

## **Account(s) Maintenance**

Preparing an agency's account in NEBS prior to constructing that agency's budget, which 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 adjusted to reflect those actually experienced during a fiscal year as listed in DAWN.

## **Activity**

A service provided or function performed for a specific purpose and/or population to accomplish a defined goal or objective consistent with the agency's mission and strategic plan.

- Primary Activity - Activities clearly related to the agency's mission.
- Support Activity - Internal activities necessary to enable the agency to perform the primary activities.

## **Activity Mapping**

A budget tool provided in NEBS detailing how revenues are allocated to support expenditures for each activity.

## **ADA**

The Americans with Disabilities Act.

## **Adjusted Base Budget**

The budget after adjustments have been made to base budget to eliminate one-time expenditures or to increase (annualize) revenues and expenditures for ongoing programs that were not operational for the entire base year.

## **Adjustment(s) to Base**

A change to an actual expenditure included in the base budget to account for partial year, one-time expenditures and interim work program changes.

## **Advantage - Financial**

The official state financial system of record in which state agencies record revenue and expenditure activity.

## **Advantage - HR (Human Resource)**

The official state payroll and personnel system of record in which state agencies record employee payroll and personnel activity.

## **Agency Owned Property and Contents Schedule**

This statewide schedule is used to calculate insurance costs for agency owned properties. This schedule is not completed by agencies.

## **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 Budget**

A two year budget request prepared by a state agency — due to the Budget Division, with copy to LCB's Fiscal Analysis Division, on or before September 1 of even-numbered calendar years — based on the agency's expected revenues and proposed expenditures as necessitated by the agency's statutory or legislative mandates, goals and objectives, costs and priorities.

## **Agency Specific Inflationary Adjustments**

Adjustments for the price increase of goods and services unique to a particular agency.

## **Application Header**

NEBS provides immediate access to the main page of the NEBS application through folder tab links. This header is displayed on every page throughout the system. Examples are: Home/NEBS/Activity Budget/Work Programs/BDR/SFYE/Reports/DataMart/Messages

## **Appropriation**

A legislative allocation from the state General Fund or Highway Fund for a specific purpose or to support the 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 and 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.

## **Assessment Settings**

This is a view on the Account Maintenance tab that provides agency users with the ability to set assessment

settings (EITS, AG Tort, Bond) at the budget account level (as opposed to the position level).

### **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 or expenditure authorization amounts approved 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.

### **B/A**

Budget Account.

### **B&G**

The Buildings and Grounds section within the State Public Works Division under the Department of Administration.

### **B&G Owned Building Rent Schedule**

This schedule is used to calculate, allocate and track state owned building rent costs and state-owned space allocations to state agencies in residing state owned facilities managed by Buildings and Grounds.

### **Balance Forward**

The carry forward of cash from one fiscal year to a subsequent fiscal year.

### **Base Budget**

The budget to continue services at the same level as was provided in the Base Year of the current biennium. The sum total of revenue and expenditures for a budget account in the even numbered year preceding the legislative session.

### **Base Year**

The first year of the current biennium, which is the even-numbered year. Expenditures from the Base Year are used to populate the actual column in NEBS thereby creating a base budget.

### **Basic View**

This is a view on the position tab that shows the position, PCN (position control number), group, position class, class description, grade, step, position type, etc.

### **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 version while preparing agency budgets. Authorized users may create working versions.

### **Biennium**

A two year period, which, as it applies to Nevada budgeting, is the two consecutive fiscal years following a regular legislative session. The current biennium is denoted 2013-2015 and is comprised of fiscal year 2014 (the Base Year) and fiscal year 2015 (the Work Program Year). The upcoming biennium is denoted 2015-2017 and is comprised of fiscal year 2016 (Year 1) and fiscal year 2017 (Year 2).

### **Bill Draft Request (BDR)**

A written request submitted to the LCB 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 Attorney General (per [NRS 353.010](#)) having the authority to examine all claims against the state and to perform other duties as prescribed by law, such as the approval of all contracts with independent contractors.

