

STATE OF NEVADA



GOVERNOR'S FINANCE OFFICE

BUDGET DIVISION

Revised February 2024

NEVADA EXECUTIVE BUDGET SYSTEM MANUAL (NEBS)

NEBS is the states budgeting system which encompasses multiple versions of the budget during the budget building process. This manual focuses specifically on the line item budget development processes, including base, adjusted base, maintenance, enhancements, and total budget requests.

Table of Contents

Nevada Executive Budget System (NEBS)	4
Introduction.....	4
NEBS Security	4
Signing on to NEBS	6
NEBS Screens	7
Introduction.....	7
Create New Working Version.....	8
Copy a Primary or Working Version	9
Budget Account Information	10
Budget Account Note Function	10
View Listed Text and Attachments.....	12
Dashboard Link.....	12
Line Item Screen.....	14
Schedule Screen.....	16
Summary Screen.....	16
Positions.....	17
Fund Mapping.....	17
Account Maintenance	18
Drop-Down Menus	18
Icons.....	19
Text Editing and Notes Functions.....	19
Decision Unit Descriptions	20
Category Text.....	20
NEBS Reports	21
Introduction.....	21
General Budget Account Reports	24
General Schedule Reports.....	24
General Payroll Reports.....	25
General Exception Reports	25
General Closing Reports.....	25
Account Maintenance	26
Introduction.....	26
Decision Units.....	27
Categories	31

GLs (General Ledgers)	33
Define Line Item Position Groups	34
Add a Position Group.....	35
Delete a Position Group	35
Define Assessment and Other Account Settings.....	35
Actual and Work Program Revenues and Expenditures	37
Introduction.....	37
Add Line Item.....	38
Delete Line Item	39
Positions	39
Introduction.....	39
Add Positions	39
Copy Positions	43
Transfer Positions	45
Reclassify Classified (E-805) and Unclassified Positions (E-806).....	47
Sun-Setting Positions	48
Update Positions	49
Assessments and Full-Time Equivalent (FTE) Driven Costs	50
Introduction.....	50
Define Assessment Settings.....	50
Review Payroll Assessments & FTE-Driven Costs with the Positions Screen.....	51
Review Payroll Assessments & FTE-Driven Costs with the Update Position Screen.....	52
Position Reconciliation	53
Reconciling Positions in Phase One.....	53
Phase Two - Confirm Position Information.....	56
Adjustments to Base	60
Introduction.....	60
Generate M150 Adjustments	60
User-Generated (manual) Adjustments.....	61
System-Generated Adjustments.....	62
Helpful Hints.....	62
Budget Account Schedules	63
Introduction.....	63
Schedule-Driven General Ledger/Object Codes.....	64
Caseload Schedule	64
Vendor Services Schedule	65
Uniform Allowance Schedule.....	66

Continuity of Service	68
OCIO Schedule	69
Fleet Services Vehicle Schedule	72
Agency Owned Vehicle Schedule.....	74
Building Rent Non-Building and Grounds Schedule.....	75
Equipment Schedule	77
Building Maintenance Schedule	79
Statewide Schedules	81
Introduction.....	81
B&G-Owned Rent Schedule	82
Agency-Owned Property and Contents Schedule.....	83
Inflationary Adjustments	83
Statewide General Inflationary Adjustments	83
Agency-Specific Inflationary Adjustments.....	84
Statewide Cost Allocations	85
Introduction.....	85
Statewide Cost Allocation Plan Assessment (SWCAP)	86
Attorney General Cost Allocation Plan Assessment (AGCAP)	87
Purchasing Assessment	87
Shared Web Server Hosting.....	88
SilverNet	88
Agency-Specific Cost Allocations	88
Introduction.....	88
Sample Decision Units	91
Introduction.....	91
Add a Decision Unit.....	91
Prioritize a Decision Unit.....	92
Complete Schedules.....	93
Enter Non-Schedule Expenditures	93
Decision Unit E-710 Example	94
Considerations.....	95
Cost Assessments.....	97
CERTIFICATION OF NEVADA EXECUTIVE BUDGET SYSTEM (NEBS) MANUAL REVIEW	98

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

Nevada Executive Budget System (NEBS)

Introduction

NEBS is the states budgeting system which encompasses multiple versions of the budget during the budget building process and interim budget changes. This manual focuses specifically on the line item budget development processes, including base, adjusted base, maintenance, enhancements, and total budget requests. Instructions for other NEBS modules like Work Programs, Bill Draft Requests, and State Fiscal Year End (closings) are found in separate manuals located on the Governor's Finance Office Website. Each agency has an assigned Budget Officer that can assist with the clarification of instructions given in all manuals if necessary.

NEBS Security

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

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

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

- **Open** - Allows agency users to view and update assigned accounts based upon their assigned role.
- **Locked** - Versions that have been locked may be edited by the Budget Division only.

Agency users will have inquiry access. Agency request will be locked at 4:00 pm on September 1st of the even-numbered fiscal year.

- **Confidential** - This version status may be viewed and edited by the Budget Division only. The governor recommends budget is in this status until it is made public and presented to the legislature.
- **Final** - The governor recommends and legislatively approved versions of the budget are made available to all users on an inquiry only basis.

Signing on to NEBS

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

NEBS is now connected to the State Single Sign On – which is the same logon information as signing onto the computer. Users outside of the State’s IT infrastructure will continue to use the old NEBS ID login. (Legislative, Judicial, NSHE, and contracted employees) If there is difficulty signing on to NEBS, please contact the Governor’s Finance Office - Budget Division at (775) 684-0222 and the appropriate staff can assist.

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

Home Page

The screenshot displays the NEBS Home Page interface. It features three main sections:

- Login via SSO:** A section with a blue header. The text reads: "The button below will take you to the State Single Sign On page for login. If you do not have a State account (e.g. contractors), you can login with a NEBS User ID and Password [here](#)". Below the text is a "Login" button.
- Messages:** A section with a blue header. It contains a table with two columns: "Date" and "Subject". The table is currently empty, displaying "No messages".
- Reference Information & Links:** A section with a blue header. It contains two links: "[Budget Division](#)" and "[Related Budgeting Links](#)".

To change the password, the user must change their own password information for signing onto the computer.

Sign-on for NEBS is at: <https://nebs.state.nv.us/NEBS/Budget/Home.aep2>

If assistance is needed with the User ID, password, or security issues, contact the NEBS Administrator at (775) 684-0222.

NEBS Screens

Introduction






NEBS is composed of the:

- **NEBS home page** - similar to the NEBS log-on screen
- **NEBS main function screen** - the first screen that opens when the user logs into the NEBS system.
- **Functional screens** - where the user defines and inputs a budget request.

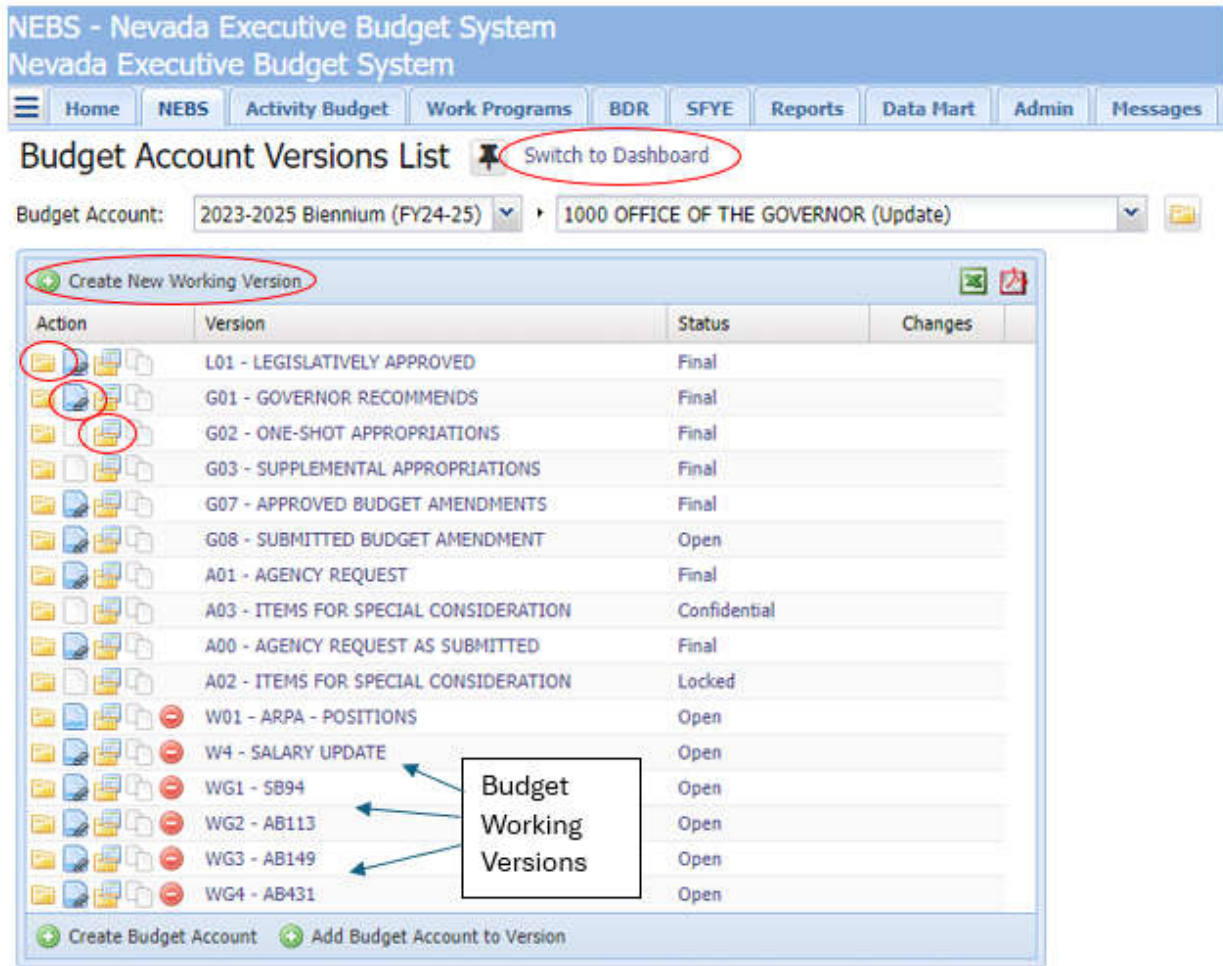
The NEBS home screen is displayed below:



The NEBS Main screen is the first screen seen after the user has logged into NEBS and offers the following functions:

- Select the biennium and budget account in which the user wishes to work or view information.
- Click  **Create New Working Version** to create a new working version.
- Copy a primary or working version to another version by clicking  .
- Click  to view budget account version information.
- Click NEBS note function  to provide a brief description of the program or provide extensive narrative on the program.
- Choose this icon  to view a list text and attachments within the budget account.
- Click the dashboard link to customize the users budget account view and task lists.

The NEBS Main screen is displayed below:



Create New Working Version

NEBS allows the user to create working versions of budgets that are locked or Final (not open for further budget adjustments). Agencies may have the need to project budget impacts related to various scenarios. Working versions allow the user to freely work in and adjust budget amounts to justify financial impacts to a current budget version.

To create a working version:

1. Click Create New Working Version link.
2. Create a working version code (e.g., W01).
3. Create a working version name (e.g., Working Version 1).
4. Click save.

Create New Working Version

Budget Period: 2023-2025 Biennium (FY24-25) View Text and Attachments

Budget Account: 1001 GOVERNOR'S MANSION MAINTENANCE (Update)

Version: New Working Version for this Account

Version Info

Version Type: WORKING


Base this Version on: L01 LEGISLATIVELY APPROVED (Used to determine which rates, etc. to use for the working version)

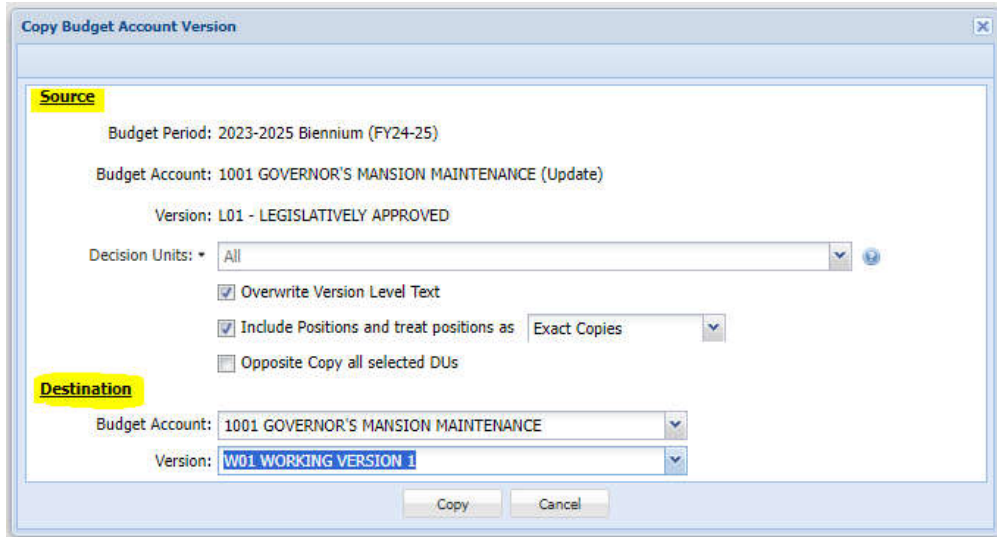
Version Code: W01 (e.g., W01)

Version Name: WORKING VERSION 1 (e.g., Working Version 1)


Copy a Primary or Working Version

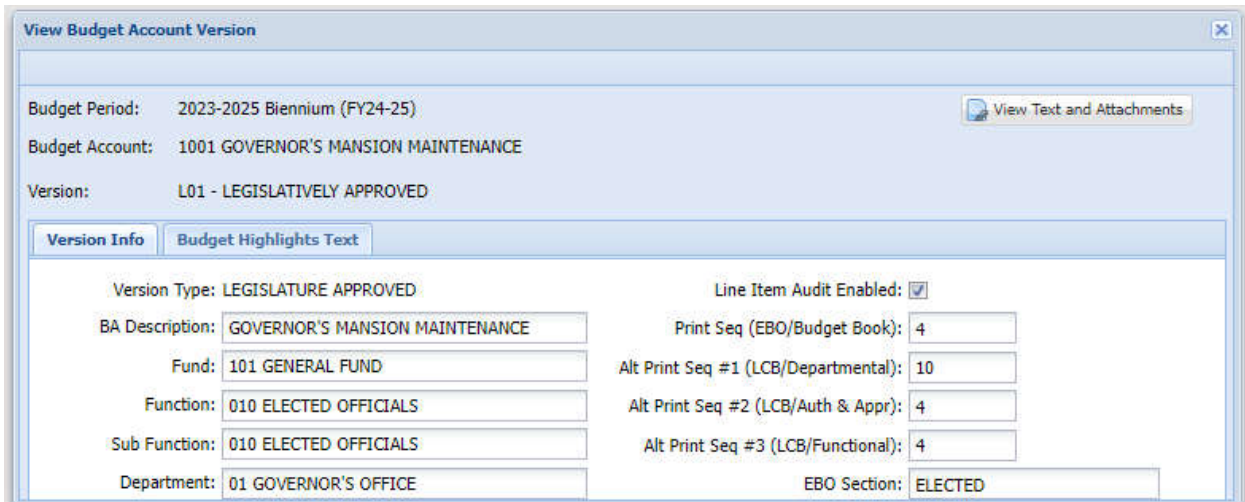
To populate a working version with established budget amounts:

1. Click the copy action icon  next to the budget version with the desired budget amounts.
 - a. This will become the source budget account and version.
2. Filter for specific decision units needed or choose all.
3. Check the box for overwrite version level text.
4. Check the box to include positions if needed.
 - a. Choose from the dropdown how NEBS should copy positions.
 - i. As new copies
 - ii. As exact copies
 - iii. As transfers
5. Check the box if opposite copies of selected decision units are appropriate.
6. Choose the destination of the copied budget account.
 - a. Typically, the budget account destination will be the same as the source.
7. Select the working version created prior to the copy feature.
8. Work freely in the working version now that it is populated with budget amounts.




Budget Account Information

When a budget account is created in NEBS the profile information is specified in the folder action icon  next to the budget version label. This information consists of a budget account description, fund, function, sub function, department, and print sequence numbers for placement in the budget book each biennium. The Governor’s Finance Office is responsible for entry of this information, however, it is available for viewing to each user.



Budget Account Note Function

With the use of the notes action icon , NEBS has the ability to enter a program description, additional program narrative, and attach supporting documentation. Note that the budget account program description will automatically print in the Executive Budget Book and on future work program packets. During the budget building process, refer to the Budget Building Manual for specific documents required to be attached in this area prior to the agencies budget submission.

Follow the below to insert information in the Budget Account Version Text screen.

1. Click on the notes action icon.
2. Enter Program Description text.
3. Enter Expanded Program Narrative if necessary.
4. Upload required documents in the Attached Filed section.
 - a. Once activating the Select File to Upload button, the authorized users can browse the local or network directories for a file to be placed directly into the Attached Files box, or the user can choose to drag and drop the file in this area and use the upload button to send them to the Attached files dialog box. The dragging and dropping method may be preferred if needing to attach multiple files.

Budget Account Version Text ✕

Budget Period: 2023-2025 Biennium (FY24-25)

Budget Account: 1001 GOVERNOR'S MANSION MAINTENANCE (Update)

Version: W01 - WORKING VERSION 1

Program Description (Prints in Executive Budget Book): ✎
Characters Used: 212 of 8000

Expanded Program Narrative: ✎
Characters Used: 0 of 8000

Attached Files


File	Description	Size	Upload Version	Upload Date	Upload User
GO Organization Chart.pdf		101.5 KB	W01	02/12/2024	HEATHER FIELD
1001 Budget_Preparation_Checklist - ...		16.5 KB	W01	02/12/2024	HEATHER FIELD
BA 1001 24-25 Fund Map and Position...		238 KB	W01	02/12/2024	HEATHER FIELD

Files to Upload

Name	Description	Size	Status
Drop files here, add an optional description, then click the Upload button			

OR

View Listed Text and Attachments

Choosing the view listed text and attachments action icon  allows the user to see budget account details at a glance. This screen can provide access and reporting of all items with text or attachments in one central area. Expand or collapse budget sections to access text or attachments in these areas or download text or attachments for inventory purposes.

Budget Account Version Items with Text/Attachments

Budget Account Version: 2023-2025 Biennium (FY24-25) | 1001 GOVERNOR'S MANSION MAINTENANCE | L01 LEGISLATIVELY APPROVED

21 Items with Text or Attachments
[Expand All](#) [Collapse All](#)

21 Items with Text
[Download All Attachments](#)

8 Items with Attachments
[Download Attachment Inventory](#)

8 Items with both Text and Attachments

Line Items (14)

Positions (0)

BAV Categories (0)

BAV Decision Units (6)


Action	Code	Description	Department Priority	Budget Account Priority
	B000	BASE	0	0
	M100	STATEWIDE INFLATION	0	0
	M150	ADJUSTMENTS TO BASE	0	0
	M300	FRINGE BENEFITS RATE ADJUSTMENT	0	0
	E710	EQUIPMENT REPLACEMENT	9999	1
	E730	MAINTENANCE OF BUILDINGS AND GROUNDS	9999	2

Schedules (1)

Action	Line Item Text	Schedule	Description	Status
<input type="checkbox"/>	Yes	2	VENDOR SERVICES	Complete
<input type="checkbox"/>	Yes	5	ETTS	Complete
	Yes	9	EQUIPMENT	Complete
<input type="checkbox"/>	Yes	12	VACANCY SAVING SCHEDULE	Missing

[Done](#)

Dashboard Link

The dashboard link opens a screen for the user to customize preferred budget account views, track the completion of budget building phases, and build a personal task list to stay on track with budgetary deadlines. Once this screen is opened the user can use the pin icon  to make the dashboard the default screen instead of the budget version list page.

The ability to mark specific budget accounts as a favorite and filter for all or favorite budget accounts is found on the first portion of this screen. Once filtered for viewing preference, this screen will provide a status update on all of the budget building areas so the user will know which areas need attention and which areas are complete.

Budget Dashboard Switch to BAV List Page

Version: 2023-2025 Biennium (FY24-25) ▾ L01 LEGISLATIVELY APPROVED ▾

< Previous Next >

60 Authorized Budget Accounts **0** Pay Calc Incomplete **0** Exp/Rev Out-of-Balance **1** Reserves Out-of-Balance **166** Schedules Incomplete

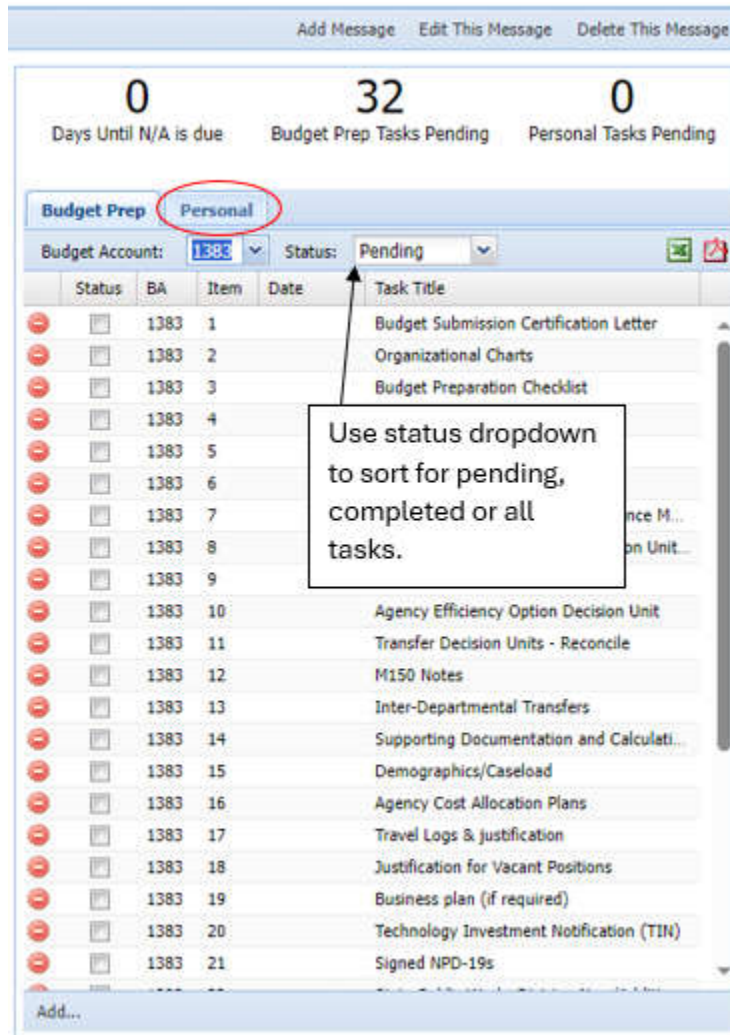
My Budget Accounts

Dept: Favorites Mark All

	BA	Last Pay Calc	Exp/Rev Balance	Reserve Balance	Fund Map Validation	Schedules by Status		
						Complete	Incomplete	N/A
☆	1383					5	0	6
☆	3055					4	0	7
☆	3060					4	0	7
☆	3101					0	10	1
☆	3141	N/A				0	0	11
☆	3142	N/A				0	0	11
☆	3143					5	0	6
☆	3145					6	0	5
☆	3146					5	0	6
☆	3147	N/A				0	0	11
☆	3148					6	0	5
☆	3150					3	1	7
☆	3152	N/A				0	11	0
☆	3153					1	10	0
☆	3154					4	1	6
☆	3155					1	4	6
☆	3161					0	11	0
☆	3162					6	1	4
☆	3165					4	1	6
☆	3168					0	5	6
☆	3170					4	1	6

Mark the star to label a budget account a favorite. Filter for those budget accounts by clicking favorites.

The second portion of this screen includes a preloaded budget preparation check list and the option to build a personal check list specifically for the user. Status indicators will show the number of pending tasks and number of days until the deadline of the task. The status dropdown allows the user to sort for pending, complete or all tasks listed.







Line Item Screen


Once the user has picked a budget version, a new dialog box opens the Line Item screen. This is the primary budget screen in NEBS and is where the user can view base budget information, the results of budget inputs from schedule inputs, and M150 adjustments. Through use of the dropdown menus, the user can view budget information by single decision unit or for all decision units in one screen. The far-right column indicates from what schedule the line item data is derived (where applicable). This is also where the user chooses the appropriate decision unite to input non-schedule driven budget information and adjust the base budget revenues.

From this screen the user can:

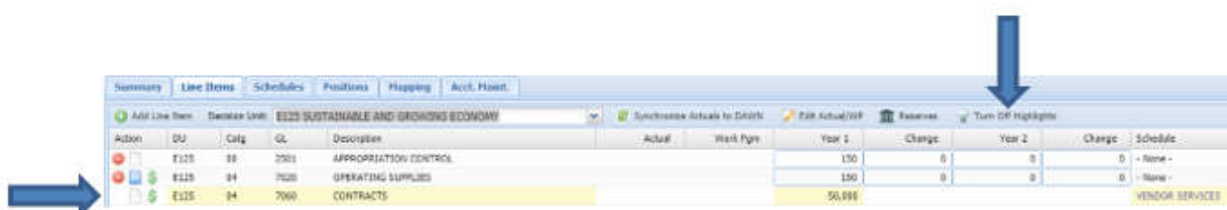
Action	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Change	Year 2	Change	Schedule
	B000	00	2501	APPROPRIATION CONTROL	3,044,106	3,073,943	3,054,279	0	3,054,275	0	- None -
	B000	00	2510	REVERSIONS	-309,507	0	0	0	0	0	- None -
	B000	00	4611	TRANSFER IN FED ARPA	240,186	921,600	636,970	0	636,969	0	- None -
	B000	00	4669	TRANS FROM CARES ACT	46,965	0	0	0	0	0	- None -
	B000	01	5000	PERSONNEL SERVICES	0	309,960	0	0	0	0	- None -
	B000	01	5100	SALARIES	1,652,733	1,970,145	2,113,463	0	2,113,463	0	PAYROLL
	B000	01	5200	WORKERS COMPENSATION	18,923	21,147	19,011	0	19,006	0	PAYROLL

- Navigate to the various NEBS screens by clicking the appropriate tab.
- Add revenue or expenditure lines by clicking .
- Synchronize actual amounts to DAWN by clicking  Synchronize Actuals to DAWN. This button needs to be enabled to be used. Contact the assigned budget officer to obtain access to use the button.
- Edit work program and actual amounts by clicking  Edit Actual/WP.
- Confirm whether or not Reserve accounts are in balance by clicking  Reserves. When active this function is color coded to show what is being compared to what across years.


DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Year 2
B000	00	2511	BALANCE FORWARD FROM PREVIOUS YEAR	5,448	354,501	4,307	109,963
B000	00	2512	BALANCE FORWARD TO NEW YEAR	-354,500	0	0	0
B000	86	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	4,307	109,963	312,547

- Identify lines that have been updated or changed since the budget account was in balance. (revenues = expenditures) by clicking  Highlight Changes.

When an account is saved in balance, meaning revenues equaling expenditures, a behind-the-scenes record is saved. If something later throws it out of balance, for example a schedule change, payroll processing, or other line item edits then a “Highlight Changes” button becomes available. Clicking this highlights the lines that are different from the in-balance snapshot. Clicking again removes the highlight.



Action	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Change	Year 2	Change	Schedule
	E125	00	2501	APPROPRIATION CONTROL	150	0	0	0	0	0	- None -
	E125	04	7020	OPERATING SUPPLIES	150	0	0	0	0	0	- None -
	E125	04	7060	CONTRACTS	50,888	0	0	0	0	0	VENDOR SERVICES

- Add a line item note by clicking .
- Input revenue and non-schedule driven cost data.













- Delete a line item by clicking .
- Return to the NEBS Main screen by clicking Save and Return or Cancel.

Schedule Screen

This is the main screen from which schedule driven cost data will be selected and entered into. Individual NEBS schedules are discussed in detail later in this manual.

Budget Account Schedule List

Budget Account Version: 2023-2025 Biennium (FY24-25) ▾ ▶ 1000 OFFICE OF THE GOVERNOR

Summary		Line Items	Schedules	Positions	Mapping	Acct. Maint.
Action	Description					Status
	CASELOAD					N/A
	VENDOR SERVICES					Complete
	UNIFORM ALLOWANCE					N/A
	LONGEVITY					N/A
	EITS					Complete
	FLEET SERVICES VEHICLES					N/A
	AGENCY OWNED VEHICLES					N/A
	BUILDING RENT NON-BUILDINGS AND GROUNDS					N/A
	EQUIPMENT					Complete
	BUILDING MAINTENANCE SCHEDULE					N/A
	STAFF PHYSICALS					N/A
	VACANCY SAVING SCHEDULE					Missing

Summary Screen

The summary screen is inquiry only and can be viewed by decision unit, category, GL, and budget account by decision unit. Click “Done” at the bottom of the summary screen to return to the Budget Account Line Item screen. This tab is a useful tool for reviewing budget totals or to review all decision units in one place.

Budget Account Line Item Summary: I

Budget Account Version: 2023-2025 Biennium (FY24-25) ▼

Summary Line Items Audit Log Schedules Pos

View: Decision Unit ▼

DU	GL
B000	Bud Acct by DU
B000	BASE

Positions

This screen allows authorized users to access position information for a particular budget account. The basic information for a position is shown. Access to detailed information for each position is available by clicking the three dots next to the PCN number and choosing the desired action. Entry and maintenance of positions associated in the agency request will be covered in the Positions Maintenance section of this manual. The screen also includes tools for adding attachments and notes to position entries and for filtering which decision units are shown. Change the viewing options to see a summary of the costs associated with the position. Return to the Budget Account Line Item screen by clicking the Save & Return button.

Summary Line Items Audit Log Schedules Positions Mapping Acct. Maint.

Decision Unit: B000 BASE Class: Display All View: Basic

Action	DU	Class Description	Type	Grade	Step	Adj
		E228 EFFICIENCY & INNOVATION				
		E237 EFFICIENCY & INNOVATION				
	B000	E550 TECHNOLOGY INVESTMENT REQUEST	1	IT PROFESSIONAL 4	Existing	42 10 0
	B000	E670 SALARY ADJUSTMENT FOR 2023-2025 BIENNIUM	3	REVENUE OFFICER 2	Existing	32 10 0
	B000	M100 STATEWIDE INFLATION	3	REVENUE OFFICER 2	Existing	32 6 0
	B000	M150 ADJUSTMENTS TO BASE	3	REVENUE OFFICER 2	Existing	32 1 0
	B000	M300 FRINGE BENEFITS RATE ADJUSTMENT	3	REVENUE OFFICER 2	Existing	32 4 0
	B000	000006 CTAL4 COMPLIANCE - RO - TE - AU...	07255	TAX EXAMINER 2	Existing	30 8 0

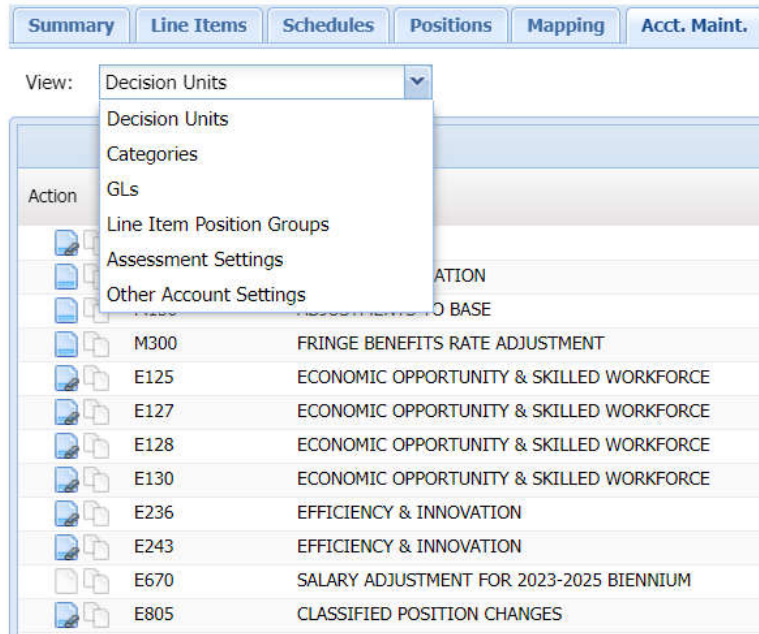
Refer to the **Positions** section of this manual for detailed instructions.

Fund Mapping

The Mapping tab allows authorized users to link expenditures to revenues at the category, object code, or position level. Users can map expenditures in one year and copy that map to the second year. Once the fund mapping is complete and saved, any changes to the amounts associated with line items will be automatically updated in the fund map.

Account Maintenance

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









Drop-Down Menus

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








The NEBS Line Item screen drop-down menu allows the user to display a list of all available decision units that have been identified in the budget account. The user can filter the view to all decision units or a specific decision unit. Hovering the mouse over each decision unit from the drop-down menu will create a view of the decision unit synopsis. Therefore, the user will be able to easily identify what the decision unit is regarding rather than having to go to the Account Maintenance tab to view the decision unit synopsis in the line item note.

Other drop-down menus, mostly found in the schedules, allow the user to select various uploaded standardized costs to include in the agency’s budget. This simplifies the data input process. Clicking on a standardized cost item from a menu will populate the line item with the appropriate costs. In the following screen if the user clicks “Office Furniture Executive *** Entire Unit ***”, NEBS will add all associated cost information for that item (item description, object code number and the associated unit costs for each year of the biennium) to the budget. The user needs only to indicate the count needed each year and to assign the decision unit and category.

Action	DU	Catg	Equipment Group	Equipment Type	Y1-Count	Y1-Rate
						
	E125	05	OFFICE FURNITURE	0002 EXECUTIVE *** ENTIRE UNIT ***	1	3,858
	E125	05	OFFICE FURNITURE	0002 EXECUTIVE *** ENTIRE UNIT ***	1	2,454
	E126	05	OFFICE FURNITURE	0004 EXECUTIVE BOOKCASE	1	2,454
	E127	05	OFFICE FURNITURE	0006 EXECUTIVE CHAIR	1	2,454
	E128	05	OFFICE FURNITURE	0008 EXECUTIVE CREDENZA	1	2,454

Icons

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

-  Adds line items.
-  Deletes line items.
-  Adds notes and descriptive text.
-  Extracts data to an Adobe PDF file.
-  Extracts data to an Excel file.
-  Copies decision units and versions within the same budget or to different versions or budget accounts.
-  Provides position functions: view cost, update, reclass, copy, transfer, and delete.

Text Editing and Notes Functions

NEBS provides the ability to add and spell-check narrative text throughout the budget. Notes and attachment of external documents can be added to a decision unit, a line item, a position, a schedule, etc. According to the Budget Building Manual, every adjustment made in the M150 decision unit must include a detailed description (at the object code level) of how the adjustment was calculated and why it was made. This information should be added using the additional text tool on the line item detail page. Click to access the additional text entry screen. Anywhere there is a spell-check icon, simply click to check the spelling of the text.

Entering text, performing automatic spell-checks, and attaching documents can be done in the following areas within NEBS:

- **Budget account version** – Agencies are required to provide and update Program descriptions. An additional field allows for expanded program narrative that can be seen only when visiting this dialog box.
- **Decision unit** - Agencies are required to provide both a synopsis and a narrative justification for all decision units.

- **Categories** – Allows the agency to describe agency specific information regarding budget categories.
- **Line item** - Accepts additional justification or explanation for a particular line item.
- **Positions** - Accepts additional justification for a position or group of positions.
- **Schedules and schedule-driven line items** – Additional text may be inserted into the schedule as a whole or to each line item within the schedule. Text and supporting attachments are required if the lump sum schedule feature is used.

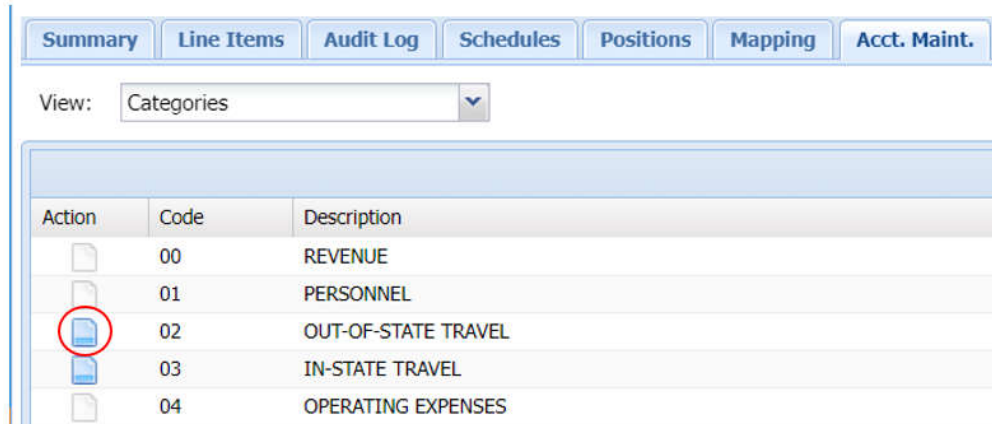
Decision Unit Descriptions






Decision unit text is accessed through the Account Maintenance tab and includes both the decision unit synopsis and justification narrative. The decision unit synopsis appears in the Executive Budget and should be written in a short and concise (hence the term synopsis) manner. As stated in the Budget Building Manual, narratives for each decision unit must clearly identify the nature of the request and must be accompanied by detailed justification. An example can be found in the Style for Budget Text section of the Budget Manual. The same functions available at the program level are also available at the decision unit level.

Refer to the Program Description earlier in this section.

Category Text

To add text describing categories for agencies, the user can use the notes action option when in the view categories screen, located in the Account Maintenance tab.



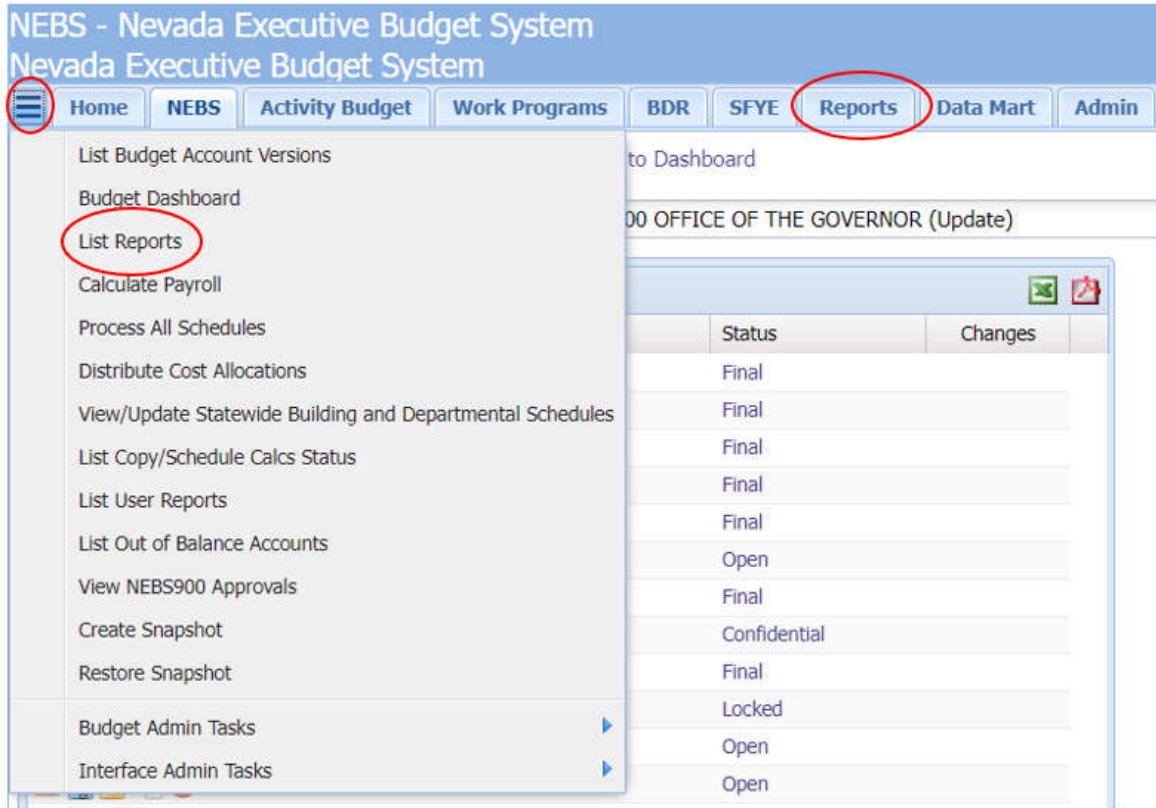
Action	Code	Description
	00	REVENUE
	01	PERSONNEL
	02	OUT-OF-STATE TRAVEL
	03	IN-STATE TRAVEL
	04	OPERATING EXPENSES

The notes action option is also available within line items, positions, schedules and schedule-driven line items.

NEBS Reports

Introduction

NEBS provides two separate links to a list of available reports. The list is available by clicking the three bars on the while on the NEBS tab or by clicking the reports tab to the right of the NEBS tab.



To select a report, click on it and fill in the report filtering fields for that report. This screen also offers the ability to mark the most used reports as a favorite and allows access to view only favorite reports marked.

Report List

Search Reports:

<input type="checkbox"/> Expand All <input type="checkbox"/> Collapse All <input checked="" type="checkbox"/> Favorites		
Report	Description	
Budget Account Reports (20)		
<input type="checkbox"/>	NEBS200A	Budget Book (Agency)
<input type="checkbox"/>	NEBS210	Line Item Detail & Summary
<input checked="" type="checkbox"/>	NEBS211	Adjusted Base
<input type="checkbox"/>	NEBS220	Budget Highlight
<input type="checkbox"/>	NEBS225	Version-to-Version Comparison
<input checked="" type="checkbox"/>	NEBS230	Reserve Summary
<input type="checkbox"/>	NEBS232	Expenditure Detail

The Illustrations below describe filter fields associated with the NEBS210 report.

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

Report Settings

Settings for: **NEBS210 Line Item Detail & Summary**

Budget Period: 2019-2021 Biennium (FY20-21) ▼

Budget Account Method: Single Multiple By Analyst

Decision Unit(s):

- B000 BASE
- M100 STATEWIDE INFLATION
- M101 AGENCY SPECIFIC INFLATION
- M102 AGENCY SPECIFIC INFLATION
- M103 AGENCY SPECIFIC INFLATION

Budget Account: 4162 DCNR - STATE PARKS (Inquiry) ▼

Version(s): ▼
 ▼
 ▼

Summary Level: Object Category

Include Sections: A - Detail by Object/Category
 B - Summary by Object/Category
 C - Summary by Object/Category and Decision Unit Type

Additional Detail: Program Description Expanded Program Narrative
 Decision Unit Synopsis Decision Unit Narrative
 Category Text
 Object Code Text

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

Item No	Description	Actual 2017-2018	Work Program 2018-2019	A01 Year 1 2019-2020	A01 Year 2 2020-2021
B000	BASE [See Attachment]				
REVENUE					
2501	APPROPRIATION CONTROL	8,654,813	8,740,162	8,794,731	9,056,213
2510	REVERSIONS	-324,967	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	5,266,679	0	0	0
2512	BALANCE FORWARD TO NEW YEAR	-5,016,980	0	0	0
2513	BALANCE FORWARD TO NEW YEAR NEW B/A	-5,720	0	0	0
3303	MARINA DEVELOPMENT GAS TAXES	1,111,333	983,025	1,111,333	1,111,333
3574	REC TRAILS ADMIN FUNDS	103,568	77,794	108,070	109,709
3589	FEDERAL GRANT-I	0	150,000	0	0
3717	VETERANS ADMIN CHARGE-CURRENT YEAR	5,410	6,330	15,060	15,060
3722	VETERAN ADMIN CHARGE-NEXT FY	12,050	5,730	0	0
3727	GRAZING LEASE FEES	71,196	71,944	71,195	71,195
3750	SENIOR ADMIN CHARGE-CURRENT YEAR	39,270	73,910	102,195	102,195
3842	USER CHARGE-CURRENT YEAR	2,901,712	4,372,093	5,345,233	5,345,233
3844	USER CHARGE- NEXT FY	2,686,211	2,292,049	1,197,809	1,197,809
3853	RETURNED CHECK CHARGE	25	225	25	25
3871	ADMIN CHARGES SENIOR PERMIT - NEXT YEAR	68,810	50,820	0	0
3893	LICENSE PLATE CHARGE	168,603	200,510	65,400	65,400
4201	REIMBURSEMENT	66,560	53,712	0	0
4203	PRIOR YEAR REFUNDS	69	2,288	69	69
4254	MISCELLANEOUS REVENUE	11,361	57,202	11,361	11,361
4663	TRANS FROM COMMISSION ON TOUR	509,131	509,131	29,708	29,708
4666	TRANSFER OF BOND PROCEEDS-EIP	32,024	40,880	52,228	52,251
4704	TRANS FROM TRANSPORTATION	62,700	100,000	62,700	62,700
4723	TRANSFER FROM PARKS DIVISION	236,601	300,249	172,771	178,616
TOTAL REVENUES FOR DECISION UNIT B000		16,660,459	18,088,054	17,139,888	17,408,877
EXPENDITURE					
01	PERSONNEL				
5100	SALARIES	6,986,742	6,919,242	7,214,670	7,426,830
5170	SEASONAL	0	1,799,750	0	0
5200	WORKERS COMPENSATION	128,811	106,774	102,374	107,241
5300	RETIREMENT	1,396,991	1,446,982	1,577,978	1,621,204
5400	PERSONNEL ASSESSMENT	29,791	32,681	32,680	32,680
5440	PERSONNEL SUBSIDY COST ALLOCATION	15,851	17,171	15,851	15,851
5500	GROUP INSURANCE	1,029,050	1,086,924	1,093,593	1,093,593
5700	PAYROLL ASSESSMENT	9,803	10,213	10,214	10,214
5750	RETIRED EMPLOYEES GROUP INSURANCE	164,336	175,741	183,256	188,638
5800	UNEMPLOYMENT COMPENSATION	8,213	10,035	10,094	10,387

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

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

The user can select one or all of the options listed. Other text options can be accessed through the Additional Detail section of the settings page. Most reports in NEBS, once generated, are in PDF file format and can be printed, saved, or e-mailed. Some reports are created or can be downloaded in an Excel file format.

A list and a brief description of the most popular reports used in NEBS is provided below:

General Budget Account Reports

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

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

NEBS211 Adjusted Base - A report by GL/OC showing base + M150 used by fiscal staff.

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

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

NEBS230 Reserve Summary – Reports reserve balances.

NEBS232 Expenditure Detail – Reports expenditure detail at the category, GL, and decision unit level.

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

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

NEBS610 Performance Indicators - Administrative report of performance indicators.

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

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

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

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

General Schedule Reports

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

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

General Payroll Reports

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

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

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

NEBS150 COLA Exception Report – Report of positions with COLA exceptions.

General Exception Reports

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

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

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

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

NEBS245 Transfer (E900) Exception Report - Used by fiscal staff to ensure budget accounts are transferred appropriately and accurately.

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

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

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

General Closing Reports

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

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

Account Maintenance

Introduction

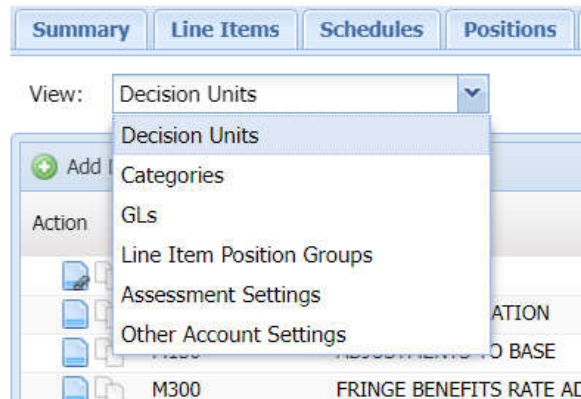
The account maintenance function of NEBS is the starting point for building a budget in NEBS and tells the system how a budget will be constructed. This area indicates which decision units will be requested, which categories will be used for revenue and expenditure authority, and which specialized revenue ledgers (non-standard GLs/OCs with an agency specific description) will be in the budget. This is also where position grouping is established, assessments are identified to be included in the budget, and agency level priorities are added.

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



There are six sub-functions within the Account Maintenance tab via drop-down menu:

1. Decision Units
2. Categories
3. GLs
4. Line Item Position Groups
5. Assessment Settings (only available to the Governor's Finance Office)
6. Other Account Settings (only available to the Governor's Finance Office)



The default screen is the Decision Unit screen.

Summary Line Items Audit Log Schedules Positions Mapping Acct. Maint.						
View: Decision Units ▼						
Action	Code	Description	Department Priority	Budget Account Priority	Transfer To	Transfer From
	B000	BASE	n/a	n/a		
	M100	STATEWIDE INFLATION	n/a	n/a		
	M150	ADJUSTMENTS TO BASE	n/a	n/a		
	M300	FRINGE BENEFITS RATE ADJUSTMENT	n/a	n/a		
	E503	ADJUSTMENTS -TRANSFER IN E903	9999	4		
	E670	SALARY ADJUSTMENT FOR 2023-202...	n/a	n/a		
	E902	TRANS FROM HEALTH CARE FIN & PO...	9999	5		3158
	E903	TRANS FROM HEALTH CARE FIN & PO...	9999	2		3158
	E904	TRANSFER FROM NEVADA MEDICAID ...	9999	3		3243

Some of the basic actions will be able to be perform in the four available sub-function screens within the Account Maintenance screen include:

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

Decision Units

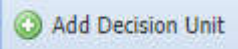
Three decision units will already be established in the budget in NEBS:

- Base decision unit (B000)
- Inflation decision unit (M100)
- Adjustments to Base decision unit (M150)

Summary Line Items Audit Log Schedules Positions Mapping Acct. Maint.						
View: Decision Units ▼						
Action	Code	Description	Department Priority	Budget Account Priority	Transfer To	Transfer From
	B000	BASE	n/a	n/a		
	M100	STATEWIDE INFLATION	n/a	n/a		
	M150	ADJUSTMENTS TO BASE	n/a	n/a		

There is no priority capability for these pre-established decision units. Where appropriate, use the Account Maintenance function in NEBS to define and prioritize any additional decision units required in the budget request. By default, all budget elements contained within the three pre-established decision units in NEBS will already be defined and initialized in the system. Any request for funding that is outside the adjusted base budget must first be set up and recognized by the system before costs can be associated with it in NEBS.


Establish a Decision Unit

1. Click the Add Decision Unit icon .
2. Using the drop-down menu, click on the appropriate decision unit title (one that corresponds as closely as possible to the decision unit goal as it relates to the governor’s functional goals). The assigned budget officer can assist with choosing an appropriate title for the decision unit if necessary.
3. Assign the decision unit a priority number. All decision units (other than base, M150 and M-100) must have an assigned priority number. The assigned priority number of a decision unit may be changed at any time during the agency request phase; however, duplicate priority numbers are not acceptable.
4. Click the Save button to save the decision unit and stay in the decision unit screen. Alternatively, click the Save and Return button to return to the Account Maintenance screen.

Note: If the decision unit is a transfer unit, a field is available to define the budget account to which the decision unit is transferring to or from.

Summary Line Items Schedules Positions Mapping Acct. Maint.						
View: Decision Units						
Add Decision Unit						
Action	Code	Description	Department Priority	Budget Account Priority	Transfer To	Transfer From
	B000	BASE	n/a	n/a		
	M100	STATEWIDE INFLATION	n/a	n/a		
	M150	ADJUSTMENTS TO BASE	n/a	n/a		
	E900	TRANSFERS	9999	1		
	E901	TRANSFERS	9999	2		
	E902	TRANSFERS	9999	3	1522	
	E903	TRANSFERS	9999	4		
	E849	NON-CLASSIFIED SALARY ADJUSTME...	9999	5		
	E904	TRANSFERS	9999	6		


Copy a Decision Unit

1. Click the copy icon .
2. Click the Budget Account drop-down and choose the budget account to copy to.
3. Click the Version drop-down and choose the version to copy to.

