



Section 6

NEBS Changes

John Borrowman

Budget Analyst & NEBS Administrator



Recent Developments

- State Fiscal Year End (SFYE) module
- Internet browser compatibility upgrades
- Vacancy Savings



Current Programming Focus

- Pursuant to NRS 353.205 1 (b) 3:
 - Additions, deletions or modifications to Performance Measures must be reported
- Performance Measures
 - Process is being implemented to report changes
 - Fields added for user to provide documentation on where data was obtained and how it was used



Next Programming Focus

- Major Budget Initiatives
- Positions
- Enterprise Information Technology Services (EITS) tables
- Building Inventory
- Mapping



Mapping

- Replaces independent functionality of Fund Mapping and Activity Mapping
- Empowers user to set parameters, or rules, to limit data entries to the appropriate activities, revenues, and categories
- Presents entries and results in grid format to visually align mapping with RGLs and activities



Mapping

- Provides for internal FMAP rebalancing
- Completed mapping is a requirement for the A00 Agency Request budget due on August 29th at 4 PM. Excel files will not be supported.
- Intended to be incorporated in Work Program (WP) and SFYE modules as the utility matures
- Mapping specific training will be provided



Mapping Rules (by Activity)

Copy All to Y2 Check All: ☒ ☐

DU:

Copy to Y2	Check All:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
B000	BASE	<input checked="" type="checkbox"/>	<input type="checkbox"/>
M200	CASELOAD	<input checked="" type="checkbox"/>	<input type="checkbox"/>
E226	DESCRIPTION	<input checked="" type="checkbox"/>	<input type="checkbox"/>
E227	DESCRIPTION	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

RGL:

Copy to Y2	Check All:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2501	GENERAL FUND	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3500	FEDERAL FUND	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3501	DESCRIPTION	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Catg:

Copy to Y2	Check All:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
01	PERSONNEL	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
02	OS TRAVEL	<input checked="" type="checkbox"/>	<input type="checkbox"/>
03	IS TRAVEL	<input checked="" type="checkbox"/>	<input type="checkbox"/>



Mapping Rules (by RGL)

Save		Undo		Edit RGL List		2501		3500	
Copy All to Y2				Check All:		<input checked="" type="checkbox"/>		<input type="checkbox"/>	
Actv:	Copy to Y2		Check All:		<input checked="" type="checkbox"/>		<input type="checkbox"/>		
	Policy Direction				<input checked="" type="checkbox"/>		<input type="checkbox"/>		
	General Administration				<input checked="" type="checkbox"/>		<input type="checkbox"/>		
DU:	Copy to Y2		Check All:		<input checked="" type="checkbox"/>		<input type="checkbox"/>		
	B000		BASE		<input checked="" type="checkbox"/>		<input type="checkbox"/>		
	M200		CASELOAD		<input checked="" type="checkbox"/>		<input type="checkbox"/>		
	E226		DESCRIPTION		<input checked="" type="checkbox"/>		<input type="checkbox"/>		
	E227		DESCRIPTION		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
Catg:	Copy to Y2		Check All:		<input checked="" type="checkbox"/>		<input type="checkbox"/>		
	01		PERSONNEL		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
	02		OS TRAVEL		<input checked="" type="checkbox"/>		<input type="checkbox"/>		
	03		IS TRAVEL		<input checked="" type="checkbox"/>		<input type="checkbox"/>		



Mapping Data Validation

Logical Limits - Exceptions Exist !							
	2501	3500	3501	3502	4000	4001	4002
Thresholds (\$):							
Cap:		1,000	750	1,500			
Adjust:		Cat 13 7000	Cat 13 7000				
Line Items:			Exceeds	Expanded Description Here.			
Line Items Total (\$):	900	1,000	1,100	1,000	500	750	750
Balance (s/b \$0):			350	(500)			
Mapping:			Exceeds	Under			
Mapping Total (\$):	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Balance (s/b \$0):			250	(500)			
Click here to expand just the windows that map to this RGL							
Tot Exp	2501	3500	3501	3502	4000	4001	4002
Line Item RGL Total:	9,000	900	1,000	1,100	1,000	500	750
GL 9178 Reserves:	1,000			500	250	250	
Item Adjusted Total (\$):	10,000	900	1,000	1,100	1,000	1,000	1,000
Mapping Total (\$):	10,000	1,000	1,000	1,000	1,000	1,000	1,000
Deviation:		100		(100)			