### **Budget**

An estimate of the revenues and expenditures needed to carry out programs for a fiscal period covering 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 Division**

Division within the Department of Administration responsible for producing a fiscally sound executive budget that meets the strategic priorities of the state and missions of the individual agencies.

### **Budget Authority**

The amount authorized in a budget for revenues and expenditures for a specific accounting period. (See also Realized Funding.)

**Budget Period**

NEBS allows for multiple biennium budgets. As you select the budget account to work with, the budget period will default to the biennium budget currently being developed. The current system can store biennial budgets back to the 2005-2007 biennium.

**Budget Task Bar**

NEBS provides direct access to specific functions within the application. One or more task bars will be displayed to users, depending upon their assigned role. To access this, you will click on the double arrow located at the top left of the screen, below the Nevada Seal.

**Budget Version**

This term is used extensively in the NEBS process and includes several components used to identify the various stages of the budget. Examples are: A00 - Agency Request as Submitted; A01 - Agency Request; G01 - Governor Recommends; L01 - Legislatively Approved; Wxx - Working Version, used by the agency to develop “what-if” scenarios for a budget account.

**Budget Preparation Checklist**

A list included in these budget instructions itemizing the required components that must be included with the Agency Request budget identifying the location for attachments in NEBS.

**Building Maintenance Schedule**

Schedule to itemize non-structural alterations under \$100,000 that do not affect the safety of the building and do not change, in any manner, its structural elements. Non-structural alterations may be included through an M-425, E-730 or one-time decision unit, depending on the rationale driving the improvement.

**Building Rent, Non-B&G Schedule**

This schedule is used to record space leased by entities other than Buildings and Grounds. Line items produced by this schedule are non-state owned building rent, Buildings and Grounds lease assessment, and contents insurance.

**Business Plan**

A formal statement of a set of goals, the reason they are believed to be attainable, and the method by which they will be reached, which must be completed by state agencies seeking 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 pro-

gram for the current biennium, whichever is less. (See [SAM 2516](#) and the Business Plan appendix.)

**Capital Improvement Project (CIP)**

The construction of a new building and the furniture, fixtures and equipment (FF&E) for that building; modifications to structures for existing state buildings; remodeling, repairs, and maintenance work for projects of a non-structural nature over \$100,000; and advanced planning for future construction.

**Caseload**

The number of cases handled in a given period by an agency.

**Caseload Adjustment**

The expected increase or decrease in an agencies' caseload as indicated in an M-150 decision unit based on applicable activities.

**Caseload Cost Adjustment**

The change in the cost of providing existing services to an increased or decreased number of clients, specified in an M-150 decision unit and applicable only to agencies with pre-approved caseload formulas.

**Caseload Schedule**

This schedule is designed to calculate per person costs. This schedule is mainly used by the Department of Corrections to calculate their inmate driven costs. NEBS can accommodate a caseload-based calculation of a count times a rate for use by any agency.

**Category Number**

A two-digit numeric code that identifies and groups the type of expenditures 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 <http://washoe.state.nv.us>.

**Class Code Number**

A numeric code for classified positions, established by the Division of Human Resource Management, 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 NAC and NRS.

**Closing Budgets**

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

**COLA**

Cost of Living Adjustment.

**Confirmation Messages**

In NEBS, the top right corner of the page displays all notifications that a particular action was taken by the user. For instance, when a user adds text and clicks on save, the system will issue the confirmation message "Text Updated." in a red text box.

**Contract(s)**

A formal agreement, with appropriate approvals, between the state and an independent contractor, as defined in [SAM 0320](#), for outside vendor services or products.

**Core Functions**

A collection of related, structured activities or tasks that produce a specific service or product (to service a particular goal) for a particular customer. This function ties the state's strategic goals and priorities to its activities by defining state government's primary purposes/functions.