4. Click the Decision Unit drop-down and choose the decision unit to copy to.
 - If the copied value needs to be a negative value, or opposite value of the original Decision Unit (i.e., a transfer decision unit), check the Opposite Copy box.
 - If position data needs to be included, check the Include Position box and indicate if the data is to be copied over as new positions, exact copies, or transfers.
 - Indicate if the same position control numbers (PCNs) are to be reused or new PCNs assigned. If data is being copied straight across to another budget account or version, then the user usually checks the Reuse PCN box. If position data is being copied to another version or budget account to create similar new positions, enter the starting PCN # box with the first number in the sequence to create. Remember that all PCN numbers have at least four digits.
5. Click the Copy button when the copy parameters are entered and return to the Account Maintenance screen.

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

Add a Note in the Account Maintenance Screen


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


Budget Account Decision Unit Text


Budget Period: 2023-2025 Biennium (FY24-25) Decision Unit: M150 ADJUSTMENTS TO BASE

Budget Account: 1050 SOS - SECRETARY OF STATE

Version: W01 WORKING VERSION 1

Dec Unit Synopsis (Prints in Executive Budget Book): 
Characters Used: 183 of 2000

Justification: 
Characters Used: 0 of 8000

Analyst Comments: 
Characters Used: 0 of 8000

Attach Files to a Decision Unit Note

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

Attached Files

File	Description	Size	Upload Version	Upload Date	Upload User
No Files Attached					

Files to Upload

Name	Description	Size	Status
Drop files here, add an optional description, then click the Upload button			


OR

1. Click the Select File to Upload button. From this screen, browse and select the desired file to be attached.
2. Click Open or drag it to the File to Upload box.
 - If files are dragged to the File to Upload box, the Upload button must be clicked to finish the task of attaching the file to the Decision Unit.
3. The file name should appear in the Attached Files box.

To view the attachment, click on the file to view in the Attached files box. To delete the file simply click the delete icon next to the file.

Delete a Decision Unit

Summary Line Items Schedules Positions Mapping Acct. Maint.						
View: Decision Units						
Add Decision Unit						
Action	Code	Description	Department Priority	Budget Account Priority	Transfer To	Transfer From
	B000	BASE	n/a	n/a		
	E670	SALARY ADJUSTMENT FOR 2023-202...	n/a	n/a		
	M100	STATEWIDE INFLATION	n/a	n/a		
	M101	AGENCY SPECIFIC INFLATION	n/a	n/a		
	M150	ADJUSTMENTS TO BASE	n/a	n/a		
	M300	FRINGE BENEFITS RATE ADJUSTMENT	n/a	n/a		
	E226	EFFICIENCY & INNOVATION	2	2		
	E228	EFFICIENCY & INNOVATION	4	4		

1. Click the Delete icon  from the Account Maintenance screen.
2. Click Yes when asked to confirm the action. Lastly, the action will not hold unless the save button is clicked prior to moving on.

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

1. Click the Excel  or PDF  icons.

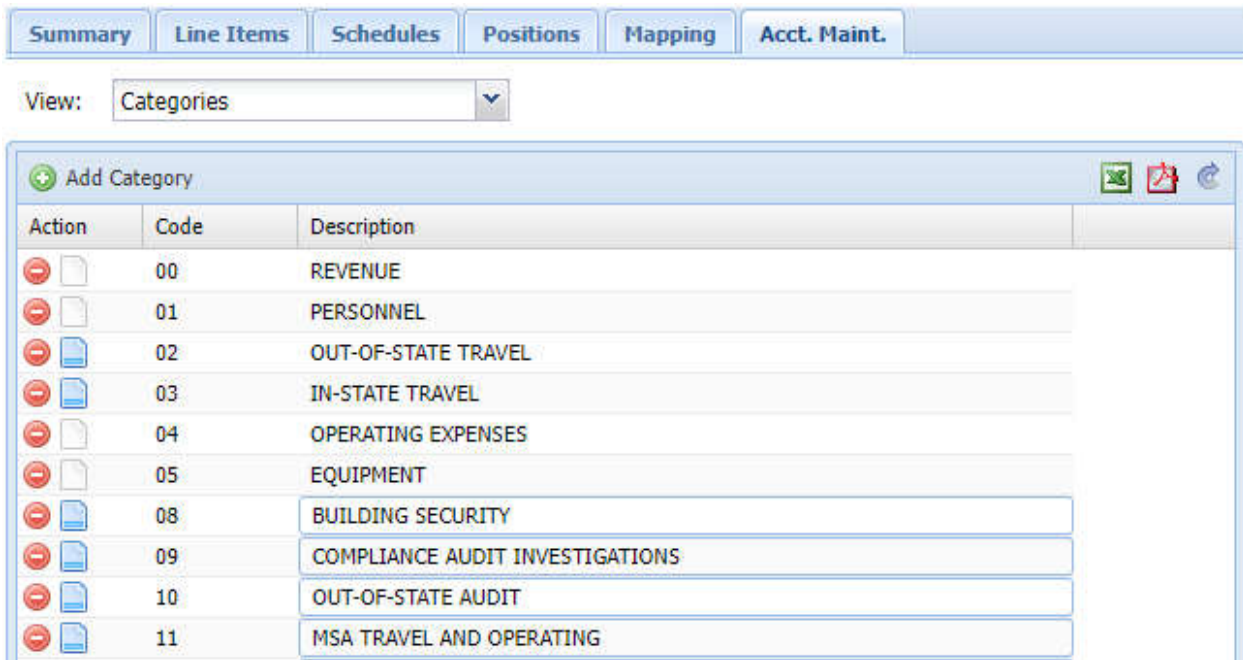
This will open the decision unit data in an Excel or Adobe Acrobat format. Once the data is in this form the user may save it as an individual file or use it in other areas.

Categories

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

Except for the copy function, the Categories screen under the Account Maintenance screen will look similar to the Decision Unit screen. Within the Categories screen, the user will be able to create notes, delete certain category line items, add categories, and export data to Excel or Adobe Acrobat.

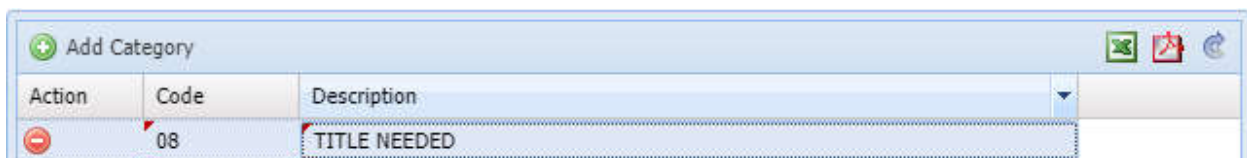
Below is an illustration of the NEBS Categories screen.



Establish a New Expenditure Category

1. Click the Add Category icon Add Category .
2. Using the drop-down menu, click on the category number to add.
3. Click Add. If establishing a new special use expenditure category, make sure to give the expenditure category a descriptive name.
 - Click the Description field (“TITLE NEEDED”).
 - Type in the desired category name.
6. Click Save and Return.

Delete a Category



1. Click the Delete icon from the Account Maintenance Category screen.
2. Click Yes when asked to confirm.

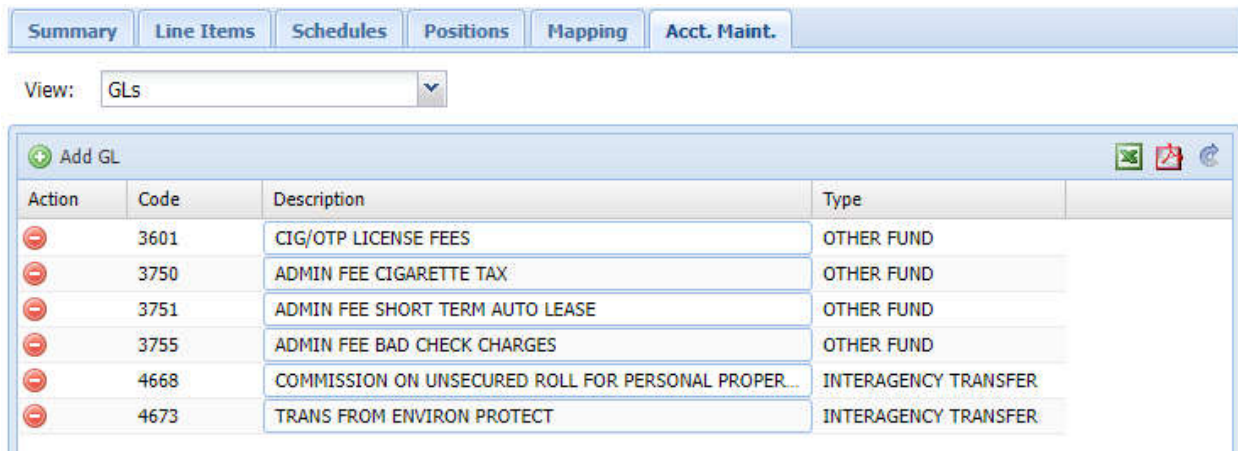
NOTE: Do not delete any categories that have activity in the base or work program years.

Click the Excel or PDF icon to download category information in these formats.

GLs (General Ledgers)

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

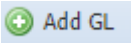
Below is an illustration of the NEBS GL screen.




The screenshot shows the NEBS GL screen with a navigation bar at the top containing tabs for Summary, Line Items, Schedules, Positions, Mapping, and Acct. Maint. Below the navigation bar is a "View:" dropdown menu set to "GLs". The main content area is titled "Add GL" and contains a table with the following data:

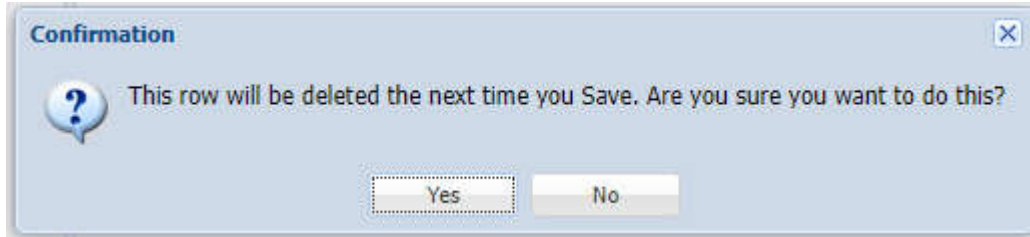
Action	Code	Description	Type
⊖	3601	CIG/OTP LICENSE FEES	OTHER FUND
⊖	3750	ADMIN FEE CIGARETTE TAX	OTHER FUND
⊖	3751	ADMIN FEE SHORT TERM AUTO LEASE	OTHER FUND
⊖	3755	ADMIN FEE BAD CHECK CHARGES	OTHER FUND
⊖	4668	COMMISSION ON UNSECURED ROLL FOR PERSONAL PROPER...	INTERAGENCY TRANSFER
⊖	4673	TRANS FROM ENVIRON PROTECT	INTERAGENCY TRANSFER

Add a New General Ledger or Object Code Line Item

1. Click the Add GL icon .
2. Using the drop-down menu, click on the GL to be added.
3. Change the description to a new title name to the GL (if desired).
4. Click Save and Return.

Delete a GL

1. Click the Delete icon  from the Account Maintenance screen.
2. Click Yes.

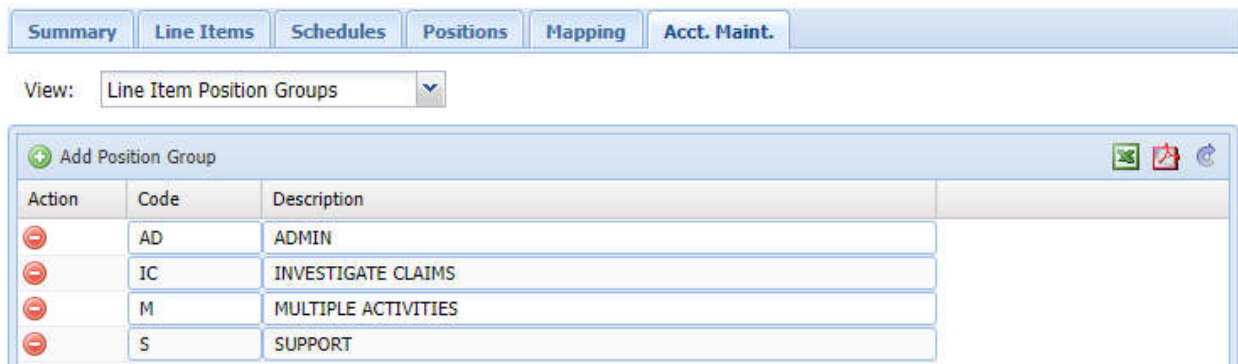


NOTE: Do not delete any GLs that have activity in the base or work program years.

Define Line Item Position Groups

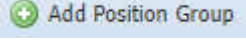
The line item position groups screen allows the user to establish groups to organize positions in the budget. This action will affect how positions will be displayed on payroll reports. It is not mandatory to establish position groups, but it is helpful - particularly for agencies with a large number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

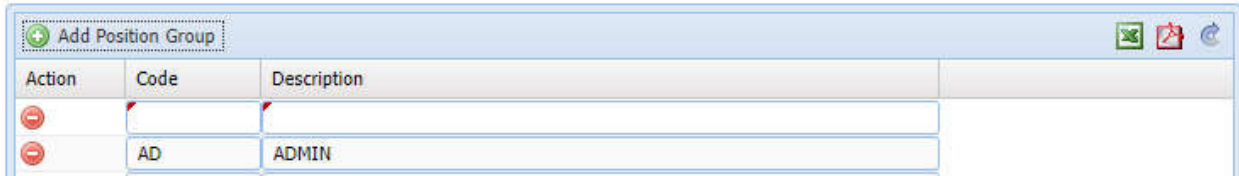
- Location
- Funding source
- Section
- Programs




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

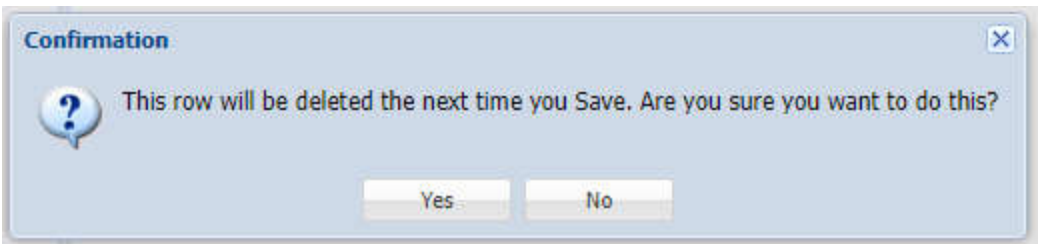
Add a Position Group

1. Click the Add Position Group icon .
2. Type in the code needing to be established. Examples would be CC for Carson City, LV or Las Vegas, FF for federally funded positions, or GF for general funded positions. There is no limitation on how group positions can be coded.
3. Click the Description field and type in the description for the code entered.
4. Click Save or Save and Return.



Delete a Position Group

1. Click the Delete icon  from the Account Maintenance screen.
2. Click Yes.



Define Assessment and Other Account Settings

Only Budget Division budget officers have access to these screens - access by any other user is blocked. By default, all positions in a budget will receive the assessments selected on the Assessment Settings screen. If there are issues or concerns regarding one or more of the assessments described below, contact the assigned budget officer.

Below is an illustration of the Assessment Settings screen.

Summary	Line Items	Schedules	Positions	Mapping	Acct. Maint.
---------	------------	-----------	-----------	---------	--------------

View: Assessment Settings

Retirement:	<input checked="" type="checkbox"/>	Worker's Comp:	<input checked="" type="checkbox"/>	Personnel Assessment:	<input checked="" type="checkbox"/>
Unemployment Insurance:	<input checked="" type="checkbox"/>	Payroll Assessment:	<input checked="" type="checkbox"/>	Retirement Group Insurance:	<input checked="" type="checkbox"/>
Medicare:	<input checked="" type="checkbox"/>	FICA:	<input checked="" type="checkbox"/>	AG Employee Tort:	<input checked="" type="checkbox"/>
Employee Bond Insurance:	<input checked="" type="checkbox"/>	EITS Infrastructure:	<input checked="" type="checkbox"/>	EITS Contract Administration:	<input type="checkbox"/>
EITS Security:	<input checked="" type="checkbox"/>				

Save Save & Return Cancel

Below is an illustration of the Other Account Settings screen.

Summary	Line Items	Schedules	Positions	Mapping	Acct. Maint.
---------	------------	-----------	-----------	---------	--------------

View: Other Account Settings

Exclude from COLA increases:	<input type="checkbox"/>
Allow Actual Synch:	<input checked="" type="checkbox"/>
Allow Fixed Amount Mapping (Line Item):	<input checked="" type="checkbox"/>
Allow Fixed Amount Mapping (Activity):	<input checked="" type="checkbox"/>
Allow GL Level Mapping (Line Item):	<input type="checkbox"/>
Allow PCN Level Mapping (Line Item):	<input type="checkbox"/>
Allow Balancing Assistance on DU Levels (Line Item):	<input type="checkbox"/>
Mapping Rule Update Mode:	Agency users can modify rules (Default)
FMAP Active:	<input type="checkbox"/>

Save Save & Return Cancel

Actual and Work Program Revenues and Expenditures

Introduction

When working in an open budget version and in the Line Item tab of NEBS Edit an Actual column and Work Program column is enabled and ready for updating. This task is accomplished with the use of the Edit Actual and Work Program screen, a sub-function of the NEBS Line Item screen.

The following is a sample NEBS Line Item screen.

Budget Account Line Items

Budget Account Version: 2023-2025 Biennium (FY24-25) • 1007 OFFICE FOR NEW AMERICANS

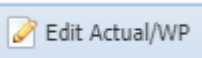
Summary | **Line Items** | Schedules | Positions | Mapping | Acct. Maint.

Decision Unit: B000 BASE



Synchronize Actuals to Data | Reserves | Highlight Changes

Action	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Change	Year 2	Change	Schedule
	B000	00	2501	APPROPRIATION CONTROL	182,314	287,129	264,048	0	288,786	0	- None -
	B000	00	2510	REVERSIONS	-15,321	0	0	0	0	0	- None -
	B000	00	2511	BALANCE FORWARD FROM PREVIOUS YEAR	114,031	85,370	21,880	0	0	0	- None -
	B000	00	2512	BALANCE FORWARD TO NEW YEAR	-85,369	0	0	0	0	0	- None -
	B000	00	4265	PRIVATE GRANT	0	79	1,945	0	1,945	0	- None -
	B000	00	4266	PRIVATE GRANT - A	5,000	0	0	0	0	0	- None -
	B000	00	4267	PRIVATE GRANT - B	75,000	0	17,209	0	17,209	0	- None -
	B000	01	5100	SALARIES	172,765	197,549	193,702	0	196,099	0	PAYROLL
	B000	01	5200	WORKERS COMPENSATION	2,094	2,212	2,208	0	2,208	0	PAYROLL

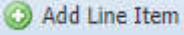
Actual refers to the even numbered year (2024), work program refers to the odd numbered year (2025). Year one and year two refer to the even and odd years of the biennium for which you are budgeting (2026 and 2027, respectively).

From the NEBS Line Item screen, clicking the  button will open the screen with the ability to edit the actual (even-numbered year) and work program (odd-numbered year) amounts. The following screenshot illustrates how the data may appear in the Edit Actual/WP screen.

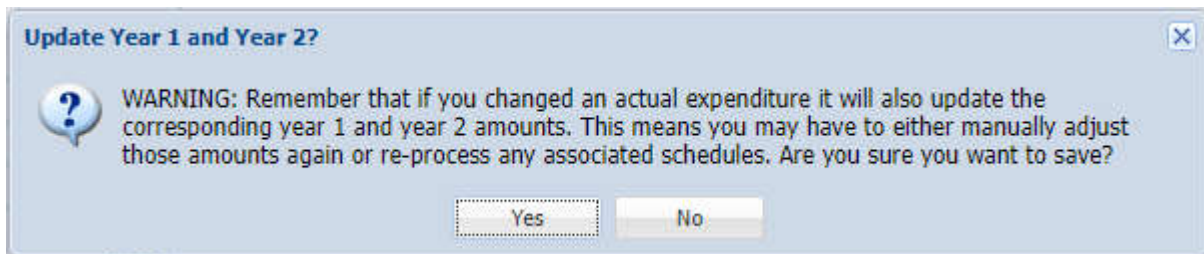
Summary							Line Items		Schedules		Positions		Mapping		Acct. Maint.	
Action	DU	Catg	GL	Description	Actual	Work Pgm										
	B000	00	2501	APPROPRIATION CONTROL	2,733,781	2,768,567										
	B000	01	5100	SALARIES	1,503,909	1,503,909										
	B000	01	5200	WORKERS COMPENSATION	17,197	16,207										
	B000	01	5300	RETIREMENT	332,251	332,251										
	B000	01	5440	PERSONNEL SUBSIDY COST ALLOCATION	419	419										
	B000	01	5500	GROUP INSURANCE	173,451	178,600										
	B000	01	5700	PAYROLL ASSESSMENT	1,783	1,767										
	B000	01	5750	RETIRED EMPLOYEES GROUP INSURANCE	40,306	41,056										
	B000	01	5800	UNEMPLOYMENT COMPENSATION	2,253	2,331										
	B000	01	5840	MEDICARE	21,802	21,802										
	B000	01	5970	TERMINAL ANNUAL LEAVE PAY	0	0										
	B000	02	6100	PER DIEM OUT-OF-STATE	6,305	6,305										

The user may use either the TAB key (pressing the key advances the cursor to the next field) or the mouse to select a specific input field to make the adjustments. If needed, GL line items can be added by clicking the Add Line Item. The actual and work program data can be downloaded to an Excel or PDF file by clicking  or . Be aware that data saved to Excel and edited outside of NEBS, not be able to be imported back into the system. The only way to enter spreadsheet data into NEBS is to copy and paste it one field at a time.

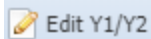
Add Line Item

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

When the adjustments are completed, click Save. The system will warn the user that changes made to the actual or work program amounts will automatically be reflected in the line item actual, work program, Year 1, and Year 2 amounts. Confirm the saved changes by clicking Yes. If changing revenues, edit the amounts for Year 1 and Year 2 in the line item.



When finished editing the actual and work program amounts, click the Save button and click




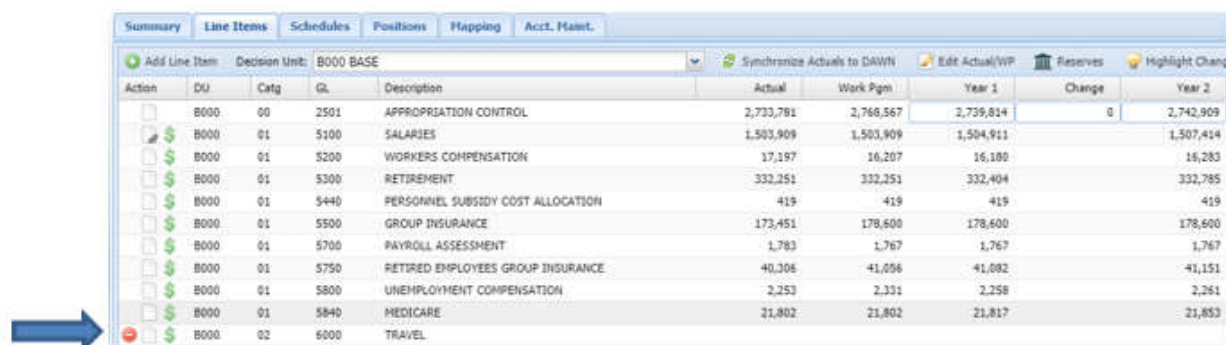
to return to the NEBS Line Item screen or Save & Return.

Delete Line Item

To delete a line item added to in the actual and or work program screen after it has been saved, the amount of zero be entered in the actual and work program years. Click Save and return to the NEBS Line Item screen.

B000	02	6000	TRAVEL	0	0
------	----	------	--------	---	---

Click the delete icon  located next to the note icon on the left side of the screen, then click Save. Do not delete line items that have activity in either the actual or work program years.



Action	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Change	Year 2
	B000	00	2501	APPROPRIATION CONTROL	2,733,781	2,768,567	2,739,814	0	2,742,909
	B000	01	5100	SALARIES	1,503,909	1,503,909	1,504,911		1,507,414
	B000	01	5200	WORKERS COMPENSATION	17,197	16,207	16,180		15,283
	B000	01	5300	RETIREMENT	332,251	332,251	332,404		332,785
	B000	01	5440	PERSONNEL SUBSIDY COST ALLOCATION	419	419	419		419
	B000	01	5500	GROUP INSURANCE	173,451	178,600	178,600		178,600
	B000	01	5700	PAYROLL ASSESSMENT	1,783	1,767	1,767		1,767
	B000	01	5750	RETIRED EMPLOYEES GROUP INSURANCE	40,306	41,056	41,082		41,151
	B000	01	5800	UNEMPLOYMENT COMPENSATION	2,253	2,331	2,258		2,261
	B000	01	5840	MEDICARE	21,802	21,802	21,817		21,853
	B000	02	6000	TRAVEL					

Positions

Introduction

The NEBS Position tab allows the user to reconcile budget account positions during the budget building time period. It is very important to remember that each new position adds costs to the budget beyond just the payroll. New positions require the agency to also budget for items like equipment, phone lines, business productivity suite accounts, travel, training, supplies, additional rent, and additional Fleet Services or agency owned vehicle. These costs are accounted for in different parts of NEBS. When NEBS opens for the upcoming budget build, current or BASE positions will be loaded. If there are reconciling issues with BASE positions, contact the assigned Budget Officer for assistance.

Add Positions

When requesting new positions or changes to current positions, the use of a decision unit is required. There are two ways to add a position in a decision unit: (1) by using the add feature or (2) by copying an existing position.

To establish a new position, the following information is necessary:

- Decision unit – make sure it has been established in the Acct. Main. tab
- Job class (class code)
- FTE
- Retirement code (pay policy)
- Unique position control number (PCN) for the budget account
- Estimated start date
- Bargaining unit code, if applicable
- Fringe requirements

Unless there is a justified need, new positions in the first year of the biennium are budgeted to start October 1st. This start date allows for the hiring process which should begin July 1st of the new biennium. New positions can also begin in the second year of the biennium.

1. Click the Positions tab in NEBS to display the position schedule.
2. Select a decision unit from the menu.
 - If the desired decision unit is not listed, add it using the Accounts Maintenance tools. See the **Account Maintenance** section of this manual for instructions.
 - The B000 Base Decision Unit represents current positions already approved. New positions appear in maintenance or enhancement decision units only.