Mapping Entry

		Total Exp			2501	3500	35
	Expenditure Total:	\$10,000					
	Less Mapped at Lower Level:						
	Less Fixed Mapping:	\$1,000			\$500		
	Actv Dynamic %:	100.00%			10.00%	20.00%	20
	RGL Dynamic %:	100.00%					
	Dynamic Mapping:	\$9,000			\$500	\$1,000	\$1
	Mapped Total:	\$10,000			\$1,000	\$1,000	\$1
	Mapping Check Data (s/b \$0):	\$0			\$0	\$0	
Activity Policy Direction		Total Exp	Alloc	Balance			
	Expenditure Total:	\$10,000	55.00%	\$5,500			
	Fixed (\$):	\$1,000		\$4,500	\$500	(Disabled)	
	Actv Dynamic %:	100.00%			15.00%	(Disabled)	15
	RGL Dynamic %:	100.00%			33.00%		33
	Dynamic Total (\$):	\$4,500		\$0	\$500		
	Total	\$5,500		\$0	\$1,000		\$1
Activity General Administration		Total Exp	Alloc	Balance			
	Expenditure Total:	\$10,000	45.00%	\$4,500			
	Fixed (\$):	\$1,000		\$3,500		\$1,000	
	Actv Dynamic %:	100.00%			20.00%		20



Mapping Summary Views

- Provides onscreen summary data to compliment the data entry format
- Mapping summary views will provide the traditional RGL columns/Cat Rows
- Will also provide many alternative views to include summaries by activities, decision units, and mapping trees.



QUESTIONS?

budget@admin.nv.gov

For questions after this seminar, please contact your agency's assigned Budget Division Budget Analyst.

BUDGET KICKOFF 2015 – 2017 Biennium Executive Budget





Section 7

Nevada Executive Budget System (NEBS) Training

Melanie Young, Budget Analyst & PPBB Coordinator



Agency Training Needs

- NEBS Navigation
- NEBS Mapping (Fund and Activity)
- Other NEBS Changes
- Activities and Performance Measures



Classes to be Provided

- NEBS Navigation for New Users
- Performance Measures
- Strategic Planning and Performance Measures



Training to be Provided by Budget Analyst

- NEBS Mapping
- NEBS Changes
- Activities and Performance Measures
- Agency specific training needs



Online Resources

- <http://budget.nv.gov/Manual-Instructions/>
 - State Administrative Manual (SAM)
 - Budget 101
 - Budget Instructions
 - Fiscal Year End Closing
 - Priorities and Performance Based Budget Instructions



Online Resources Continued

- <http://budget.nv.gov/Manual-Instructions/>
 - Nevada Executive Budget System (NEBS) Manual
 - NEBS Work Program Manual
 - Contract Entry and Tracking System Manual
 - Bill Draft Request (BDR) Instructions



Other Resources

- Budget Division Website
 - <https://budget.nv.gov>
- Your Assigned Budget Analyst
 - 775-684-0222
 - budget@admin.nv.gov



QUESTIONS?

budget@admin.nv.gov



Section 8

Capital Improvement Program (CIP)
Facilities Maintenance
Deferred Maintenance
Leased Facilities

Chris Chimits, Deputy Administrator
Julie Kidd, Head of Leasing Services
State Public Works Division



What is a CIP Project?

- NEVER : Carpet/painting/drapery projects.
- ALWAYS : Roofing replacement, ADA, fire and life safety, paving, environmental or structural projects.
 - Other projects with construction cost estimates greater than \$100,000.



IS a CIP Project





***IS NOT* a CIP Project**





CIP Application Overview

- Download the Project Application Worksheet from State Public Works Division (SPWD) website at www.SPWB.state.nv.us.
- Contact the appropriate SPWD project manager for assistance in preparing your application.
- The deadline for submitting the web-based application form on the SPWD website is April 2, 2014.
- Plan to present your project to the SPWD on August 26 – 27, 2014.



The Application

- Basic information – project name, project description, location, requesting agency, contact person, etc.
- Priority rank within requesting department
- Justification
- Programming
- Site analysis
- Preliminary cost estimate and funding sources
- Proposed schedule



Results of an incomplete and confusing CIP application



Project Justification

Required for all projects

- Health, safety and legal issues
- What is driving the need for your project
- Ramifications if project is not approved



Programming

**Required for new construction,
remodels and additions only**

- Square footage
- Staff count
- Occupancy type
- Special facilities
- Furniture, fixtures & equipment



Project Schedule

Required for all projects

- What is the latest date this project could be completed without disrupting your program and why?



Approval Process

- Management review with each agency in late July
- August 26 – 27, 2014 - Agency presentation to State Public Works Board (SPWB)
- September 2014 – SPWD Administrator's recommendations to SPWB
- October 1, 2014 – SPWB recommendations to the Governor
- January 2015 – Executive budget submitted to Legislature
- February – April 2015 – Legislative hearings



How do I Develop a Maintenance Project Request?

