CARSON CITY)	CARSON CITY FIRE STOPPING	CONTRACTED SERVICES	CONT RACTOR QUOTE	24	0	14,240 0
 25	M425	95	391-BUILDINGS & GROUNDS OFFICE (406 E. SECOND ST., CARSON CITY)	WOOD TRIM	CONTRACTED SERVICES	CONTRACTOR QUOTE	25	0	0 58,966
Other Amounts Total:									694,546 1,004,839

All one-time costs should be eliminated from this category in adjusted base (M150). However, if the nature of the expense is truly a recurring maintenance expense, as opposed to a one-time expense such as boiler replacement, then an argument can be made to leave the expense in base. For example, suppose in the base year you replaced two doors and two windows. In the upcoming biennium, it is reasonable to expect more windows and doors will need to be replaced because the agency has historically experienced similar replacements. If that is the situation, explain your rationale in the object code narrative and discuss the subject with your assigned Budget Division analyst.

Contracts for maintenance of buildings and grounds services need to be annualized if initiated in a month other than July or adjusted for cost increases that are written into the contracts. Buildings and grounds requests may be requested in adjusted base, maintenance, or enhancement decision units depending on the circumstances.

The State Public Works Board has cost budgeting guidelines for deferred maintenance on their website at [spwb.state.nv.us](http://spwb.state.nv.us). Also refer to the *State Administrative Manual*, Section 0520.0, "Property Conservation and Loss Prevention."

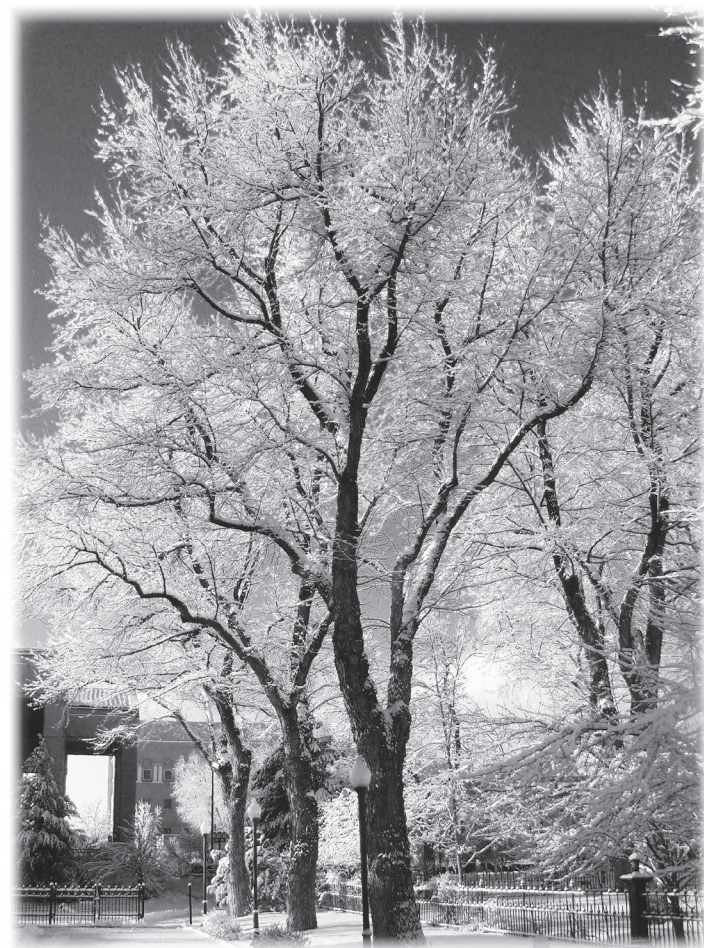
Over recent years, budget constraints have often left agencies without sufficient funding to keep up building maintenance such as carpet cleaning and replacement, maintaining the building envelope, and cleaning, balancing, or replacing HVAC systems. You are now required to use the M425 decision unit to account for these deferred costs. Water treatment costs associated with boilers and chillers not serviced by Division of Building and Grounds should also be included.

One of the most frequent examples of an enhancement decision unit requiring the use of category 07 is the addition of new staff. New staffing may require additional walls, electrical outlets, and lighting. Get a time and materials estimate from a contractor or provide a detailed materials list assembled by your maintenance staff and from Buildings and Grounds.

Other enhancements include the activation of maintenance contracts for recently replaced or installed systems. In these instances, determine if the company that installed the system is the only one that can service it or if any contractor can service it. If any contractor can service it, solicit quotes for

services and include the quotes with the request. If not, support the request with sole-service documentation.

Contracts for janitorial services not previously provided may also appear in category 07. Solicit bids for cleaning, specifying types of cleaning (vacuuming, carpets, mopping) and frequency (daily, weekly, twice weekly, monthly) and any other special conditions. Once bids have been received, the selected contractor's rate should be entered in the appropriate object code (7060 to 7069) and supporting documentation attached in NEBS.



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## Category 26: Information Services

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Unless exempt under [NRS 242.131\(2\)](#), all agencies and elected officers of the state are required to use the services of the Department of Information Technology (DoIT) for information technology (IT) needs. DoIT can grant an agency an exemption from using one or all of its services if DoIT determines:

- Doing so is in the best interest of the state
- DoIT does not have the capabilities to meet the agency's IT needs
- DoIT is not able to allocate adequate resources to the agency

Only after receiving a written exemption from DoIT can a non-exempt agency seek IT services from an outside vendor.

For all non-exempt state agencies, DoIT is responsible for reviewing budget requests for all IT related services, contracts, equipment, hardware, software, and IT and communication systems before evaluation by the Budget Division (excluding expendable supplies and miscellaneous IT equipment purchases under \$1,000). DoIT will determine the technical feasibility of the IT request and whether or not the request adheres to state technology standards. This review and approval does not constitute a recommendation by DoIT and does not guarantee the request will be included in the Governor's Recommended budget.

For more information on DoIT services, refer to [NRS chapter 242](#), chapter 1600.0 of the *State Administrative Manual*, or DoIT's website at [doit.nv.gov](http://doit.nv.gov). The biennial budget instructions issued by the Budget Division also will contain pertinent information on the services DoIT provides and budgeting for IT services.

### Specific IT Expenditures

Category 26, Information Services, is the standard category used to record IT related expenditures with one exception. If a special use category has been established to track expenditures related to a specific program or federal grant, you may continue to use that category to track the IT expenditures related to the program or grant. Regardless of the category used, you must use the applicable object codes to record your IT related services and seek DoIT approval as necessary.

Expenditures in category 26 include IT services provided by DoIT and outside vendors:

- DoIT services
- Programming
- Database administration
- Mainframe
- Server hosting
- Web services
- Email services
- Telecommunication services
- Silvernet wide area network
- Network transport services
- Security, enterprise, and infrastructure assessments (assessed to each agency based upon the number of authorized FTEs)
- Non-DoIT Services
- Operating supplies (i.e., CDRs, ink cartridges, labels, screen cleaning wipes, laser jet color printer paper, etc.)
- Contract and consulting services (such as master service agreement contracts for outside programming, database administration, and technical support, etc.)
- Hardware purchases
- Software purchases

DoIT advises agencies of the appropriate object code to use on its billings claims. It is imperative to code your DoIT related IT expenditures correctly using the appropriate DoIT object codes as these are used by DoIT to determine what resources will be needed in the new biennium.

### **DoIT Expenditures in NEBS**

All but four DoIT expenditures in NEBS are schedule-driven. You must use the DoIT schedule to budget for these services and cannot enter amounts directly at the line item level.

#### **Schedule-Driven DoIT services**

- Billable individual services
- Silvernet
- Web hosting
- Database hosting
- Assessments

#### **Non Schedule-Driven DoIT Services**

(Not IT in nature - use category 04)

- Long distance
- Phone credit card
- Conference calls
- DoIT 800 toll-free service

The amount your agency paid for non schedule-driven services in the base year will automatically carry over to the “Year 1” and “Year 2” columns in the line item detail. Any adjustments to these amounts must be made via an M150 adjustment.

The standard category for recording telephone related expenditures is the Operating Category, 04. However, a special use category may be used if appropriate.

Use the DoIT schedule in NEBS to budget for most DoIT services. The schedule will determine base utilization once base year actual expenditures have been recorded in NEBS. Update base expenditures and process the schedule before entering any line items. The schedule will generate base line items using the actual expenditure amounts that are in NEBS for each DoIT object code.

The system generates similar base line items for each DoIT service provided. Again, the use of the correct object codes is critical as they are used to determine base utilization of DoIT services.

You are required to review your base year utilizations for each DoIT service and determine if the service will be needed at the same utilization levels in years 1 and 2 of the next biennium. You are responsible for making adjustments to increase or decrease your base year utilization for the existing services by entering an M150 line item in the DoIT schedule. Contact DoIT for assistance in determining utilization.

The NEBS schedules will generate base cost adjustments as M150 line items. Do not adjust costs in the agency line item budget - instead make adjustments to the utilization numbers within the DoIT schedule. The Budget Division will initiate rate adjustments when assembling the Governor’s recommended budget. Agencies do not adjust rates for DoIT services.