Budget Period: 2021-2023 Biennium (FY22-23)

Budget Account: 1007 OFFICE FOR NEW AMERICANS

Version: A00 AGENCY REQUEST AS SUBMITTED

Decision Unit: **B000 BASE**

PCN: B000 BASE

Start: E225 EFFICIENT AND RESPONSIVE STATE GOVERNMENT

Anniversary: E670 SALARY ADJUSTMENT FOR 2019-2021 BIENNIUM

Type: M100 STATEWIDE INFLATION

Funding Group: M150 ADJUSTMENTS TO BASE







M300 FRINGE BENEFITS RATE ADJUSTMENT

3. To add a new position, click “Add” to engage the add position screen.

Summary Line Items Audit Log Schedules **Positions** Mapping Acct. Maint.

Decision Unit: B000 BASE Class: Display All

Add... Update... Reclass... Copy... Transfer... Delete...

<input type="checkbox"/>	Action	DU	PCN	Funding Group	Class	Class Description	Type
<input type="checkbox"/>	 	B000	000023	G1 GENERAL FUND	02212	ADMIN ASSISTANT 2	Existing
<input type="checkbox"/>	 	B000	000022	G1 GENERAL FUND	U3100	DIRECTOR, OFFICE FOR NEW AMERI	Existing
<input type="checkbox"/>	 	B000	000005	G1 GENERAL FUND	07625	MANAGEMENT ANALYST 2	Existing

4. Work with a Budget Officer to assign a position control number or PCN as some number sequences are used for specific reasons statewide. The PCN is a unique ID for the position and is also used by Payroll. PCNs may be alpha-numeric and up to six characters long. While it is possible to have duplicate PCNs in a budget account in NEBS (in fact, this is necessary when arranging transfers), the duplicates will be rejected by Payroll if implemented upon Legislative approval. Therefore, a new PCN will need to be assigned and the situation noted. New positions should not use a PCN that is already in the budget account.
5. Once the PCN is established, enter the position information:
 - The start date will default to October 1st of the first year of the biennium. Unless the position requires a later start date (to meet projected caseloads in the second half of the first year or in the second year, for instance) leave the start date as October 1st.
 - The end date will also default to June 30th of the second year of the biennium. For new positions, leave this as the end date.
 - The anniversary defaults to October to match the default start date. If the start date is changed, be sure to make the corresponding change on the anniversary date. Position type will default to “new.”
 - Leave the position type as new.
 - Choose the appropriate position group for the new position (see the **Account Maintenance** section in this manual for more information on position groups).
 - Enter the position class code. This is a searchable field, however, the user can manually enter the position class code or the name of the position class.
 - Enter the retirement code (pay policy), step (steps higher than 1 must be justified), and FTE. New positions should always have a retirement code of 1 Regular.

Add Position

Budget Period: 2021-2023 Biennium (FY22-23)
 Budget Account: 1007 OFFICE FOR NEW AMERICANS
 Version: A00 AGENCY REQUEST AS SUBMITTED

Decision Unit: E225 EFFICIENT AND RESPONSIVE STATE GOVERNMENT
 PCN: 000024
 Start: October 2021 End: June 2023
 Anniversary: October
 Type: New
 Funding Group: G1 GENERAL FUND
 Retirement Code: 1 REGULAR
 Class: 07217 ADMIN SERVICES OFFICER 2
 Default Grade: 39
 Override Grade: Step: 1 Salary Adjustment: 0
 Steps higher than 1 must be justified for a new position.

	Actual	Work Pgm.	Year 1	Year 2
FTE:	0	0	1	1
Man. Annl. Sal.:	0	0	0	0
COLA Sal.:			0	0
Merit Increase:		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Health Ins.:		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Partial: If checked, the position sharing the expense must be specified in the text for the position.

Fringes/Assessments

Ret.: WC: Pers Assmt: Unemp. Ins.:
 Pysl Assmt: Ret. Grp.: Medicare: FICA:
 AG Tort: Empl Bond: EITS Ent Acc: EITS Contr Adm:
 EITS Sec: EITS Plan:

Buttons: Save Save and Return Cancel

Annotations:
 - This is a searchable field. You can search by class number (07217) or by class name (Admin Services Officer)
 - FTE defaults to 1 in Year 1 and Year 2. If this position is not a full-time position, this should be adjusted to reflect the percentage (.75, .50, etc.)

- Determine if the position should be budgeted for health insurance and verify that the fringes and assessments are correct for the position. The Budget Division sets default position assessments for the budget. Contact the assigned Budget Officer if the assessments are in error. See the **Assessments and Full-Time Equivalent (FTE) Driven Costs** section of this manual for more information.
- Review what is entered and click either Save or Save and Return.

Remember, entering the position only accounts for the payroll driven costs such as employee bond insurance, AG tort claim assessment, and the OCIO assessments. All other costs (travel, equipment, supplies, etc.) will need to be added to either the appropriate schedule or in the line item screen.

Position costs will not update or move to line items until the payroll is recalculated (click Recalc Payroll). Click the Save and Return button.

Summary													
Line Items		Schedules		Positions		Mapping		Acct. Maint.					
Decision Unit: B000 BASE		Class: Display All		View: Basic		Recalc Payroll							
Position Type: Display All		Funding Group: Display All		Show: All									
Add... Update... Reclass... Copy... Transfer... Delete... Position saved													
Action	DU	PCN	Funding Group	Class	Class Description	Type	Grade	Step	Adj	FTE			
										Act	WP	Yr1	Yr2
	B000	000022	G1 GENERAL FUND	U5015	DIVISION ADMINISTRATOR	Existing	99	1	0	1.00	1.00	1.00	1.00
	B000	000023	G1 GENERAL FUND	02212	ADMIN ASSISTANT 2	Existing	25	1	0	1.00	1.00	1.00	1.00

After NEBS recalculates the payroll, the line item expenditures will need to be balanced to revenues in the appropriate decision unit.

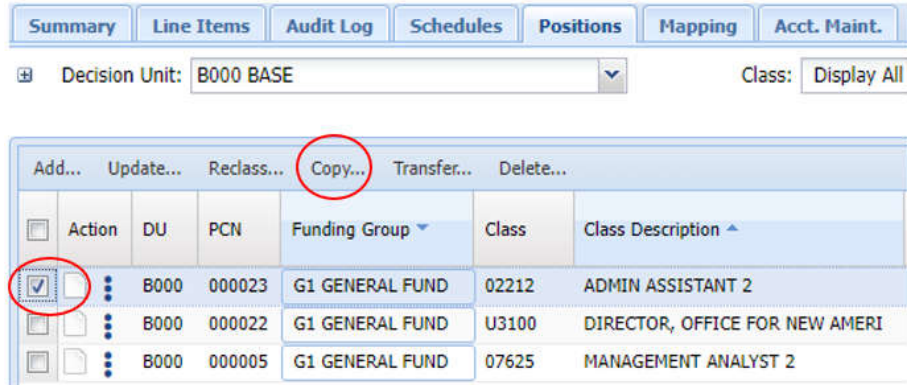
Budget Account Line Items

Summary													
Line Items		Schedules		Positions		Mapping		Acct. Maint.					
Budget Account Version: 2021-2023 Biennium (FY22-23)		1007 OFFICE FOR NEW AMERICANS		A00 AGENCY REQUEST AS SUBMITTED									
										Revenue/Expenditures Out of Balance All DUs Y1 -64,758 Y2 -90,082 This DU (E225) Y1 -63,196 Y2 -86,534 Other DUs (M150, B000, more...) Y1 -1,562 Y2 -3,548			
Action	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Change	Year 2	Change	Schedule		
	E225	01	5100	SALARIES			45,349		63,055		PAYROLL		
	E225	01	5200	WORKERS COMPENSATION			1,080		895		PAYROLL		
	E225	01	5300	RETIREMENT			6,916		9,616		PAYROLL		
	E225	01	5400	PERSONNEL ASSESSMENT			269		269		PAYROLL		
	E225	01	5500	GROUP INSURANCE			7,050		9,400		PAYROLL		
	E225	01	5700	PAYROLL ASSESSMENT			88		88		PAYROLL		
	E225	01	5750	RETIRED EMPLOYEES GROUP INSURANCE			1,238		1,721		PAYROLL		
	E225	01	5800	UNEMPLOYMENT COMPENSATION			68		95		PAYROLL		
	E225	01	5840	MEDICARE			657		914		PAYROLL		
	E225	04	7050	EMPLOYEE BOND INSURANCE			3		3		PAYROLL		
	E225	04	7054	AG TORT CLAIM ASSESSMENT			85		85		PAYROLL		
	E225	26	7554	EITS INFRASTRUCTURE ASSESSMENT			277		277		PAYROLL		
	E225	26	7556	EITS SECURITY ASSESSMENT			116		116		PAYROLL		
Total Revenue					0	0	0		0				
Total Expenditures					0	0	63,196		86,534				
Difference					0	0	-63,196		-86,534				

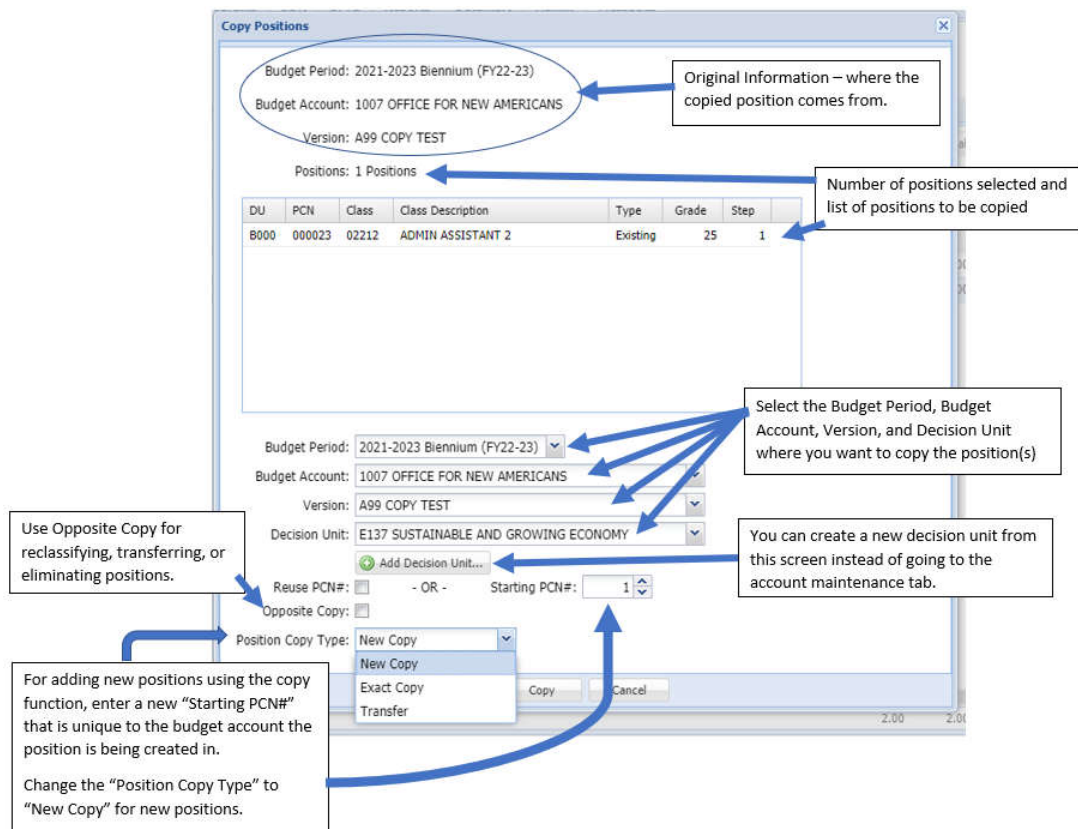
Copy Positions

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

1. From the Positions screen, check mark the position or positions to copy then select copy.



- The Copy Positions screen should pop up. It will list the positions that have been selected for copying and the original information for the budget period, budget account, and version. The bottom section designates which budget period, budget account, version, and decision unit to copy the position(s) to.



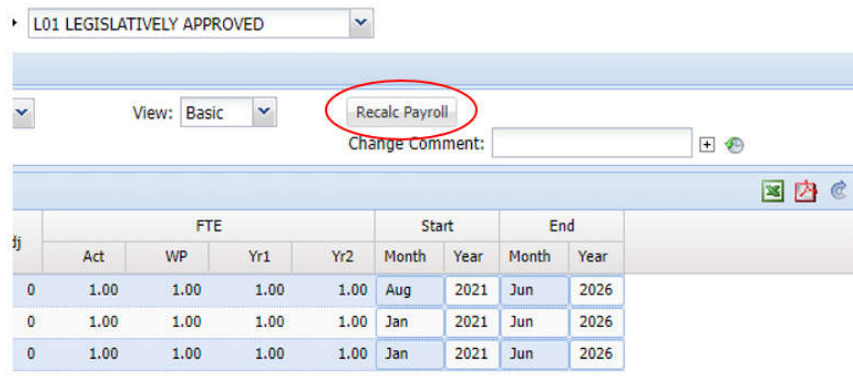
- When adding new position to the same budget account or copying a position to a different budget account, assign a new starting PCN number and select "New Copy" under Position Copy Type.
- When transferring a position click Opposite Copy and select "Transfer" under Position Copy Type.

- When reclassifying or eliminating a position click Opposite Copy and select “Exact Copy” under Position Copy Type.

After choosing the Copy button, NEBS will ask to confirm the action to complete the copy process and create the new position.



Once the position has been created in the selected decision unit, the costs will not appear in line items until all positions are recalculated. After NEBS recalculates the payroll, the line item expenditures will need to be balanced with revenues in the applicable decision unit.



Transfer Positions

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

Note: All costs associated with the position must be transferred from the originating agency to the receiving agency (including, but not limited to equipment, phone lines, business productivity suite accounts, travel, training, supplies, additional rent if additional office space is required, and additional motor pool or agency owned vehicles). Negative costs will appear not only in the originating agency’s category 01, but in categories such as 03, 04, 26 and 30. These should correspond to positive amounts in the same categories in the receiving agency’s budget. Since funding sources may vary between the two accounts, the receiving agency may have to complete

an E501 or E502 to adjust the funding source or ancillary costs for transferred positions. (The E500 decision unit should end in the same numbers as the E900 decision unit, i.e. E910 and E510).

1. Select the position(s) to transfer.

Summary | Line Items | Audit Log | Schedules | **Positions** | Mapping | Acct. Maint.

Decision Unit: B000 BASE | Class: Display All

Action	DU	PCN	Funding Group	Class	Class Description	Type	Grade	Step	Adj
<input checked="" type="checkbox"/>	B000	000023	G1 GENERAL FUND	02212	ADMIN ASSISTANT 2	Existing	25	2	0
<input type="checkbox"/>	B000	000022	G1 GENERAL FUND	U3100	DIRECTOR, OFFICE FOR NEW AMERI	Existing	99	99	0
<input type="checkbox"/>	B000	000005	G1 GENERAL FUND	07625	MANAGEMENT ANALYST 2	Existing	35	9	0

2. The Transfer Position screen will pop up. Select or add the decision unit for the transfer. Only E9XX decision units can be used for transfers.

Transfer Positions

Budget Period: 2023-2025 Biennium (FY24-25)
 Budget Account: 1007 OFFICE FOR NEW AMERICANS
 Version: L01 LEGISLATIVELY APPROVED
 Positions: 1 Positions

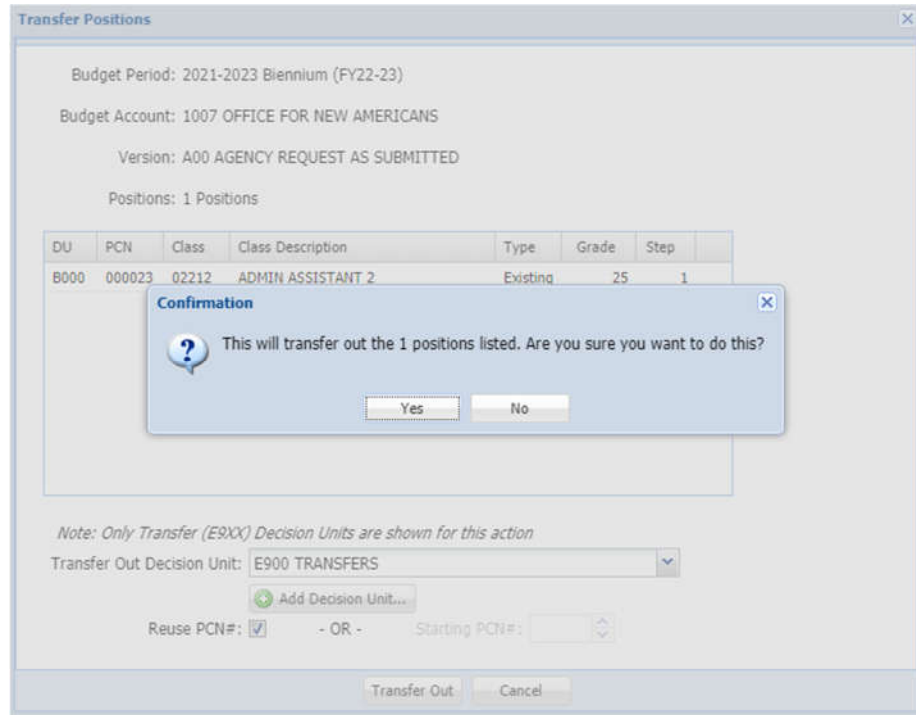
DU	PCN	Class	Class Description	Type	Grade	Step
B000	000023	02212	ADMIN ASSISTANT 2	Existing	25	2

Note: Only Transfer (E9XX) Decision Units are shown for this action

Transfer Out Decision Unit:

Reuse PCN#: - OR - Starting PCN#:

3. Once the correct decision unit has been selected or a new decision unit added, click Transfer Out. The below pop up will appear, click “Yes” to complete the transfer.



4. The position has been created in the selected decision unit. Position costs will not appear in line items until payroll has been recalculated. After NEBS recalculates the payroll, the line item expenditures will need to be balanced with revenues in the applicable decision unit.

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

Agencies may request position reclassifications so that the position requirements and pay match the actual duties being performed. The position schedule provides a simple tool for adding reclassifications to the budget; however, the appropriate decision units must be used. Decision unit E-805 is used to reclassify classified positions; E-806 is for unclassified positions. See the **Accounts Maintenance** section of this manual for instructions on adding decision units to the budget. For this example, the decision unit E-805 (classified) is used. Reclassifying unclassified positions with E-806 uses the same process.

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

1. Select the position that is being reclassified and click “Reclass”.
2. The Reclass Position screen will pop up.
3. Select the target decision unit that was created earlier or add a decision unit. Only E805 - E819 are allowed for reclassifications.
4. Select the start date and end date of the reclassification. The start and end date should match the dates of the original position. If the fields are left blank, the default is the full

biennium.

5. Select the Anniversary month, this should be the same month as the reclassification start date. If the field is left blank, the default is July or the beginning of the biennium and could possibly alter the true costs for this action.
6. Select the type – existing, transfer in, depending on if the position was already established in the budget account or if it was transferred in or is being transferred out.
7. Select the funding group. If needed see the Account Maintenance section for creating new funding groups.
8. Select the retirement code based on how the position is currently budgeted.
9. Select the class. Either enter the class code or type in the name of the class for the reclassification.
10. Select the step, this should be the same step as the position is currently budgeted.
 - Override Grade and Salary Adjustment options should not be used without consultation with the assigned Budget Officer.
11. Enter the number of FTE for Year 1 and Year 2.
12. Click save or save and return. Clicking save and return it will return the screen to the position tab. When changing the decision unit view in the position tab the E-805 now shows the original position being removed (shown by the negative 1.00 under FTE) and the new reclassified position being added (shown by the positive 1.00 under FTE). Note that a warning is generated stating that there are duplicate PCNs. In the case of a reclassification, this is acceptable. Position costs will not appear in line items until payroll is recalculated. After NEBS recalculates the payroll, the line item expenditures will need to be balanced with revenues in the applicable decision unit.

Sun-Setting Positions

There are circumstances under which positions will need to be eliminated such as when a funding source has been eliminated or a specific project has ended. This is done by creating an E49X decision unit and entering 0.00 FTE in the budget years and entering an end date for the position.

For example, assume the position ends on December 31st of the first year of the new biennium. From the Position Detail screen an end date of December 2024 should be entered. Enter 0.00 as the FTE for Year 2 (the position ends during Year 1).


1. Click on the position that is sunsetting and click Update.
2. The update screen will pop up. Enter the end date and enter 0 into Year 2 since the position expires in the first year.

- Click Save or Save and Return. The position now shows as ending in December 2024 with 0 FTE in Year 2.

Position saved																				
Action	DU	PCN	Funding Group	Class	Class Description	Type	Grade	Step	Adj.	FTE				Start			End			
										Act	WP	Y1	Y2	Month	Year	Month	Year			
<input checked="" type="checkbox"/>	B000	000023	G1 GENERAL FUND	02212	ADMIN ASSISTANT 2	Existing	25	2	0	1.00	1.00	1.00	0.00	Aug	2021	Dec	2024			
<input type="checkbox"/>	B000	000022	G1 GENERAL FUND	U3100	DIRECTOR, OFFICE FOR NEW AMERI	Existing	99	99	0	1.00	1.00	1.00	1.00	Jan	2021	Jun	2026			
<input type="checkbox"/>	B000	000005	G1 GENERAL FUND	07625	MANAGEMENT ANALYST 2	Existing	35	9	0	1.00	1.00	1.00	1.00	Jan	2021	Jun	2026			

- Once the change is made, the position costs will not appear as a line item until payroll is recalculated. Click Recalc Payroll. After NEBS recalculates the payroll, the line item expenditures will need to be balanced with revenues in the applicable decision unit.
- Be sure to explain the reason for sunsetting the position in the position notes icon.

Update Positions

The Update function can also be used for other changes to positions besides sunsetting positions. Some additional update functions include increasing steps, changing retirement codes, funding group, assessments, or anniversary date. Checkmark the position to update, select the  under “Action” and select Update or select the Update button located in the task bar menu. Only fields that need to be changed should be entered into this screen.

Budget Period: 2023-2025 Biennium (FY24-25)
 Budget Account: 1007 OFFICE FOR NEW AMERICANS
 Version: L01 LEGISLATIVELY APPROVED
 Decision Unit: B000 BASE
 PCN: 000023
 Start: August 2021 End: December 2024
 Anniversary: August
 Type: Existing
 Funding Group: G1 GENERAL FUND
 Retirement Code: 1 REGULAR
 Class: 02212 ADMIN ASSISTANT 2 Default Grade: 25
 Override Grade: Step: 2 Salary Adjustment: 0

	Actual	Work Pgm.	Year 1	Year 2
FTE:	1	1	1	0
Man. Annl. Sal.:	0	0	0	0
COLA Sal.:			0	0

 Rate Group: DEFAULT (0.0% / 0.0%)
 Merit Increase:
 Health Ins.:
 Partial: If checked, the position sharing the expense must be specified in the text for the position.
Fringes/Assessments
 Ret.: WC: Pers Assmt: Unemp. Ins.:
 Pyrl Assmt: Ret. Grp.: Medicare: FICA:
 AG Tort: Empl Bond: EITS Ent Acc: EITS Contr Adm:
 EITS Sec: EITS Plan:
 Buttons: Save Save and Return Cancel Delete

Assessments and Full-Time Equivalent (FTE) Driven Costs

Introduction

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

1. Personnel assessment
2. Payroll assessment
3. Employee bond
4. Employee tort
5. Retired Employees Group Insurance (REGI)
6. Office of Chief Information Officer services (OCIO) assessments
7. Purchasing assessment
8. Labor Relations Unit assessment
9. Collective Bargaining assessment

For more detailed information, refer to the Appendix – Assessments and Full-Time Equivalent (FTE) in the **Budget Building Manual**.

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

Define Assessment Settings

Only the Budget Division budget officers have access to this screen - access by any other user is blocked. By default, all positions in a budget will receive the assessments selected on this screen.

If there is a concern regarding one or more of the assessments described below, contact the assigned Budget Officer.

Summary	Line Items	Schedules	Positions	Mapping	Acct. Maint.
View: Assessment Settings					
Retirement:	<input checked="" type="checkbox"/>	Worker's Comp:	<input checked="" type="checkbox"/>	Personnel Assessment:	<input checked="" type="checkbox"/>
Unemployment Insurance:	<input checked="" type="checkbox"/>	Payroll Assessment:	<input checked="" type="checkbox"/>	Retirement Group Insurance:	<input checked="" type="checkbox"/>
Medicare:	<input checked="" type="checkbox"/>	FICA:	<input checked="" type="checkbox"/>	AG Employee Tort:	<input checked="" type="checkbox"/>
Employee Bond Insurance:	<input checked="" type="checkbox"/>	EITS Infrastructure:	<input checked="" type="checkbox"/>	EITS Contract Administration:	<input type="checkbox"/>
EITS Security:	<input checked="" type="checkbox"/>	EITS Planning:	<input type="checkbox"/>		
Save Save & Return Cancel					

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

1. From the Budget Account Line Items screen, click the Positions tab.
2. From the Budget Account Positions screen, use the Decision Unit Filter to select the positions to review.
3. Click Fringe.

Budget Account Line Items

Budget Account Version: 2021-2023 Biennium (FY22-23) | 1340 GOVERNOR'S OFC OF FINANCE - BUDG

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

+ Add Line Item Decision Unit: B000 BASE

Action	DU	Catg	GL	Description
	B000	00	2501	APPROPRIATION CONTROL

Budget Account Positions

Budget Account Version: 2021-2023 Biennium (FY22-23) | 1340 GOVERNOR'S

Summary | Line Items | **Positions** | Mapping | Acct. Maint.

Decision Unit: B000 BASE

Display All Decision Units

B000 BASE

E670 SALARY ADJUSTMENT FOR 2019-2021 BIENNIUM

M100 STATEWIDE INFLATION

M150 ADJUSTMENTS TO BASE

M300 FRINGE BENEFITS RATE ADJUSTMENT

B000 000004 GF GENERAL FUND U4930 DIRI

Class: Display All

View: **Fring** | Recalc Payroll


Type	Ret	FTE		Health Ins		Ret.	WC	Pers Ass...
		Act	WP	Yr1	Yr2			

4. View the assessments and FTE-driven costs by position. A check mark indicates the assessment is enabled and a blank box indicates the charge is disabled.
5. Report any inaccuracies to the assigned Budget Officer.