- Facility Condition Analysis Reports
 - Estimates for Facility Maintenance and Deferred Maintenance are planning level estimates only
 - These estimates do not include soft costs (Permitting, Design Fees, Contingency, etc.)
 - These planning level estimates should be substantiated with additional due diligence prior to making budget requests
- ~OR~
- Deferred Maintenance [website pull down menu]
 - see www.SPWB.state.nv.us for further guidance



Leased Facilities

- Reminders – what we do and what we need from you
- Common issues to avoid
- New services we offer



Remember to:

- Include scheduled, contractual rent increases that coincide with your lease as adjustments to base. The log of all leases statewide can be found at:
http://www.bandg.state.nv.us/leased_properties.xls
 - *Watch for our report that will assist you with this task 😊*
- If your lease is expiring, check holdover rent increase language
 - *Again, there will be a report for that!*
- Estimate rent rate increases if your lease is renewing
 - *We can help with that too!*



Items to Consider as you estimate facility needs:

- New staff will need new space – refer to our “Space Justification Form” for statewide norms
- Existing office equipment & furniture may not work in new space
- Moving Costs – if relocating or asking for a major remodel (sometimes for new furniture)
- Telephone & data costs for relocations and additional staff (installation AND ongoing)



New this biennium

- Complete a space request when you budget for a new facility, an expansion or a renewal of an expiring lease. This allows us to forecast leasing activity for the biennium
- You will be receiving 2 reports from us:
 - 1) Contractual lease payments for the biennium (to confirm your information)
 - 2) Expiring leases for the biennium with *estimated* market rates for the facility location and type



New this biennium - continued

- Earlier lease assessments to avoid the end of year rush
- Remodels, expansions, reconfigurations of leased facilities **MUST** be done through SPWD
 - Policy and request form can be found at <http://www.bandg.state.nv.us/leasing1.htm>



Contact Information

- Website – for forms and other information
<http://www.bandg.state.nv.us/leasing1.htm>
- Leasing Services Main number:
– 684-1815



QUESTIONS?

budget@admin.nv.gov



Section 9

Internal Service Funds

Evan Dale, Administrator
Administrative Services Division



2 CFR Part 225

Cost Principles For State, Local, And Indian Tribal Governments

(Formerly OMB A-87)

- Statewide Cost Allocation Plan (SWCAP)
- Internal Service Funds



SWCAP

- Controller's Office
- Treasurer's Office
- Budget Office
- State Archives
- Legislative Audit
- Internal Audit
- Building Depreciation



SWCAP Methodology

FY '3 Actual Allocation

Less: FY '3 Plan Amount (based on FY '1 actual)

FY '5 Carry Forward

Plus: FY '3 Actual Allocation

FY '5 Fixed Plan



SWCAP Example

Central Service

FY '13 Actual Cost	\$100
<u>Divided by: Allocation Base (units)</u>	<u>100</u>
FY '13 Actual Allocation per unit	\$ 1



SWCAP Example

Operating Unit

Amount Allocated from Central Service <u>in FY '13 Plan (based on FY '11 actual)</u>	<u>\$ 8</u>
Actual FY '13 Units of Central Service	10
<u>Actual FY '13 Central Service Allocation</u>	<u>\$10</u>
Carry Forward Amount	\$ 2



SWCAP Example

Operating Unit (cont.)

Actual FY '13 Central Service Allocation	\$10
<u>Carry Forward Amount</u>	<u>\$ 2</u>
<u>FY '15 <i>Fixed Plan</i> Amount</u>	<u>\$12</u>



SWCAP Exhibit A

- Budgeted SWCAP Amounts **May Not** be the Approved Plan Amounts
- <http://adminsvcs.nv.gov>



Internal Service Funds

- Mail Service
- Enterprise IT Services (EITS)
- Motor Pool
- Purchasing
- Personnel
- Buildings and Grounds
- Risk Management



Internal Service Fund Billing Methods

- Assessment
- Billed Service



Internal Service Fund (ISF) Billed Service Example

ISF Budgeted Cost to Provide Phone Service	\$100
Divided by: Statewide Budgeted Units of Phone Service	
Operating Unit A – 50 Units	
Operating Unit B – 50 Units	100
<hr/>	
Budgeted Per Unit Cost of Phone Service	\$ 1



Internal Service Fund Billed Service Example (cont.)

Actual Units Phone Service

Operating Unit A – 50 Units

Operating Unit B – 20 Units 70

Multiply: Budget Per Unit Cost of Phone Service \$ 1

Actual ISF Revenue \$70



QUESTIONS?

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**May fair
winds be
with you as
you sail on to
build your
budget!**