**Cooperative Agreement**

An agreement between two or more public agencies for the joint exercise of powers, privileges and authority. (See [SAM 0302](#).)

**Cost Allocation**

Statewide cost allocations represent recovery of costs from non-General Fund sources for statewide general administrative functions provided by central service 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 <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 or changes to existing programs.

**Decision Unit Filter**

NEBS allows users to display only the line items associated with a specific decision unit through the use of the decision unit filter. For instance, by selecting the B000 decision unit filter, only line items associated with the Base decision unit will appear on the Line Item page.

**Decision Unit Synopsis**

The text area available under the Account Maintenance tab used to insert two to three brief sentences that describe each decision unit and is printed in the Executive Budget Book. For example, the decision unit synopsis text for a base decision unit could be as follows:

"This request continues funding for 30 employees with associated operating costs." For more instruction on standard text, refer to the Style for Budget Text appendix.

**Economic Forum**

A five-member committee from the private sector directed to provide a forecast of future state General Fund revenues by approximately December 1 of even-numbered years and approximately 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 a new budget. (See [NRS 353.226 - 353.229](#).)

**Enterprise Information Technology Services (EITS) Assessments**

The EITS assessments allocates costs to state agencies for the statewide functions provided by the department. The allocated functions are categorized into two areas: infrastructure and security. These are included in the EITS assessments and are allocated based on FTE positions in each state agency budget.

**Infrastructure Assessment**

This assessment supports several units within EITS and is designed to cover cost for the following services

rather than inflate the other billable services supplied by EITS. The Infrastructure Assessment includes:

- DNS routing, Help Desk, state web portal, web page development, state toll free access, state on-line phone book, and state operator service.
- Centralized DNS servers route all incoming and outgoing web traffic.
- EITS's Help Desk serves all state agencies by providing one access point for all EITS services (e.g. PC LAN tech, mainframe security and passwords, e-mail accounts, billing questions, WAN outages, etc.).
- The state web portal is the state's main web page and is the starting point for the general public and state staff to access the state web.
- State list server facilitates delivery of messages to work groups and organizations both inside and outside state government. Examples of this include the distribution of press releases and advisories from the Governor's Office and distribution of time sensitive information regarding large projects that span multiple agencies.
- Capacity planning and management that ensures the state can anticipate future IT resource requirements and plan for sufficient computer and communication capacity in a cost-effective manner to meet the service need of all users.
- The web page development unit provides a variety of web page development and support services for all agencies within the state of Nevada, including constitutional offices.
- State toll free access provides an "800" number which is available to anyone to access the State Operators.
- The state phone book is available on-line via the Internet and it provides a complete listing of all employees. The state phone book is routinely updated and has replaced the printed state directory.
- The state operator service supports two full time state phone operators who answer calls from the general public and forward these calls to the appropriate department, agency, board, or commission.

### *Security Assessment*

The Security Assessment is used to support all agencies in developing, implementing and maintaining agency specific IT security programs through security standards and procedures, backup and recovery plans, security profiles, risk mitigation plans, and disaster recovery plans. Staff are versed in specific IT security disciplines such as telecommunications and network

security, data security, web security, security administration, and contingency planning.

### **EITS**

The Enterprise Information Technology Services Division.

### **EITS Schedule**

This schedule is used to calculate the cost of services provided by EITS. Agencies must enter the number of units (i.e., hours, months, etc) for each type of service that EITS is expected to provide. Unlike the other schedules, users will be entering the number of units directly into the M-150 decision unit as opposed to entering the information into the Base decision unit.

### **Emergency Account**

An account administered by the BOE 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**

Employee bond provides for loss caused by any fraudulent or dishonest act committed by an employee acting alone or with others. Employee bond is assessed by the Risk Management Division of the Department of Administration based on FTE positions in each state agency budget.