Utilization tied to program maintenance or enhancement decision units must be budgeted by inserting lines into the DoIT schedule to reflect the projected utilization for each decision unit.

#### **Units of Measure**

When budgeting for a service in the DoIT schedule, factor in the unit of measure. Each DoIT service has its own unit of measure. The unit of measure for telephone lines is “per line per month,” so enter the utilization as the number of lines needed per month multiplied by 12 months to budget the correct amount in years 1 and 2.

You are not required to input data for Silvernet, web hosting, and database hosting services. Utilization for these services will be based on a tiered structure of projected usage. Review and reconcile expenditures associated with these cost allocations. It is not likely you will need to adjust these allocations. If adjustments are needed, notify your assigned Budget Division analyst so the Budget Division can make the appropriate changes.

DoIT assesses agencies to recover costs associated with IT security programs, planning services, and enterprise (statewide) services such as state operators, the web portal, and DNS routing services. These assessments are budgeted and charged based on the number of legislatively approved full time equivalent positions in your budget. You do not have the ability to adjust these amounts; they are tied to the payroll schedule in NEBS. Rate



changes are calculated and updated by the Budget Division during preparation of the Governor's budget on a statewide basis. NEBS will automatically carry over the amount paid for DoIT assessments in the base year into the next biennium. Rate adjustments will be reflected in the M100 decision unit.

### Non-DoIT Services and Expenditures

Utilization will not be calculated for non-DoIT services. Base budgets for non-DoIT information technology services will be based on the base year actual expenditures. Adjustments to the base expenditure amount are made via an M150 adjustment that could be schedule-driven depending on the nature of the adjustment or entered at the line item level. For example, computer hardware and software purchased in the base year will automatically be removed from your budget for the coming biennium by the equipment schedule in NEBS. The equipment schedule, once processed, looks at all expenditures coded to be one-time purchases and generates an M150 adjustment in the line item detail to eliminate those costs.

### M150 Adjustments

The DoIT schedule will generate M150 adjustments to the line item amount when you enter an M150 line item and process the schedule. The equipment schedule will create M150 adjustments at the line item level for all base equipment ex-

pensitures. By processing the equipment schedule, an M150 line item will be created that will zero out any IT related expenditures made in the base year. The vendor services schedule will generate M150 adjustments to the line item amount for all contract and consulting services upon entering the information in the vendor services schedule.

**Budget Account Version - DoIT Schedule Details**

Budget Period: 2007-2009 Biennium (FY08-09)  
 Budget Account: 1354 MOTOR POOL  
 Version: A01 AGENCY REQUEST  
 Schedule: DOIT

**Base utilization for base line items is calculated by the schedule**

**Cat 04 for voice mail and phone lines**

**Specify appropriate units of measure**

DOIT Schedule							Budget Year 1			Budget Year 2		
Line #	DU	Catg	IT Service	GL	Unit of Measure	Act. Qty.	Quantity	Rate	Total	Quantity	Rate	Total
1	B000	04	VOICE MAIL	7292	PER ACCOUNT PER MONTH	47.9545	47.9545	4.240000	203	47.9545	4.240000	203
2	B000	04	STATE PHONE LINE	7295	PER LINE PER MONTH	131.9951	131.9951	15.720000	2,075	131.9951	15.720000	2,075
3	B000	26	PROGRAMMER/DEVELOPER	7510	PER HOUR	11.2498	11.2498	81.710000	919	11.2498	81.710000	919
4	B000	26	DATA BASE ADMINISTRATOR	7511	PER HOUR	25.5036	25.5036	70.870000	1,807	25.5036	70.870000	1,807
5	B000	26	PC/LAN TECHNICIAN	7512	PER HOUR	41.4955	41.4955	95.770000	3,974	41.4955	95.770000	3,974
6	B000	26	EMAIL SERVICE	7533	PER ACCOUNT PER MONTH	80.1439	80.1439	6.940000	556	80.1439	6.940000	556
7	B000	26	DIAL UP ACCESS	7541	PER CONNECTION PER MONTH	11.9134	11.9134	2.810000	33	11.9134	2.810000	33
8	B000	26	VPN SECURE LINK	7545	PER CONNECTION PER MONTH	3.9744	3.9744	14.060000	56	3.9744	14.060000	56
9	E275	26	PROGRAMMER/DEVELOPER	7510	PER HOUR	0.0000	2.7500	81.710000	225	2.7500	81.710000	225
10	E275	26	DATA BASE ADMINISTRATOR	7511	PER HOUR	0.0000	8.5000	70.870000	602	8.5000	70.870000	602
11	E275	26	PC/LAN TECHNICIAN	7512	PER HOUR	0.0000	14.5000	95.770000	1,389	14.5000	95.770000	1,389
12	E710	26	PC/LAN TECHNICIAN	7512	PER HOUR	0.0000	100.0000	95.770000	9,577	0.0000	95.770000	0
13	M150	26	EMAIL SERVICE	7533	PER ACCOUNT PER MONTH	0.0000	3.7122	6.940000	26	3.7122	6.940000	26
14	M150	26	VPN SECURE LINK	7545	PER CONNECTION PER MONTH	0.0000	-3.9744	14.060000	-56	-3.9744	14.060000	-56
DOIT Schedule Total:									21,387	11,810		

**M150 adjustments to account for more employees (email) and eliminate one-time costs (VPN link)**

The following adjustments are typically made to the base budget for category 26 expenditures:

- Adjustments for one-time hardware and software purchases

These adjustments are non-DoIT services in nature. An M150 adjustment line item is generated by the equipment schedule in NEBS when the schedule is processed.

- Adjustments for termination of services no longer required for the coming biennium

Insert an M150 line item in the DoIT or the Vendor Service schedule for IT-related DoIT services. The schedule will generate an M150 line item at the line item level when it is processed.

- Adjustments associated with program expansion or reduction that occurred during the biennium

These adjustments could be for either DoIT services or non-DoIT services. Generate an M150 line item at the line item level or use a schedule depending on the nature of the service.

- Adjustments for annualized services obtained through leases or contracts

These adjustments are for non-DoIT services. M150 adjustments will be generated by the system upon entering the lease or contract information in the vendor services schedule in NEBS and processing the schedule.

- Adjustments based on FTE allocations

These are done in the DoIT schedule for IT related services. These adjustments could be for either DoIT services or non-DoIT services. An M150 line item is generated via the applicable schedule.

### **Maintenance Decision Units**

Maintenance decision units reflect changes in budgetary needs due to demographic or caseload factors for those agencies with pre-approved caseloads (M200), changes in federal mandates, court decisions, or consent decrees (M500-M600) that significantly change an agency's mission or functional responsibilities.

Expenditures typically affected by these types of changes include:

- Software
- Hardware
- Software and hardware maintenance
- Contracts and professional services
- Supplies and other services
- Any operating costs tied to new positions, such as DoIT telephone lines, voice mail, and email service

Projections for information technology purchases and services for maintenance decision units need to be tied directly to caseload projections. Each cost element needs to be supported and documented separately at the service (object code) level. Provide supporting documentation that clearly describes the assumptions and methodologies used in the cost calculations and provide adequate practical data to support the request. The documentation must be sufficient to allow Budget Division and LCB analysts to reasonably substantiate the projections and associated budget request.

### **Enhancement Decision Units**

Enhancement decision units reflect requests for significant increases or decreases in operations or services. These may include plans for new programs or expansion of existing programs. Occasionally, you may discontinue or scale back a current program in an enhancement decision unit. Expenditures are similar to those in maintenance decision units. As with maintenance decision units, tie projections for IT purchases and services directly to program expansion projections, including projections for new staff. Provide documentation of assumptions, methodologies, and calculations sufficient to substantiate your projections.



## Category 29: Uniform Allowance

The 1985 Legislature created [NRS 281.121\(1\)](#) to ensure state employees who require uniforms for their employment can purchase these with a uniform allowance. Funding for non-personal items (agency-issued) has been provided to the agencies to make purchases on behalf of employees. This was done to take advantage of volume purchase pricing and because many uniformed staff were receiving cash allowances but were not purchasing all the required items. For agency-issued items and for those participating in the voucher system, uniforms and accessories are exempt from federal income tax (FIT), state sales tax, and Medicare payroll assessment because the state is making the purchase, not the individual employee.

Employees receiving cash payments for uniforms have a quarterly allowance included in their paycheck that is charged to category 01, object code 7170 or 7171. The agency-issued items should be requested and reflected in category 29 using object code 7174. Those agencies participating in the voucher system or agency-issued system should use object codes 7170 and 7171 but in category 29 instead of category 01.















Uniform allowance also is divided into new hires and continuing staff based on the assumption that once hired, the employee has a full uniform and in the future only needs replacement purchases as items wear out. Amounts are established via a negotiation process between agencies with uniformed employees and the Budget Division. Amounts will be finalized and provided to the agencies in the spring of even-numbered years. At that time, the rates will be entered into the uniform allowance schedule in NEBS.

