



Governor's Finance Office

Welcome to the

2025-2027 Biennial Budget Kickoff

March 6, 2024





Welcome

Governor's Finance Office

Biennial Budget Kickoff

Amy Stephenson, Director
David Johnson, Deputy Director
Curtis Palmer, Administrator



Leading Change

David Johnson
Deputy Director
Governor's Finance Office



Policy and Processes

Curtis Palmer, MS, CPM
Budget Division Administrator
Governor's Office of Finance



Flat Budget – 2X Cap

- 2X Cap as Adjusted
- L01 YR2 is base per AB 346
- Remove one-time expenses
- Salary Adjustments for GF and HF in CAT 01 – Personnel Services
- Other funding for CAT 01 will need adjustments to cover any deficit
 - Work with your EBBO to begin planning for those adjustments now.



Items for Special Consideration

- A02 – Items for special consideration
- Prioritize the list
- Enhancements must align with Governor’s 3-Year Plan Policy Matrix
- The full Governor’s plan is found at <https://budget.nv.gov/StateBudget/2026-2027/2026-2027/>



Governor's 3-Year Plan (Index)

- 1. Education & workforce
- 2. Economic growth & business development
- 3. Health & wellness
- 4. Public safety & infrastructure
- 5. Government support services
- 6. Rural & natural resources



Fiscal Notes

- The Budget Office approves Executive Branch Fiscal Notes
- All adjustments to or removal of Fiscal Notes must also be approved by the Budget Office
- The Budget Director must approve the removal of an Executive Branch submitted Fiscal Note



Economic Overview

Jason Gortari, MBA, MAcc
Executive Branch Economist
gortari@finance.nv.gov



Agenda

- **National Economy**
- **Nevada Economy**
- **Short Term Expectations**
- **State Resources**