Below is a screenshot of assessments and FTE-driven costs by position.

Health Ins		Part. Health Ins	Ret.	WC	Pers Assmt	Unemp. Ins.	Pyrl Assmt	Ret. Grp	Medicare	FICA	AG Tort	Empl Bond	EITS Ent Acc	EITS Contr Adm	EITS Sec	EITS Plan
Yr1	Yr2															
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

1. Select the position to review from the Budget Account Positions screen by selecting the position. Then click on the  icon and choose Update.

Budget Account Positions

Budget Account Version: 2019-2021 Biennium (FY20-21) ▾ 1340 GOVERNOR'S OFC

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

Decision Unit: B000 BASE Class:

Action	DU	PCN	Funding Group	Class	Class Desc
	B000	000002	GF GENERAL FUND	U4931	DEP DIRE
<input checked="" type="checkbox"/>	B000	000003	GF GENERAL FUND		
			GF GENERAL FUND		
			GF GENERAL FUND		
			GF GENERAL FUND		
			GF GENERAL FUND		
			GF GENERAL FUND		
			GF GENERAL FUND		
			GF GENERAL FUND		
	B000	000020	GF GENERAL FUND		

Update Position

Budget Period: 2021-2023 Biennium (FY22-23)

Budget Account: 1340 GOVERNOR'S OFC OF FINANCE - BUDGET DIVISION

Version: A00 AGENCY REQUEST AS SUBMITTED

Decision Unit: Display All Decision Units

PCN: 000002

Start: January 2019 End: June 2024

Anniversary: August

Type: Existing

Funding Group: GF GENERAL FUND

Retirement Code: 1 REGULAR

Class: U4931 DEP DIRECTOR GOV FINANCE OFC Default Grade: 99

Override Grade: Step: 99 Salary Adjustment: 0

	Actual	Work Pgm.	Year 1	Year 2
FTE:	1	1	1	1
Man. Annl. Sal.:	0	0	0	0
COLA Sal.:			0	0

Merit Increase:

Health Ins.:

Partial: If checked, the position sharing the expense must be specified in the text for the position.

Fringes/Assessments

Ret.: WC: Pers Assmt: Unemp. Ins.:

Pyrl Assmt: Ret. Grp.: Medicare: FICA:

AG Tort: Empl Bond: EITS Ent Acc: EITS Contr Adm:

EITS Sec: EITS Plan:

Save Save and Return Cancel Delete

2. View the assessments and FTE-driven costs at the bottom of the Update Position Screen.
3. A check mark indicates the assessment is enabled and a blank box indicates the assessment is disabled.
4. Report any inaccuracies to the assigned Budget Officer.

Position Reconciliation

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

Please refer to the Budget Building Manual for a detailed description of the position reconciliation process. All phases must be completed prior to July 1 of the even numbered fiscal year to accurately project personnel costs for the next biennium. Work closely with the assigned budget officer since they are the only user that can make necessary and justified changes to base positions.

Reconciling Positions in Phase One

Phase One process includes verifying that the total Full-Time Equivalent (FTE) count is accurate based on the most current information. This can be accomplished by comparing the NEBS Position Control Numbers (PCN) to those in IFS – Advantage HR. The PCN number should match in both systems. Follow the below directions to complete this task.

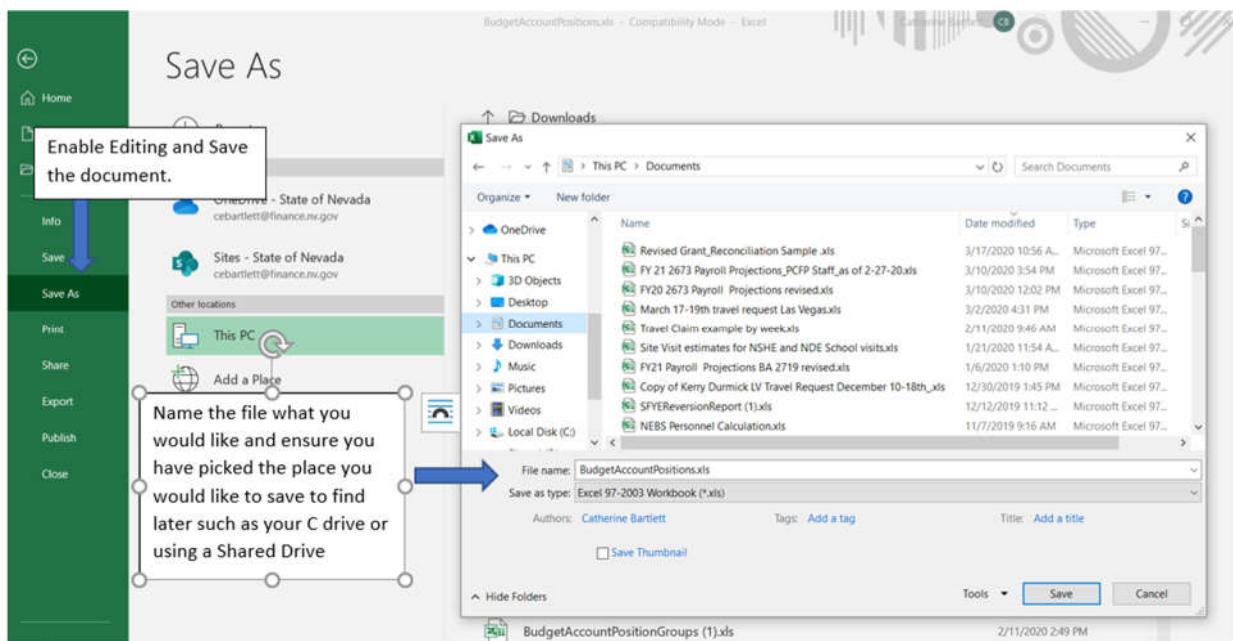
Download base positions from NEBS into an Excel spreadsheet:

- Click the Positions tab; make sure BASE (B000) appears in the Decision Unit Filter dropdown box.
- Click the Excel icon on the right-hand edge of the screen.
- Open the Excel spreadsheet and verify that the current position information in base in NEBS is included in the spreadsheet. Save the spreadsheet by choosing File -> Save As, browse to the appropriate folder, enter an appropriate name and click Save.

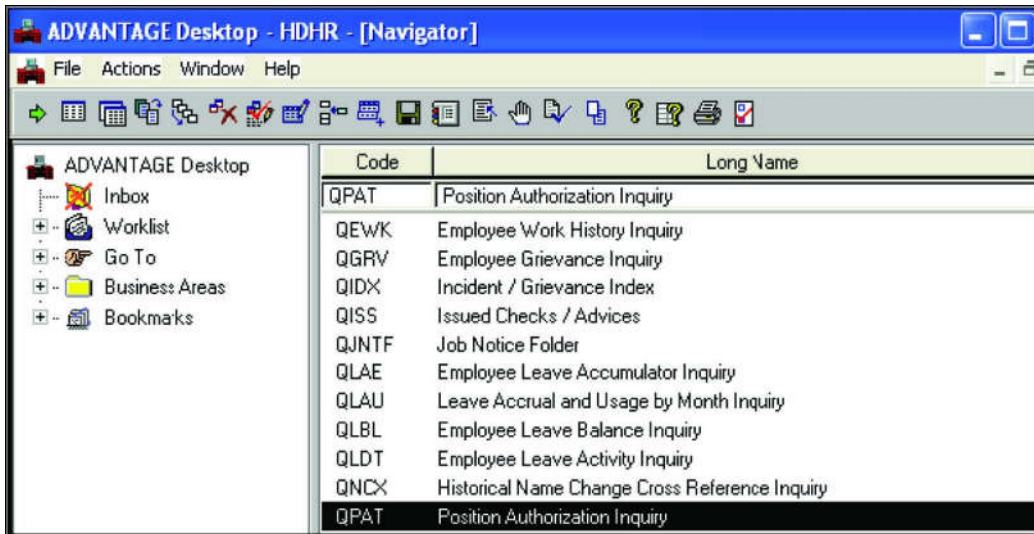
	Action	DU	PCN	Funding Group	Class	Class Description	Type
<input type="checkbox"/>		B000	000005	G1 GENERAL FUND	07625	MANAGEMENT ANALYST 2	Existing
<input type="checkbox"/>		B000	000022	G1 GENERAL FUND	U3100	DIRECTOR, OFFICE FOR NEW AMERI	Existing
<input type="checkbox"/>		B000	000023	G1 GENERAL FUND	02212	ADMIN ASSISTANT 2	Existing

View: Basic

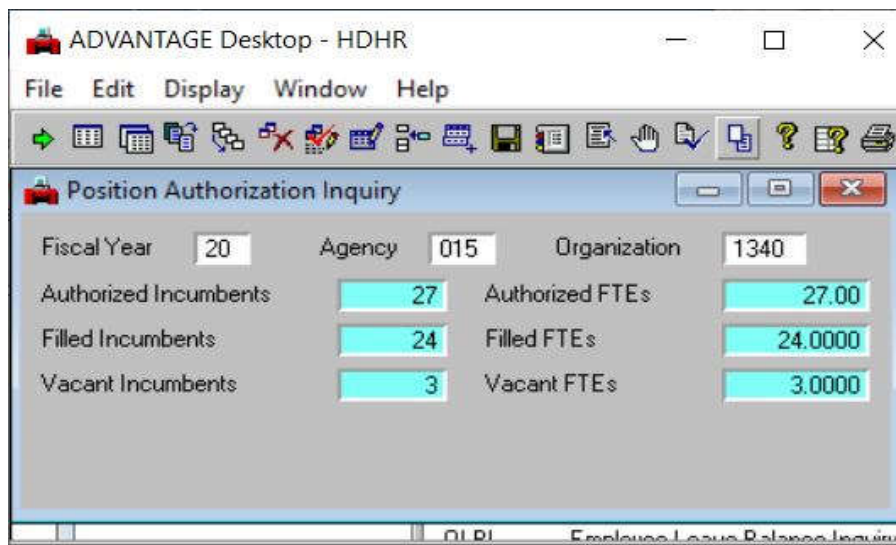
FTE				Start		End	
Act	WP	Yr1	Yr2	Month	Year	Month	Year
1.00	1.00	1.00	1.00	Jan	2021	Jun	2026
1.00	1.00	1.00	1.00	Jan	2021	Jun	2026
1.00	1.00	1.00	1.00	Aug	2021	Jun	2026



- Use the QPAT screen in the IFS/Advantage HR system to compare FTE counts with the excel spreadsheet.
 - Contact the System Administrator for assistance with installing Advantage HR and gaining access. Once logged in click Go To and type QPAT in the Code field.



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



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

	Position Number	Authorized Incumbents	Authorized FTE	Filled Incumbents	Filled FTE	Vacant Incumbents	Vacant FTE	Overfill Authorization	Comments
1	0002	1	1.00	1	1.0000	0	0.0000	N	2015 LEG SESSION - EST. AGENCY 015
2	0003	1	1.00	0	0.0000	1	1.0000	N	2015 LEG SESSION - EST. AGENCY 015
3	0004	1	1.00	1	1.0000	0	0.0000	N	2015 LEG SESSION - EST. AGENCY 015
4	0005	1	1.00	1	1.0000	0	0.0000	N	2015 LEG SESSION - EST. AGENCY 015
5	0006	1	1.00	1	1.0000	0	0.0000	N	2015 LEG SESSION - EST. AGENCY 015
6	0008	1	1.00	1	1.0000	0	0.0000	N	2015 LEG SESSION - EST. AGENCY 015

Phase Two - Confirm Position Information

The second phase of the position reconciliation process is done after the Budget Division completes its final payroll download shortly after July 1 of the even numbered fiscal year. A final position reconciliation must be completed prior to submitting the budget to the Budget Division on or before September 1st. In phase two, confirm the NEBS position characteristics and the information related to the incumbent (class code, grade, step, retirement, etc.) mirror the characteristics and information within Human Resources Data Warehouse (HRDW). This can be completed by downloading the position history report within HRDW and following the below steps:

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

Suggestions for Reconciling Positions in Phase Two

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

The screenshot shows the NEBS - Nevada Executive Budget System interface. At the top, there is a navigation bar with tabs: Home, NEBS, Activity Budget, Work Programs, BDR, SFYE, Reports, and Data Mart. The Reports tab is circled in red. Below the navigation bar, the page title is "Report List". There is a search box labeled "Search Reports:". Below the search box, there are controls for "Expand All", "Collapse All", and "Favorites". A table lists various reports under the heading "Payroll Reports (6)". The first row, "NEBS130 Payroll/Position Detail", is circled in red. Other reports listed include NEBS135 Position Summary, NEBS138 Listing of Unclassified Positions within x% of Governor's Salary, NEBS140 COLA Detail by Position, NEBS150 COLA Exception Report, and BASN132 Ad-hoc Payroll Reports.

Report	Description
NEBS130	Payroll/Position Detail
NEBS135	Position Summary
NEBS138	Listing of Unclassified Positions within x% of Governor's Salary
NEBS140	COLA Detail by Position
NEBS150	COLA Exception Report
BASN132	Ad-hoc Payroll Reports

Fill in the required fields beginning with selecting the desired Budget Period. Determine which budget account method option to use. When selecting a single budget account, the next field will populate with all budget account numbers. The multiple method will allow for multiple budget accounts, and the by analyst method will populate the drop down to include all NEBS users. Choose a budget version along with a classification type. The class code field is optional and will filter the report to include only the positions with the code that is entered. Leaving this field blank will allow all positions to load. check A - Position Detail and B - Position Detail - Additional Attributes (Fringe Indicators). Click Generate Report or Download Data (XLS). This report should make it relatively easy to verify position information with Advantage or HR Data Warehouse.

NEBS130 Payroll/Position Detail

Report Settings

Budget Period: 2023-2025 Biennium (FY24-25) v

Budget Account Method: Single Multiple By Analyst

Department: Division:

Budget Account: 4738 DPS - DIGNITARY PROTECTION v

Version: A00 AGENCY REQUEST AS SUBMITTED v

Classification: All v

Position Type: All v

Decision Unit: All v

Class Code:

View: Standard Manual Annual

Show Position Cost: Summary (Includes COLA and Rate Changes) Base Only Detail

Show Position Cost: Funding Group PCN (no grouping)

Include Sections:

- A - Position Detail Include Position Notes
- B - Position Detail - Additional Attributes (Fringe Indicators) Include Position Notes
- C - Position Cost Detail
- D - Position Cost Summary
- E - FTE/Salary Summary

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

NEBS130 State of Nevada - Budget Division 1/9/24 3:11 PM
Payroll/Position Detail
 2023-2025 Biennium (FY24-25)
 A00 AGENCY REQUEST AS SUBMITTED

Section A: Position Detail
 Budget Account: 4738 DPS - DIGNITARY PROTECTION

Type	Description	PCN	Class	Gd Step	Add Gd	Anv Mo	St	End	Ret Cd	FTE Actual	FTE WP	FTE Y1	FTE Y2 MI	2023-2024 Salary	2023-2024 Benefits	2024-2025 Salary	2024-2025 Benefits
B000 BASE																	
G1 CARSON CITY																	
1	DPS OFFICER 2	000025	13206	39-10	1	7	1-21	6-26	9	1.00	1.00	1.00	1.00	Y SUM 78,204	47,488	78,808	47,777
1	DPS SERGEANT	000055	13205	41-9	0	7	1-21	6-26	9	1.00	1.00	1.00	1.00	Y SUM 81,874	49,240	82,506	49,542
2	DPS OFFICER 2	000065	13206	39-1	0	7	7-21	6-25	2	0.00	0.00	1.00	1.00	Y SUM 63,891	27,089	67,294	28,004
TOTAL FOR LINE ITEM POSITION GROUP G1										2.00	2.00	3.00	3.00	223,969	123,817	228,608	125,323
G2 LAS VEGAS																	
1	DPS OFFICER 2	000020	13206	39-7	0	7	1-21	6-26	2	1.00	1.00	1.00	1.00	Y SUM 87,518	33,338	92,264	34,596
1	DPS OFFICER 2	000050	13206	39-8	0	12	1-21	6-26	9	1.00	1.00	1.00	1.00	Y SUM 73,285	45,163	75,248	46,074
1	DPS OFFICER 2	000060	13206	39-3	0	8	1-21	6-26	9	1.00	1.00	1.00	1.00	Y SUM 59,359	38,527	62,504	40,018
2	DPS OFFICER 2	000070	13206	39-1	0	7	7-21	6-25	2	0.00	0.00	1.00	1.00	Y SUM 63,891	27,089	67,294	28,004
2	DPS SERGEANT	000080	13205	41-1	0	7	7-21	6-25	2	0.00	0.00	1.00	1.00	Y SUM 69,897	28,685	73,600	29,671
TOTAL FOR LINE ITEM POSITION GROUP G2										3.00	3.00	5.00	5.00	353,950	172,802	370,910	178,363
TOTAL FOR DECISION UNIT B000										5.00	5.00	8.00	8.00	577,919	296,619	599,518	303,686
TOTAL FOR BUDGET ACCOUNT 4738										5.00	5.00	8.00	8.00	577,919	296,619	599,518	303,686

The second portion of the report totals costs for salary, fringe benefits, and assessments.

NEBS130

State of Nevada - Budget Division
Payroll/Position Detail
2023-2025 Biennium (FY24-25)
A00 AGENCY REQUEST AS SUBMITTED

1/9/24 3:11 PM

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

Type Description	PCN	Class	Actual FTE	WP FTE	FY 2024 FTE	FY 2025 FTE	FY 2024 Salary	FY 2024 Benefits	FY 2025 Salary	FY 2025 Benefits	Ret Cd	Health Ins. Yr1	Health Ins. Yr2	Partial	Retirement	Worker's Comp	Pers Assmt	Unemp. Ins.	Pyl Assmt	Ret. Grp.	Medicare	FICA	AG Tort	Empl Bond	EITS Ent Acc	EITS Contr Adm	EITS Sec	EITS Plan
B000 BASE																												
G1 CARSON CITY																												
1	DPS OFFICER 2	000025	13206	1.00	1.00	1.00	78,204	47,488	78,808	47,777	9	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1	DPS SERGEANT	000055	13205	1.00	1.00	1.00	81,874	49,240	82,506	49,542	9	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2	DPS OFFICER 2	000065	13206	0.00	0.00	1.00	63,891	27,089	67,294	28,004	2	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
TOTAL FOR LINE ITEM POSITION GROUP G1				2.00	2.00	3.00	223,969	123,817	228,608	125,323																		
G2 LAS VEGAS																												
1	DPS OFFICER 2	000020	13206	1.00	1.00	1.00	87,518	33,338	92,264	34,596	2	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
1	DPS OFFICER 2	000050	13206	1.00	1.00	1.00	73,285	45,163	75,248	46,074	9	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
1	DPS OFFICER 2	000060	13206	1.00	1.00	1.00	59,359	38,527	62,504	40,018	9	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
2	DPS OFFICER 2	000070	13206	0.00	0.00	1.00	63,891	27,089	67,294	28,004	2	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
2	DPS SERGEANT	000080	13205	0.00	0.00	1.00	69,897	28,685	73,600	29,671	2	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
TOTAL FOR LINE ITEM POSITION GROUP G2				3.00	3.00	5.00	353,950	172,802	370,910	178,363																		
TOTAL FOR DECISION UNIT B000				5.00	5.00	8.00	577,919	296,619	599,518	303,686																		
TOTAL FOR BUDGET ACCOUNT 4738				5.00	5.00	8.00	577,919	296,619	599,518	303,686																		

The partial column after health insurance Year 1 and Year 2 is for employees who hold multiple part-time positions. For example, John Doe has a 0.75 position in budget account 1234 and a 0.25 position in budget account 5678. If the partial box is checked for each position, then the amount for the health insurance will be prorated to match the FTE - in this case 75% for budget account 1234 and 25% for budget account 5678. Do not check the box if the employee has only one position, for example just the 0.75 position with budget account 1234. In this case, checking the box will cause the health benefits to be budgeted at 75% in budget account 1234 and the remaining 25% will not be budgeted anywhere.

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

Adjustments to Base

Introduction

Adjustments to the base budget are made through the M150 decision unit. The second year of the current biennium legislatively approved authority is loaded into NEBS and is considered the base budget. The base budget must be adjusted for one-time expenses not to be considered in the next biennium, contractual obligations, ongoing expenditures approved by the Interim Finance Committee during the current biennium, annualization of costs that have occurred, actual caseload incurred, rate changes, and other approved adjustments. NEBS will automatically create a M150 line for schedule driven costs entered in the schedule modules. This M150 adjustment amount also results in the difference between the base amount and the calculated budgeted need for Year 1 and Year 2.

This section will show how to make adjustments to Base through the M150 decision unit.

Generate M150 Adjustments

There are two ways to generate M150 adjustments in NEBS:

- User-generated (manually)
- System-generated

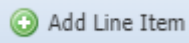
Line items requiring a user-generated (manual) adjustment are identifiable in NEBS by looking at the schedule column. A user-generated (manual) adjustment will be identified in the schedule column and labeled none. Whereas system-generated adjustments will point to the schedule involved.

Action	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Change	Year 2	Change	Schedule
	B000	04	7020	OPERATING SUPPLIES	0	408	0	0	0	0	- None -
	B000	04	7026	OPERATING SUPPLIES-F	0	52	0	0	0	0	- None -
	B000	04	7045	STATE PRINTING CHARGES	274	0	274	0	274	0	- None -
	B000	04	7050	EMPLOYEE BOND INSURANCE	9	9	9	0	9	0	PAYROLL
	B000	04	7051	AGENCY OWNED - PROR. & CONT. INS.	62	0	62	0	62	0	AGENCY-OWNED PROPERTY AND CONTENTS
	B000	04	7054	AG TORT CLAIM ASSESSMENT	256	255	256	0	256	0	PAYROLL
	B000	04	705B	B&G - PROR. & CONT. INSURANCE	0	62	0	0	0	0	B&G-OWNED BUILDING RENT
	B000	04	7100	STATE OWNED BLDG RENT-BBG	3,806	3,885	3,806	0	3,806	0	B&G-OWNED BUILDING RENT

After making an adjustment, either manually or system generated, the decision unit will need to re-balanced for revenues to equal expenditures.


User-Generated (manual) Adjustments



User-generated M150 adjustments are entered manually at the line item level in NEBS using the following steps:

1. Use the Decision Unit Filter to select M150.
2. Click  to insert a line.
3. Enter the category and object code in the newly created line item.
4. Enter the amount to be adjusted in the appropriate fiscal year column(s). Be sure to use the minus (-sign) if it is a downward adjustment (reduction in revenues or expenditures).
5. Click Save or Save & Return at the bottom of the screen.

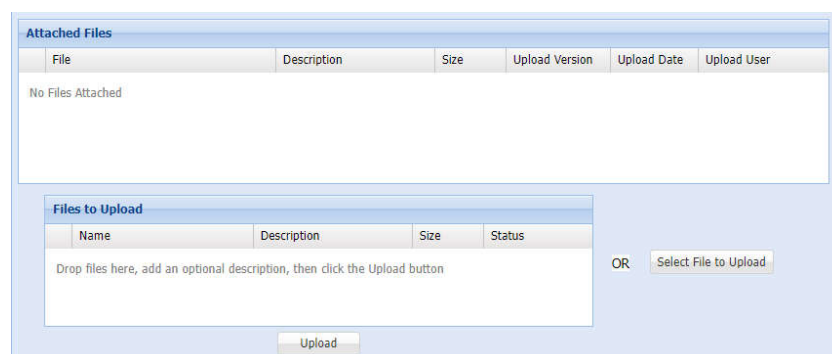


The screenshot shows a software interface with several tabs: Summary, Line Items, Schedules, Positions, Mapping, and Acct. Maint. The 'Line Items' tab is active. Below the tabs, there is a dropdown menu for 'Decision Unit' with the text 'M150 ADJUSTMENTS TO BASE'. Below the dropdown are three buttons: 'Save', 'Save & Return', and 'Cancel'.

6. Click  to enter an explanation, calculations, and methodologies of adjustment into the Object Code Text box. All M150 adjustments require a note. An attachment is also required if the adjustment is based on a complex or lengthy calculation.
7. Check for an autocorrect spelling of words. The dictionary is limited and may not provide a complete spelling check of all words. Therefore, re-reading of the entire statement is suggested.
8. Click the Save button to save the work and stay in the decision unit screen. Alternatively, click the Save and Return button to return to the budget version screen.

After entering and saving text in the line item, the  icon will change to a blue note pad with a blue line .

Attachments may also be added below the text entry field. See the Attachment to Decision Units portion of this manual.



The screenshot shows two sections. The top section is titled 'Attached Files' and contains a table with columns: File, Description, Size, Upload Version, Upload Date, and Upload User. Below the table, it says 'No Files Attached'. The bottom section is titled 'Files to Upload' and contains a table with columns: Name, Description, Size, and Status. Below the table, it says 'Drop files here, add an optional description, then click the Upload button'. To the right of the table is an 'OR' label and a 'Select File to Upload' button. At the bottom center is an 'Upload' button.

System-Generated Adjustments

System-generated M150 line items are created by NEBS as a result of information (or lack of information) entered into a schedule located on the schedule tab. Information entered into each of the below schedules creates a M150 line with an amount that is the difference between the base amount and schedule amount. Schedules must be processed to calculate the correct difference amount. The base amount and the M150 adjustment should equal the projected amount needed for each fiscal year of the biennium. All system generated M150 adjustments require the addition of a note. An attachment is also required if the adjustment is based on a complex or lengthy calculation.

For information on processing a system-generated adjustment, refer to the **Budget Account Schedules section of this manual.**

Helpful Hints

Review the base expenditures to:

- Eliminate one-time expenditures.
- Annualize partial year expenditures.
- Eliminate expenditures for programs no longer required or funded.
- Adjust for any instances unique to the budget accounts.

Review expenditure transactions using DAWN, the controller's on-line data warehouse, and determine which expenditures are not considered ongoing and remove them from base through either a manual or system generated M150 adjustment in NEBS.