When building the uniform allowance, use the schedule established in NEBS and enter the total number of FTEs for each uniform type. In addition,

a documented turnover factor for uniformed staff should be entered for new FTEs. This should be based on the turnover factor for uniformed staff in the base year. The total uniform allowance request in adjusted base is the total number of FTE uniformed positions and the turnover factor in FTEs. The NEBS schedule has a space for indicating which category is appropriate: category 29 for the agency-issued and voucher system; category 01 for cash payment to employees.

### Budget Account Version - Uniform Schedule Details

Budget Period: 2007-2009 Biennium (FY08-09)  
 Budget Account: 4162 DCNR - STATE PARKS  
 Version: A01 AGENCY REQUEST  
 Schedule: UNIFORM ALLOWANCE

Uniform Schedule						Budget Year 1			Budget Year 2		
	Line #	DU	Catg	GL	Uniform Type	Count	Rate	Total	Count	Rate	Total
	1	B000	29	7174	PARKS RANGER/CLASS AGENCY ISSUE NEW	2	547.45	1,095	2	547.45	1,095
	2	B000	29	7174	PARKS RANGER/CLASS AGENCY ISSUE REPLACE	55	303.32	16,683	55	303.32	16,683
	3	B000	29	7174	PARKS CLASS A AGENCY ISSUE NEW	2	192.30	385	2	192.30	385
	4	B000	29	7174	PARKS CLASS A AGENCY ISSUE REPLACE	55	43.89	2,414	55	43.89	2,414
	19	E333	29	7174	PARKS RANGER/CLASS AGENCY ISSUE NEW	1	547.45	547	0	547.45	0
	20	E333	29	7174	PARKS RANGER/CLASS AGENCY ISSUE REPLACE	0	303.32	0	1	303.32	303
	21	E333	29	7174	PARKS CLASS A AGENCY ISSUE NEW	1	192.30	192	0	192.30	0
	22	E333	29	7174	PARKS CLASS A AGENCY ISSUE REPLACE	0	43.89	0	1	43.89	44
	23	E333	29	7170	PARKS AI RANGER/LE NEW	1	488.56	489	0	488.56	0
	24	E333	29	7170	PARKS AI RANGER/LE REPLACE	0	92.24	0	1	92.24	92
	25	M588	29	7171	PARKS MAINT CLASS B NEW	1	309.50	310	0	309.50	0
	26	M588	29	7171	PARKS MAINT CLASS B REPLACE	0	223.42	0	1	223.42	223
	27	M588	29	7174	PARKS MAINT CLASS B AGENCY ISSUE NEW	1	205.75	206	0	205.75	0
	28	M588	29	7174	PARKS MAINT CLASS B AGENCY ISSUE REPLACE	0	87.24	0	1	87.24	87
Uniform Schedule Total:											47,734
Grand Total (Includes Other Amounts Below):											47,942

## Category 30: Training

Use category 30 to account for employees' attendance at classes, workshops, seminars, or other functions where specific techniques, approaches, and skills are taught. Training sessions may be those offered through state and federal agencies, outside contractors, or university or community college classes if appropriate and approved by the agency. Training costs involve registration fees for attendees or contract expenses for on-site training. Costs may also include in-state or out-of-state travel depending on the location of the training provided. Thus, the object code used may be 6100 (out-of-state), 6200 (in-state), 7060 (contracted professional services), 7302 (registration fees), or 7320 (instructional supplies).

Training may be included in adjusted base, maintenance, or enhancement decision units depending on the reason for the training. Adjusted base is appropriate when the location of an annual workshop or seminar changes requiring increased or decreased costs; for example, relocating a workshop location from Denver to San Francisco. Maintenance is appropriate when additional training is required for staff to do their job as a result of caseload changes or federal mandates. All other reasons for changes in training must be requested in an enhancement decision unit.

Review past training to determine which, if any, training sessions will not be attended in the upcoming biennium and eliminate those training sessions in the adjusted base (M150) decision unit. Certain types of basic training may not be taken in the upcoming biennium, but it may be reasonable to expect

some type of training on a more advanced level. If this is the case, provide the explanation and discuss the issue with your Budget Division analyst. However, if your agency has an approved caseload factor which results in additional training needs by existing or new staff, it would be appropriate to include the request in the M200 maintenance decision unit or the M500 federal mandate maintenance decision unit.

Per diem rates for meals and lodging are found in section 0212.0 of the *State Administrative Manual* and should be multiplied by the number of days and individuals traveling to determine the total per diem costs for the trip. Where possible, airfare (coach) should be purchased on a 21-day advance to take advantage of discounts. Multiply airfare by the number of employees traveling to calculate the total airfare costs of the trip. Include transportation costs from the airport to the meeting or conference site and back, such as taxi, rental car, or motor pool vehicle. Each new trip must be individually justified. Training trips may be grouped by purpose, workshop, seminar, or employee. The Travel and Training Form is in the *Budget Instructions* to help agencies build

Requests for new training should identify:

- The positions traveling
- The purpose of the trip
- The point of origin and destination of the trip (office or home - whichever is less mileage)
- Any other pertinent information to support and justify the request

It is recommended you use the [travel log](#) posted on the [Budget Division website](#).

their travel and training requests. You may use your own forms if all requested information is provided.

B/A 2361 DEPARTMENT OF TAXATION FY08 E128 TRAINING COSTS					COST									
Position Title	Date	Destination	Vendor	Purpose	6100 O/S Per Diem	6115 O/S NON MP RENTAL	6120 O/S AUTO	6130 O/S PUBLIC TRANS	6140 O/S Pers Vehicle	6150 O/S Air	6200 I/S Per Diem	6240 I/S Pers Vehicle	6250 I/S Air	7302 Registration
IT Technician III	11/1/07	New Jersey	Advanced Systems	Active Batch Training	\$600.50	\$ -	\$50.00	\$250.00	\$26.70	\$500.00	\$ -	\$ -	\$ -	\$ 1,895.00
Information Systems Specialist III	12/5/07	Reno	New Horizons	PL/SQL Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32.50	\$133.50	\$ -	\$ 3,000.00
Information Systems Specialist III	1/11/08	Reno	New Horizons	PL/SQL Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32.50	\$133.50	\$ -	\$ 3,000.00
Agency Program Info. Specialist II	3/15/08	Reno	New Horizons	Microsoft O/S Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32.50	\$133.50	\$ -	\$ 2,000.00
Admin Assistant II	4/25/08	Las Vegas	HelpSTAR	HelpSTAR Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$106.50	\$ 26.70	\$250.60	\$ 1,495.00
<b>Notes:</b>					\$600.50	\$ -	\$50.00	\$250.00	\$26.70	\$500.00	\$204.00	\$427.20	\$250.60	\$11,390.00
IT Tech III includes 3 days of training and two travel days due to location.														
ISS III and APIS II training classes are 5 days long each														
Admin Asst II training includes 1 day for travel to arrive day before class & 3 days training														

## Category 59: Utilities

Costs for utilities may include the following depending upon the specific situation: hazardous waste disposal (object code 7131), electricity (7132), fuel oil (7133), natural gas (7134), propane gas (7135), garbage disposal (7136), sewer and water (7137), and cable TV services (7138).

When budgeting for utilities, plan for expanded space, new facilities, or changes in utility service. Consider one-time utility expenses that occurred in the past year and make the appropriate reduction in M150 (adjusted base). For example, during a building renovation, you may have paid for a number of large dumpsters to dispose of discarded building materials. These costs will not be needed in the upcoming biennium and should be eliminated from base.

When budgeting each object code for each particular type of utility, use payment records to determine consumption in prior years. Garbage services frequently are a flat rate per month, per pickup, or per number of garbage dumpsters serviced. Regular removal of hazardous waste, such as disposal of waste from prison infirmaries, would be budgeted in a similar fashion.

Check if the use was consistent or if there was a new factor during the fiscal year that altered consumption. If that factor is not a one-time occurrence and will continue to influence consumption, adjust the volume and multiply it by the current rate. Provide justification and corresponding calculations to support the request. If each utility object code is calculated accordingly, you should have an adequate amount budgeted for utilities. Depending on the condition and quality of records, it may be reasonable to use a three-year consumption average if there are fluctuations that are not easily explained.

Do not include inflationary adjustments for utility costs in budget requests. If rate increases are anticipated, the Budget Division will adjust utility object codes by a flat percentage amount in decision unit M100. It is imperative to code all expenses with the proper object code. Improperly coded expenses will not receive the correct inflationary adjustments.

When budgeting for a new facility or an addition to an existing facility, consider calculating the cost per square foot of existing utilities and multiply that amount by the additional square footage. Another approach is to use similar facilities in like climates as a comparison. For example, the Department of Corrections has three facilities in the Carson City area. If it were to add another facility, it would pick the actual utility costs for the institution most similar to the new one. Depending on the institutional capacity, it would develop an occupancy factor that may adjust the new institution's utilities upward or downward from the actual institution. If the design of the new facility is a duplicate of an existing one, but scheduled to be populated with only half as many inmates, then utilities should be prorated. The State Public Works Board (SPWB) may develop utility estimates that may be preferable if there is not a similar facility on which to base estimates.