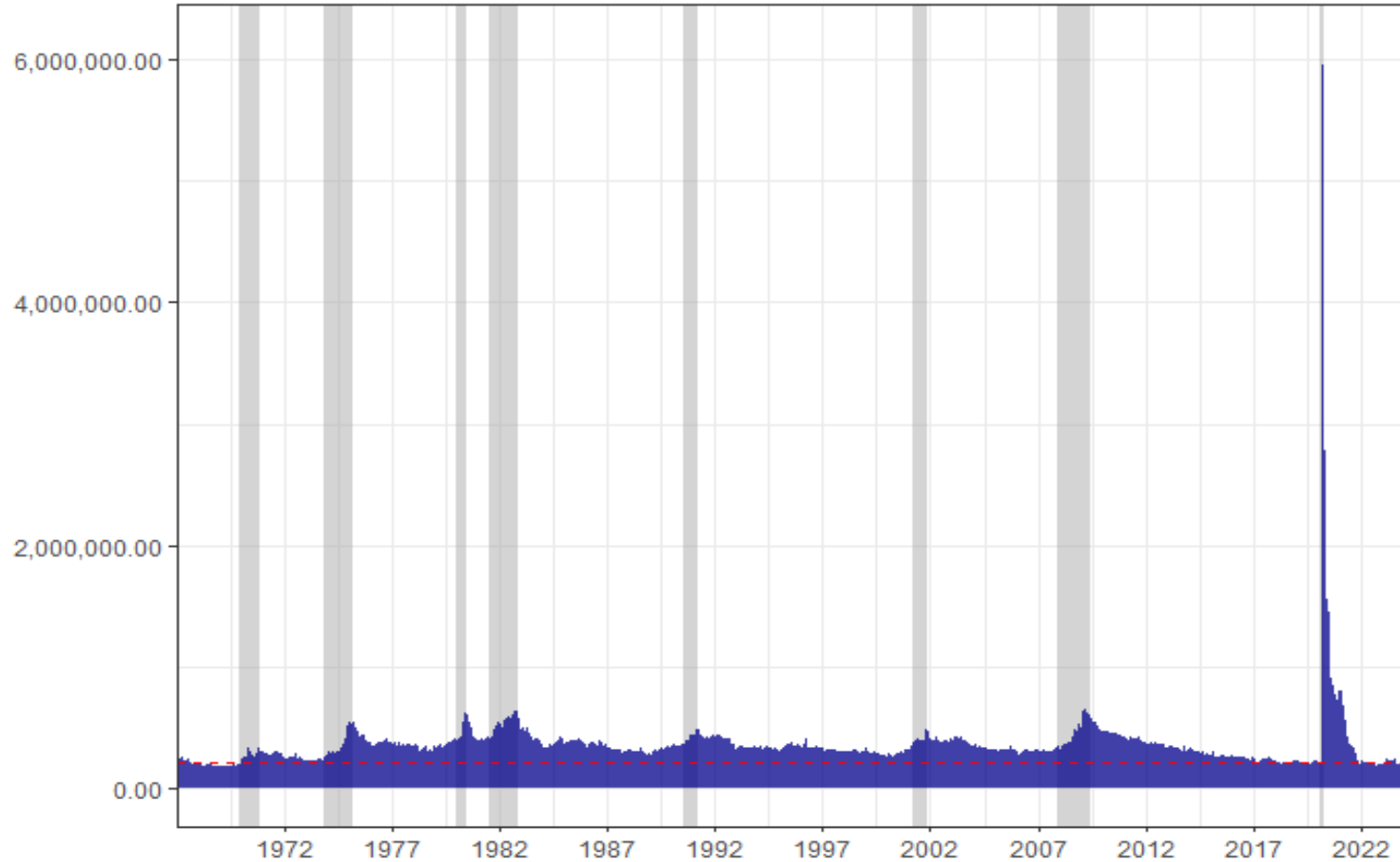


National Economy Leading Indicators



U.S. Weekly Initial Claims for Unemployment Insurance

dotted line at February 24, 2024; value of 215,000

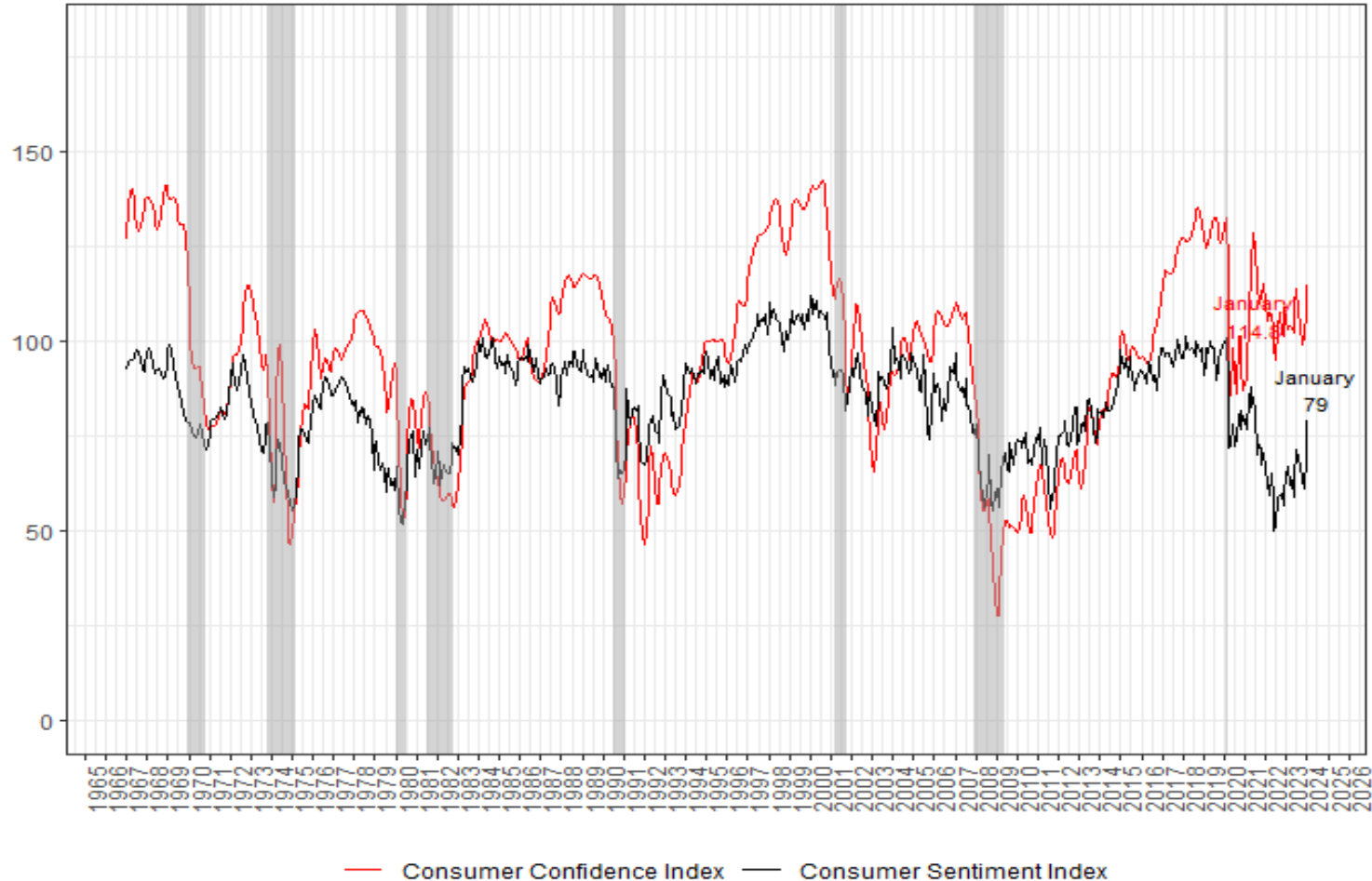


Source: Bureau of Labor Statistics

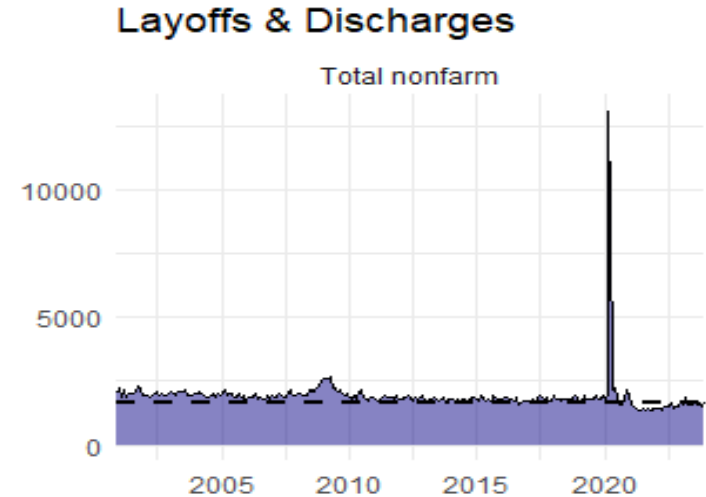
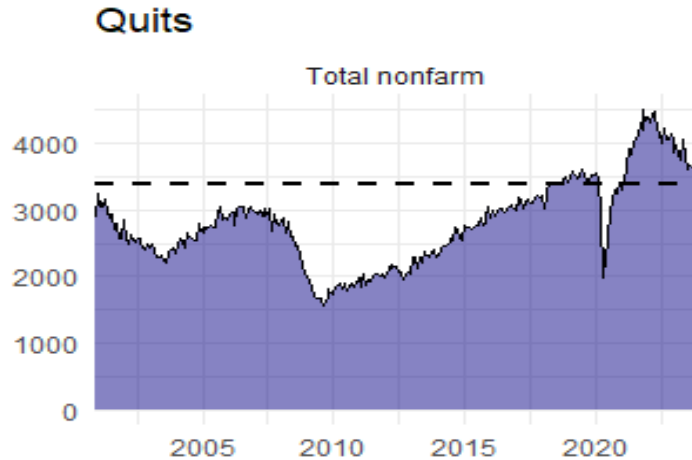
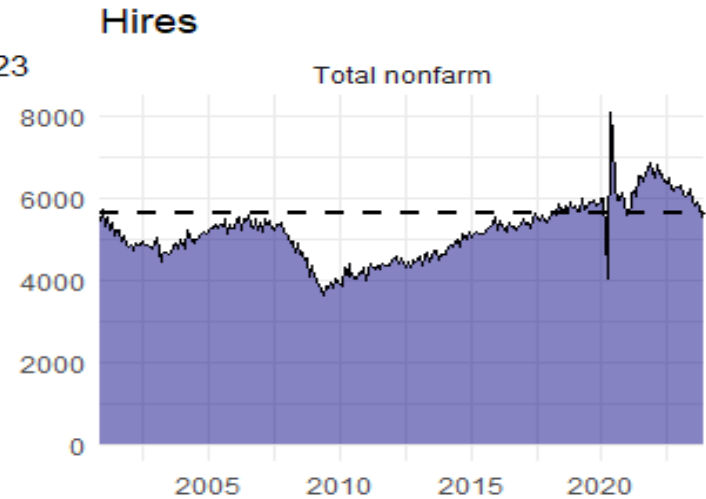
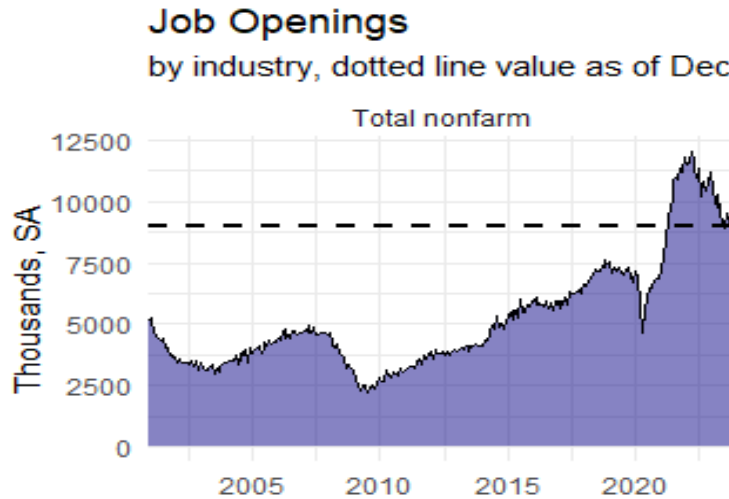
BUDGET KICKOFF 2025 – 2027 Executive Budget



The Conference Board Consumer Confidence Index (1985=100)
University of Michigan Consumer Sentiment Index (1966Q1=100)



BUDGET KICKOFF 2025 – 2027 Executive Budget

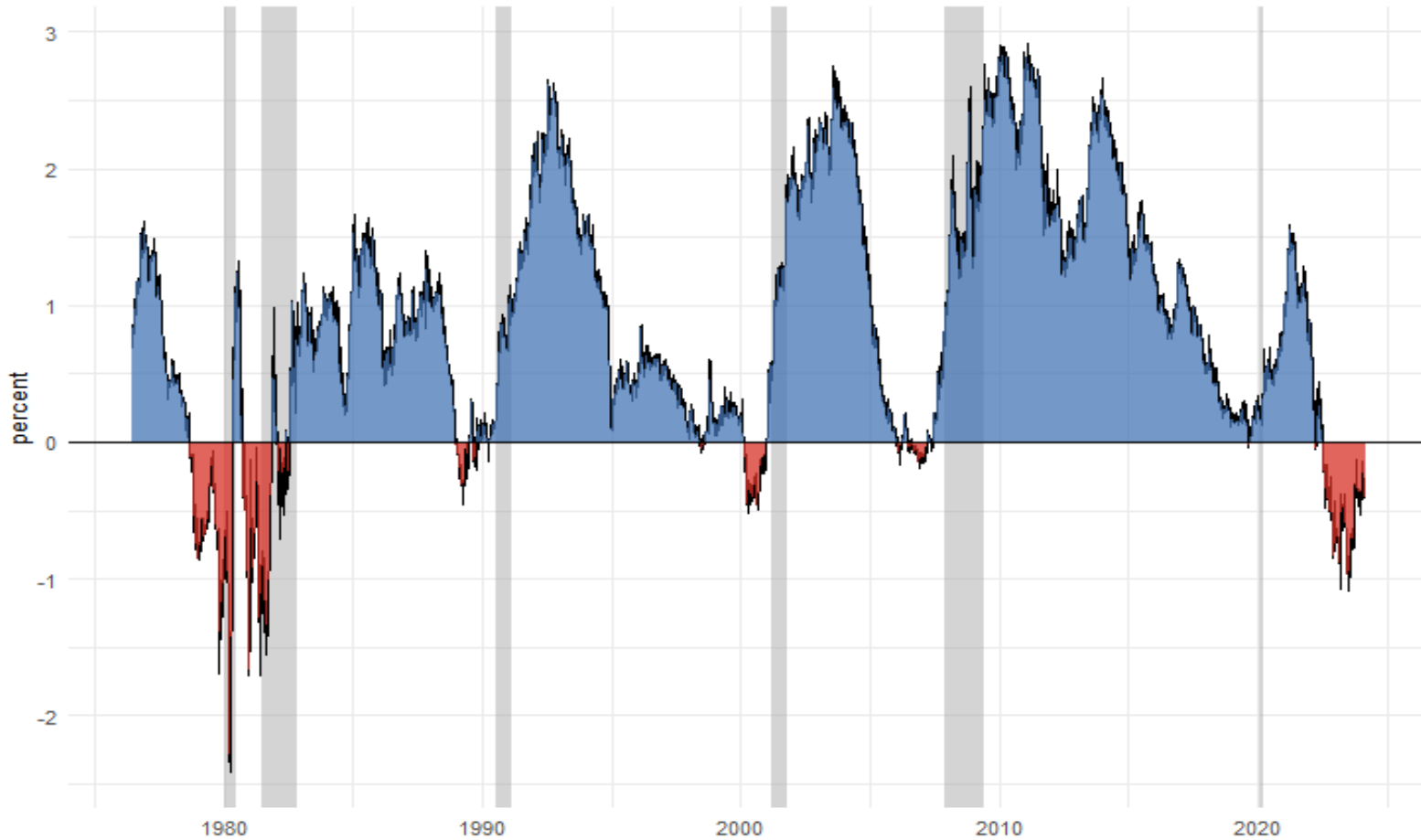


U.S. Bureau of Labor Statistics Job Openings and Labor Turnover Survey (JOLTS)



10-Year minus 2-Year Treasury Yield Curve Spread

difference of daily rates: through 2/29/2024



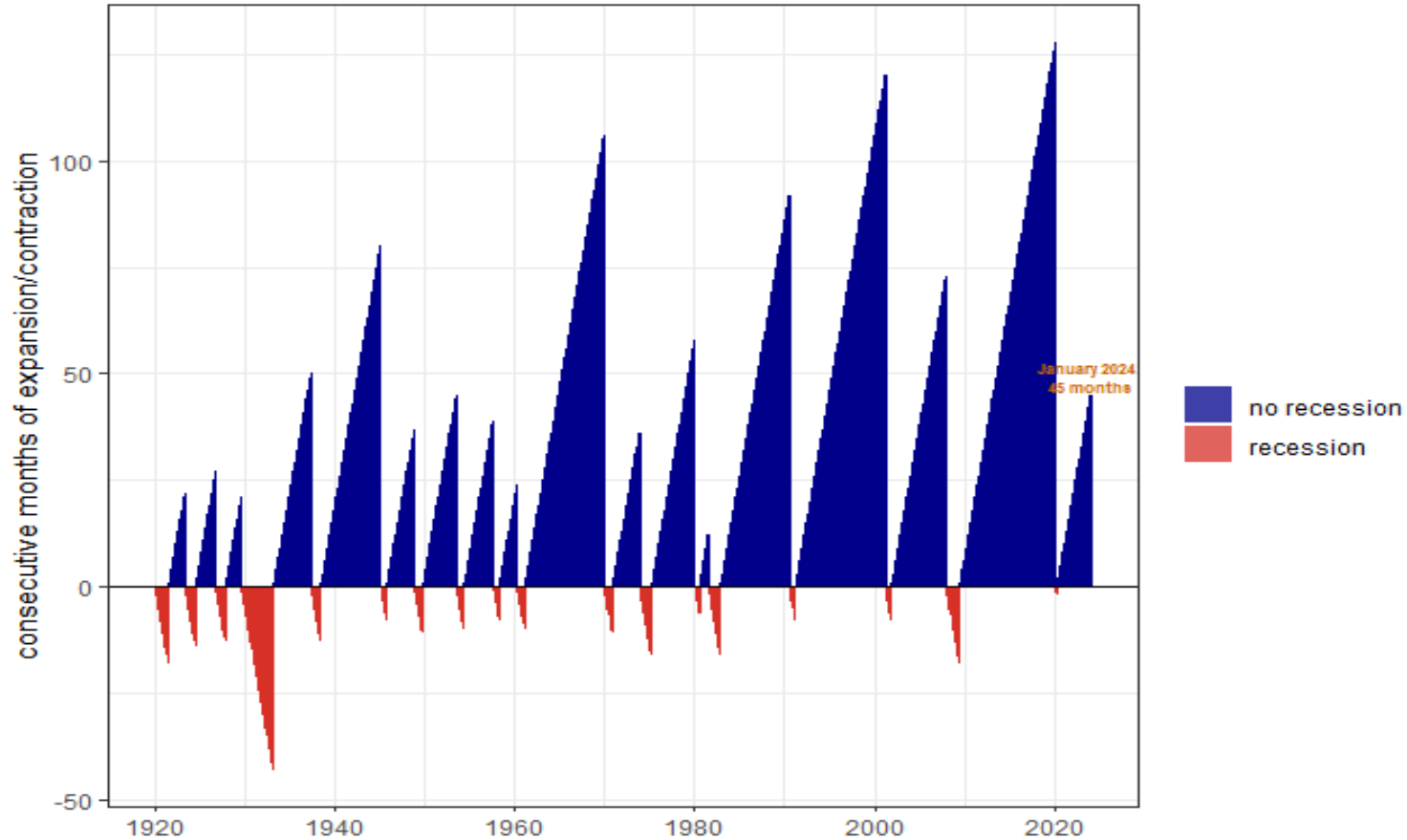
Source: Federal Reserve Bank of St. Louis