Some common examples of one-time expenditures are:

- Unapproved Overtime
- Terminal employee leave payments
- Late fees
- Stale claims
- One-shot appropriations
- Equipment
- Start-up costs for new buildings or programs
- Programs legislatively mandated for elimination
- Items purchased every-other fiscal year (copies of publications such as NRS, law books, notary public expenditures, etc.)

Commonly annualized expenditures are:

- Ongoing programs partially operational costs budgeted in base year but will be fully operational throughout the following biennium.
- Programs approved by the Interim Finance Committee in the interim.
- New programs and positions legislatively approved in the Work Program year starting after

July 1st of the base year.

- Operating costs and monthly charges associated with new positions such as business productivity suite accounts, phone and voicemail charges, general operating costs, etc.
- Ongoing contracts and maintenance agreements.

Revenue and expenditure amounts incorrectly coded (Categories or GLs) in Advantage can also be corrected in the M150 decision unit. Be certain to include notes with all M150 adjustments. Attachments, calculations, vendor quotes, and any other helpful information are highly recommended.

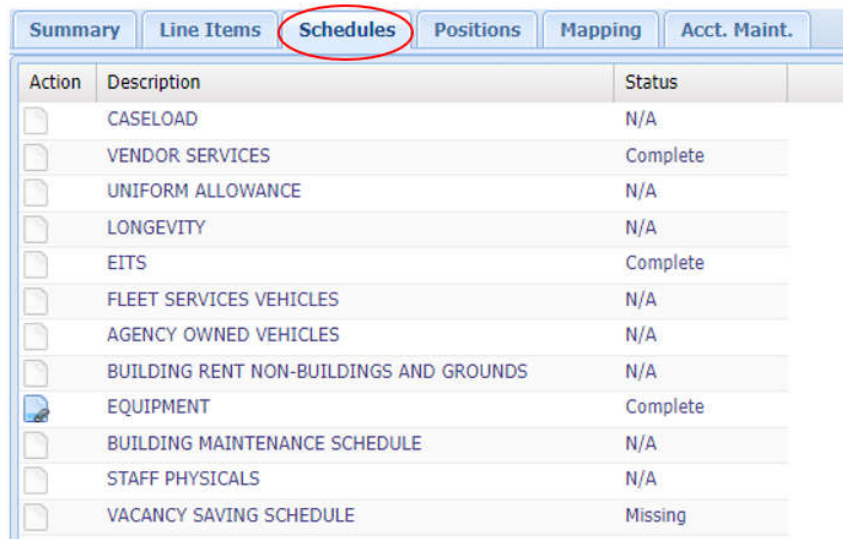
Base adjustments are not limited to the examples and information previously listed. If there is doubt or the user is unsure if an expenditure needs to be adjusted in M150, contact the assigned budget officer for assistance.

Review the M150 adjustments to ensure the information has been entered correctly. Use the NEBS Out of Balance Reports to verify the decision units are in balance. Small mistakes such as typographical or mathematical errors can cause large problems.

Budget Account Schedules

Introduction

Schedules are used to help capture costs associated with a specific area, such as caseload, contracts, and/or equipment. Certain general ledgers (GL), also referred to as object codes (OC), are assigned to specific schedules. The GLs associated with the schedule must be used when requesting the expenditure. The budget account schedules are found under the Schedules tab in NEBS. Narratives and attachments may be added to each schedule.

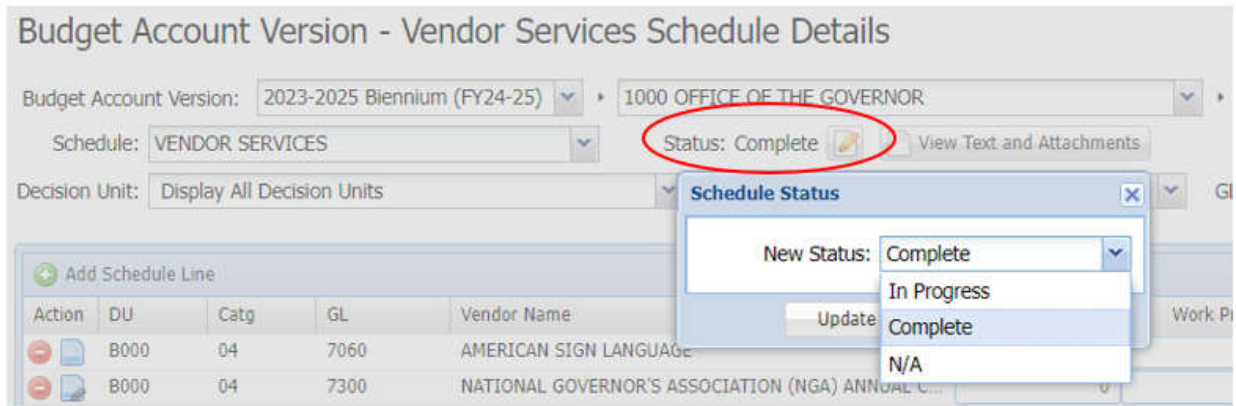


Action	Description	Status
	CASELOAD	N/A
	VENDOR SERVICES	Complete
	UNIFORM ALLOWANCE	N/A
	LONGEVITY	N/A
	EITS	Complete
	FLEET SERVICES VEHICLES	N/A
	AGENCY OWNED VEHICLES	N/A
	BUILDING RENT NON-BUILDINGS AND GROUNDS	N/A
	EQUIPMENT	Complete
	BUILDING MAINTENANCE SCHEDULE	N/A
	STAFF PHYSICALS	N/A
	VACANCY SAVING SCHEDULE	Missing

The status of each schedule can be changed as appropriate. For example, status should be changed to “Complete” when it is certain the user has entered everything necessary for the

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

To change a schedule’s status, click the pencil icon next to the status link associated with a schedule. Using the drop-down menu, select the appropriate status and update.



Remember: Each schedule must be processed before the line item adjustments will update in a given decision unit.

Schedule-Driven General Ledger/Object Codes

Schedules have specific object codes tied to them. NEBS will not allow the attempt to make adjustments at the line item level using an object code other than the schedule-specific object codes.

Refer to Appendix - Schedule-Specific General Ledger Numbers in the Budget Building Manual for a list of schedule-driven general ledger/object codes.

Caseload Schedule

The Caseload schedule is used solely by the Nevada Department of Corrections (NDOC). This schedule is used to calculate incremental costs of providing existing services to a larger or smaller client base.

Only agencies with pre-approved caseload formulas are authorized to use the M200 decision unit series to submit caseload requests in their agency request budget. Refer to the Budget Building Manual for a list of state agencies authorized to request funding to account for caseload changes and detailed instructions related to caseload. Below is a screenshot of the Caseload Schedule.

Add Schedule Line										
Action	DU	Catg	GL	Year1-Count	Year1-Rate	Year1-Total	Year2-Count	Year2-Rate	Year2-Total	
		B000	50	702E	82	116.68	9,568	82	116.68	9,568
		B000	50	717A	82	56.85	4,662	82	56.85	4,662
		B000	50	720A	82	1,231.61	100,992	82	1,231.61	100,992
		B000	50	720B	82	119.47	9,797	82	119.47	9,797
		B000	50	742A	82	189.67	15,553	82	189.67	15,553
		B000	50	742C	16	57.5	920	16	57.5	920

The "count" is the difference between the base decision unit and the projected figures. The "rate" remains unchanged.

Detailed Application

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

1. **M101** - Projected increase or decrease of agency specific rate inflation for the upcoming biennium (Year 1 and Year 2). Only agencies pre-authorized to request funding to account for caseload changes may use this decision unit.
2. **M150** – Updates the base amount with an annualization of current NDOC caseload specifically. The rate (average cost per client) is multiplied by the projected population totals the updated base or starting amount for the upcoming biennium. This will adjust the base caseload to the current levels needed for the new biennium.
3. **NDOC M200** – NDOC will use this decision unit to calculate the difference between the adjusted base amount and the projected amounts for Year 1 and Year 2.
4. **M200** – Updates the base amount with an annualization of current caseload for agencies other than NDOC. This will adjust the base caseload to the current base levels.
5. **M201 - M220** – Calculates the difference from adjusted base (including the M200) caseload amounts and projected increases or decreases in caseload for the upcoming biennium. For example, if there are three caseloads in one budget account, the Year 1 and Year 2 authority changes will be built in M-200, M-201 and M-201.

The M200 decision units can be created in the account maintenance tab of NEBS just like the enhancement decision units are created. See the account maintenance section of this manual for instructions.

Vendor Services Schedule

The vendor services schedule allows agencies to identify specific vendor expenditures including contracts, publications, dues, registrations, etc. There is a vendor name field as well as the icon to provide additional text or attachments. NEBS will not allow the use of an object code not designated for this schedule.

The base expenditures for contracts, publications, dues, registrations, etc. need to be identified

and entered in the vendor services schedule. The amounts entered in the actual column of this schedule must reconcile to the Data Warehouse of Nevada (DAWN). The amounts entered in the work program column must match the odd-numbered fiscal year legislatively approved authority. Data entered in these fields will not automatically update the line item year 1 and year 2 amounts. These fields will need to be updated with projections for the upcoming biennium. Once the vendor schedule is processed, NEBS will create an M150 line item with difference between the actual base expenditures and the calculated budgeted need. If the agency has an actual expenditure in the first year of the current biennium and a work program amount for the second year but does not need the authority for the upcoming biennium, no amount should be placed in the year 1 or year 2 fields. This action will automatically generate an M150 line item that eliminates the budget for that vendor. Notes, narratives, and attachments (e.g. CETS contract summaries for all contracts) should be added at the individual line item level within this schedule. Remember, failure to complete the vendor services schedule including the budget amounts for Year 1 and Year 2 will result in these objects codes being zeroed out (the authority removed) from the budget.

Action	DU	Catg	GL	Vendor Name	Actual	Work Prog.	Year1	Year2
	B000	04	7060	STANLEY CONVERGENT SECURITY	43,952	0	0	0
	B000	04	7060	WELLS FARGO MBT Refund Process	23,604	0	0	0
	B000	04	7060	TRANSPERFECT TRANSLATIONS	300	0	300	300
	B000	04	7060	CORPORATE TRANSLATION SERVICES	184	0	184	184
	B000	04	7060	CONWAY COMMUNICATIONS INC	1,315	0	0	0
	B000	04	7060	ASSURED DOCUMENT DESTRUCTION	10,273	6,202	10,273	10,273
	B000	04	7060	CUMMINS ALLISON CORP	447	0	447	447
	B000	04	7060	ALPINE LOCK INC	155	0	155	155
	B000	04	7060	XEROX CORPORATION	994	0	0	0

The vendor services schedule should also be used in enhancement decision units when new contracts, publications, dues, registrations, etc. are being requested for approval.

Uniform Allowance Schedule

Nevada state employees required to wear a uniform are entitled to receive a uniform allowance or uniforms purchased for them. The budgeted uniform allowance can be delivered as a payroll check, a voucher, or by direct agency issue. The request for allowance or purchases equals the cost of the uniform and any accessories such as whistles, flashlights, and handcuffs. Weapons should be budgeted as equipment using the equipment schedule. Each agency should budget for the total cost of the uniform allowance regardless of the method used to deliver that allowance.

The uniform allowance schedule provides detailed information to support a line item request for uniform related expenditures. Each row represents a specific type of uniform and the quantity required for each budget year. The rates for each type of uniform come from the master uniform

rate table established during the biennial budget process. The user may add notes, narratives, and attachments to each line in the schedule.

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

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

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

Budgeting for the uniform allowance is done in category 01 - personnel services, or in category 29 - uniform allowance. Category 01 is used for cash payments made to employees via the payroll system. Category 29 is for agencies using the voucher system or for purchasing items directly from the vendor.

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

Additionally, a documented turnover factor for uniformed staff should be entered as new FTEs. If the agency has a uniformed staff of 250 and an estimated turnover rate of 11% for the class

code, the agency will budget for 28 new uniforms ($250 \times 11\% = 27.5$) in both years of the biennium. In this case, the NEBS uniform schedule would be completed as shown below.

Uniform Schedule											
Add Schedule Line											
Action	DU	Catg	Uniform Group	Uniform Type	Y1-Count	Y1-Rate	Y1-Total	Y2-Count	Y2-Rate	Y2-Total	
	B000	01	NEVADA DEPARTMENT OF CORRE...	44035 NDOC - CUSTODY - CLASS A - NEW - Y...	28	820.04	22,961	28	820.04	22,961	
	B000	01	NEVADA DEPARTMENT OF CORRE...	44036 NDOC - CUSTODY - CLASS A - REPLACE...	250	363.87	90,968	250	363.87	90,968	
	B000	29	NEVADA DEPARTMENT OF CORRE...	44037 NDOC - CUSTODY - CLASS A - OTHER - ...	28	358.18	10,029	28	358.18	10,029	

The total uniform allowance request in this example is the total number of continuing FTE uniformed positions, 250, plus 28 new FTEs due to the turnover factor. Indicate which category is appropriate for each line item: Category 29 is used for agency-issued procurement and Category 01 for cash payment to employees.

New Uniform Packages

The uniform allowance schedule is also used when a new position requiring a uniform is requested in either a caseload maintenance or enhancement decision unit, new uniform items are requested in an existing package, or a completely new package is requested. The process is the same as the above adjusted base process. However, new positions or items will need to be approved through the budget process and therefore requested in an enhancement or caseload maintenance decisions unit. Be sure to consider the turnover rate for the new employees during the second year.

Process Schedule for an updated calculation, then re-balance the applicable decision units.

Continuity of Service

This schedule is used to budget for state employee continuity of service payments. NEBS calculates the projected continuity of serviced payments (for both years of the biennium) based on each employee's continuous service date in the Human Resources (H/R) system. Employees that have worked for the state for eight or more consecutive years are eligible every six months for continuity of service pay as encouragement to remain in state service. To ensure proper budgeting for this expenditure, review and manually adjust the continuity of service schedule for those positions where the incumbent has been transferred, been reinstated, or has left or retired from state service. As part of the base positions review, an examination of the continuity of service schedule is required to make sure any employees that become eligible for continuity of service over the next biennium are included in the schedule and employees who have left or are planning to leave employment with the agency are zeroed-out for the future biennium. The difference between the base budget and the projected amounts for the upcoming biennium will automatically be posted to object code 5930 in the M-150 decision unit. Notes and attachments may be added to the schedule documenting the reason for the change. While this is not required, the additional information may prove to be beneficial for tracking purposes to both the agency and other analysts.

OCIO Schedule

The OCIO schedule is used to budget information technology related services provided by the Office of the Chief Information Officer (OCIO). This schedule uses the OCIO master rate table that contains a listing of IT (information technology) services, the corresponding object code, and unit of measure.

OCIO conducts a detailed review of its services budgeted by other agencies in NEBS. These services will appear as a drop down field in the OCIO schedule. When budgeting for technology services, project agency needs for services required in the upcoming biennium based on historical trends and actual need. The OCIO can assist with this task if agencies are having difficulty with the calculations or are unsure of the utilization rate that should be included in the budget. Don't forget to document the projections using the text and attachment icons.

Like the other schedules, once the fields are populated and the schedule recalculated, the OCIO schedule will create a M150 decision unit line item for the difference between the base amount and projected amount within the schedule.

The OCIO will bill agencies based on their actual utilization of OCIO services except for assessments (which are billed per FTE) and the following services, which are billed based on tier levels:

- Web services
- Database hosting services
- Silvernet services

Annualizing OCIO Services

The OCIO schedule offers a unit of measure to correspond with new quantity on the measurement for year 1 and year 1. Services are measured per device per month, per server per month, per partition per month, per GB per month, per FTE per month, etc. The Budget Building manual will provide a list of services and unit of measure for each service. Be sure when entering the new quantity amount for year 1 and year 2 that the quantity is appropriate for the unit of measure. For example, phone line and voicemail are measured per line/per month, therefore, the agency will need to account for each phone line and enter this amount in the new quantity field for an accurate calculation.

The below image illustrates different types of units of measurements, the M150 calculation amount, and a new service enhancement decision request.

Action	DU	Catg	IT Service	GL	Unit of Measure	Act. Qty	Year 1 New Quantity	Year 1 Rate	Year 1 Inflation	Year 1 Total	Year 1 Diff (M150)	
	B000	04	PHONE LINE AND VOICEMAIL	7289	PER LINE / PER MONTH	4,418.2442	4,512.0000	18.660000	51,301.44	84,193.92	683.48	
	B000	11	PHONE LINE AND VOICEMAIL	7289	PER LINE / PER MONTH	35.9396	36.0000	18.660000	409.32	671.76	0.44	
	B000	13	PHONE LINE AND VOICEMAIL	7289	PER LINE / PER MONTH	6.0357	0.0000	18.660000	0.00	0.00	-44.00	
	B000	13	BUSINESS PRODUCTIVITY SUITE	7547	PER LICENSE / PER MON...	16.9914	0.0000	34.750000	0.00	0.00	-532.00	
	B000	26	NON-SERVER HOSTING - BASIC	7535	PER SERVER / PER MONTH	83.9911	84.0000	58.290000	724.92	4,896.36	0.44	
	B000	26	SERVER HOSTING - BASIC	7536	PER SERVER / PER MONTH	84.0013	84.0000	101.0000...	1,002.12	8,484.00	-0.12	
	B000	26	NCAS CARD READER	7557	PER READER / PER MONTH	280.0403	384.0000	9.110000	-311.04	3,498.24	1,031.28	
	B000	26	SERVER HOSTING - VIRTUAL	7548	PER SLICE / PER MONTH	88.9929	2,400.0000	61.090000	41,520.00	146,616.00	101,199.00	
	B000	26	DISK STORAGE	7531	PER GIGABYTE / PER MO...	222,163.1...	2,232,000.0000	0.038000	-32,810.40	84,816.00	105,918.40	
	B000	26	BUSINESS PRODUCTIVITY SUITE	7547	PER LICENSE / PER MON...	3,934.0147	4,980.0000	34.750000	17,131.20	173,055.00	32,749.80	
	E550	13	SERVER HOSTING - VIRTUAL	7548	PER SLICE / PER MONTH	0.0000	0.0000	61.090000	0.00	0.00	0.00	
	E550	13	DISK STORAGE	7531	PER GIGABYTE / PER MO...	0.0000	0.0000	0.038000	0.00	0.00	0.00	
	E550	13	BUSINESS PRODUCTIVITY SUITE	7547	PER LICENSE / PER MON...	0.0000	63.0000	34.750000	0.00	2,189.25	0.00	
	E550	13	BUSINESS PRODUCTIVITY SUITE	7547	PER LICENSE / PER MON...	0.0000	144.0000	34.750000	0.00	5,004.00	0.00	
				7537	PER SERVER / PER MONTH	0.0000	0.0000	0.000000	0.00	0.00	0.00	
										78,968	513,425	241,007

Agency Projected Utilization Reporting Requirements

All agencies must update OCIO services for the upcoming biennium using the OCIO Schedule and the Equipment Schedule for hardware and software by July 5th or as noted in the Budget Building Manual if different. OCIO will confirm the reported utilization in NEBS is accurate and reasonable. If, upon review, OCIO recommends changes, the budget must be adjusted using the applicable NEBS schedules. Any utilization added, deleted, or changed between July 5th and September 1st must be approved by the Budget Division and OCIO.

The NEBS900 Projected Utilization report can be filtered with information in the various sections.

Settings for: NEBS900 EITS Projected Utilization Reports

Budget Period: 2023-2025 Biennium (FY24-25) ▼

Budget Account Method: Single Multiple By Analyst

Department: None ▼

Division: None ▼

Budget Account: 2361 DEPARTMENT OF TAXATION (Inquiry) ▼

Version: L01 LEGISLATIVELY APPROVED ▼

Include Schedule Text:

Include Sections:

- A - New or Replacement Software and HardWare
- B - Application Support Services
- C - Computer Facility Services/Internet/Server and Application Hosting
- D - Silvernet Wide Area Network Service
- E - Telecommunications and Security Service
- F - Network Transport Services (Radio Microwave)
- G - Summary of EITS Utilization by Decision Unit

Generate Report Download Data (XLS) Cancel

Section A - New or Replacement Software and Hardware Requests

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

Section B – Application Support Services

The OCIO programmers and database administrator services built into the budget request using the OCIO schedule.

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

The various computer facility services built into the budget request using the OCIO schedule, including web services and database hosting.

Section D - SilverNet Wide Area Network Services

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

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

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

Section F - Network Transport Services (Radio Microwave)

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

Section G - Summary of OCIO Utilization by Decision Unit

Summarizes the utilization requested for OCIO services using the various schedules.

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

Fleet Services Vehicle Schedule

This schedule is used to budget for the upcoming biennium Fleet Services vehicle costs. Each vehicle currently in the agency's fleet will be loaded into NEBS and is represented on a separate line within the schedule. The type of vehicle determines the new rate from the master Fleet Services vehicle rate table.

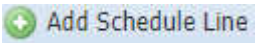
All agencies must update the Fleet Services Schedule by July 15th or as noted in the Budget Building Manual if different. Fleet Services will confirm the reported vehicle usage in NEBS is accurate. Variations will be communicated to the respective Budget Officers, and they will work with their agency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

Annualizing/Add/Eliminate Fleet Services Vehicle

NEBS will be updated with the legislatively approved authority for the second year of the current biennium sometime in March of the even numbered year. The monthly vehicle rental authority is expensed to category 03 and GL 6211. For budget building purposes, agencies need to reconcile and account for the existing fleet and project an estimated miles per month amount for each vehicle. Enter the estimated miles per month amount in the field within the vehicle line item. Once the schedule is processed, NEBS will create an M150 entry to adjust the base budget with the difference between base and the upcoming projection amounts. Monthly rental rates are calculated and entered by the Governor's Finance Office. The vehicle type determines which rate will be charged for that vehicle. The estimated miles are multiplied by cost per mile, then by the number of months projected to be used in year 1 and year 2.

Enhancement decision units are used to request a new or replacement vehicle or eliminate the budget for vehicles not expected to be used in the upcoming biennium. Remember if an agency is requesting to replace a vehicle, a current vehicle must be eliminated as well.

The step-by-step guide for this is as follows:

1. Under the Schedules tab, select the Fleet Services Vehicles schedule.
2. Insert a new line by clicking .
3. Use the dropdown feature to enter the appropriate decision unit number.
4. Use the dropdown feature to enter the appropriate category (Cat 03).
5. Use the dropdown feature to enter the applicable region.
6. Use the dropdown feature to Select the vehicle type.
7. Tab to Budget Year 1, Est. Miles (Per Month) - make sure to enter the per month amount and not the annual number of miles.
8. Tab to # Months and enter the number of months the vehicle will be in use.
 - Be sure to project how many months the vehicle will exist in the fleet. When eliminating vehicles create a decision unit for the request and enter a negative number of months the vehicle will exist in the fleet. For example:

if the agency plans to return the vehicle to Fleet Services in October, a positive 12 months should appear in the vehicles base line and a negative 9 should be entered into the Year # Months field in the enhancement decision unit.

- When the number of months is entered, the total column will update.
9. Repeat this process for Year 2.
 10. Verify the license number of the vehicle in the appropriate field.
 11. Click Save or Save and Return.
 12. Click Process Schedule.
 - Processing the schedule takes the screen back to the line item screen.
 13. Rebalance the decision unit in the line item tab.

Maintenance/Enhancements

If a Fleet Services vehicle is required to be included as part of either a maintenance or enhancement decision unit, the process is very similar. Populate the fields in the schedule using the appropriate decision unit; determine the type of vehicle needed and the number of months for each year. Replacement and new vehicles should be built into separate decision units, E-710 and E720 respectively. Check the Budget Building manual for specific decision unit numbers designated for those purposes. Once the work is saved and the schedule is processed, the decision unit will need to be re-balance in the line item screen.

An example of requesting to eliminate a vehicle within the vehicle schedule is provided below:

Add Schedule Line								
Action	DU	Catg	Region	Vehicle Type	Year1 Est. Miles (per Month)	Year1 # Months	Year1 Inflation	Year1 Total
[-]	B000	03	CARSON CITY	S SPECIALTY	167	12	0	-4,593
[-]	E712	03	CARSON CITY	S SPECIALTY	167	-12	0	-4,593
[-]	E904	03	CARSON CITY	P PREMIUM	580	12	0	4,930

An example of requesting to purchase a new vehicle is provided below:

Action	DU	Catg	Region	Vehicle Type	Year1 Est. Miles (per Month)	Year1 # Months	Year1 Inflation	Year1 Total	Year2 Est. Miles (per Mon...	Year2 # Months	Year2 Inflation	Year2 Total	Vehicle Description
	B000	03	CARSON CITY	S SPECIALTY	159	12	0	4,572	159	12	0	4,572	SILVERADO
	B000	03	CARSON CITY	S SPECIALTY	112	12	0	4,448	112	12	0	4,448	SILVERADO
	B000	03	LAS VEGAS	P PREMIUM	487	12	0	4,695	487	12	0	4,695	EXPRESS
	B000	03	LAS VEGAS	P PREMIUM	805	12	0	5,497	805	12	0	5,497	SILVERADO
	B000	03	LAS VEGAS	S SPECIALTY	364	12	0	5,113	364	12	0	5,113	SILVERADO
	B000	03	LAS VEGAS	S SPECIALTY	970	12	0	6,713	970	12	0	6,713	3500
	E712	03	CARSON CITY	P PREMIUM	483	6	0	2,343	483	12	0	4,685	
	E712	03	CARSON CITY	P PREMIUM	483	6	0	2,343	483	12	0	4,685	

New vehicle requests should be budgeted for 6 months in the first year they are expected to be purchased to account for purchase and delivery time.

Agency Owned Vehicle Schedule

Use this schedule to calculate insurance costs for vehicles the agency owns, requests to purchase, or wants to eliminate during the biennium. Each vehicle has a separate line on the schedule. The specified insurance type determines insurance costs the agency will pay annually. Each vehicle should have a line item with a type of insurance chosen (liability only - GL/OC 7059 or liability and comprehensive/collision - GL/OC 7052). Agencies should begin the process with a full accounting of their fleet, a reconciliation of the existing license numbers with those listed in the NEBS schedule and updated current odometer numbers entered into the schedule.

Add/Eliminate Agency Owned Vehicle Schedule

To adjust the base budget for agency owned vehicles follow the instructions below. **It is very important to choose the desired insurance type.** Once the schedule is processed, NEBS will automatically create an M150 line item to adjust base.