Whichever method you select, your budget request should explain the methodology and show the calculations for each type of utility requested. Utility comparisons or extrapolations should appear reasonable and logical. You may elect to utilize the vendor schedule when budgeting utility costs.

**M200 - Additional housing units to open beginning of Year 1 to accommodate population increases**

WSCC Type of utility	Current sq. footage	Annual costs	Cost per sq. foot	Requested sq. footage	Adjusted unit cost	Object code
Hazardous waste disposal (\$/bag)	196,972	\$ -	\$ -	98,150	\$ -	7060
Electricity (kilowatts)	196,972	\$ 222,483	\$ 1.1295	98,150	\$ 110,862	7132
Fuel oil - heating (gallons)	196,972	\$ -	\$ -	98,150	\$ -	7133
Natural gas (therms)	196,972	\$ 117,030	\$ 0.5941	98,150	\$ 58,315	7134
Propane gas (gallons)	196,972	\$ -	\$ -	98,150	\$ -	7135
Garbage disposal service (dumpster)	196,972	\$ 34,363	\$ 0.1745	98,150	\$ 17,123	7136
Sewer and water (fixture)	196,972	\$ 48,469	\$ 0.2461	98,150	\$ 24,152	7137
B&G water	196,972	\$ 36,070	\$ 0.1831	98,150	\$ 17,973	7138
<b>Total</b>		\$ 458,415			\$ 228,426	

**Notes:** Current area of WSCC is 196,972 sq. ft.; new housing unit area will be 98,150 sq. ft.

A utility cost calculation spreadsheet showing utility expenses for an existing facility and estimates for an expansion.

## Category 86: Reserve

Reserve is the cash remaining in a budget account at the end of a fiscal year to fund future obligations. Generally, reserves are accounted for in category 86, object code 9178.

One reason to maintain a reserve balance in a budget is to meet expenditure obligations while anticipating the receipt of revenue. The amount of reserve needed depends upon the circumstances. General Funds and Highway Funds are not usually reserved in individual budget accounts and any unspent amounts must be reverted to the fund of origin as part of the year-end closing process.

If your budget account has a fiscal year ending reserve balance, you must adhere to the state's standard process of accounting for that balance. Any cash reserve balance remaining at the end of the current fiscal year must equal the balance forward amount for the following fiscal year.

At the end of a fiscal year, if you brought in more revenue than expended, you must determine how to distribute the remaining realized funding (cash). Non-General Fund agencies will typically balance this cash forward to the next year, and General or Highway Fund agencies will revert the cash balance to the fund of origin. If you need assistance, contact your Budget Division analyst.

The authority built into the reserve category represents budget authority only (not cash) and is necessary for the budget to be in balance after determining the expected revenues and expenditures.

Category 86 - Reserve				
Revenue				
	Actual	Work Program	Year 1	Year 2
→ 2511 Balance forward	10,000	12,000	16,900	20,200
3716 Inspection fees	39,700	45,500	45,500	45,950
<b>Total</b>	<b>49,700</b>	<b>57,500</b>	<b>62,400</b>	<b>66,150</b>
Expenditures				
Cat 01 - Personnel services	25,000	26,200	27,500	28,200
Cat 04 - Operating	4,450	5,000	5,000	5,000
Cat 30 - Training	2,000	2,000	2,000	2,000
Cat 59 - Utilities	6,250	7,400	7,700	7,900
→ Cat 86 - Reserve	12,000	16,900	20,200	23,050
<b>Total</b>	<b>49,700</b>	<b>57,500</b>	<b>62,400</b>	<b>66,150</b>

The example at left shows reserve balances for each fiscal year are balanced forward to the next.

## Cash vs. Authority

The amount authorized in a budget for revenue and expenditures for a specific accounting period constitutes the budget authority.

At the end of a fiscal year, if you have authority remaining in a specified category, you may move it forward to the next fiscal year for related federal programs or grants if the intent or purpose of expending those funds will not change.

### Category 85: Reserve for Reversion to the Highway Fund and Category 93: Reserve for Reversion to the General Fund

Reserve for reversion funds are monies specifically placed into a category where they cannot be spent in your current fiscal year operating budget and are designated for reversion to either the General Fund or the Highway Fund. This occurs when anticipated expenses are not realized or when revenues have exceeded budgeted amounts (Section 7 of the Authorizations Act). Processing a timely work program is recommended to ease the year-end closing process.

Giving up General Fund or Highway Fund dollars as a reversion could further impact your budget through the loss of external funding sources tied to a state match.

Reserve for reversion is also used to make an across-the-board cut in General Fund dollars to bring the state budget into balance.

#### Category 93 - Reserve for Reversion

	Work Program	
	Amount	Adjustments
<i>Revenue</i>		
2501 General Fund	12,000	-
3716 Inspection fees	51,500	-
<b>Total</b>	<b>63,500</b>	<b>-</b>
<i>Expenditures</i>		
Cat 01 - Personnel services	32,200	-
Cat 04 - Operating	5,000	-
→ Cat 26 - Information services	16,900	(100)
→ Cat 30 - Training	2,000	(500)
Cat 59 - Utilities	7,400	-
Cat 93 - Reserve for Reversion	-	600 ←
<b>Total</b>	<b>63,500</b>	<b>-</b>

This example shows how an agency funded with \$12,000 in General Fund reduced two expenditure categories to meet a 5% cut in General Funds, or \$600. The reductions appear as negative amounts balanced with a positive entry in the reserve for reversion category.



## **Assessments and Cost Allocation Plans**

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State of Nevada assessments represent charges for services provided by various departments within the state to individual state agencies. Titles of individual assessments indicate the specific services provided. 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, and any changes to the amounts will be made during the final phase of the budget building process in the M100 (inflation) decision unit.

### **Statewide Cost Allocation Plan (SWCAP)**

The statewide cost allocation plan assessment represents recovery of General Fund costs for statewide administrative functions provided by agencies such as the Budget Division, Office of the State Controller, Office of the State Treasurer, the Internal Audit Division, etc. These agencies provide budgeting, accounting, auditing, and other administrative services to state agencies and are supported by the General Fund.

Because the services provided benefit not only General Fund programs but also programs supported by other funding sources (i.e. federal, fees, licenses, user charges, etc.), the state uses the SWCAP to recover an equitable share of these central services costs. SWCAP apportions the costs of providing central administrative services to all state agencies that benefit from the services in accordance with federal cost reimbursement policies. The apportioned amounts are allocated to each agency on the basis of workload factors (i.e. budget hours, audit hours, accounting transactions, number of FTE positions, etc.) related to the particular service provided. While all agencies that use 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 budgets.

### **Attorney General Cost Allocation Plan (AGCAP)**

The Attorney General cost allocation plan assessment represents General Fund recoveries of the costs for legal, investigative, and administrative services provided by the Office of the Attorney General to state agencies. The apportioned amounts are allocated to each agency on the basis of attorney hours spent on each state agency (typically a three-year moving average). Adjustments are made to individual agency allocations for the difference be-

tween the budget hours used in the previous biennium's plan and the actual hours spent providing services in that biennium. While all agencies that use 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.

### **Purchasing Assessment**

The purchasing assessment represents an allocation of the costs for the procurement and inventory services provided by the State Purchasing Division to state agencies. The apportioned amounts are allocated to each agency on the basis of the total dollar volume of purchases, both commodities and services, in the previous five-year period. A 5-year period is used so that a large purchase in one year does not skew the assessment.

### **Department of Information Technology Assessments**

The Department of Information Technology assessments represent an allocation to state agencies for costs of several statewide functions provided by the department. The allocated functions are categorized into three areas: infrastructure, security, and planning. The infrastructure assessment allocates the costs of certain web services including the state web portal (home page) and web page development and also includes the costs of state telephone operator services. The security assessment allocates the costs for developing, implementing, and maintaining agency information technology security programs. The planning assessment allocates the costs for providing technology planning services to state agencies. All three functional areas included in the Department of Information Technology assessments are allocated based on authorized FTEs.

### **Personnel and Payroll Assessments**

The personnel assessment represents an allocation to state agencies for the costs of recruitment, examining, classification, compensation, and training functions in the Department of Personnel. The payroll assessment represents an allocation to state agencies for the costs of the central payroll function in the Department of Personnel. Both the personnel assessment and the payroll assessment are allocated to each state agency as a specific percentage of the total gross salaries included in agencies' budgets. In the case of the



personnel assessment, the gross salaries of elected officials and unclassified positions are excluded.

***REGI (Retired Employee Group Insurance)***

This assessment represents a centralized collection mechanism for the receipt of contributions made by each state agency for the benefit of all retired employees. The contributions collected defray a portion of the individual insurance premiums of retired state employees who elect to continue coverage in the group health insurance plan. The REGI program is funded by a payroll assessment and is done as a specific percentage of total gross salaries to all state agency budgets.