National Economy Coincident/Lagging Indicators



U.S. Economic Expansions & Contractions consecutive months of expansion/contraction

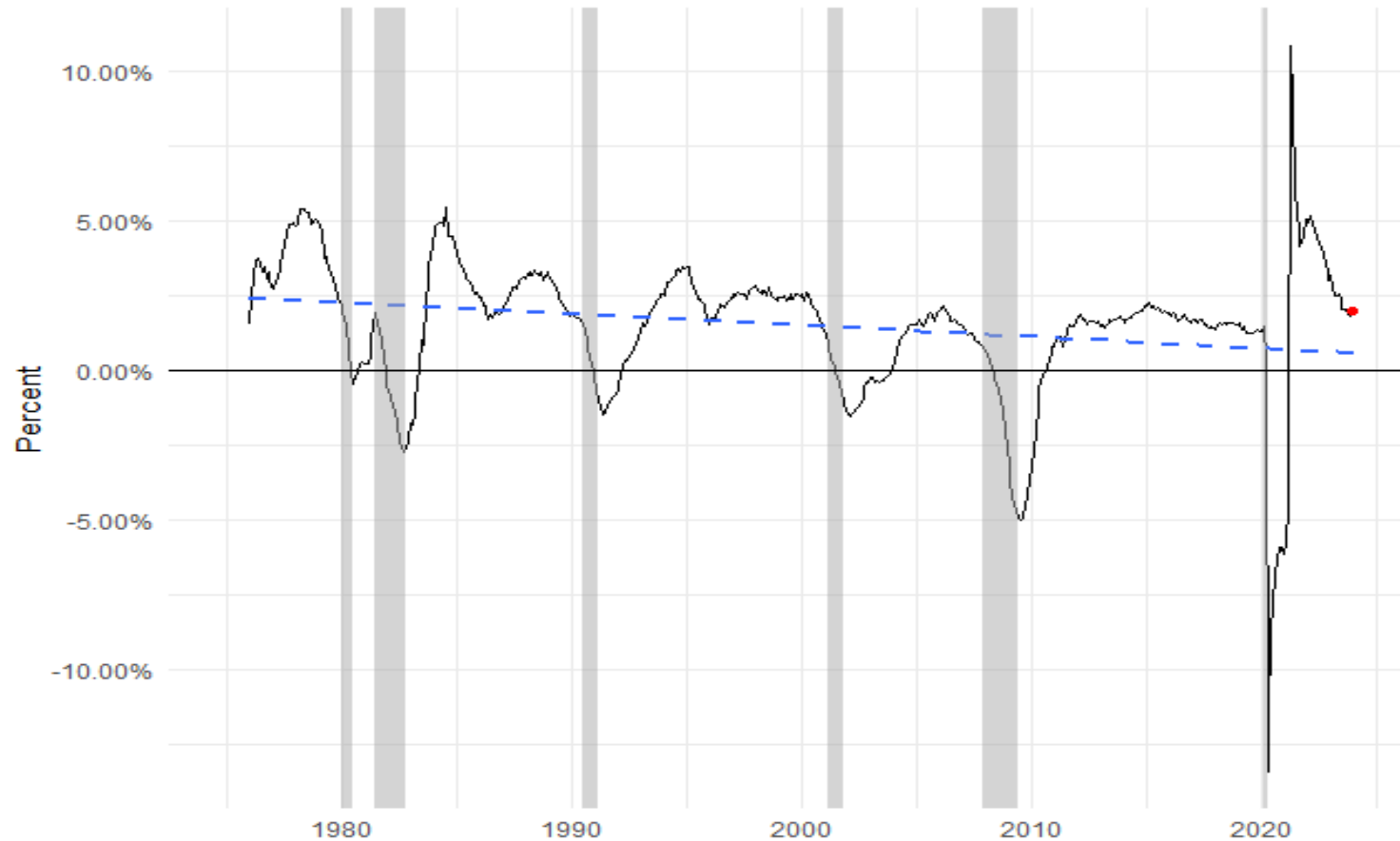


Source: National Bureau of Economic Research Recession Dates



U.S. Nonfarm Employment Growth

12-month percent change through January 2024 (+1.9%)

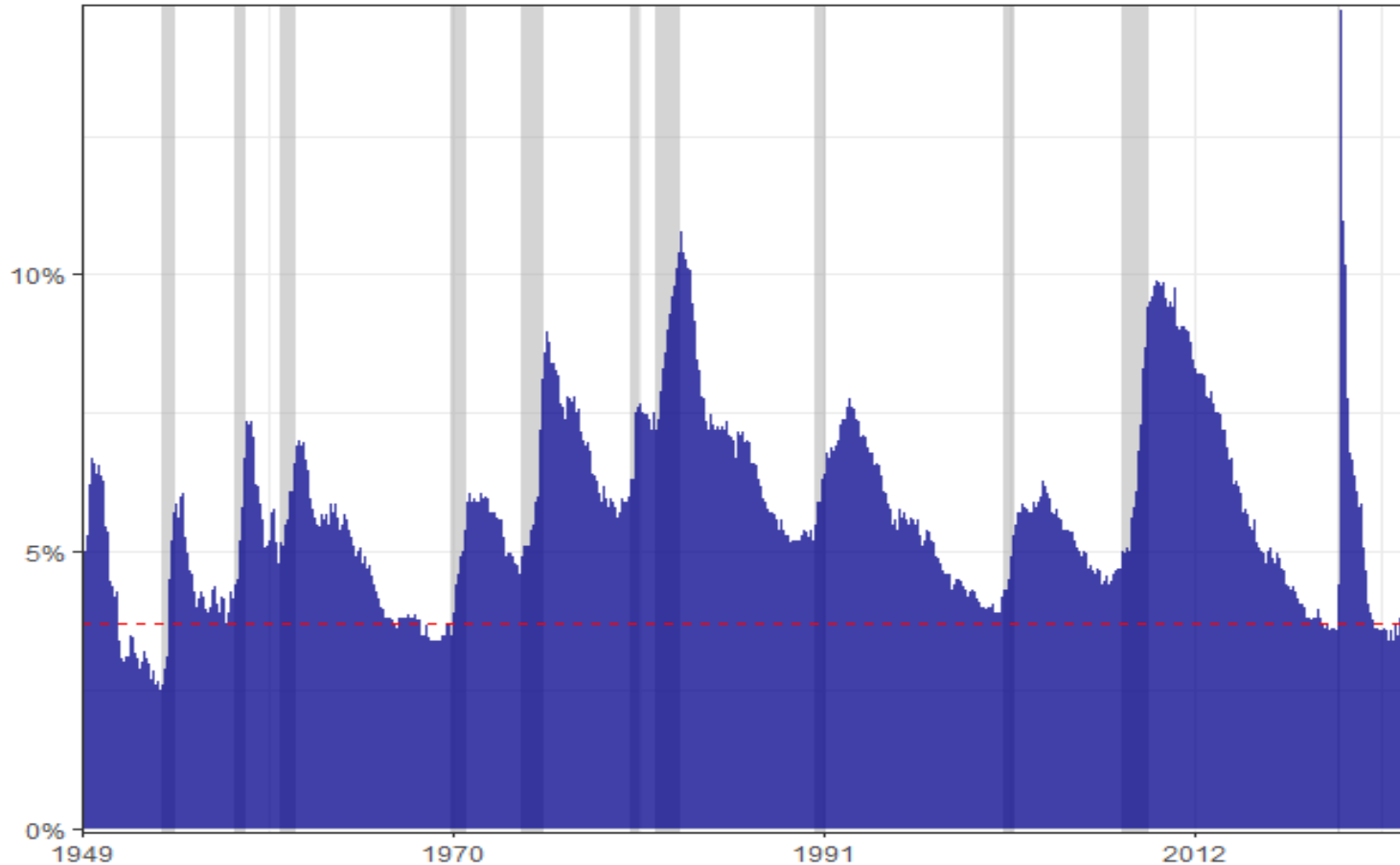


Source: U.S. Bureau of Labor Statistics



U.S. Unemployment Rate

seasonally adjusted rates by month 1949 to 2024, January 2024 dashed line at rate (3.7%)