To add a vehicle:

1. Select the Agency Owned Vehicles schedule.
2. Click the “Add Schedule Line” button.
3. Check the box for years applicable (Year 1, Year 2, or both).
4. Enter the appropriate decision unit number.
5. Select the appropriate category.
6. Choose the applicable region.
7. Select the insurance type (liability only or liability & comp/collision).
8. Identify the vehicle requested and add additional information and documentation justification to the notes action icon.

To request to eliminate a vehicle.

1. Select the Agency Owned Vehicles schedule.
2. Click the “Add Schedule Line” button.
3. Check the negative box.
4. Check the box for years applicable (Year 1, Year 2, or both).
5. Enter the appropriate decision unit number.
6. Select the appropriate category (this entry should match the base entry of the vehicle being eliminated).
7. Choose the applicable region (this entry should match the base entry of the vehicle being eliminated).
8. Select the insurance type (liability only or liability & comp/collision) (this entry should match the base entry of the vehicle being eliminated).
 - Identify the vehicle requested to eliminate and add additional information and documentation justification to the notes action icon.

To keep the vehicle in inventory and budget for insurance.

1. Check year 1 and year 2 box of the existing base vehicle.
2. Choose the insurance type.
 - NEBS calculates the Year 1 and Year 2 total insurance cost fields.
3. Complete the year and vehicle description fields for each vehicle.
4. Enter license plate number.

5. Update the current odometer reading.
6. Click Save.
7. Click Process Schedule.
8. Re-balance the decision unit after processing.

Additional information entered in the notes action icon should include information such as the office or position to which it is assigned, its purpose or assigned program, etc.

Transferring Agency Owned Vehicles

Requests to transfer agency owned vehicles from one budget account to another should be completed in a transfer decision unit, E900 – E994 series. The transfer of vehicles is handled the same way in the schedule as previously described for adding or eliminating vehicles. The same transfer decision unit number should be used in both the transfer budget account and the receiving budget account. The transfer budget account should complete the schedule entry with the use of the negative box, while the receiving budget account should have the positive entry.

Building Rent Non-Building and Grounds Schedule

This schedule is used to track space leased from entities other than the Buildings and Grounds Division. The Building Rent Non-Buildings and Grounds Schedule is located on the schedule tab or can be accessed through the schedule line on the line item in the any decision unit screen.

Action	DU	Catg	GL	Description	Year 1	Year 2	Schedule
	M150	04	705A	NON-BBG - PROP. & CONT. INSURANCE	100	100	BUILDING RENT NON-BUILDINGS AND GROUNDS
	M150	04	705A	NON-BBG - PROP. & CONT. INSURANCE	-97	-97	BUILDING RENT NON-BUILDINGS AND GROUNDS
	M150	04	7060	CONTRACTS	-801	-801	VENDOR SERVICES
	M150	04	7063	CONTRACTS - C	-65,683	-65,683	VENDOR SERVICES
	M150	04	7066	CONTRACTS - F	-32,500	-32,500	VENDOR SERVICES
	M150	04	7110	NON-STATE OWNED OFFICE RENT	-138,987	-138,987	BUILDING RENT NON-BUILDINGS AND GROUNDS
	M150	04	7111	NON-STATE OWNED STORAGE RENT	-1,668	-1,668	BUILDING RENT NON-BUILDINGS AND GROUNDS
	M150	04	7255	B & G LEASE ASSESSMENT	43	43	BUILDING RENT NON-BUILDINGS AND GROUNDS

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

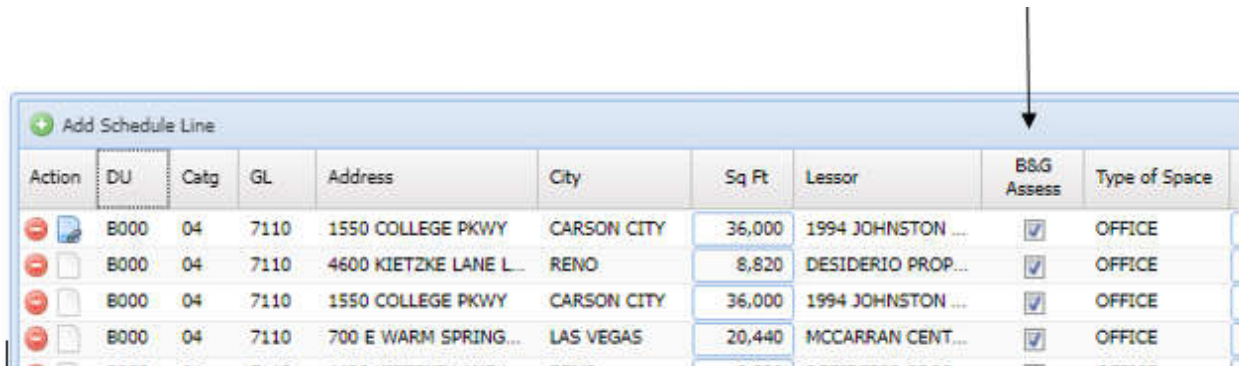
Review and update the lease information from the previous biennium. Make sure the locations are accurate and the rates match those of the current leases. It is very important to reconcile the lease square footage as the area of the leased space determines the content of insurance coverage. A common mistake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

Annual cost = area in square feet * rate per square foot * number of months per fiscal year

This schedule could create as many as three expenditure line items in the line item screens:

1. **GL 7051** (705A in NEBS) - Property and contents insurance expense (contents for leased space note shown in the schedule).
2. **GL 7110 - 7114** - Non-state owned building/storage/misc rent.
3. **GL 7255** - B&G lease assessment.

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



Action	DU	Catg	GL	Address	City	Sq Ft	Lessor	B&G Assess	Type of Space
	B000	04	7110	1550 COLLEGE PKWY	CARSON CITY	36,000	1994 JOHNSTON ...	<input checked="" type="checkbox"/>	OFFICE
	B000	04	7110	4600 KIETZKE LANE L...	RENO	8,820	DESIDERIO PROP...	<input checked="" type="checkbox"/>	OFFICE
	B000	04	7110	1550 COLLEGE PKWY	CARSON CITY	36,000	1994 JOHNSTON ...	<input checked="" type="checkbox"/>	OFFICE
	B000	04	7110	700 E WARM SPRING...	LAS VEGAS	20,440	MCCARRAN CENT...	<input checked="" type="checkbox"/>	OFFICE

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

M150 - Non-State Owned Building Office Rent Example

If an agency leases 3,000 square feet of office space. The lease typically includes a consumer price index (CPI) increasing at a rate of 3% annually depending on the start date of the lease.

For this example, the current contracted rates per square foot per month are as follows:

\$1.42 for calendar year 2022

\$1.46 for calendar year 2023

\$1.50 for calendar year 2024 – End of current lease

\$1.55 for calendar year 2025 – Projection

The current base (B000) budget will be uploaded and entered under category 04, GL 7110 (the object code for non-owned building rent). This schedule will be used to update base lease amounts, which is also described in the **Adjustment to Base** section of this manual.

In this example, the two base line items will be updated, under the appropriate year, for the upcoming biennium leased space - \$1.46 should be entered for the first six months of the new biennium (July 2023 through December 2023) and \$1.50 for the second six months (January 2024 through June 2024) for Year 1 (FY 2024). For Year 2 (FY2025), \$1.50 would be the input for the first six-months period and, because the lease will end in December of 2024 but the space is expected to continue through the rest of the 2025 fiscal year, the second year two six month period will represent January 2025 through June 2025 with an estimated increase in the rental

rate of \$1.55 per square foot. These projections should follow past patterns and be documented with the attachment of the current lease.

- Review and update information.
- Click Save.
- Click Process Schedule to update the schedule.
- Review the amounts in the M150 adjustment and make sure everything was input correctly and the calculation makes sense.
- Remember to attach lease agreement summaries and add notes at the individual line item level describing the calculations and methodology.

City	Sq Ft	Lessor	B&G Assess	Type of Space	Year 1 # Mo.	Year 1 Rate	Year 1 Inflation	Year 1 Rent	Year 1 P&C Ins	Year 2 # Mo.	Year 2 Rate
CARSON CITY	3,000	SOMEONE LLC	<input checked="" type="checkbox"/>	OFFICE	6	1.46	0	26,260	21	6	1.5
CARSON CITY	3,000	SOMEONE LLC	<input checked="" type="checkbox"/>	OFFICE	6	1.5	0	27,000	21	6	1.55
CARSON CITY	17,378	TBD	<input checked="" type="checkbox"/>	OFFICE	7	0.19	0	23,113	141	12	0.19

Rate of \$1.46 from July – December; \$1.50 from January – June Year 1

Rate of \$1.50 from July – December; \$1.55 from January – June Year 2

Adding or Expanding Non- Building & Grounds Leased Space

Adding or expanding the square footage of a non-Building & Grounds leased space is completed in an enhancement decision unit similar to that described above. Use the appropriate decision unit to request additional leased space through the budgeting process. When projecting costs for the first year of the new biennium, remember to allow time to acquire the lease prior to beginning lease payments. For example, if the building is projected to be occupied during the month of December, it is not likely that the agency will pay leasing payments for the first five months of the biennium. Therefore, the schedule will have a total of seven months multiplied by the rate in the first year.

Add Schedule Line											
Action	DU	Catg	GL	Address	City	Sq Ft	Lessor	B&G Assess	Type of Space	Year 1 # Mo.	Year 1 Rate
	B000	04	7110	XXXX SOMEWHERE ST.	CARSON CITY	3,000	SOMEONE LLC	<input checked="" type="checkbox"/>	OFFICE	6	1.46
	B000	04	7110	XXXX SOMEWHERE ST.	CARSON CITY	3,000	SOMEONE LLC	<input checked="" type="checkbox"/>	OFFICE	6	1.5
	E226	04	7110	TBD	CARSON CITY	17,378	TBD	<input checked="" type="checkbox"/>	OFFICE	7	0.19

New lease beginning in December of year 1.

Equipment Schedule



This schedule requests equipment costs in the upcoming biennium budget build. Use the equipment schedule section for commonly used equipment selected from a drop-down menu. Use the other amounts section to add unique or uncommon items not included in the drop-down

menu of equipment. For more information on equipment, see the Equipment section in the Budget Building Manual.

M150 - Adjustment to Base

Equipment costs that are legislatively approved to reoccur and are not listed in the drop-down menu may be included under an M150 adjusted base decision unit within the Other Amount section of the equipment schedule. Small equipment under \$1,000 approved in the base year such as audio-visual, calculators, chairs, bookshelves, file cabinets, credenzas, desks, etc. that are used to replace existing items, on a regular, as needed basis must be accounted for under OC/GL 7460 through 7464. Equipment costing between \$1,000 and \$5,000 must be recorded under OC/GL 7465-7469. Agencies must eliminate these costs unless they can justify them as an on-going expenditure. Contact the assigned Budget Division officer if there are any questions.

1. Click the Add Schedule Line button to insert a line in the other amounts area.
2. Enter the appropriate decision unit number (B000 in the example below).
 - NEBS does not allow entry into the M150 decision unit within this schedule. The M150 adjustments are automatically generated based on the B000 entries in this screen.
3. Enter the appropriate category (Cat 04 in the example below).
4. Enter the applicable GL/OC (7460 for equipment under \$1,000)
5. Enter a description of items requested.
6. Enter the quantity amount requested.
 - The quantity “1” can be entered if there is a total amount of items listed on an attached Excel spreadsheet however, notes are still required for each item requested.
7. Enter cost per unit in the rate column.
 - If there is a submitted a list of items and entered “1” as the quantity, then this is the total cost for those items.
8. Repeat this process for Year 2.
9. Click Save or Save and Return on the Equipment schedule.
10. Include or attach justification, calculations, methodology, appropriate vendor quotes for each line item requested.
11. Click Process Schedule.
 - When the schedule is processed, NEBS will adjust the line item in M150 that zeroed out these expenditures from the base budget.
12. Re-balance the M150 decision unit(s).

Other Amounts											
Add Schedule Line											
Action	DU	Catg	GL	Description	Y1-Quantity	Y1-Rate	Year1	Y2-Quantity	Y2-Rate	Year2	
 	B000	04	7460	MISC. EQUIPMENT UNDER \$1,000	1	450	450	1	450	450	

Attach a spreadsheet and/or quotes justifying equipment under \$1,000 when adding as one line item.

Requesting New or Additional Equipment

Equipment is considered a one-time expenditure. Any equipment captured in the base budget is zeroed out of the line item. Any new or replacement equipment must be requested through an enhancement decision unit.

1. Click Add Schedule Line button to insert a line in the Equipment schedule area.
2. Enter the decision unit number (E710 series for replacement of equipment and E720 series for new equipment).
3. Enter the appropriate category (Cat 05 and Cat 26 are typical).
4. Choose the appropriate equipment group description.
 - This choice will filter the equipment type field with items related to the group.
5. Use the drop-down menu to select the item.
 - If the item is not on the list, use the Other Amounts section.
6. Enter the desired number of units under Count. NEBS will calculate the rate with the count and populate the total fields.
7. Repeat this process for Year 2.
8. Click Save or Save and Return (Save and Return takes the user to the Schedules tab where all schedules can be processed at once rather than individually).
9. Click Process Schedule.
10. Re-balance the decision unit within the Line Item tab.

Equipment Schedule											
Add Schedule Line											
Action	DU	Catg	Equipment Group	Equipment Type	Y1-Count	Y1-Rate	Y1-Total	Y2-Co...	Y2-Rate	Y2-Total	
	E232	26	SOFTWARE	0045 ADOBE ACROBAT PROFESSIONAL	1	313	313	0	313	0	
	E232	26	HARDWARE	0106 LAPTOP DOCKING STATION	1	189	189	0	189	0	
	E232	26	HARDWARE	0104 LAPTOP PC WITH OPERATING SYSTEM - 5 YR WAR...	1	1,579	1,579	0	1,579	0	
	E232	26	HARDWARE	0172 DUAL 22 DESKTOP MONITORS W/SPEAKER BAR*	1	383	383	0	383	0	

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

Building Maintenance Schedule

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

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

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

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

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

If extra services from the division such as office moving, remodeling, and furniture construction are required, coordinate this request with Buildings and Grounds.

Estimates or adjustments to facilities maintenance expenditures can be completed in three NEBS functional areas:

1. Maintenance Decision Units M425 – M429 - Maintenance decision units are for requests of ongoing deferred maintenance or regular maintenance. Annual critical maintenance costs are considered “deferred” when costs were previously submitted in an Agency Request submittal but did not go forward for various reasons.
2. New Maintenance Requests E730 – E734 - New or ongoing maintenance should be requested under Category 07, Maintenance of Building and Grounds in an E730 series decision unit. For further information on facilities maintenance, refer to the Facilities Maintenance section in the Budget Building Manual.
3. Adjustment to Base M150 - All one-time maintenance costs must be eliminated with the use of an M150 entry. Examples of one-time adjustments include:
 - One-time cost for contract services.
 - Non-recurring building and grounds maintenance expenditures such as office remodel or modifications, limited roof repairs not expected to be repeated during the biennium, addition of building fixtures such as shelving or unique workstation modifications, etc.
 - One-time equipment rentals or repairs.
 - Recurring maintenance expenditures such as carpet cleaning and annual heating, ventilation, and air conditioning (HVAC) maintenance that were approved in Category 95, deferred facilities maintenance, in the base fiscal year must be transferred to Category 07, maintenance of buildings and grounds, or a special use category as appropriate in the M150 decision unit.

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

For example, a maintenance expense to repair a leak in the roof (\$10,000) would be considered a one-time expense since it is unlikely the same or similar major structural maintenance expense would occur in the next biennium.

However, a \$6,500 repair expense to a major piece of equipment, like a generator, in the base

year could be expected to be repeated in the coming biennium if the agency has several other pieces of major equipment (large paper shredders, boilers, computing equipment, etc.) that have required significant repairs over the past few years. Based on the historical repair expenditures, the repair to the generator could be viewed as part of the normally recurring annual equipment repair costs. Be sure to include sufficient justification as notes and attachments to justify the need to keep this amount in both fiscal years of the biennial budget request.

Like the Equipment schedule, pre-determined maintenance items and costs can be requested in the first section of the Building Maintenance Schedule. Other costs, not included on the Building Maintenance Schedule drop down list can be requested in the second section of the of the Building Maintenance Schedule labeled Other Amounts. Once the appropriate information is entered in each field, process the schedule for NEBS to update the amounts and re-balance the applicable decision unit.


Building Maintenance Schedule											
Action	DU	Catg	Building	Maintenance Item	Unit Type	Estimate Type	Priority	People In Bldg	Y2 Qty	Y2 Unit Cost	Y2-Total
<input type="checkbox"/>	E730	07	2558-ELKO AGRICULTURE REGIONA...	CARPET REPLAC...	SQ.FT. OF CARPET ...	IN-HOUSE	7	7	5,130	4	20,520
<input type="checkbox"/>	E730	07	3113-AGRICULTURE LAS VEGAS (23...	CARPET REPLAC...	SQ.FT. OF CARPET ...	IN-HOUSE	8	40	14,400	4	57,600

Other Amounts											
Action	DU	Catg	Building	Maintenance Item	Unit Type	Estimate Type	Priority	People In Bldg	Year1 Amount	Year2 Amount	
<input type="checkbox"/>	E730	07	2989-HEADQUARTERS & LAB (405 S...	Emergency lighting mainten...	Materials and labor	IN-HOUSE	2	100	40,000	0	
<input type="checkbox"/>	E730	07	2989-HEADQUARTERS & LAB (405 S...	Clerestory/Glazing repairs	Materials and labor	IN-HOUSE	5	100	0	15,000	
<input type="checkbox"/>	E730	07	2989-HEADQUARTERS & LAB (405 S...	Cooling tower maintenance an...	Materials and labor	IN-HOUSE	1	100	40,000	0	

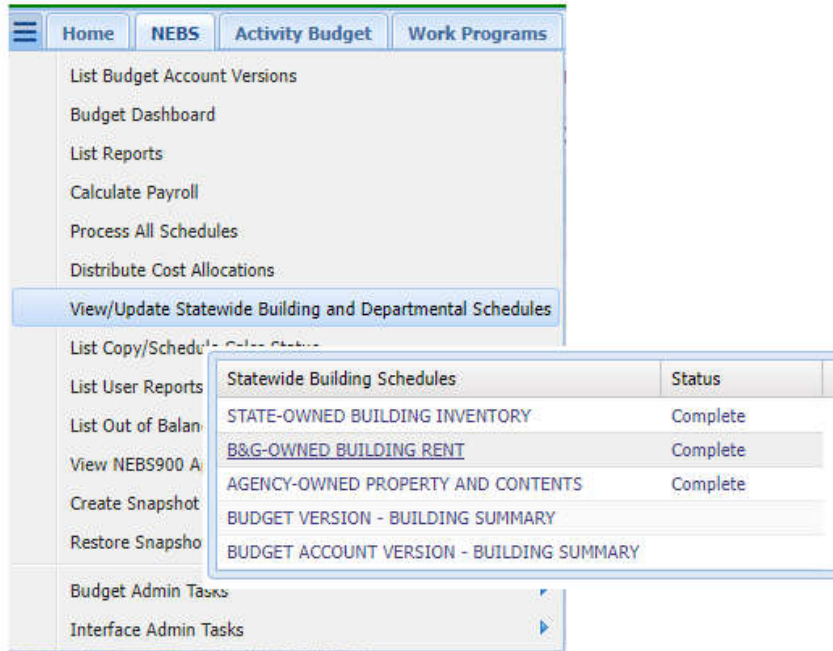
Statewide Schedules

Introduction

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

To access the Statewide Schedules, click the  icon located on the left hand side of the NEBS screen to open the Budget Task Bar and then View/Update Statewide Building and Departmental Schedules or choose the schedule link provided within the line item screen of NEBS.

Summary Line Items Schedules Positions Mapping Acct. Maint.												
Action	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Change	Year 2	Change	Schedule	
<input type="checkbox"/>	\$	B000	04	7060	CONTRACTS	468	0	468	0	468	0	VENDOR SERVICES
<input type="checkbox"/>	\$	B000	04	7100	STATE OWNED BLDG RENT-B&G	241,122	246,090	241,122	0	241,122	0	B&G-OWNED BUILDING RENT
<input type="checkbox"/>	\$	B000	04	7240	HOST FUND	220	2,500	220	0	220	0	- None -
<input type="checkbox"/>	\$	B000	04	7285	POSTAGE - STATE MAILROOM	3,730	2,723	3,730	0	3,730	0	- None -
<input type="checkbox"/>	\$	B000	04	7286	MAIL STOP-STATE MAILROM	4,914	4,914	4,914	0	4,914	0	MAIL STOP - MAIL SERVICES



B&G-Owned Rent Schedule

This schedule identifies all leased space in state-owned buildings administered by Buildings and Grounds. Each lease listed includes the budget account, building code, category, square feet, and type of building. For Year 1 and Year 2, the data includes duration of lease (in months), annual rent, and cost of property and contents insurance. The NEBS user cannot change data on this schedule. To request a revision, notify Buildings and Grounds in writing and copy the assigned Budget Officer. Updates to the schedule will result in a NEBS generated M150 adjustment. Below is a screenshot of the Buildings and Grounds Owned Building Rent Schedule.

B&G Owned Building Rent Schedule

Version: 2023-2025 Biennium (FY24-25) | L01 LEGISLATIVELY APPROVED

Schedule: B&G-OWNED BUILDING RENT | Status: Complete

Budget Account: All Authorized

Building: All Authorized

Action	BA	Building Code	DU	Catg	Sq Ft	Type	Year1 Months	Year1 B&G Rent	Year1 P&C Ins	Year2 Months	Year2 B&G Rent	Year2 P&C Ins
	1000	1680	B000	04	8,884	OFFICE	12	100,212	3,375	12	100,212	3,375
	1000	235	B000	04	582	STORAGE	12	2,444	221	12	2,444	221
	1000	235	B000	04	896	OFFICE	12	10,107	340	12	10,107	340
	1000	203	B000	04	6,081	OFFICE	12	68,594	2,310	12	68,594	2,310
	1000	235	B000	04	7,379	OFFICE	12	83,235	2,803	12	83,235	2,803
	1002	2311	B000	04	956	OFFICE	12	10,784	363	12	10,784	363

Annotations for the last row (Action 1002):

- Schedule-driven amounts for GL 7100 (points to Year1 B&G Rent: 10,784)
- Schedule-driven amounts for GL 750B (points to Year1 P&C Ins: 363)

Agency-Owned Property and Contents Schedule

This schedule contains statewide data provided by the Risk Management Division, which identifies all real property owned by state agencies and the cost per year for insuring against loss. Property and contents insurance are the insurance premiums paid to Risk Management covering the property and contents of state-owned space and the contents of leased space against loss (this schedule pertains to state-owned space and contents). Property details listed include budget account, building code, decision unit (base), category, and square feet. For Year 1 and Year 2, data includes duration of use (months), valuation of property, and cost of property and contents insurance. Like the Buildings and Grounds schedule, the user cannot change the data on the agency-owned property and contents schedule. Notify the assigned budget officer in writing of any errors or omissions.

Below is a screenshot of the Agency Owned Property and Contents Schedule.

Action	BA	Building Code	DU	Catg	Sq Ft	Year1 Months	Year1 Prop. Val.	Year1 Total	Year2 Months	Year2 Prop. Val.	Year2 Total
4660	3769	8000	04		1,440	12	265,248	547	12	265,248	547
4660	3355	8000	04		560	12	103,152	213	12	103,152	213
4660	3216	8000	04		1,560	12	287,352	593	12	287,352	593
4660	3214	8000	04		80	12			12	14,736	30

Schedule-driven amounts for GL 705A

Inflationary Adjustments

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

Statewide General Inflationary Adjustments

The Budget Division calculates the inflationary adjustments after the Governor authorizes them and will appear in the M100 decision unit. **Please do not submit requests for “general inflationary” adjustments.** After the inflation factors are applied by the Budget Division, the revenue will need to be rebalanced in the respective M100 decision unit. To ensure inflationary adjustments are calculated and applied accurately in the budget, it is critical that all even numbered fiscal year actual expenditures are charged to the appropriate object code.

Some examples of M100 statewide general inflationary adjustments are:

- Rate changes such as employee bond insurance, attorney general tort claim assessment, B&G rent, property and contents insurance, agency-owned vehicle insurance, OCIO services, etc.

- Cost Allocations and Assessments including SWCAP, AGCAP, Purchasing Assessment, OCIO Assessments, etc.
- Utilities such as electricity, natural gas, water, etc.

Below is an example of the NEBS M100 line item screen.

Budget Account Line Items

Budget Account Version: 2021-2023 Biennium (FY22-23) | 1340 GOVERNOR'S OFC OF FINANCE - BUDGET DIVISION | A99 COPY TEST

Revenue/Expenditures Out of
 All DUs Y1
 This DU (M100) Y1
 Other DUs (B000, E810, more...) Y1

Action	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Change	Year 2	Change
	M100	00	2501	APPROPRIATION CONTROL			43,354	0	43,354	0
	M100	87	7393	PURCHASING ASSESSMENT			2,772		2,772	
	M100	89	7391	ATTORNEY GENERAL COST ALLOC			40,582		40,582	

Agency-Specific Inflationary Adjustments

Agency-specific inflationary adjustments are originated by agencies. While there is no guarantee that the Governor will concur with the agency's request, special inflationary adjustments for expenditures that are unique to the agency may be requested in decision unit M101. These requests must be accompanied by adequate justification and documentation supporting the requested increase and the methodology used to develop the estimates. Some examples of agency-specific inflationary adjustments that may appear in decision unit M101 are:

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

The following example illustrates a request for an agency-specific inflationary adjustment for prescription drugs, medical supplies, and food inflation:

Action	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Change	Year 2	Change	Schedule
	M101	00	2501	APPROPRIATION CONTROL	0	0	6,170	0	5,933	0	- None -
	M101	04	7180	MED/DENT SVCS - NON-CONTRACT	0	0	133	0	135	0	- None -
	M101	04	7181	MED/DENT SVCS - NON-CONTRACT-A	0	0	10	0	10	0	- None -
	M101	04	7183	MED/DENT SVCS - NON-CONTRACT-C	0	0	61	0	61	0	- None -
	M101	04	7185	MED/DENT SUPP - NON-CONTRACT	0	0	664	0	670	0	- None -
	M101	04	7186	MED/DENT SUPP - NON-CONTRACT-A	0	0	985	0	995	0	- None -
	M101	04	7200	FOOD	0	0	4,317	0	4,062	0	- None -

The inflationary adjustment in M101 is entered into the appropriate schedule or line item screen and balanced with the associated funding source.