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## Planning

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### Strategic Plan

Your strategic plan defines your agency's mission and goals and describes how you intend to achieve those goals. The foundation of a good budget request is your strategic plan. The Planning Section of the Budget Division offers two options for strategic planning and performance measurement training. The first is a half-day overview class that is conducted quarterly through State Personnel. Registration is handled through the State Personnel Training Section's website at [neats.state.nv.us](https://neats.state.nv.us). The second option is a two to three day individualized session of strategic planning and performance measurement specifically geared toward the agency. The individual sessions are conducted by request; the agency head must be present for all sessions.

### Business Plans

The *State Administrative Manual*, section 2516.0, requires submittal of a business plan with your budget request when seeking an:

- Expansion of statutory authority
- Authorized expenditure or appropriation for a new program
- Appropriation for expansion of an existing program that will cost more than \$1,000,000 or 50% of the program's current biennial budget to implement, whichever is less

If there are changes made to the business plan during the final phase of the budget process, you must revise the plan to reflect the changes. A copy of the revised plan must be submitted to the Budget Division and the Legislature at the same time the Governor's budget is provided to the Legislature.

### What should the business plan include?

- A cover page indicating the department's name, the budget account number and budget title, the date prepared, the name of the person submitting the program, and the program title.
- A table of contents should be included.
- The type of plan that indicates one, if not more, of the following:
  - a. A new program
  - b. An enhancement to an existing program
  - c. An expansion of statutory authority with reference to the corresponding Bill Draft Request number
- A general description of the plan. This is vital to the Budget Division analyst's understanding of the request. The overview of the proposed plan should include an organizational chart and a summary of the projected funds for the current and the next two biennia, including a breakout between General Fund and non-General Fund requirements.
- The agency mission statement and goals. These can come directly from the agency's strategic plan. The current goals applicable to the agency or specific budget account, and an explanation of how the proposed new or expanded program ties to both these goals and the Governor's functional goals.
- An assessment of current services should provide a brief description of current services provided, for whom, and an explanation of why this proposal is necessary or desirable. The assessment should include an analysis of the benefits that can be expected from this program. The benefit(s) should be described in quantitative terms whenever possible. When benefits cannot be described in quantitative terms, include qualitative data to support the proposal.
- An explanation of how the proposal will be implemented. Include data defining the areas of the state or populations to be served. Include a chart highlighting milestones to be reached within specific, targeted time frames. If resources or services will be shared with other agencies, include a description of the resources or services and how they will be shared.

- A projection of customer volume, caseload and other measurements used to evaluate the demand for the proposal.
- A financial assessment to include the funding sources, staffing requirements and associated operating costs, capital considerations, major purchases, information technology and telecommunication requirements, and training requirements.
- An analysis of the impact the proposal would have on existing services provided by the state or other agencies.
- An assessment of the financial impact the proposal would have on future biennia. Provide projections for the next two biennia to include an estimate of the increase in base funding levels. Also, determine in which year the maximum cost for the proposal will be realized and provide an estimate of the maximum cost.
- Performance indicators to measure outcomes to determine the effectiveness of the proposal.
- A plan addressing actions to be taken if actual benefits of the program or funding requirements fall short of expectations. The plan should address the most significant risk factors associated with the program. The risks to be addressed include factors that will significantly impact the project.



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## The Work Program

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A complete discussion of work programs is beyond the scope of this course. The Budget Division has developed the [Work Program Manual](#), which includes instructions on the work program process, provide examples of adequate documentation to justify a work program modification, and instructions on the Work Program module in NEBS. The manual is available under the “Publications” menu of the Budget Division’s website at [budget.state.nv.us](http://budget.state.nv.us).

Not all work programs require approval by the Interim Finance Committee (IFC). The determining factor is the dollar amount of the change. The [Work Program Manual](#) will walk you through the steps needed to determine whether or not to submit a work program for IFC approval.

Finally, the Interim Finance Committee meets approximately every 45 days. This being the case, it is important to submit any proposed changes to your budget to your Budget Division analyst as they become necessary. To improve your chances of approval, be sure to avoid the following pitfalls:

- Untimely submission of request
- Problem undefined, details vague
- Insufficient justification or documentation
- Little or no quantification of benefits
- Unreasonable objectives
- Expected results too general
- Little or no discussion of viable alternatives
- Unsupportable or unreasonable assumptions
- Lack of overall planning and coordination
- No indication of priority of the request

If you still have questions, contact your agency’s fiscal staff for assistance. Alternatively, call your Budget Division analyst. A staff listing of the analysts and their agency assignments is on the [Budget website](#).

## Past Budgets

Various methods and rules have been applied to agency budget requests in the past. The two discussed here were used to limit the amount of growth that could be included in budgets from biennium to biennium. While neither of these methods are still in use, they played a significant role in the budgeting process.

### The Two-Times Rule

The two-times rule was first implemented during the 2001-2003 biennium. It is not a standard budgeting method but rather a “flat line” budgeting technique. It is much simpler to calculate than using zero based budgeting, which assumes each agency starts with nothing and builds from there.

The two-times rule stated that an agency’s total budget request for the 2007-2009 biennium could not exceed two times the total amount of the agency’s legislatively approved appropriation for fiscal year 2007. Two of the major adjustments are for any cost of living adjustment (COLA) and the annualization of expenditures for contracts and salaries.

For example, to calculate the amount allowed for your total budget request, the fiscal year 2007 appropriation should be adjusted for the 4% COLA and the annualization of expenditures and then multiplied by two. The two-times rule may be applied on a department-wide basis as opposed to the division level.

Caseload-driven maintenance decision units pre-approved by the Budget Division were exempt from the calculation of the two-times rule to determine the amount of the two-times cap. Any enhancements requested above the two-times rule was requested as items for special consideration and placed into a special version in the Nevada Executive Budget System (NEBS).

#### Funding Source Two -Times Computation:

(Applicable to General and Highway Funds)

Current Biennium Year 2 Legislative Approved Appropriations	171,676,877
Add: Salary Adjustment, if any	12,685,175
Add: Annualized Cost of New Positions/Significant Changes	<u>2,508,509</u>
Total Annual CAP	186,870,561
Times Two	<u>x 2</u>
Total CAP for Next Biennium	373,741,122

Decision Unit:	Within CAP		Exempt from CAP Maintenance Decision Units		Outside CAP Items for Special Consideration	
	YEAR 1	YEAR 2	YEAR 1	YEAR 2	YEAR 1	YEAR 2
B000 Base	181,989,050	183,919,555				
M150 Adj. To Base	3,462,566	3,990,807				
M200 Caseload			380,866	510,098		
E200	241,354	134,125				
E300	60,471	32,362				
E400	11,400	9,000				
M425			622,000	115,770		
E600	(217,253)	(2,000,650)				
E700	1,302,499	762,115				
E805	20,186	23,233				
E888						
TOTAL EXPENDITURES	186,870,273	186,870,547	1,002,866	625,868	13,917,438	520,300
CAP	186,870,561	186,870,561				
CAP Under/(Over)	288	14				

### Appropriation Limit

An appropriation limit was implemented during the 2009-2011 biennium and was based on the 2009 legislatively approved appropriation rolled 3% in FY 2010 and another 3% in FY 2011. Due to declining State General Fund revenues, the appropriation limit was not implemented and agencies were asked to submit budget reductions.

### Items for Special Consideration

Enhancements that did not fit within the two-times cap could be requested for special consideration in NEBS. These were required to have the same level of detail and backup justification as other decision units.



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## Glossary of Terms

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**Accounts Maintenance** – Preparing an agency’s account in NEBS prior to constructing that agency’s budget. Involves defining decision units, categories, specialized revenue ledgers, position groupings, and assessments that will be included in that budget.

**Actual** – The budgeted expenses and revenues of the base year as adjusted to reflect those actually experienced (as listed in DAWN).

**Adjusted Base Budget** – The budget after adjustments have been made to the Base budget to eliminate one-time expenditures, or increase revenues and expenditures for ongoing programs that were not operational for the entire base year.

**Adjustment(s) to Base** – A change to an actual expense included in the base budget to account for partial year and one-time expenses.

**Advantage - Financial** – The official state financial system of record where state agencies record revenue and expenditure activity.

**Advantage - Human Resource (HR)** – The official state payroll and personnel system of record where state agencies record employee payroll and personnel activity.

**Agency Owned Property and Contents Schedule** – This schedule is used to calculate insurance costs for agency owned properties.

**Agency Owned Vehicles Schedule** – This schedule is used to calculate insurance costs for agency owned vehicles. Depending on the insurance type selected, this schedule may result in the generation of one or more line items.

**Agency Request** – The budget request prepared by state agencies, due to the Budget Division on September 1<sup>st</sup> of even-numbered years, that is based on an agency’s expected revenues and proposed expenditures as a result of the agency’s statutory and legislative mandates, goals and objectives, costs and priorities. Copied to LCB’s Fiscal Division. Also known as Agency Budget Request.