### **Employee Tort**

Employee tort is self-insurance for general liability claims (torts). A tort claim may be filed against the state for an incident or accident in which a state employee or agency has caused damages to another party. Employee tort is assessed by the Attorney General's Office based on FTE positions in each state agency budget.

### **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 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, or revisions or deletions that aren't currently reflected in the agency's base budget and the change is meant to improve or streamline 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 \$5,000.

**Equipment Schedule**

This schedule is used to track all equipment requests. Actual equipment GLs will be automatically zeroed out in adjusted base (Base and M-150), except GL 7460-7464. Equipment between \$1,000 and \$5,000 (GL 7465-7469) must be eliminated from base unless it can be justified as an ongoing expenditure.

**Executive Budget**

The document submitted to the Legislature that contains the Governor Recommends budget and supporting documents.

**Expanded Program Narrative**

A written report submitted by agencies to the Chair of the Assembly Ways and Means Committee prior to the initiation of a legislative session to provide the committee with additional information regarding the budget or 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.

**FF&E**

Furniture, fixtures and equipment.

**Fiscal Analysis Division**

The agency within the Legislative Counsel Bureau 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.

**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.

**Fleet Services Vehicles Schedule**

This schedule is used to calculate the cost of vehicles rented on a monthly basis from Fleet Services. 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 miles to 0. The monthly Fleet Services 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.

**Folder Tab Links**

NEBS uses links to allow users to navigate to various parts of the system. The "NEBS" tab can be used any time to redirect a user to the main page, the budget account versions list.

**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.

**Fringe**

This is a view in NEBS is located on the Position tab under the Decision Unit Filter. Selecting this view shows position and all the fringe benefit flags (retirement, workers comp) as well as personnel assessments such as AG tort and Risk Management bond.

**FTE**

A full-time equivalent position as defined in [NAC 284.065](#).

**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 Map**

A budget tool provided in NEBS detailing how revenues are allocated to support expenditures in a budget account and explicitly tracking all revenue funding sources to a specific expenditure or combination of expenditures. 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 budget account, 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 Number (GL)**

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 ledgers or sources and expenditure general ledgers are referred to as object codes. Each revenue ledger or object code is part of a revenue or expenditure category, and revenues and expenditure categories are part of decision units.

**Governor's Strategic Priorities**

A list of enhancement decision units that express the Governor's goals for the state in the upcoming biennium.

**Governor Recommends (Gov Rec)**

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 strategic priorities.

**Grade**

A number assigned by the Division of Human Resource Management 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 for a full-time non-exempt employee for eight hours of a recognized state holiday. Any hours worked on a holiday are paid at a regular rate of pay.

**Human Resource Data Warehouse (HRDW)**

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.

**Inflation Adjustment**

An amount added to projected expenditures that represents the state's estimate of future cost increases for items or services authorized by the governor.

**Information Services**

Any service relating to the creation, maintenance, operation, or use of an information system.

**Information System**

Any communications or computer equipment, computer software, procedures, personnel, or technology used to collect, process, distribute, or store information.

**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 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 BOE and the IFC, 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 [SAM 0314](#).)

### **Internal Service Fund**

A fund used to account for the financing of goods or services furnished by a designated department or agency to governmental units within its own organization or to other departments or agencies on the basis of reimbursement for costs.

### **Legislatively Approved Budget**

The final, official biennial budget approved and adopted by the Legislature for each year of the coming biennium.

### **Legislative Counsel Bureau (LCB)**

The collection of legislative service agencies, including the Fiscal Analysis Division, created to free legislators from dependence upon the executive branch of state government and lobbyists for information and assistance.

### **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 IFC 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 DHRM's longevity schedule.

### **Longevity Schedule**

This schedule is used to calculate the cost of longevity payments in a budget account. The initial longevity schedule is populated with current employees. The longevity payments is 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 is generated from this schedule.

### **Maintenance**

Costs required to continue programs and services at levels affected by external factors. Also see Three-Part Budget, Inflation Adjustment, Adjusted Base Budget, Federal Mandates, Court Orders, and 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).