Source: Bureau of Labor Statistics



Wage growth sped up in January

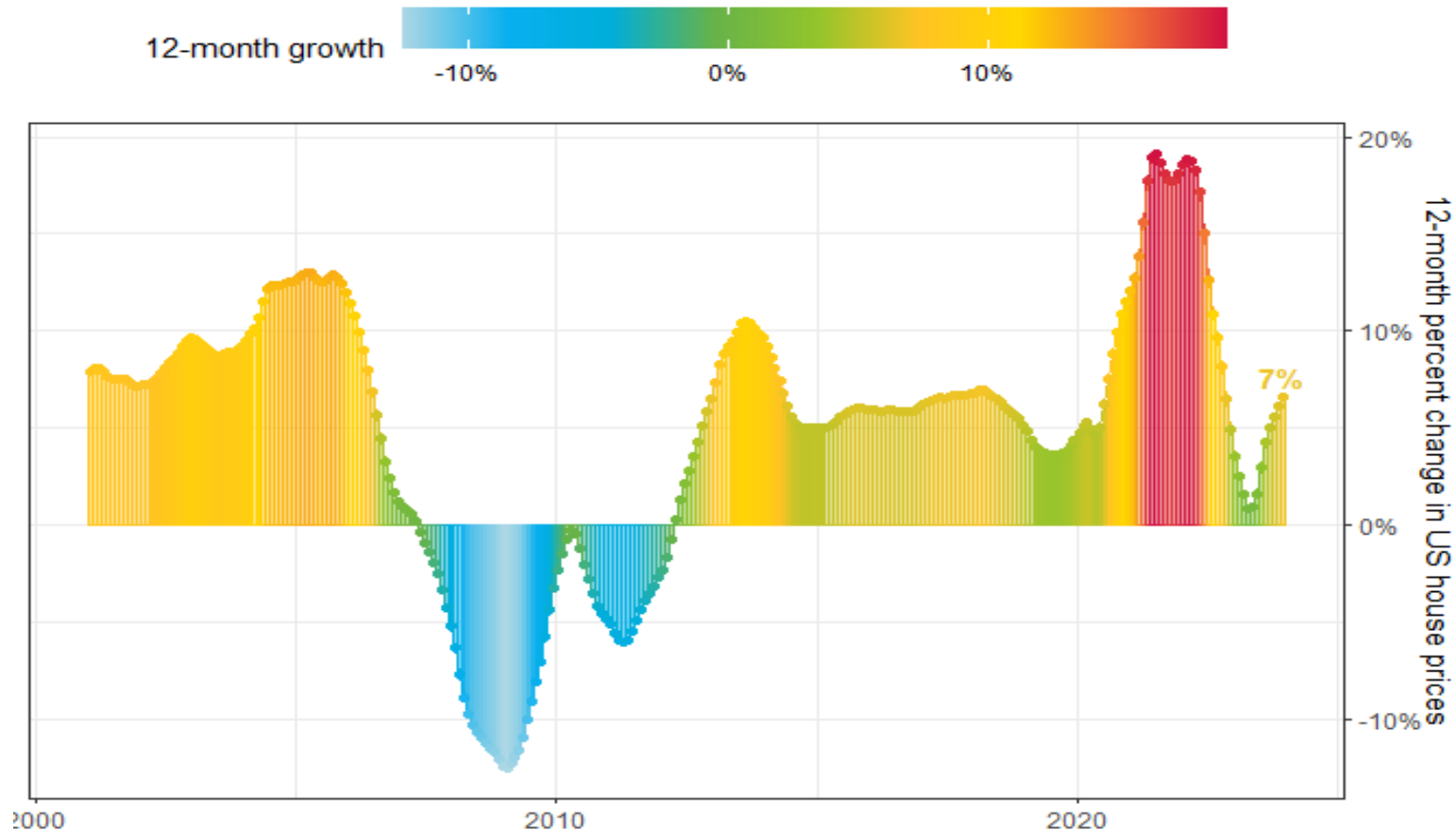
Year-over-year percentage change in earnings vs. inflation





House Price Growth (US, 12-month percent change)

Jan 2001-Dec 2023



Source: Freddie Mac House Price Index, seasonally adjusted



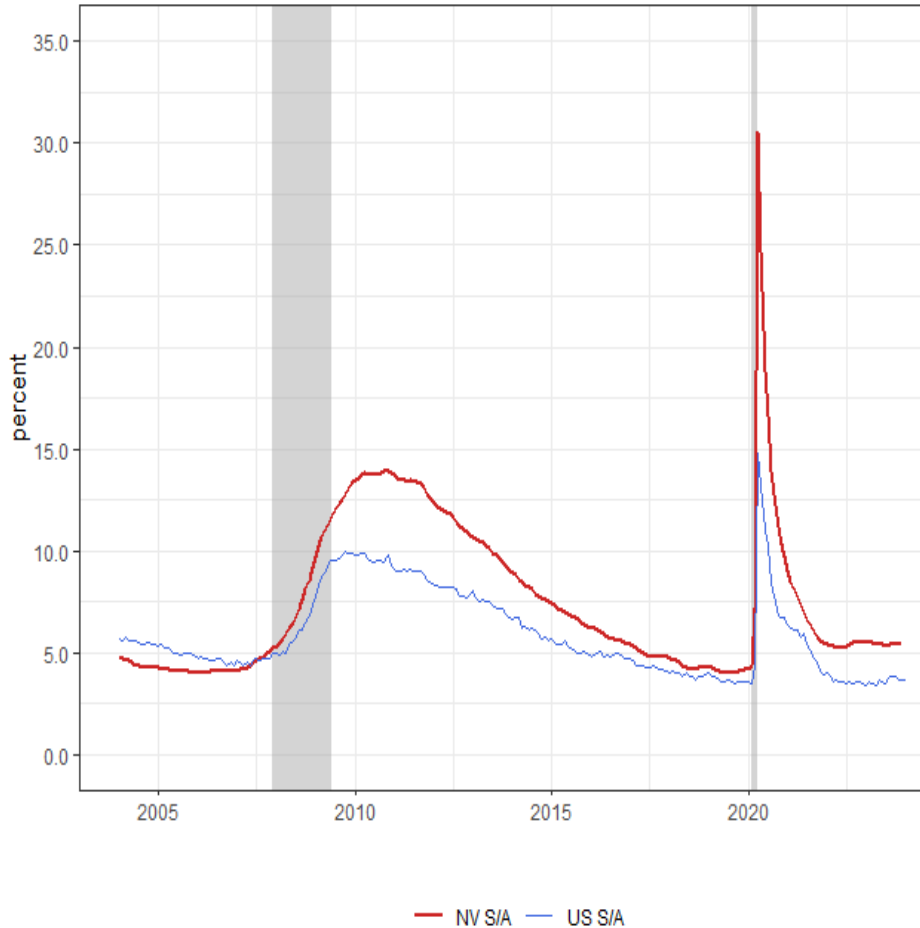
Nevada Economy

BUDGET KICKOFF 2025 – 2027 Executive Budget

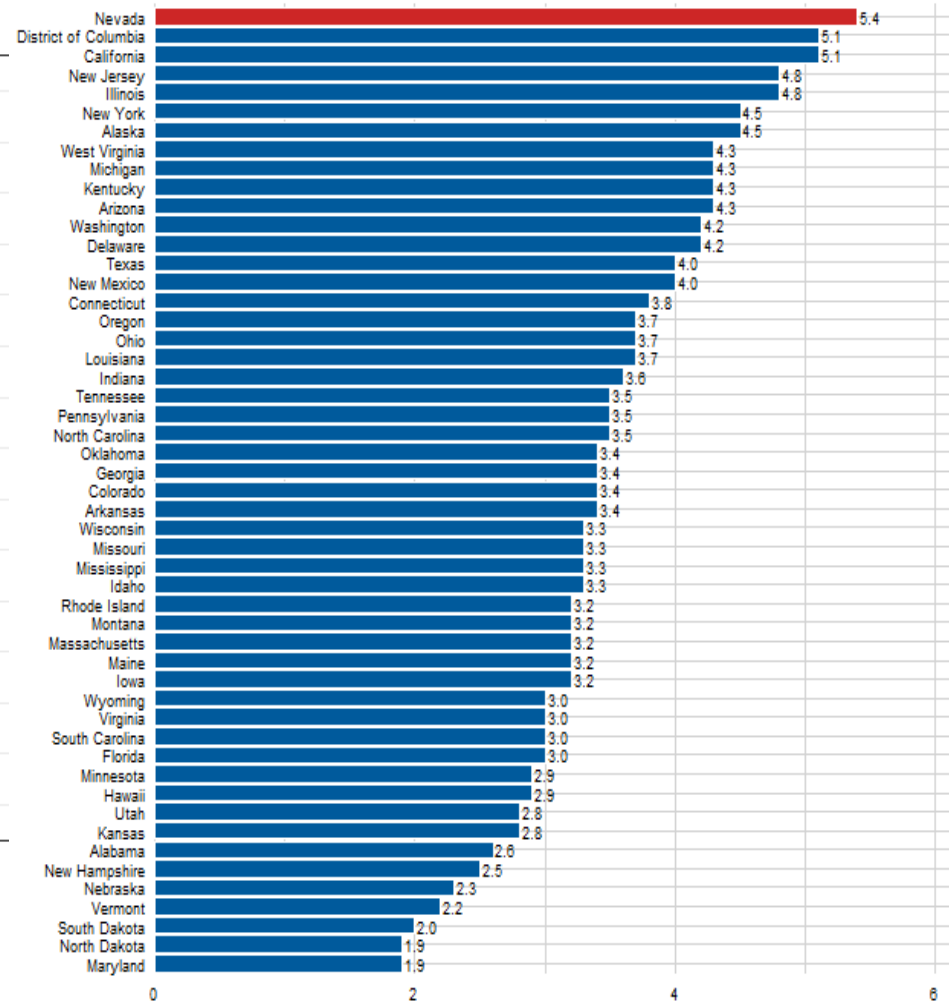


Nevada v US Unemployment Rate

December 2023



Unemployment Rate Ranking December 2023



BUDGET KICKOFF 2025 – 2027 Executive Budget



Nevada Employment Recovery (000s)

Data as of December 2023

Industry Name	Industry Code	Current Level	Prerecession Peak	Date of Peak	Postrecession Peak	Current-to-Peak Recovery	Current-to-Peak Change
Total Nonfarm	0	1,588	1,454	Nov 19	1,596	109.70%	133
Mining and Logging	10000000	16	15	Dec 19	16	104.03%	1
Construction	20000000	116	100	Oct 19	116	116.50%	16
Manufacturing	30000000	71	60	Mar 19	71	118.93%	11
Trade, Transportation, and Utilities	40000000	305	276	Dec 19	305	110.63%	29
Information	50000000	18	16	May 19	19	113.94%	2
Financial Activities	55000000	77	70	Dec 19	77	109.52%	7
Professional and Business Services	60000000	229	205	Nov 19	235	114.62%	24
Private Education and Health Services	65000000	171	149	Feb 20	172	115.44%	22
Leisure and Hospitality	70000000	365	360	Jul 19	366	101.44%	4
Other Services	80000000	42	43	Feb 20	44	102.34%	-1
Government	90000000	180	171	Mar 20	180	105.08%	9