Decision unit M101 is created with sufficient justification and detailed back-up documentation to substantiate the requested amount. Attach detailed methodology, assumption, calculations, and other information as required.

Budget Account Decision Unit Text

Budget Period: 2023-2025 Biennium (FY24-25) Decision Unit: M101 AGENCY SPECIFIC INFLATION

Budget Account: 3148 HHS-DCFS - SUMMIT VIEW YOUTH CENTER

Version: G01 GOVERNOR RECOMMENDS

Dec Unit Synopsis (Prints in Executive Budget Book): This request funds agency-specific inflation for the following expenditures: medical services, medical supplies, pharmacy, and food. Medical services have an anticipated inflation rate of 4% in fiscal year 2024 and an additional 3.94% in fiscal year 2025. Prescription drugs and medical supply expenditures have an inflation rate of 3.82% in fiscal year 2024 and an additional 3.77% in fiscal year 2025. Food has
Characters Used: 504 of 2000

Justification: This request is to adjust for inflation based on the consumer price indices (Urban Consumers.) Specifically, it accounts for necessary inflation costs for medical doctor services, hospital services, nursing supplies, dental services, optometry services, laboratory services, psychotropic and non-psychotropic prescription medication and food.
Characters Used: 343 of 8000

Analyst Comments:
Characters Used: 0 of 8000

Done

File	Description	Size	Upload Version	Upload Date	Upload User
FMAP Recalculation with PHE through June ...		605.9 KB	A00	07/21/2022	CORRINA CHURCH
BA 3148 M101 Inflation 08-19-2022.xlsx		14.1 KB	A00	08/19/2022	CORRINA CHURCH
Inflation Rates (202203).xlsx		233.1 KB	A00	07/21/2022	CORRINA CHURCH

Statewide Cost Allocations


Introduction

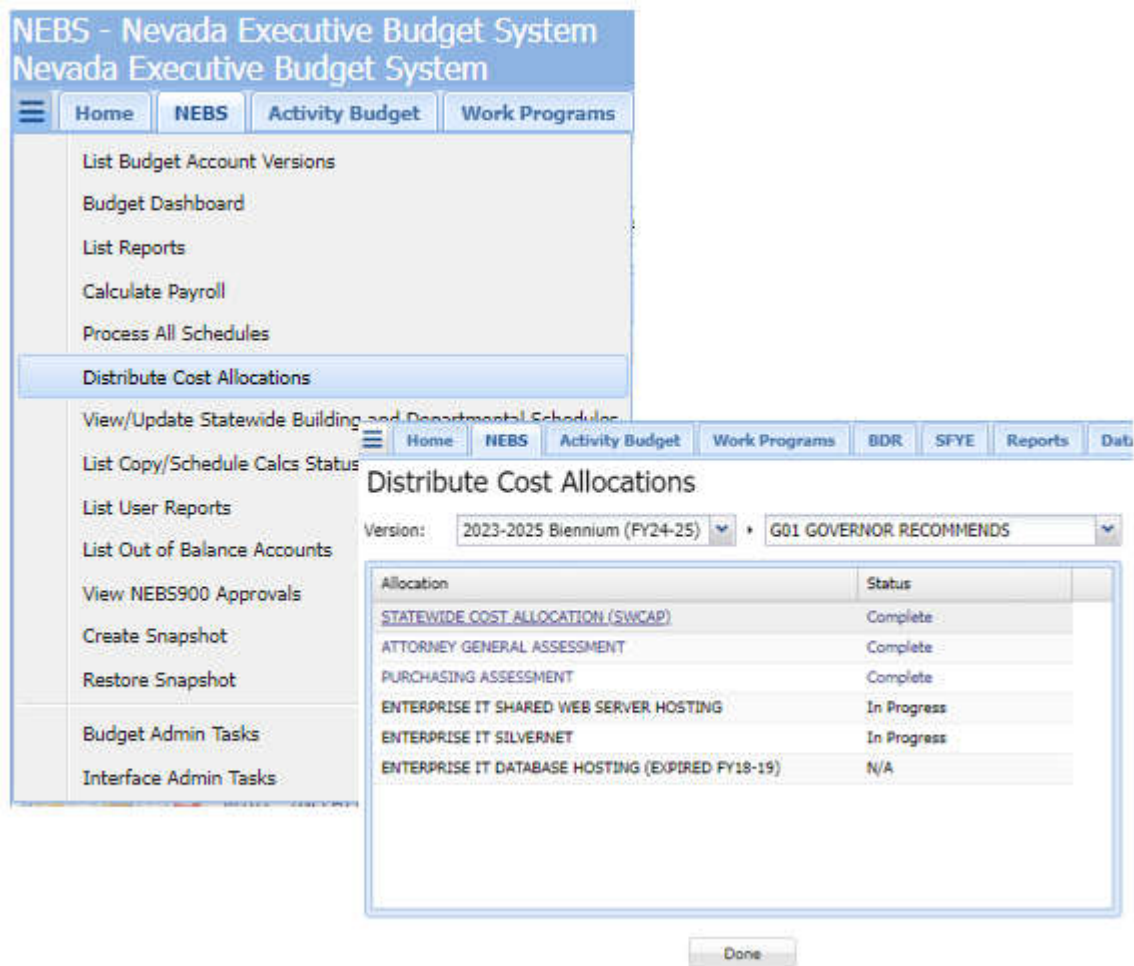
Statewide cost allocations represent recovery of costs from non-general fund sources for functions provided by central services agencies. This is a concept similar to that of agency-specific cost allocations, which enable agencies to charge for services provided in one budget account to other budget accounts such as director’s office or administrative services costs.

Statewide cost allocations are schedule-driven in NEBS. The Budget Division enters the amounts

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

To enter allocations in the statewide cost allocation schedules:

- Click the  icon located in the upper left corner of the NEBS screen.
- Select **Distribute Cost Allocations**.
- Select the appropriate cost allocation schedule.



Statewide Cost Allocation Plan Assessment (SWCAP)

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

SWCAP assessment included in their biennial budget.

Costs can be moved between budget accounts if appropriate with the use of the adjustment columns within the schedule. The adjustment must consist of a negative amount from one budget account and a corresponding positive amount to the other. The total of the adjustment column must net to zero. The “% Chargeable Funds” column on the SWCAP schedule indicates how much of the budget can be charged for central administrative costs. For instance, a budget account funded entirely by the general fund will have 0% chargeable funds while a budget account funded 20% general fund, 50% fees, and 30% federal funds will have 80% chargeable funds.

Add Schedule Line												
Action	BA	DU	Alloca... Year1	Allocat... Year2	Adjustment Year1	Adjustment Year2	Net Year1	Net Year2	% Chargeable Funds Year1	% Chargeable Funds Year2	Total Year1	Total Year2
[-]	1497	B000	10,112	10,112	0	0	10,112	10,112	0.00	0.00	0	0
[-]	1499	B000	29,404	29,404	0	0	29,404	29,404	75.00	75.00	22,053	22,053
[-]	1521	B000	5,533	5,533	-5,533	-5,533	0	0	100.00	100.00	0	0
[-]	1522	B000	29,400	29,400	5,533	5,533	34,933	34,933	100.00	100.00	34,933	34,933
[-]	1522	B000	80,603	80,603	0	0	80,603	80,603	100.00	100.00	80,603	80,603
[-]	1524	B000	1,698	1,698	0	0	1,698	1,698	0.00	0.00	0	0

Attorney General Cost Allocation Plan Assessment (AGCAP)

The AGCAP represents recovery of costs for legal and investigative services provided by the Office of the Attorney General to state agencies as well as administrative expenses of the office. The apportioned amounts are allocated on the basis of attorney hours spent on each agency as recorded in the Office of the Attorney General’s time reporting and accounting system in a previous fiscal year (typically two years prior). Adjustments are made to individual agency allocations for the difference between the budget hours utilized in the previous biennium’s plan and the actual hours spent providing services in that biennium.

As with SWCAP, costs can be moved between budget accounts if appropriate. Cost allocations may be moved from one budget account to another, but the total of the adjustment column must net to zero.

All agencies utilizing the services of the Office of the Attorney General will have the full cost of the allocation in their budget which should be funded on a proportionate share of the funding in that budget, i.e. General Fund, Federal Funds and Fees. For instance, a budget account funded entirely by the General Fund will have 100% chargeable funds and a budget account funded 25% General Fund, 50% Fees, and 25% Federal Funds will also have 100% chargeable funds with the appropriate funding resources as the offset. The funding percentages will be used for mapping and determining the funding for Category 89 - AGCAP.

Purchasing Assessment

The purchasing assessment represents recovery of costs for statewide general administrative functions provided by the State Purchasing Division. The assessment is based on purchasing

activity and is updated by the Budget Division.

Shared Web Server Hosting

The OCIO shared web server hosting assessment represents recovery of costs for database hosting provided by OCIO. The assessment is based on a usage tier. For shared web server hosting, websites hosted by OCIO must be listed in the line item note with the applicable tier. The tier level is based on historical usage over the prior biennium. The tier assigned remains the same for the entire biennium. For new web sites, OCIO assigns the tier for the biennium. This assessment is updated by the Budget Division.

SilverNet

The SilverNet assessment represents recovery of costs for SilverNet and virtual private network (VPN) secure link services provided by OCIO. SilverNet is the state's wide area network used by agencies for connection between agency PCs and local area networks, host computers and state application programs, and outside access to the internet. VPN access allows users to interact with the SilverNet through the public internet. The assessment is based on a usage tier, in which OCIO determines the tier based on historical usage from the prior year. The tier assigned normally remains the same for the entire biennium. However, any significant anticipated change in Wide Area Network traffic should be discussed with OCIO. This assessment is updated by the Budget Division.

Agency-Specific Cost Allocations

Introduction

Agency-specific cost allocations enable agencies to charge for services provided and paid for in one budget account to other budget accounts receiving these services. An example of appropriate cost allocated services include the director's office or administrative services. A separate schedule is used for each agency-specific cost allocation. The budget officer responsible for the account receiving the funds sets up the cost allocation schedule. The agency user is responsible for entering the expenditure information into the schedule.

For each maintenance and enhancement decision unit in a cost allocated budget, corresponding decision units must be developed in all budget accounts that contribute to its funding. Contributing accounts use M800 series decision units to fund maintenance requests and E800 series decision units to fund enhancement requests for the cost allocated account. The Budget Division will adjust these decision units during the governor recommends phase of the budget process for any modifications made to the cost allocated account. Separate worksheets must accompany the request and be attached in NEBS at the decision unit level.

Cost allocation spreadsheets must be submitted and reconcile the decision units in the contributing account(s) to the cost allocated receiving account's budget request. Be sure to identify any funding the cost allocated (receiving) account receives from other sources, such as

federal grants, to ensure the projected revenues and expenditures are balanced.

The following demonstrates an agency-specific cost allocation schedule:

- The receiving agency develops spreadsheets that detail each contributing budget account’s share of base, maintenance, and enhancement decision unit costs. The amounts calculated in the spreadsheets are used to populate the M800 and E800 amounts for each budget account. The M800 unit should be equal to each agency’s share of the adjusted base budget less each agency’s base amount. The E800 unit should be equal to each agency’s share of the total of all enhancement decision units.

	A	B	C	D	E	F	G	H	I	J	K
4											
5											
6											
7					Fiscal Year 2024						
8					B000	Adj. Base	E242	E255	E671		Total Revenue
9	4554	Administration	4231		1,321,322	233,174	171,278	68,387	84,350		839,001
10											
11			RGL	% split	B000	M800	E242	E255	E671	E800	Cost Allocation
12	1362	Food Commodity	4235	1.47%	19,408	3,426	2,516	1,004	1,239	4,759	27,593
13	2691	Child Nutrition	4235	10.29%	135,977	23,997	17,626	7,038	8,680	33,344	193,318
14	4470	Dairy Commission	4235	2.34%	30,911	5,456	4,007	1,600	1,973	7,580	43,946
15	4550	Veterinary Medical Services	4231	30.56%	403,844	71,268	52,349	20,902	25,780	99,031	574,143
16		TOTALS		44.66%	1,321,322	233,174	171,278	68,387	84,350	144,714	839,001

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

Column F represents the total adjusted base revenue for the allocated account and the corresponding M800 lists each contributing account’s percentage share of the total adjusted base amount. The total of the base and M-800 for the contributing accounts equals the cost allocated account’s total adjusted base.

Column G, H, and I list each contributing account’s percentage share of the allocated account’s total enhancement unit costs (E800). The total contributing accounts base plus M800 and E800s should equal the total revenue for the cost allocated account.

The receiving agency will supply a copy of the spreadsheet to each of the contributing budget accounts and the assigned budget officer so that the allocation schedule in NEBS may be initialized.

After setting up the M800 and E800 decision units in the Accounts Maintenance screen, the contributing agencies should build the decision units using the spreadsheet provided by the receiving agency.

Once the Budget Division has initialized the cost allocation schedule, the receiving agency can enter data into it. Enter the amounts from column E from the sample spreadsheet into the schedule as base (B000), the amounts in column F as maintenance (M800), and the amounts from column J as enhancements (E800) as shown below.

Departmental Schedule

Version: 2025-2027 Biennium (FY26-27) ▾ A00 AGENCY REQUEST AS SUBMITTED ▾

Schedule: AGRICULTURE, TRANSFER FROM ANIMAL INDUSTRY - A ▾

Budget Account: All Authorized ▾

Revenue BA: 4554 AGRI - ADMINISTRATIVE SERVICES

GL: 4231 COST ALLOCATION REIMBURSEMENT - B

Year 1 Revenue: 363,278 Year 1 Expenditure: 839,001 Year 1 Difference: -475,723 Out of Balance

Year 2 Revenue: 363,278 Year 2 Expenditure: 839,001 Year 2 Difference: -475,723 Out of Balance

Add Schedule Line

Action	BA	DU	Category	GL	Year 1	Year 2
	1362	B000	82	7395	19,408	19,408
	1362	M800	82	7395	3,426	3,426
	1362	E800	82	7395	4,759	4,759
	2691	B000	82	7395	135,977	135,977
	2691	M800	82	7395	23,997	23,997
	2691	E800	82	7395	33,344	33,344
	4470	B000	82	7395	30,911	30,911
	4470	M800	82	7395	5,456	5,456
	4470	E800	82	7395	7,580	7,580
	4550	B000	82	7395	403,844	403,844
	4550	M800	82	7395	71,268	71,268
	4550	E800	82	7395	99,031	99,031
					839,001	839,001

NEBS will warn the user if revenue amounts are not balanced with expense amounts in the schedule. Discrepancies may need a manual entry to balance.

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

The receiving agency should verify the accuracy of the data entry, then save, and process the schedule. Once the schedule is processed, the decision unit amounts will appear as line items in contributing budget accounts, provided they are within the same department. If a contributing agency is in a different department than the receiving agency, the contributing agency must work with their budget officer to develop their M800 and E800 decision units. Communication between the departments is very important to ensure the receiving and contributing agencies remain in balance.

Once the receiving agency processes the schedule, the contributing agencies must balance their decision units (base, M800, and E800). NEBS will show a warning if revenue amounts are not balanced with expenses amounts in each budget account.

As the cost allocated account, if changes to the budget are made after the schedule is processed, the spreadsheet must be updated, the revision distributed, the schedule updated, and the schedule processed again to ensure the proper amounts are budgeted in the contributing accounts. Also, the contributing budget accounts will need to balance these decision units (M800 and E800) as processing the schedule only generates the expenditure portion of the decision unit.

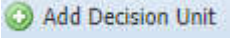
Once the final adjustments have been completed and all decision units are balanced for all accounts, a copy of the spreadsheet should be attached in NEBS at the decision unit level in each account.

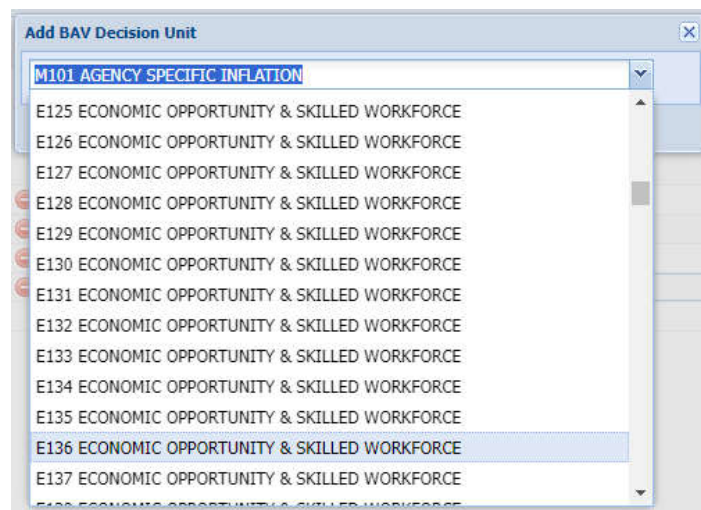
Sample Decision Units

Introduction

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

Add a Decision Unit

1. To add a new decision unit click into the Account Maintenance (Acct. Maint.) tab.
2. Click the Add Decision Unit icon .
3. Using the drop-down menu, click on the appropriate decision unit title (one that corresponds as closely as possible to the decision unit goal as it relates to the governor's functional goals). Call the assigned budget officer for assistance for difficulties choosing an appropriate title for the decision unit.



Hint: Typing “E125” after opening the drop-down menu will lead to the E125, eliminating the need to scroll through the maintenance modules or decision units.

Prioritize a Decision Unit

All decision units (other than B000, M100, and M150) must be prioritized. This establishes the importance of the decision unit within that budget account. If it becomes necessary for the Budget Division to cut one or more of decision units, the priority numbers are used as a guide. The lower the number, the higher the priority - “1” is highest.

1. Each decision unit must have a unique priority number. For instance, there cannot be two decision units with a priority of “4”. NEBS will not allow the user to save changes to a decision unit that duplicates the priority number of another decision unit. There may be gaps in the sequence of numbers (1, 2, 3, 7, 8, 9, 13, 14 for example). When a new decision unit is added, NEBS will automatically add 1 to the highest priority number (lowest priority) and assign it to that decision unit. If there are gaps in the priority sequence, such as 1, 2, 3 and 7, 8, 9, NEBS will ignore the gaps and add 1 to the highest number used - yielding 10 rather than 4 in this case.
2. The user may change the number NEBS assigns by entering a new number in the Budget Account Priority Field. Since NEBS can’t duplicate any numbers, raising the priority could be tricky. One way to accomplish this is to leave gaps in the priority sequence as the decision units are added. For example, if six decision units have been added and are prioritized “1” through “6” and an additional decision unit is needed with a priority of four, the user will have to reprioritize “6” to “7,” “5” to “6,” and “4” to “5” before the new unit gets a priority of “4.” If the user had prioritized the decision units 1, 3, 5, 7, 9, and 11, they could easily add a new decision unit at priority “6” and have it ranked in proper order without reprioritizing every decision unit below it. The user may change the priority numbers at any time prior to September 1st and request the assigned budget officer to make changes after that date.
3. Click the Save button to save completed work and stay in the decision unit screen. Alternatively, click the Save and Return button to save completed work and return to the Account Maintenance screen.
4. Click the notes icon to enter the decision unit synopsis and justification. Refer to the Budget Building Manual for examples.

See the Account Maintenance section of this manual to attached files supporting the decision unit request.

Complete Schedules

Because the Position Schedule affects so many other parts of the budget, if the decision unit requests additional positions, it is recommended that the new positions are entered into the decision unit before adding any other line items or completing any other schedules. Refer to the **Assessments and Full-Time Equivalent (FTE) Driven Costs** section of this manual for additional information.

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

Enter Non-Schedule Expenditures

Non-schedule expenditures are entered directly in the line item tabs of NEBS with the use of the appropriate category, general ledger/object code (GL/OC) and amounts in the Year 1 and Year 2 columns. If a new category is desired, it must establish the category in the Account Maintenance screen. Refer to the **Account Maintenance** and the **NEBS Functions** sections of this manual.

Once the entry is completed click Save and verify that the decision unit revenues and expenditures are in balance. Once the decision unit is balanced, the out of balance notice will disappear and the Year 1 and Year 2 columns will have a difference of zero dollars.

Summary Line Items Schedules Positions Mapping Acct. Maint.							
Add Line Item		Decision Unit: E125 SUSTAINABLE AND GROWING ECONOMY			Undo Changes	Edit Actual/WP	Reserve
Action	DU	Catg	GL	Description	Actual	Work Pgm	Year 1
	E125	00	2501	APPROPRIATION CONTROL			150
	E125	04	7020	OPERATING SUPPLIES			150

Total Revenue	0	0	150	150
Total Expenditures	0	0	150	150
Difference	0	0	0	0

Decision Unit E-710 Example

Following the steps above, create decision unit E710. Below is an illustration of how the established decision unit may appear.

Add Decision Unit Save successful				
Action	Code	Description	Department Priority	Budget Account Priority
	B000	BASE	n/a	n/a
	E670	SALARY ADJUSTMENT FOR 2019-2021 BIENNIUM	n/a	n/a
	M100	STATEWIDE INFLATION	n/a	n/a
	M150	ADJUSTMENTS TO BASE	n/a	n/a
	M300	FRINGE BENEFITS RATE ADJUSTMENT	n/a	n/a
	E710	EQUIPMENT REPLACEMENT	9999	1

1. Add attachments for justification.
2. Click to enter the decision unit synopsis and add attachments for justification.
3. Now this decision unit can be used in the appropriate schedules and line items.
 - Click the Schedules tab and select the Equipment Schedule. This example shows how to request a vehicle and specialized computer equipment. For more information about the appropriate schedules for replacement equipment, refer to the **Budget Account Schedules** section of this manual.
 - Vehicles are requested in the same fashion. Note that the equipment list specifies the region in which the vehicle will be used. For a new vehicle, remember to add liability and comprehensive and collision coverage through the Agency Owned Vehicles schedule. Insurance for replacement vehicles is already included in the base budget.
4. When the entry is completed, click Process Schedule....
5. When the schedule is processed, NEBS will return to the Line Item screen. Use the decision unit filter to select the appropriate module - in this example E710.

Summary Line Items Schedules Positions Mapping Acct. Maint.							
Add Line Item		Decision Unit: E710 EQUIPMENT REPLACEMENT			Synchronize Actuals to DAWN		Edit Actual/WP
Action	DU	Catg	GL	Description	Actual	Work Pgm	Year 1
	E710	05	8360	AUTOMOBILES - NEW			22,687
	E710	26	7771	COMPUTER SOFTWARE <\$5,000 - A			920
	E710	26	8371	COMPUTER HARDWARE <\$5,000 - A			25,000

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

Summary Line Items Schedules Positions Mapping Acct. Maint.									
Add Line Item		Decision Unit: E710 EQUIPMENT REPLACEMENT			Synchronize Actuals to DAWN		Edit Actual/WP	Reserves	Highlight Change
Action	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Change	Year 2
	E710	04	7151	OUTSIDE MAINTENANCE OF VEHICLE			-3,145	0	-3,145
	E710	05	8360	AUTOMOBILES - NEW			22,687		
	E710	26	7771	COMPUTER SOFTWARE <\$5,000 - A			920		
	E710	26	8371	COMPUTER HARDWARE <\$5,000 - A			25,000		

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

Summary Line Items Schedules Positions Mapping Acct. Maint.									
Add Line Item		Decision Unit: E710 EQUIPMENT REPLACEMENT			Synchronize Actuals to DAWN		Edit Actual/WP	Reserves	Highlight Change
Action	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Change	Year 2
	E710	00	2501	APPROPRIATION CONTROL			45,462	0	-3,145
	E710	04	7151	OUTSIDE MAINTENANCE OF VEHICLE			-3,145	0	-3,145
	E710	05	8360	AUTOMOBILES - NEW			22,687		
	E710	26	7771	COMPUTER SOFTWARE <\$5,000 - A			920		
	E710	26	8371	COMPUTER HARDWARE <\$5,000 - A			25,000		

10. Verify the decision unit is balanced - total revenues must equal total expenditures and save the work. Once the decision unit is balanced, the out-of-balance notice will disappear, and the Year 1 and Year 2 columns will have a difference amount of \$0.

Considerations

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

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

Workload Statistics

- What work or tasks are being provided by this additional staff?
- Are the same or similar tasks being provided by existing staff?
 - Describe the backlog.
 - Calculate the hours needed to complete the backlog. Does it justify a full-time or part-time position?
 - Once backlog work is up to date, will this position be necessary?

Funding Source(s)

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

General Operating Costs

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

Office Space

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

Travel

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

Training

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

Equipment

- What equipment will the new position require?
- Items may include a copy machine, telephone, computer (and related software and associated OCIO assessments), printer (and print cartridges), furniture, a vehicle (related on-going maintenance costs), etc.

Uniforms

Is the position required to wear a uniform?

Staff physical

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

Cost Assessments

Adjustments to the Purchasing assessment, AG Cost Allocation, and Statewide Cost Plan Recovery assessment should not be built into the agency's budget request. The assigned budget officer will make those adjustments as necessary.

**STATE OF NEVADA
GOVERNOR'S FINANCE OFFICE
BUDGET DIVISION**

**CERTIFICATION OF NEVADA EXECUTIVE BUDGET SYSTEM
(NEBS) MANUAL REVIEW**

This form certifies that the new NEBS user has read and understood the NEBS Manual provided on the Governor's Finance Office website. The user acknowledges and accepts the obligations of understanding NEBS and the budget building processes.

I, _____ declare reading and comprehending the Nevada Executive Budget System (NEBS) Manual has been completed. I pledge to keep all information accessed through the system confidential and acknowledge the responsibilities committed to obtaining access to this system.

I agree to the following:

1. I will keep all payroll and position information in NEBS confidential.
2. I will not share access with any individuals not authorized by the Governors Finance Office Budget Division.
3. I will direct any questions regarding the use to the authorized representative in the Governors Finance Office.
4. This agreement applies to the person named above only while occupying the position listed above.
5. I agree to preserve the secrecy of my password and the security of NEBS. I will never allow any person to use my sign-on and password to access NEBS.
6. Violations of this agreement will result in the immediate termination of this agreement and may also result in disciplinary action.

Employee Signature:	Date:
Employee (Print Name):	