### **Money Committee**

Either of the two committees (the Assembly Ways and Means Committee and the Senate Finance Committee) having jurisdiction over measures primarily affecting appropriations, operating and capital budgets, state and federal budget issues and bonding.

### **Monthly Detail Year 1 and Year 2**

This information is contained on the position cost page under the Position tab. When users click on the \$ icon associated with a position, all the position costs are shown including the monthly details for each of the years.

### **Motor Pool Vehicles Schedule**

See Fleet Services 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.

### **NDOT**

The Nevada Department of Transportation.

### **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 system for the state of Nevada employees to submit timesheets online, review and 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 a state-owned building and/or property. Negotiations for these leases should be processed through B&G.

### **NPD-19**

A questionnaire used to determine the appropriate classification for a position.

### **NSHE**

The Nevada System of Higher Education.

### **Object Code**

See General Ledger.

### **Occupational Study**

A classification study conducted by the Division of Human Resource Management 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.

### **Opposite Copy**

This is an option when users are performing the position copy function. When this option is selected, the position costs associated with the new position or positions are reversed. Positive amounts become negative amounts and negative amounts become positive amounts.

### **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 Division of Human Resource Management. 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
- Supreme Courts

### 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 Division of Human Resource Management. 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 by the Budget Division to a position within an individual state agency upon the position's establishment.

### Position Copy Type

This is an option users select when the position copy functionality is utilized. It is important to understand the difference between the three options described below:

#### New Copy

When this option is selected, the new position type appears as new on the position detail page. This is useful when agency users need to create several of the same type of positions (such as 10 Highway Patrol officers).

#### Exact Copy

When this option is selected, the position will appear exactly like the source position from which the position was copied. This is useful when agencies copy positions to working versions.

#### Transfer

When this option is selected the new position type is shown as a transfer in or a transfer out on the position detail page depending on the circumstance of the transfer. It should be noted for all positions transferred out, there should be corresponding position transferred in. This is necessary so the positions can be reconciled at the end of the budget process.

### 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.

### Position Text

The Post-it icon identifies where users can add text or attachments associated with positions. It should be noted all new positions should have text that justifies the request for the new position.

### Priority

NEBS provides users with the ability to create decision units under the Account Maintenance tab. All decision units with the exception of B-000, M-100 and M-150 must be given a priority (Budget Account priority and Department priority) so that decisions can be made in regard to limited funding.

### Priority and Performance Budget

A budget building approach that identifies and prioritizes an agency's activity and defines the resources allocated toward that activity.

### Program Statement

A brief, concise statement describing the function of the program, i.e., the reason for an agency's existence including its federal, legislative and/or statutory authority.

### 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.

**Realized Funding (cash)**

The actual amount of cash received (revenue, appropriations, amount balanced forward) less expenditures. (See also Budget Authority.)

**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 or confidentiality 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 for future obligations or reverted at the end of the current period.

**Reserve for Statutory Contingency Account**

An account administered by the BOE 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 Ledger**

See General Ledger Number.

**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 or adjusted amount of change from the Governor Recommends to the Legislatively Approved budget for General Fund

and Highway Fund appropriated agencies that is normally appropriated to the BOE 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 BOE.

**SAM**

See State Administrative Manual.

**Schedules**

NEBS provides for the creation of schedule driven line items. Currently, most payroll GLs are generated by the payroll re-calculation process. When GLs are schedule driven, users are generally not allowed to manually enter information into this GL line item. Numerous schedules have been incorporated into NEBS. Many object codes are schedule driven. Users no longer enter data directly into the Year 1 and Year 2 fields of their line item budgets for these object codes. For all schedules, excluding the EITS schedule, adjusted base line item inputs must be entered into the schedules in the base decision unit. M-150 adjustments (the difference between the base budget amounts in schedules and the actual year expenditures) will be automatically generated by NEBS based on the inputs provided by the user via the respective schedule(s).