**Agency Specific Inflationary Adjustments** – Adjustments to account for price increase of goods and services unique to a particular agency.

**Appropriation** – A legislative allocation from the State General Fund or State Highway Fund for a specific purpose or operation of an agency.

**Appropriation Unit** – A six-digit code that is part of the Advantage Financial account coding structure that identifies the budget account and the category in which financial activity is taking place.

**Assembly Committee on Ways & Means** – A standing legislative Assembly committee often referred to as a money committee, which has primary jurisdiction over appropriations, operating and capital budgets, state and federal budget issues and bonding.

**Attorney General Cost Allocation** – An assessment of costs for legal and investigative services provided by the Attorney General’s office to state agencies.

**Augmentation** – An increase to the revenue and/or expenditure amounts authorized by the Legislature.

**Authorization** – The authority granted by the Legislature that allows state agencies to collect and expend funds from sources other than the General Fund or Highway Fund such as Federal funds, county funds, gifts, grants, donations, fees, sales, etc.

**Balance Forward** – To carry forward cash from one fiscal year to a subsequent fiscal year.

**Base Budget** – The budget to continue services at the same level as provided in the even numbered fiscal year of the biennium.

**Base Year** – The first year of a biennium. The even-numbered year in a biennium, such as 2006. Legislatively approved work program amounts for the even-numbered year of the current biennium are carried forward as “Base” in the “Year 1” and “Year 2” columns in NEBS. Agencies must enter projected base year expenditures into the “Actual” column in NEBS. The final even-year to date amounts are finalized in October and will be downloaded in NEBS as the final agency request base amounts.

**Biennium** – Two year period. As it applies to state budgeting, the two consecutive fiscal years following a legislative session.

**Bill Draft Request (BDR)** – A written request submitted to the Legislative Counsel Bureau by a legislator, an executive agency, a member of the



judiciary, or a local government proposing a new or modified law for enactment.

**Board of Examiners (BOE)** – A board consisting of the Governor, Secretary of State and the Attorney General (per NRS 353.010) having the authority to examine all claims against the State and to perform such other duties as prescribed by law such as the approval of all contracts with independent contractors (NRS 284.173(6)).

**Budget** – An estimate of the revenues and expenditures needed to carry out programs for a fiscal period. The budget covers each year of a two year biennium.

**Budget Account Number** – A four-digit numeric code that identifies the program or operation within an agency where the financial activity is taking place.

**Budget Account Versions List** – This is a screen in NEBS that serves as the basic home page for the majority of NEBS users. For each budget account, a list of available versions is displayed. Agency users will have access to the agency request and items for special consideration versions while preparing agency budgets. Authorized users may create working versions.

**Budget and Planning Division** – Division within the Department of Administration responsible for producing a fiscally sound Executive Budget that meets the functional goals of the state and missions of the individual agencies.

**Budget Authority vs. Realized Funding (cash)** – The amount authorized in a budget for revenues and expenditures for a specific accounting period constitutes the budget authority. The actual amount of cash received (revenue, appropriations, amount balanced forward) less expenditures represents realized funding.

**Budget Preparation Checklist** – A list included in the Budget Instructions itemizing the required components that must be included with the Agency Budget Request.

**Budget Version** – This term is used extensively in NEBS and includes several components used to identify the various stages of the budget from agency request (A01) to governor recommends (G01) and to legislature approved (L01).

**Buildings and Grounds Owned Building Rent Schedule** – This schedule is used to track state owned building space leased to agencies from the Buildings and Grounds Division.

**Building Rent, Non-B&G Schedule** – This schedule is used to record space leased by entities other than Buildings and Grounds. Non-state owned building rent, Buildings and Grounds lease assessment, and contents insurance for leased space line items will be generated from this schedule.

**Business Plan** – Required for completion by state agencies under certain criteria developed as a result of Assembly Bill 524 (Chapter 587) from the 1997 Legislature. A business plan is required for agencies seeking an expansion of statutory authority; an authorized expenditure or appropriation for a new program; or an authorized expenditure or appropriation for a program that is proposed for enhancement by more than \$1,000,000 or 50 percent of the amount approved by the Legislature for the program for the current biennium, whichever is less.

**Capital Improvements Projects (CIP)** – Construction of a new building and the furniture, fixtures and equipment (FFE) for that building; all modifications to structures for existing state buildings; remodeling, repairs, and maintenance work for projects over \$100,000 of a non-structural nature; and advanced planning for future projects.

**Caseload** – The incremental costs of providing existing services to an increased/decreased number of clients. Only agencies with pre-approved caseload formulas are authorized to use the M200 Decision Unit once their Base Caseload is adjusted in M150 based on applicable activities.

**Caseload Schedule** – This schedule is designed to calculate per person costs. This schedule was previously used by the Department of Corrections to calculate their inmate driven costs (exclusively). NEBS has expanded this to accommodate all types of caseload-based calculations.

**Category Number** – A two-digit numeric code that identifies the type of expenditure being made such as personnel services, in-state travel, equipment, operating, etc.

**Chart of Accounts** – A classification system, in numerical order, used to determine which object codes (general ledger account numbers) should be used to code transactions being processed. A chart of accounts can be found

on-line through the Data Warehouse of Nevada (DAWN) at [washoe.state.nv.us](http://washoe.state.nv.us).

**Class Code Number** – A numeric code for classified positions, established by State Personnel, to identify a group of positions sufficiently similar with respect to their duties and responsibilities that the same title may be reasonably and fairly used to designate each position allocated to the class.

**Classified Employee** – An employee, other than non-classified, unclassified or an elected official, who is selected and governed by the State’s merit system as found in the Nevada Administrative Code and Nevada Revised Statutes.

**Closing Budgets** – The process whereby the two legislative money committees take final action on individual agency budgets.

**Contract(s)** – A formal agreement, with appropriate approvals, between the State and an independent contractor, as defined in Section 0320.0 of the *State Administrative Manual*, for outside vendor services or products.

**Cooperative Agreement** – An agreement between two or more public agencies for the joint exercise of powers, privileges and authority (see Chapter 0300 of the *State Administrative Manual*).

**Cost Allocation** – Statewide cost allocations represent recovery of costs from non-General Fund sources for statewide general administrative functions provided by central services agencies. Agency-specific cost allocations enable agencies to charge for services provided in one budget account to other budget accounts such as Director’s Office or Administrative Services costs.

**Court Orders** – Orders issued by a Court of Law. As it applies to budgeting, those orders that directly impact the level of programs or services provided by an agency.

**Data Warehouse of Nevada (DAWN)** – The State’s online financial database that provides State agencies with access to past and present financial activity to assist them with monitoring the status of their budgets. The system is available through the State’s intranet at [washoe.state.nv.us](http://washoe.state.nv.us).

**Decision Unit(s)** – A stand-alone, balanced budget request that displays the revenues and expenditures associated with a new program, with chang-

ing existing programs, or with adding/subtracting from ongoing budgetary levels.

**Department of Information Technology (DoIT) Assessments** – The DoIT assessments represent allocations to state agencies of the costs of several statewide functions provided by the department. The allocated functions are categorized into four areas: infrastructure, contract administration, security, and planning. All four functional areas included in the DoIT assessments are allocated based on FTE positions in each State agency budget.

**DoIT Schedule** – This schedule is used to calculate the cost of services provided by the Department of Information Technology. Users must enter the number of units (i.e., hours, months, etc) for each type of service that the agency is projecting to have DoIT provide. Unlike the other schedules, users will be entering the number of units directly into the M150 Decision Unit as opposed to entering the information into the base decision unit.

**Economic Forum** – A five-member committee from the private sector directed to provide a forecast of future State General Fund revenues by December 1 of even-numbered years and May 1 of odd-numbered years. The forecasts are based on the existing revenue structure and are used by agencies, the Governor, and the Legislature in recommending and approving the new budget (see NRS 353.226 - 353.229).

**Emergency Account** – An account administered by the Board of Examiners to cover the costs of emergencies as defined in NRS 353.263 for which no other appropriation has been made or where an expenditure is in excess of an appropriation.

**Employee Bond Insurance** – Payment to Risk Management to insure against employee malfeasance.

**Encumbrance** – An obligation in the form of a purchase order, contract, or salary commitment for which an estimated amount has been reserved but the actual goods or services have not yet been received.

**Enhancement** – Additional programs or services requested that are beyond what is included in Base and Maintenance. Also see Three Part Budget.

**Enhancement Decision Unit** – A stand-alone, balanced budget request that displays the revenues and expenditures associated with a new program, or for new services or initiatives that aren’t currently built into the agency’s base budget and are meant to improve existing services.

**Enterprise Fund** – A fund established to account for governmental operations that are financed and conducted in a manner similar to private business, i.e., self-supporting services provided by the governmental operation to outside entities.

**Equipment** – Items purchased having a useful life extending beyond one year, that are not consumed in use, that are not attached permanently as a non-movable fixture, and cost more than \$1,000.