Data from Current Employment Statistics Program, non-seasonally adjusted

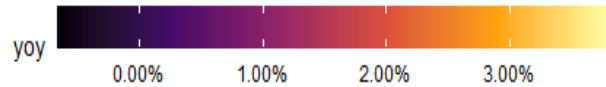
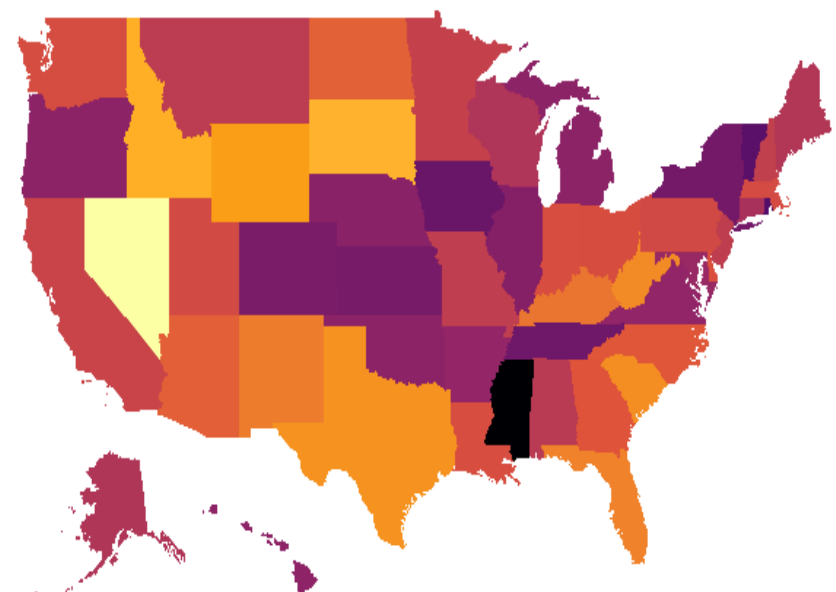
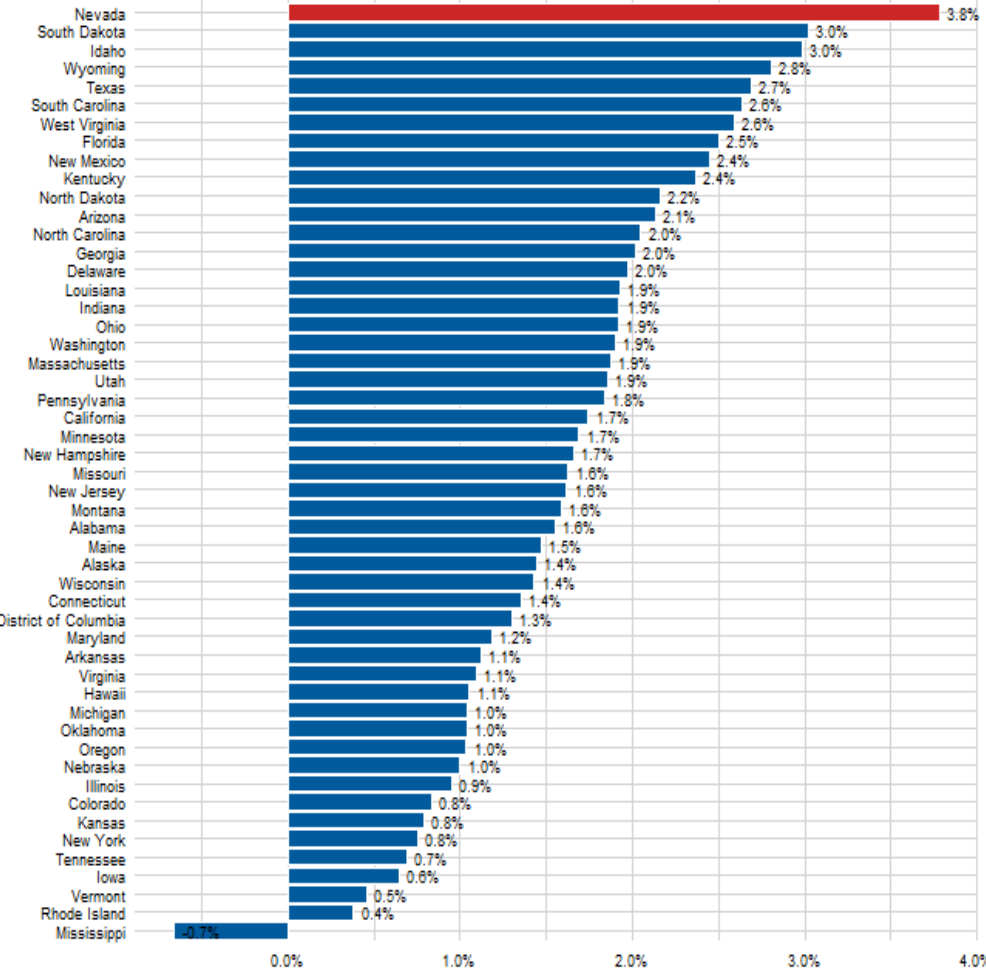
BUDGET KICKOFF 2025 – 2027 Executive Budget



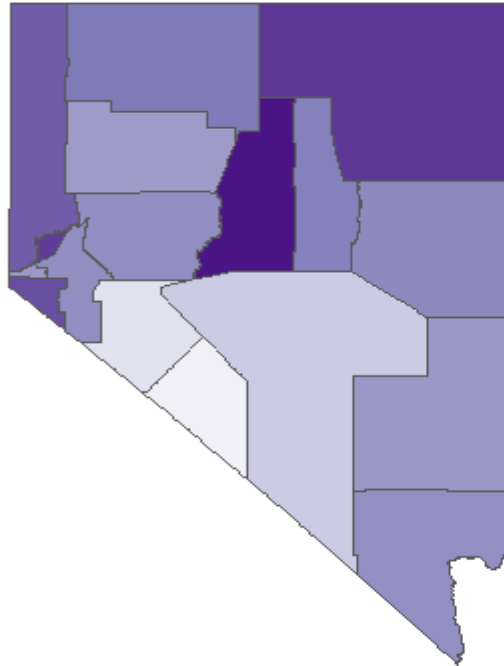
Over the year Employment Growth Rank by State in December 2023

Employment growth year-over-year

December 2023

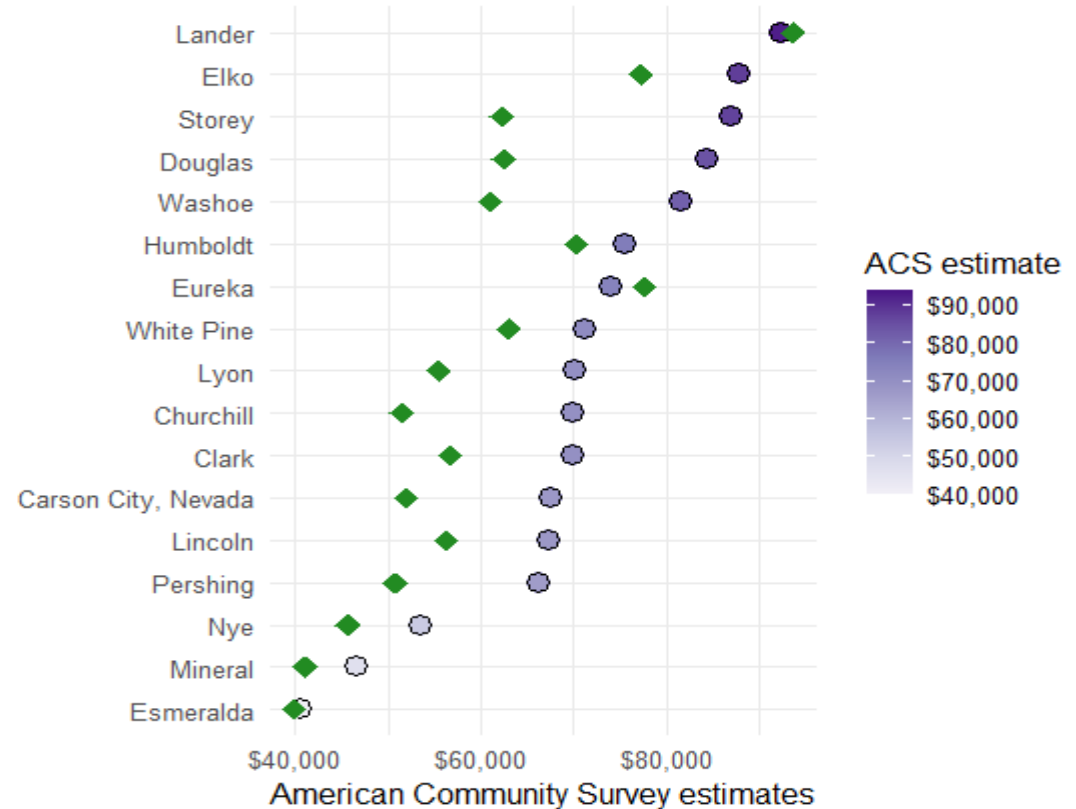


Source: U.S. Bureau of Labor Statistics



Household Income by County in Nevada

Purple dots = CY 2022; Green diamonds = CY 2018



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Location of People who Moved into Clark County

US Census Survey: Calendar year 2021

Moved From	estimate
California	36,882
Arizona	5,302
Texas	4,780
Nevada	4,332
Florida	4,163
Asia	4,133
Hawaii	3,778
Washington	3,658
Colorado	3,652
Illinois	3,269

Location of People who Moved into Washoe County

US Census Survey: Calendar year 2021

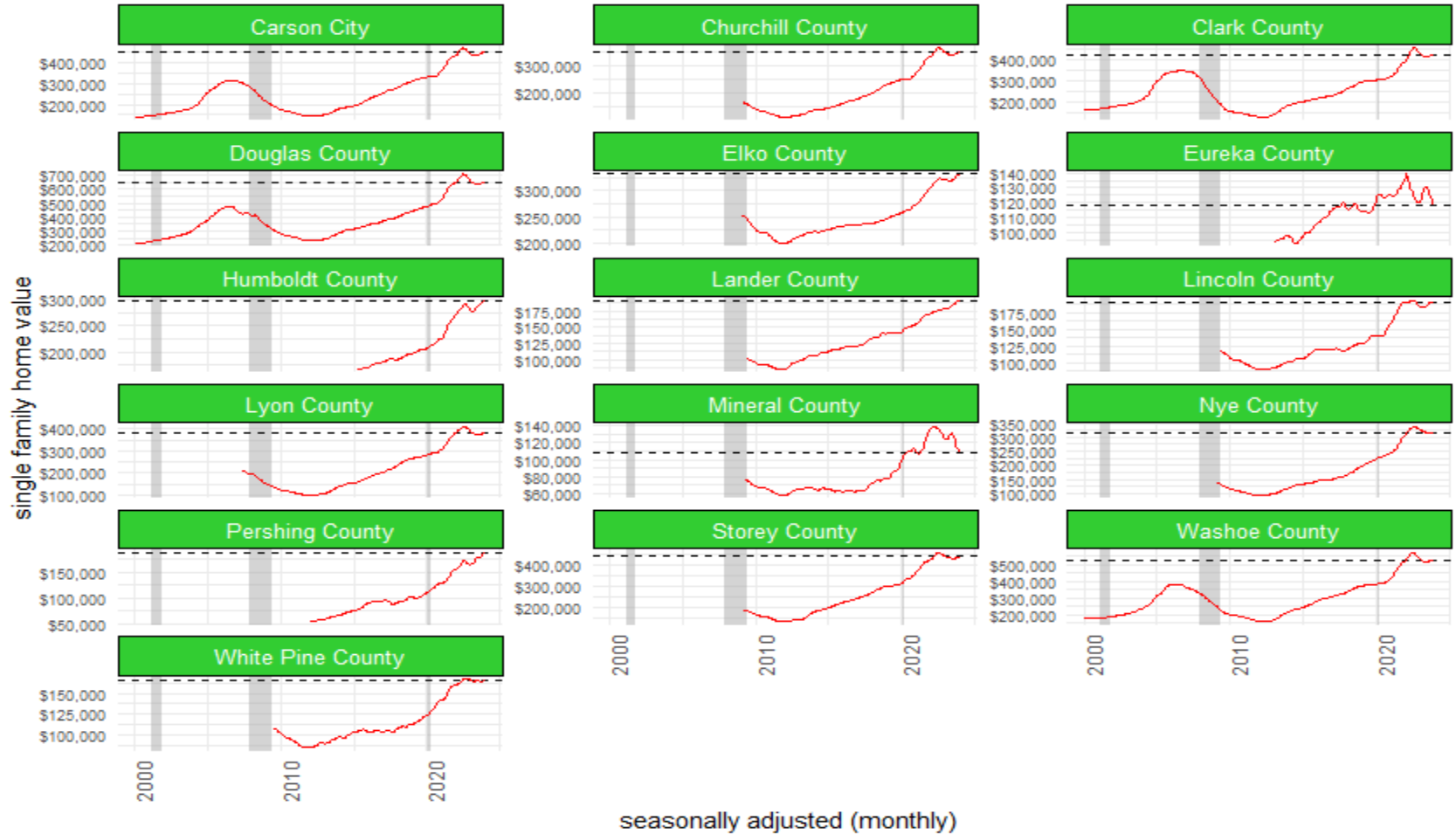
Moved From	estimate
California	8,583
Nevada	7,851
Asia	1,262
Texas	992
Florida	975
Missouri	813
Oregon	699
Washington	651
Colorado	561
Arizona	489