Since the EITS schedule operates differently, please refer to the EITS schedule information in the glossary and the budget manuals for more detailed information on functionality. The status of each schedule is shown so users can keep track of their progress in completing the schedules. If a particular schedule does not apply to an agency, users can set the status as N/A. If the required data is not entered into the schedules, line items will not be generated in the agency's line item budget or negative costs will appear in adjusted base.

**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 non-exempt 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](#)).

**Space Justification Form**

The form that calculates the amount of space that may be allocated for a leased facility (not owned by the state). The Space Justification Form should be completed and submitted as an attachment to the Space Request Form. These forms can be found at: <http://www.bandg.state.nv.us/leasing1.htm>

**Space Request Form**

The form completed to request renewal of an expiring lease or a new leased location for properties that are not owned by the state. Space Request Forms must be accompanied by a completed Space Justification Form. Both can be found at: <http://www.bandg.state.nv.us/leasing1.htm>

**Staff Physicals Schedule**

This schedule provides detailed information to create line item requests for staff physical-related expenditures.

**Stale Claim**

Any claim other than a claim for medical expenses submitted by a third-party administrator or a claim which is \$100 or more, and which is presented by a state agency to the State Board of Examiners after the date on which it is provided by law that money appropriated to that state agency for the previous fiscal year reverts to the fund from which appropriated. ([NRS 353.097](#)).

**State Administrative Manual (SAM)**

A compilation of policy statements concerning the internal operations of state government, approved by the BOE, that are based on statute or other approved regulations for use by state agencies in conducting state business. This manual can be found on the Budget Division website (<http://budget.nv.gov/Documents/Manuals/Instructions/>)

**State Demographer**

State employee or office responsible for estimating the current population and forecasting the future population of Nevada. The numbers produced by the 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 Plan (SWCAP)**

An assessment for General Fund recoveries of costs for statewide general administrative functions provided by central services agencies.

**Statewide Strategic Priorities**

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 NRS 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.

**Strategic Priorities**

Statewide priorities issued by the Governor and used by agencies to identify and justify the activities built into their Agency Request Priority and Performance Budget.

**Summary tab**

NEBS provides summary level views of a specific budget account's revenues and expenditures by decision unit, category, or GL.

**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 or unanticipated expenditures. Supplemental appropriations occur in the fiscal year that the Legislature is in session (the odd year of the biennium) and are acted upon by the full Legislature.

**System Generated**

Line items automatically generated from a schedule in NEBS.

**Three-Part Budget**

The three components of the budget: base, maintenance, and enhancement.

**TIR**

Technology Investment Request.

**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.

**Unclassified Employee**

An official, officer, or employee of the Executive Branch of state government whose position is filled by the responsible appointing authority or board without regard to the state's merit system (not all unclassified positions are listed in the NRS, but all will be included in the pay bill which is usually a Senate bill).

**Uniform Allowance**

Funding provided to agencies and agency staff for acquisition of required uniform items and accessories.

**Uniform Schedule**

This schedule provides detailed information to create line item requests for uniform-related expenditures. Rates for each type of uniform come from the uniform rates master table.

**User Generated**

A line item manually entered into NEBS rather than schedule generated.

**Vacancy Savings**

Savings calculated by the Budget Division 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.), projected to occur in each year of the biennium in the personnel services category due to vacancies.

**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**

The document used to request changes to the Legislatively approved budget or to establish a budget for a non-executive budget account, identifying the proposed sources of funds to be received by the agency and showing a plan of how the money is to be expended (in essence, a mini-decision unit that is self-balancing and must be self-supporting).

**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). The work program year of the current biennium is fiscal year 2015.

**Worker-Driven Costs**

The costs associated with a position.

**Year 1**

The first (even-numbered) fiscal year of the upcoming biennium.

**Year 2**

The second (odd-numbered) fiscal year of the upcoming biennium.