**Equipment Schedule** – This schedule is used to track all equipment requests. Actual equipment object codes will be automatically zeroed out in adjusted base (base and M150), except object code 7460.

**Executive Budget** – See Governor’s Recommended Budget.

**Expanded Program Narrative** – A written report submitted by agencies to the Assembly Ways and Means Chairman prior to the initiation of a legislative session to provide the committee with additional information regarding the budget/program as recommended by the Governor for various agencies. The report includes reference to the applicable NRS and other laws that justifies the agency’s funding, a detailed explanation of all new programs, a summary and analysis of the agency’s performance indicators, and where applicable, workload statistics.

**Expenditures** – Payments made for goods delivered or services rendered.

**Federal Mandates** – Orders issued by the Federal Government. As it applies to budgeting, those mandates that directly impact the level of programs or services provided by an agency.

**Fiscal Note** – An analysis required by statute to be prepared by an executive agency estimating revenue or expenditure changes that would be entitled by the passage of a proposed bill. Fiscal notes also apply to other governmental units affected by the Legislature, such as cities and counties.

**Fiscal Year** – A 12-month accounting period. Nevada’s fiscal year is July 1st through June 30th.

**Fringe Benefits** – Expenditures paid by the State that are associated with employee compensation other than salary, such as group insurance, retirement group insurance, worker’s compensation, unemployment compensation, Medicare and PERS contribution and payroll and personnel assessments.

**FTE** – A full-time position as defined in NAC 284.065.

**Functional Goals** – Goals that support the vision, mission and philosophy of Nevada’s statewide strategic plan. See Statewide Functional Goals.

**Fund** – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities, and residual equities or balances, and changes therein, which are segregated to carry out specific activities or attain certain objectives in accordance with special regulations, restrictions, limitations or laws.

**Fund Mapping** – Fund mapping ties expenditures to revenues. Fund mapping in NEBS is required for all expenditures for every budget account. (Budget accounts with single funding sources, such as 100% general fund, 100% highway fund or 100% federal funds must still be completely fund mapped. There will be no exceptions to this rule.) Expenditures can be fund mapped at the category, object code, and position levels.

**General Fund** – The major operating fund of the state that receives its income from unrestricted revenue such as Sales Tax, Gaming Taxes, Insurance Premium Tax, Casino Entertainment Tax, the Proceeds of Mines Tax, the Business License Fee, other minor taxes and miscellaneous sources such as interest income, licenses, and fees and fines.

**General Ledger (GL)** – See Object Code.

**Gov Rec** – See Governor’s Recommended Budget.

**Governor’s Functional Goals** – A list of enhancement decision units that express the Governor’s goals for the State in the upcoming biennium.

**Governor’s Recommended Budget** – A budget prepared by the Budget Division at the direction of the Governor that is based on the Agency Request budget using the Economic Forum’s projected revenues and Governor’s proposed expenditures comparing current, future, and past completed years for existing programs, and projecting revenues and expenditures of new programs for future years as a result of statutory or legislative mandates, goals and objectives, costs and priorities.

**Grade** – A number assigned by the Department of Personnel to designate a salary range for a class.

**Group Insurance** – An employer-paid benefit that includes health insurance, dental insurance, and vision insurance for State employees.

**Hearing** – A session of a legislative committee at which witnesses present testimony on matters under consideration by the committee.

**Highway Fund** – A fund that derives its income from state fuel taxes, fees on the use and operation of motor vehicles, and Federal highway funds and is restricted for use for the construction, maintenance and repair of public highways and related administrative costs.

**Holiday Pay** – Compensation at the rate of time and one-half for hours worked on a recognized State holiday.

**Human Resource Data Warehouse (HR)** – The State’s online Human Resources database that provides State agencies with access to personnel and payroll activity such as employee rosters, positions rosters, overtime reports, employee leave balances and activity and employee paychecks.

**Information Services** – Any service relating to the creation, maintenance, operation, or use of an information system. An information system is defined as any communications or computer equipment, computer software, procedures, personnel, or technology used to collect, process, distribute, or store information within the Executive Branch of the State.

**Integrated Financial System (IFS)** – An automated system consisting of Statewide ADVANTAGE - Financial, DAWN, ADVANTAGE HR, HRDW, NEATS and NEBS, along with the NDOT ADVANTAGE Financial and associated DATA Warehouse systems that share data forming an integrated system.

**Interim Finance Committee (IFC)** – An interim legislative committee consisting of members of the Senate Committee on Finance and the Assembly Committee on Ways and Means from the preceding legislative session required to review and approve State agency requests to accept certain gifts and grants, to modify legislatively-approved budgets, and to reclassify state merit system positions under certain circumstances, and to allocate funds.

**Interim Finance Contingency Fund** – Funds that may be allocated and expended for emergency use, upon the approval of the Board of Examiners and the Interim Finance Committee, to supplement regular legislative appropriations which failed to cover unforeseen expenditures and to meet obligations under the requirements of law.

**Interlocal Contract** – An agreement between one or more public agencies to contract with any one or more other public agencies to perform any governmental service, activity or undertaking which any of its public agencies is authorized to perform by law (see Section 0314.0 of the State Administrative Manual).

**Items for Special Consideration** – Specific decision units created and requested by agencies in their Agency Request budget that exceed the pre-approved level of budget funding but are viewed important enough by the agency to request that special consideration be given by the Governor for the decision unit to be included in his recommended budget.

**Legislatively Approved Budget** – The final, official biennial budget approved and adopted by the Legislature for each year of the coming biennium.

**Legislative Counsel Bureau - Fiscal Analysis Division**

The agency that provides the Legislature with the capability for independent review and analysis of budgetary and fiscal matters to assist the Legislature in its efforts to set economically sound policies for the state, anticipate future needs, and objectively analyze budgetary requests submitted to it.

**Letter of Intent** – A letter sent to department directors and agency heads from the chairs of certain legislative committees at the end of a legislative session that relays to the agency the Legislature’s intent and directs future action by the agency such as requiring the agency to submit written reports on the status of certain programs to the Interim Finance Committee in between legislative sessions.

**Line Item** – An individual revenue or expenditure line included in the budget. Must be linked to a decision unit, category and object code.

**Line Item Detail** – A report generated in NEBS presented in the base, maintenance and enhancement decision unit format that provides line item detail by object code (general ledger number).

**Longevity Pay** – An amount paid to employees on a semi-annual basis to encourage continuity of service for those who have completed eight years or more of continuous service and have a standard or better performance. The amount paid is based on the length of time the employee has been employed as described on the Department of Personnel’s longevity schedule.



**Longevity Schedule** – This schedule is used to calculate the cost of longevity payments in a budget account. The initial longevity schedule will be populated with current employees. The longevity payments will be calculated on the initial load only based on the employee's continuous service date in Advantage. NEBS will not calculate the projected longevity payments for entries manually added by the user. The longevity line item will be generated from this schedule.

**Maintenance** – Costs required to continue programs and services at levels affected by external factors. Also see Three Part Budget, Inflation, Adjusted Base, Federal Mandates, Court Orders, Caseload.

**Maintenance Decision Unit** – A stand-alone, balanced budget request that displays the revenue and expenditures associated with continuing an existing program at increased levels affected by external factors such as expansion due to pre-approved caseloads, federal mandates, court decisions, consent decrees, inflation, population growth, etc.

**Manually Generated** – See User Generated.

**Merit Pay Increase** – An increase of one step in salary granted on an employee's pay progression date when the employee has a performance rating which is standard or better and has not attained the top of the grade (step 10).

**Motor Pool Vehicles Schedule** – This schedule is used to calculate the cost of vehicles rented on a monthly basis from State Motor Pool. Users must enter the number of months per fiscal year each vehicle will be rented and the projected number of miles per month the vehicle will be driven. The initial data load will default the number of months annually to 12 and the number of mile to 0. The monthly Motor Pool Rental line item will be generated from this schedule. Vehicles rented on a daily, as needed basis are not to be included in this schedule.

**Narrative** – NEBS provides for several levels of text associated with each budget account. On the Additional Text tab, the narrative section is used for longer descriptions and applies to line items, decision units, categories, positions and schedules.

**Nevada Administrative Code (NAC)** – The compilation of all effective, permanent regulations adopted by Nevada state agencies, except those of certain exempted agencies, after review by the Legislative Commission.

**Nevada Employee Action and Timekeeping System (NEATS)** – A web-based intranet system for State of Nevada employees to submit time sheets online, review/modify basic personnel information and enroll in training classes.

**Nevada Executive Budget System (NEBS)** – The automated system used by the Executive Branch to build and administer the executive budget.

**Nevada Revised Statutes (NRS)** – The statutory law of Nevada of a general nature enacted by the Legislature, with such law arranged in an orderly manner by subject, and updated after every regular legislative session.

**Non-Buildings and Grounds** – Refers to space leased or occupied by a state agency belonging to an entity or owner other than Buildings and Grounds.