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Nevada Zillow Home Value Index by County (Single Family Homes)

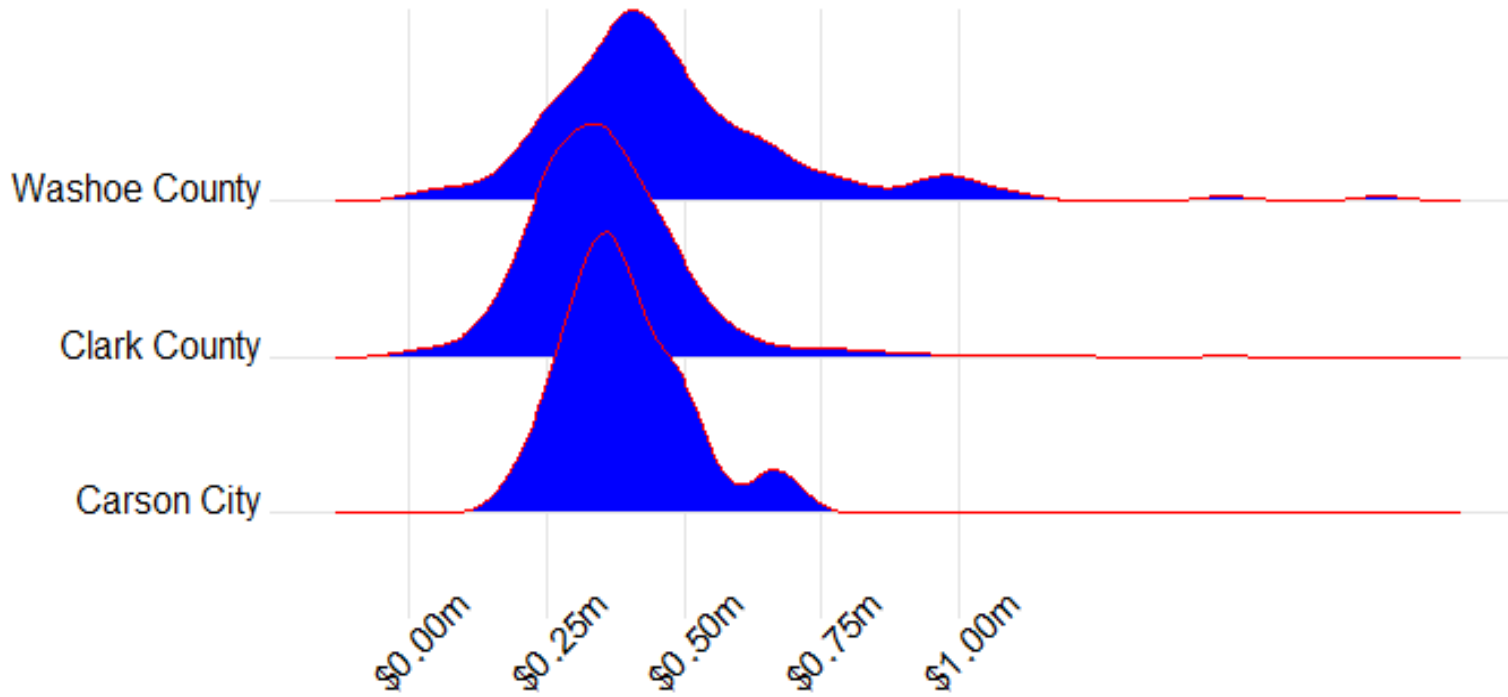
Shaded area indicates recession: Data through January 2024



Source: Zillow



Density of Median Home values by County 2022 (All Homes)