**NPD-19** – A questionnaire used to determine the appropriate classification for a position.

**Object Code** – A four-digit numeric code used to identify expenditures (formerly known as the general ledger number).

**Occupational Study** – A classification study conducted by State Personnel of a group of positions in related classes and class series to evaluate the appropriateness of the entire classification series within the state's classification and compensation plan.

**One-Shot Appropriation** – A one-shot appropriation is a unique general fund or highway fund appropriation for a particular purpose that is not anticipated to continue.

**One-Time Expenditure(s)** – An expenditure not required on an ongoing basis.

**Organizational Chart** – An organizational chart is a portrayal of the personnel structure and reporting relationships within an organization.

**Overtime** – Any time worked in excess of eight hours a day, eight hours in a 16-hour period, or 40 hours in a week, or for those working under an approved variable workday schedule, any time worked over 40 hours in a week.

**Payroll Assessment** – The Payroll Assessment represents an allocation to state agencies of the costs for the central payroll function of the Department

of Personnel. The Payroll Assessment is allocated to each state agency as a specific percentage of the total gross salaries included in agencies' budgets. The following agencies do not pay the Payroll Assessment since they have their own payroll centers:

- Legislative Counsel Bureau
- Nevada System of Higher Education
- Public Employees Retirement System
- Tahoe Regional Planning Agency
- Transportation

**PCN** – Acronym for Position Control Number.

**Performance Measurement Indicators** – A method of systematically and objectively tracking and quantifying the agency's progress toward achieving its mission and goals.

**Personnel Assessment** – The Personnel Assessment represents an allocation to state agencies of the costs for the recruitment, examination, classification, compensation, and training functions of the Department of Personnel. The Personnel Assessment is allocated to each state agency as a specific percentage of the total gross salaries included in agencies' budgets. In the case of the Personnel Assessment, the gross salaries of elected officials, unclassified positions, and non-classified positions are excluded.

**Position Control Number (PCN)** – An identification number assigned to a position within an individual state agency upon the position's establishment.

**Position Group** – Position groups are a function in NEBS created and defined by agencies so that any of their positions having similarities (such as location, funding source, etc.) can be grouped together and isolated from other positions that may be different.

**Program Statement** – A brief, concise statement describing the function of the program, i.e., the reason for an agency's existence including its legislative/statutory mandate.

**Property and Contents Insurance** – Insurance premium paid to Risk Management covering the property and contents of state owned space and the contents of leased space against loss.

**Purchasing Assessment** – The Purchasing Assessment represents an allocation of the costs for the procurement and inventory services provided by the Purchasing Division to state agencies. The apportioned amounts are allocated to each agency on the basis of the total dollar volume of purchases, both commodity and services, in the previous five-year period.

**Records Retention Schedule** – A record retention schedule developed for the retention and disposition of the records of a state agency and approved by the State Records Committee pursuant to NRS 239.080 so that official State records are retained for a minimum length of time and that records of value shall not be disposed of inappropriately.

**Reserve** – Funds available at the end of a fiscal period to be carried forward into the next fiscal period or reverted at the end of the current period for future obligations.

**Reserve for Statutory Contingency Account** – An account administered by the Board of Examiners for payment of specific costs as described in NRS 353.264.

**Retired Employees Group Insurance (REGI)** – REGI provides a centralized collection mechanism for the receipt of contributions made by each State entity for the benefit of all retired state employees. These contributions defray a portion of the individual insurance premiums for employees who retire from state government and elect to continue coverage in the state group insurance plan. The program is funded by payroll assessments to agency budgets and covers all state agencies, boards, and commissions; the Judicial Branch; the Legislative Counsel Bureau; the Public Employees Retirement System; and the Nevada System of Higher Education.

**Revenue** – Resources (i.e., appropriations, balance forward, Federal funds, restricted revenue) available to finance expenditures within a budget account during a fiscal period.

**Revenue Source** – A four-digit numeric code used to identify revenue.

**Reversion(s)** – The balance of an appropriation or authorization that is remaining after the close of a specific time period that are returned to the original source of the appropriation or authorization.

**Salary Adjustment Need** – The calculated cost of a pay increase for General Fund and Highway Fund appropriated agencies that is normally appropriated to the Board of Examiners and released to an agency to cover



salary shortfalls after the agency justifies the need for the salary adjustment amount and obtains the approval of the Board of Examiners.

**Salary Savings** – Savings in a budget account due to an unfilled position. Also see Vacancy Savings.

**Schedule** – Form included in NEBS that, when populated by the user, drives the automatic generation of associated line items. Line items that are schedule driven may not be manually entered.

**Senate Finance Committee** – A standing legislative Senate committee, often referred to as a money committee, having jurisdiction over measures primarily affecting appropriations, operating and capital budgets, state and federal budget issues and bonding.

**Shift Differential** – An adjustment in pay equivalent to an additional five (5) percent of an employee's normal rate of pay. To qualify, a nonexempt employee must work in a unit requiring multiple shifts in a 24-hour period and be assigned to a period of work of at least 8 hours of which at least four hours falls between 6:00 p.m. and 7:00 a.m. (NAC 284.210).

**Stale Claim** – A claim presented by a state agency to the Clerk of the Board of Examiners for payment after the funds from which the claim should have been paid were reverted to the fund from which they were appropriated or balanced forward (NRS 353.097).

**State Administrative Manual (SAM)** – A compilation of policy statements concerning the internal operations of State government, approved by the Board of Examiners, that are based on statute or other approved regulations for use by State agencies in conducting State business.

**State Demographer** – State employee or office responsible for estimating the current population and forecasting the future population of Nevada. The numbers produced by the State Demographer are essential for estimating caseloads during the coming biennium.

**State ID Number** – Unique number used to identify a piece of equipment in the State's inventory; typically stamped on metallic tag affixed to the equipment.

**Statewide Cost Allocation (SWCAP)** – An assessment for General Fund recoveries of costs for statewide general administrative functions provided by central services agencies.

**Statewide Functional Goals** – Statewide goals issued by the Governor and used by agencies to identify and justify the purpose of a decision unit built into their agency request budget.

**Statewide Inflationary Adjustments** – The amount added to projected expenditures that represent the state's estimate of future cost increases for those items or services authorized by the Governor.

**Statutory Authority** – Authority granted or implied by the Nevada Revised Statutes for a particular activity or function or the establishment of a position, agency, or other entity.

**Strategic Plan** – An organized, documented method of determining what an agency hopes to accomplish and how it will accomplish it.

**Sunset Provision** – Legislation or legislative intent providing an expiration date for a new program that may include positions.

**Supplemental Appropriation** – A request by an agency funded by general fund or highway fund appropriations for additional funding to cover unforeseen and/or unanticipated expenditures.

**System Generated** – Line items automatically generated in NEBS.

**Three-Part Budget** – The budget is constructed of three components, which include base, maintenance, and enhancement.

**Tort (Liability) Insurance** – Liability tort claim insurance coverage paid by State agencies to the Attorney General's Office based on full-time positions and a rating plan adopted by the Attorney General's Office.

**Transfer In/Out Decision Unit** – A decision unit to move program revenue and expenditures from one budget account to another.

**Travel Schedule** – A report required of agencies during the agency request phase of the budget process that details and justifies their in-state and out-of-state travel requests contained within their budgets.

**Two Times (2x) Rule** – A rule used during the Agency Request phase of the budget process as directed by the Governor. An agency's total budget request for the biennium cannot exceed two times the total amount of the agency's legislatively approved General Fund or Highway Fund appropriation for previous work program year.

**Unclassified Employee** – An official, officer, or employee of the Executive branch of State government whose position may be identified in the Nevada Revised Statutes as unclassified. The responsible appointing authority or board fills these positions without regard to the State’s merit system. Not all unclassified positions are listed in the NRS, but will be included in the pay bill.

**Uniform Allowance** – Funding provided to agencies and agency staff for acquisition of required uniform items and accessories.

User Generated – Line item manually entered into NEBS rather than schedule generated.

**Vacancy Savings** – An amount calculated by the Budget Division to determine the savings projected to occur in each year of the biennium in the personnel services category due to vacancies. The calculation is based on historic vacancy percentages by budget account and applied against salary and fringe benefits costs (not applied against overtime, standby, travel differential, longevity, etc.).

**Vendor Services Schedule** – This schedule allows agency users to identify specific vendor expenditures. This includes contracts, publications, dues, etc. The schedule also provides an area for lump sum amounts for agencies such as NDOT that have several hundred contracts for the construction of roads. Pre-approval from the agency’s assigned budget analyst is required in order to utilize the lump sum amount feature.

**Work Program** – A plan of work proposed to be done during a particular period by an administrative agency in carrying out its assigned activities or an amendment to the Legislatively Approved Budget.

**Work Program Change Document** – The document used to modify the Legislatively Approved Budget.

**Work Program Year** – The budgeted revenue and expenditures recorded in the odd numbered fiscal year of a biennium (the year before the start of another biennium).

**Worker-Driven Costs** – The costs associated with a position.