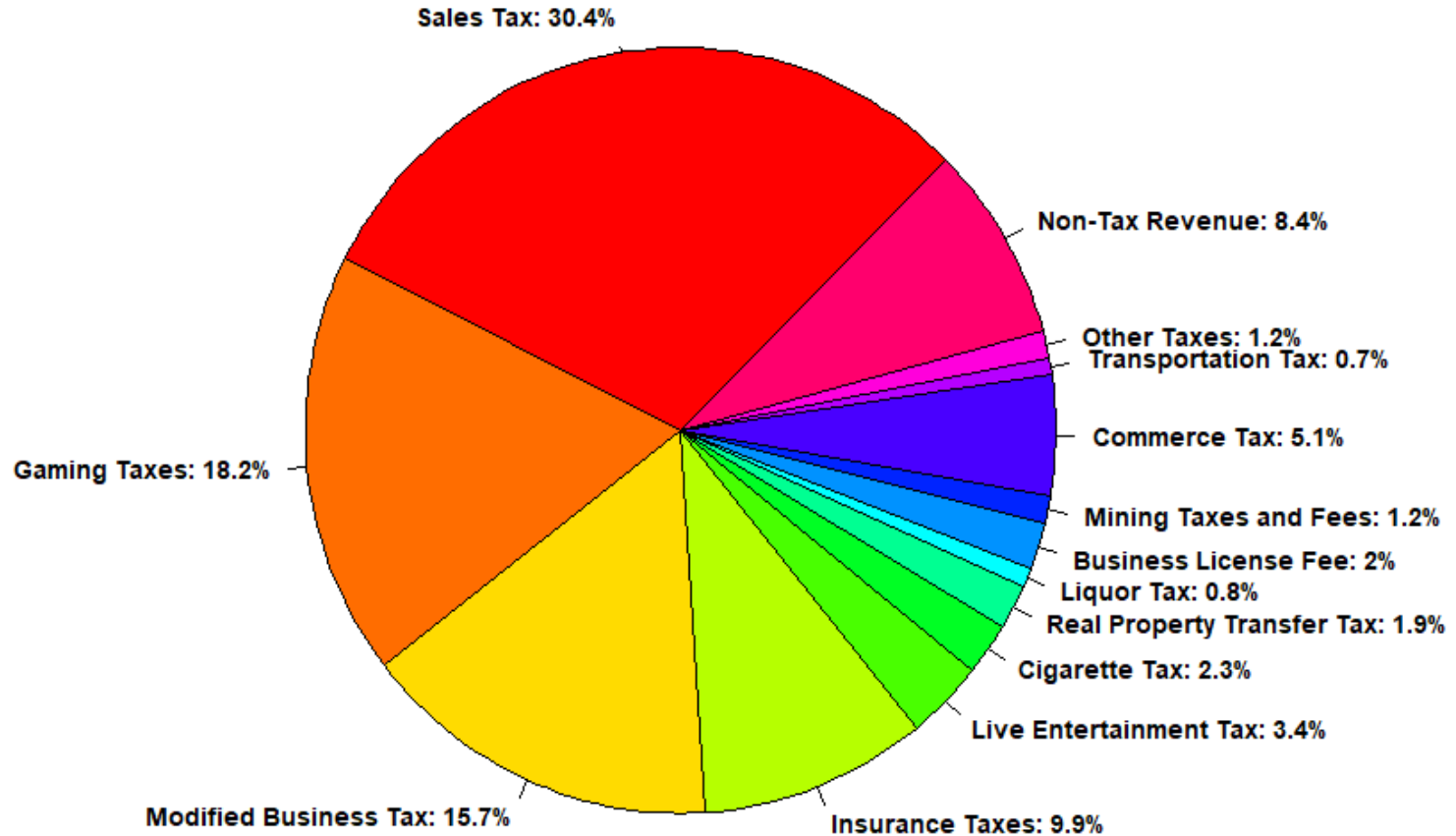


median home values

Source: American Census Survey



State Total Unrestricted General Fund Revenue Composition FY 2023

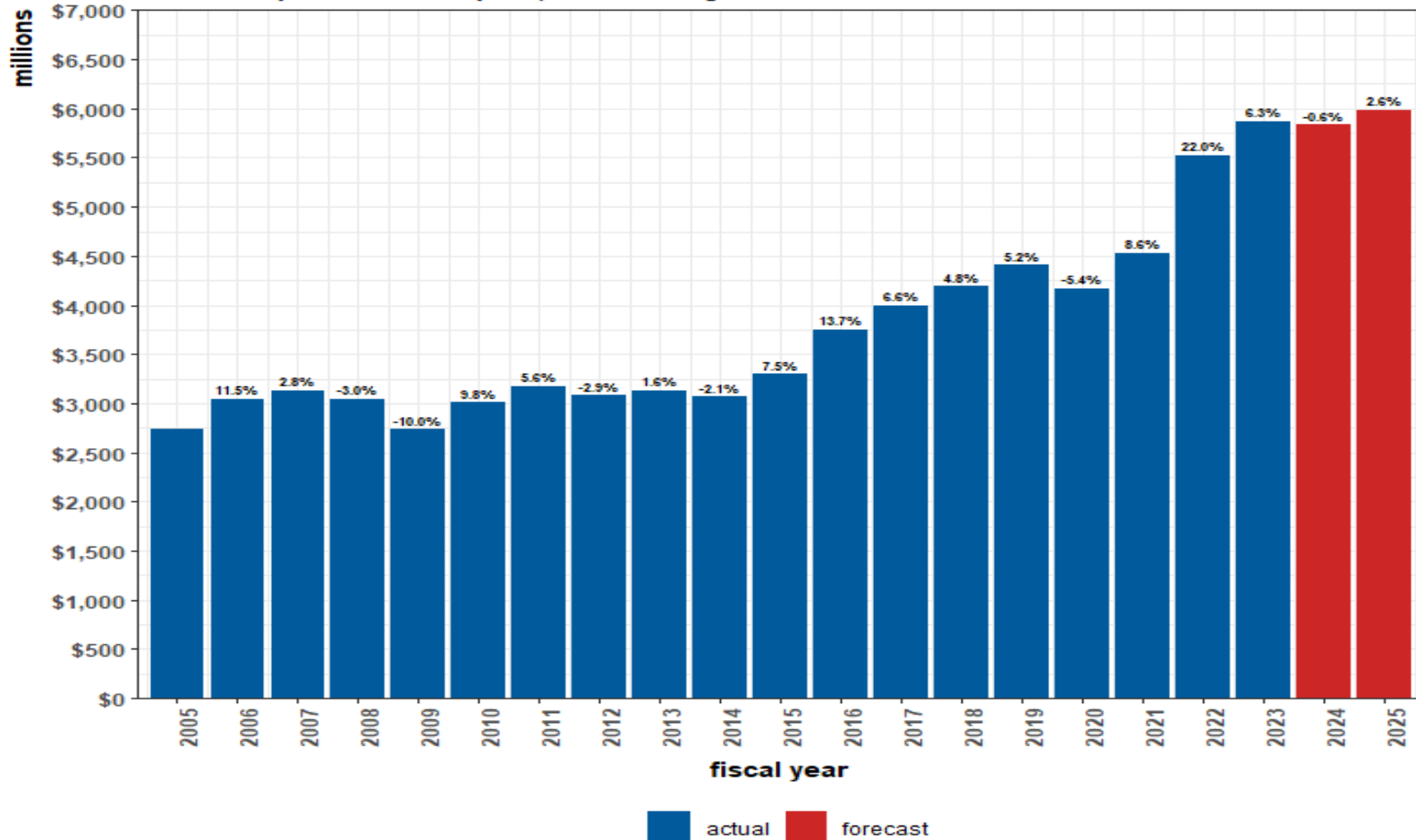


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Total Gross General Fund

% = fiscal year over fiscal year percent change



Forecast source: May 2023 Economic Forum Forecast, Legislatively Adjusted

BUDGET KICKOFF 2025 – 2027 Executive Budget



LVCVA Executive Summary of Southern Nevada Tourism Indicators

calendar year through December 2023

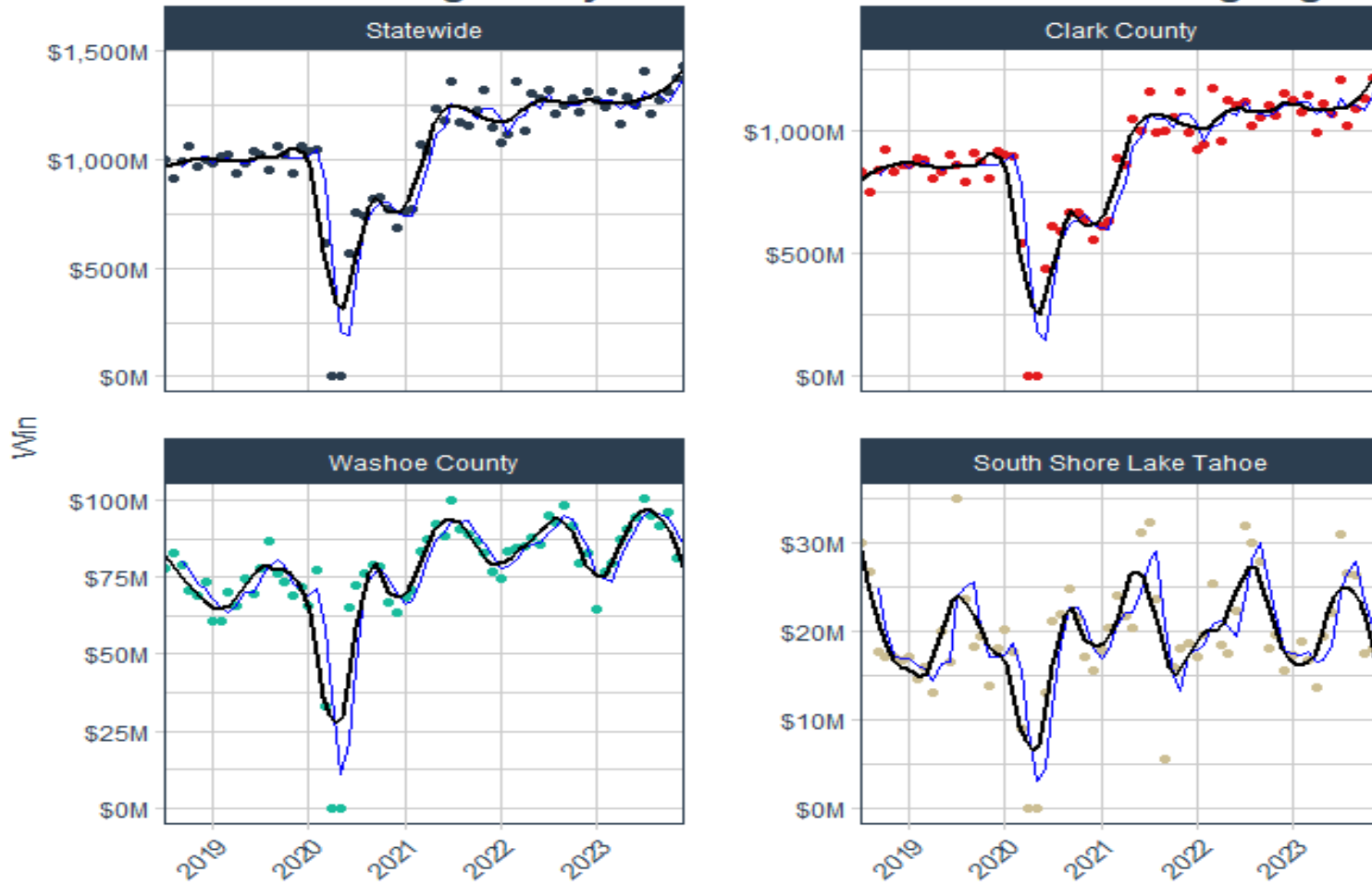
Tourism Indicators	2019	2020	2021	2022	2023 YTD
Visitor Volume	42,523,700	19,031,100	32,230,600	38,829,300	40,829,900
Convention Attendance	6,649,100	1,727,200	2,206,400	4,991,500	5,986,700
Available Room Inventory	149,422	143,117	150,487	150,857	154,662
Total Occupancy	88.9%	42.1%	66.8%	79.2%	83.5%
Weekend Occupancy	94.9%	52.8%	81.3%	89.3%	90.7%
Midweek Occupancy	86.3%	37.4%	60.5%	74.7%	80.3%
Strip Occupancy	90.4%	42.1%	68.0%	81.6%	86.2%
Downtown Occupancy	84.0%	40.0%	56.8%	67.3%	69.7%
Average Daily Room Rate (ADR)	\$132.62	\$120.31	\$137.37	\$170.98	\$191.29
Strip ADR	\$143.21	\$131.02	\$145.45	\$182.11	\$204.42
Downtown ADR	\$71.80	\$69.13	\$94.86	\$99.94	\$105.19
Revenue Per Available Room (RevPAR)	\$117.90	\$50.65	\$91.76	\$135.42	\$159.73
Strip RevPAR	\$129.46	\$55.16	\$98.91	\$148.60	\$176.21
Downtown RevPAR	\$60.31	\$27.65	\$53.88	\$67.26	\$73.32
Total Room Nights Occupied	48,300,100	21,201,200	36,191,100	43,641,600	46,343,300
Total En/Deplaned Passengers	51,528,524	22,201,479	39,710,493	52,667,741	57,641,891
Avg. Daily Auto Traffic: All Major Highways*	120,335	105,766	128,938	128,005	129,628
Avg. Daily Auto Traffic: I-15 at NV/CA Border	44,696	37,460	48,047	45,694	44,205
Gaming Revenue : Clark County	\$10,355,675,000	\$6,540,892,000	\$11,452,004,000	\$12,786,627,000	\$13,487,271,000
Gaming Revenue: Las Vegas Strip	\$6,587,475,000	\$3,733,427,000	\$7,088,882,000	\$8,287,964,000	\$8,902,009,000
Gaming Revenue: Downtown	\$684,911,000	\$464,194,000	\$843,217,000	\$880,169,000	\$909,567,000
Gaming Revenue: Boulder Strip	\$861,751,000	\$655,298,000	\$967,172,000	\$966,650,000	\$965,539,000
Room Tax / LVCVA's Portion1	\$296,668,894	\$117,480,364	\$224,539,457	\$329,104,367	NA

*Source: Las Vegas Convention & Visitor's Authority

BUDGET KICKOFF 2025 – 2027 Executive Budget



Nevada Gaming Win by Area: Blue line = 3 month moving avg



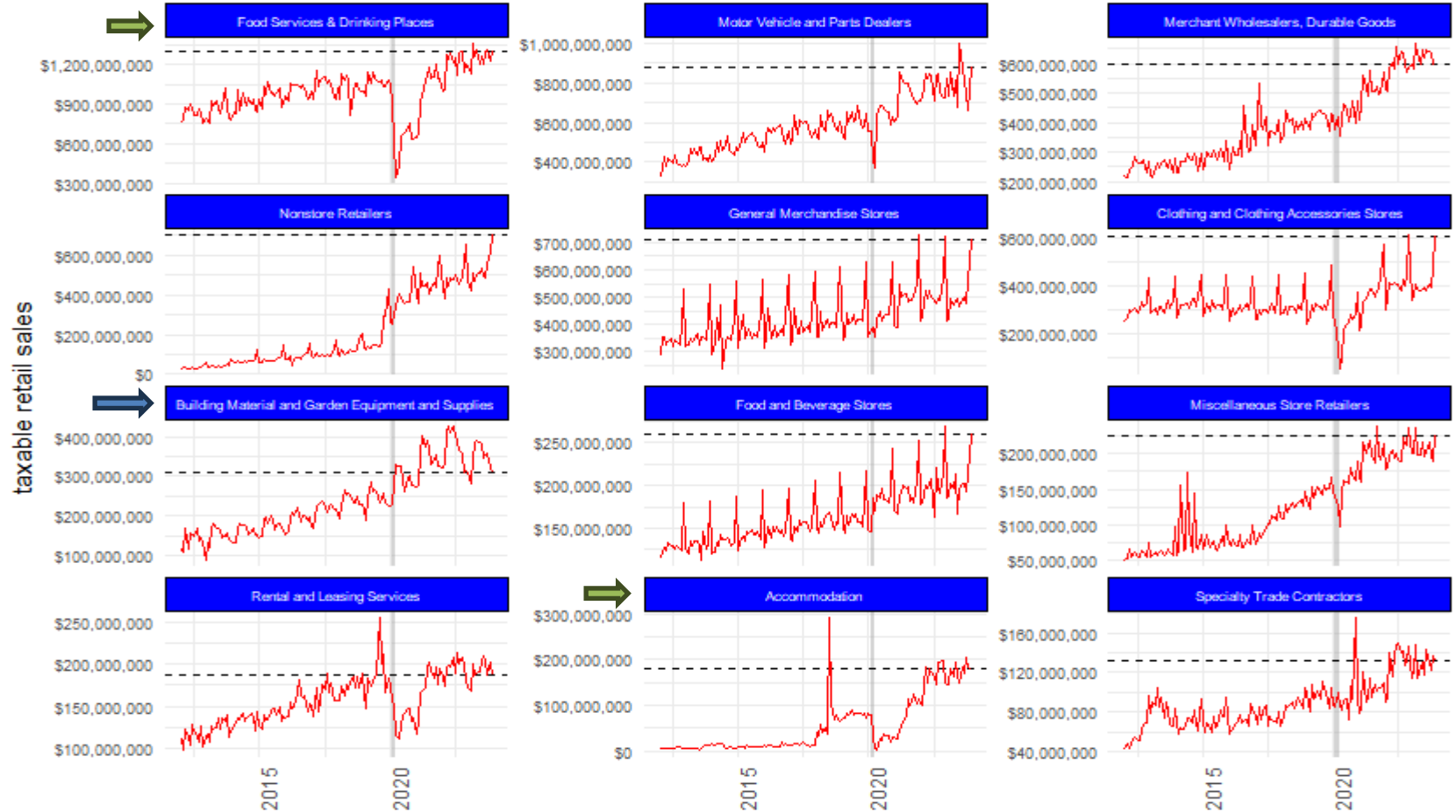
Source: Nevada Gaming Control Board, through December 2023

BUDGET KICKOFF 2025 – 2027 Executive Budget



Nevada's Top 12 Taxable Retail Sales Revenue Generating Industries

Shaded area indicates recession: Data through December 2023



Source: Nevada Department of Taxation



Short Term Expectations

- Ongoing employment growth, but continuing to slow
- Strongest employment growth outside of leisure and hospitality
- Continued employment diversification
- Unemployment rate will lower
- Labor market will remain tight, and wages will increase
- Housing market demand will remain strong, and supply will be low
- Strong visitation and spending will continue
- Revenues collections will meet expectations



State Resources:

- Gaming Control Board, Michael Lawton: Gaming data/statistics
mlawton@gcb.nv.gov
- DETR-Research & Analysis, Dave Schmidt: Labor market data/statistics
DESCHMIDT@detr.nv.gov
- Department of Taxation, Erica Scott: Sales tax & other tax data/statistics
ericascott@tax.state.nv.us
- Department of Taxation, Christopher Wright: Population data/statistics
wrightc@tax.state.nv.us
- GOED, Bob Potts: Workforce and economic development
bpotts@goed.nv.gov
- Tourism, Kyle Schultz: Visitation data/statistics
kshulz@travelnevada.com
- GFO, Jason Gortari: State revenues, tax credits, expenditure data
gortari@finance.nv.gov



Budget Timeline/Key Deadlines

Shauna Tilley
Executive Branch Budget Officer 2
GFO – Budget Division



Budget Timeline/Key Deadlines

- Agency Request
 - Due Friday, August 30, 2024 – NEBS **locked at 4pm**
- Governor Recommends
 - Submitted in January 2025
- Legislatively Approved
 - Session starts February 3, 2025
 - Session ends June 2, 2025



Key Dates

- Budget Kickoff – 3/6
- CIPs due – 4/1
 - Presented 8/28-29
- TINs due – 4/1
- Class Compensation Plan Changes – 6/3
- Fleet vehicle requests
 - to Fleet Services 7/1
- OCIO Preliminary Utilizations – 7/8
- Non-budgetary BDRs
- Budgetary BDRs



Policy Bill Draft Requests Concept Process

Agencies should refer to the email sent to directors on February 26, 2024 for additional information.

The Governor's Office anticipates two types of BDRs from agencies:

- 1. Corrective BDRs** – Corrective BDRs consist of language to fix issues with existing statute(s) that inhibit an agency's efficiency or ability to accomplish its mission or directives.
- 2. Core BDRs** – Core BDRs must be aligned with the Governor's 3-Year Plan / Policy Matrix.



- Preliminary meetings with Governor's staff to approve BDR concepts
 - **April 1, 2024 – April 30, 2024**
- Follow-up meetings with Governor's staff to further develop approved BDR concepts
 - **May 1, 2024 – May 31, 2024**
- Final presentations from agencies to Governor's staff
 - **June 3, 2024 – June 14, 2024**
- Final review period (staff will review presentations & make requests for final agency adjustments; review by Governor)
 - **June 3, 2024 – July 29, 2024**
- **Entry into NEBS**
- **August 1, 2024: Final Drafts of Corrective and Core BDRs to LCB**



Nevada Executive Budget System (NEBS)

Aaron Frantz
Executive Branch Budget Officer 3
GFO – Budget Division



Access to NEBS

- NEBS Security Access Form
- Certification of NEBS Manual Review
- Certification of Introduction to State Budgeting
- The agency will need to submit all three forms to the Budget Division email to gain access to NEBS



“Old” Base Year

- Was the first year of the current biennium, which is the even numbered year
- Agencies had to edit actuals to update Base
- For FY22-23, FY20 actuals were used
- For FY24-25, FY22 actuals were used



AB 346

Added definition: “adjusted base budget” means ongoing expenditures for YR 2 of the current biennium, as adjusted for:

- (a) One-time expenses in YR 2;*
- (b) Statewide fringe, assessments, rent insurance, and cost allocations;*
- (c) Contracts approved or expired;*
- (d) Ongoing expenditures approved by IFC;*
- (e) Annualization of costs in YR 2;*
- (f) Actual caseloads incurred in YR 1;*
- (g) Rate changes impacting the next biennium; and*
- (h) Other necessary adjustments;*



Actuals and Work Program Years

- The initial amounts in the actual and work program columns represent the legislatively approved amounts for the current biennium.
- The Actual column should be updated to project year-end actual amounts
- The Work Program column should be updated:
 - If a work program was approved by the IFC
 - The agency is fee funded and must balance reserves forward



Base Decision Unit (B000)

Item No	Description	Actual 2021-2022	Work Program 2022-2023	L01 Year 1 2023-2024	L01 Year 2 2024-2025
REVENUE					
2501	APPROPRIATION CONTROL	24,607,702	24,607,702	24,607,810	24,607,810
2520	FEDERAL FUNDS FROM PREVIOUS YEAR	2,578,991	0	0	0
3567	FED TANF PROGRAM	7,952,999	17,761,289	19,402,808	19,954,265
3568	TANF ARPA	2,010,992	4,783,499	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3230		37,150,684	47,152,490	44,010,618	44,562,075
EXPENDITURE					
09	CASH ASSISTANCE				
8700	AID TO INDIVIDUALS	0	-125,000	0	0
8701	AID TO INDIVIDUALS-A	24,674,761	27,940,381	26,598,434	26,725,812
8706	AID TO INDIVIDUALS-F	0	32,885	0	0
8710	AID TO INDIVIDUALS-J	0	1,674,972	0	0
TOTAL FOR CATEGORY 09		24,674,761	29,523,238	26,598,434	26,725,812



Base Decision Unit (B000)

Decision Unit: B000 BASE									
Synchronize Actuals to DAWN Reserves Highlight Changes									
Action	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Change	Year 2
	B000	00	2501	APPROPRIATION CONTROL	24,607,810	24,607,810	24,607,810	0	24,607,810
	B000	00	2520	FEDERAL FUNDS FROM PREVIOUS YEAR	0	0	0	0	0
	B000	00	3567	FED TANF PROGRAM	19,402,808	19,954,265	19,954,265	0	19,954,265
	B000	00	3568	TANF ARPA	0	0	0	0	0
	B000	09	8700	AID TO INDIVIDUALS	0	0	0	0	0
	B000	09	8701	AID TO INDIVIDUALS-A	26,598,434	26,725,812	26,725,812	0	26,725,812
	B000	09	8706	AID TO INDIVIDUALS-F	0	0	0	0	0
	B000	09	8710	AID TO INDIVIDUALS-J	0	0	0	0	0



Adjustment to B000 (M150)

- User-Generated (Manual) M150
- Schedule Driven M150s
- Will still be used to Adjust Base



Adjustment to B000 (M150)

- The agency must now determine if their projections for L01-2 were accurate and adjust accordingly.
- Approved IFC Work Programs in FY24 and FY25 must be reviewed for any ongoing costs and must be added through an M150
- To help you with your work program review, agencies will be able to download a work program report for each budget.



Base Amounts in Cost Allocations

- For agencies with cost allocations, due to the change with AB346, the starting amount or base amount for cost allocations will be the L01 Year 2 amount as adjusted, not actuals.
- The budget manual has more general information and discusses using the M800 and E800 and the schedule.
- The process is the same as before, however, the starting amount is different.



Schedule name changes

Longevity is now Continuity of Service
EITS is now OCIO (Office of the Chief Information Officer)

Summary	Line Items	Schedules	Positions	Mapping	Acct. Maint.
Action	Description	Status			
	CASELOAD	In Progress			
	VENDOR SERVICES	In Progress			
	UNIFORM ALLOWANCE	In Progress			
	CONTINUITY OF SERVICE	In Progress			
	OCIO	In Progress			
	FLEET SERVICES VEHICLES	In Progress			
	AGENCY OWNED VEHICLES	In Progress			
	BUILDING RENT NON-BUILDINGS AND GROUNDS	In Progress			
	EQUIPMENT	In Progress			
	BUILDING MAINTENANCE SCHEDULE	In Progress			
	STAFF PHYSICALS	In Progress			
	VACANCY SAVING SCHEDULE	Missing			



Continuity of Service

- For employees with 8 years or more of continuous state service. An employee rated standard or better with 8 years or more of continuous service is entitled to receive a semiannual payment of \$100 plus:
 - (a) An annual increase of \$25 in the semiannual payment for each year of the employee's ninth through fourteenth years of continuous service;
 - (b) An annual increase of \$50 in the semiannual payment for each year of the employee's fifteenth through twenty-fourth years of continuous service; and
 - (c) An annual increase of \$75 in the semiannual payment for each additional year of continuous service after 24 years, up to a maximum payment of 30 years of continuous state service.



NEBS 950 Report

Continuity of Service Estimation Report

Years of Service	Payment 1 (Jul)	Payment 2 (Jan)
8	100	100
8.5	100	100
9	125	125
9.5	125	125
10	150	150
10.5	150	150
11	175	175
11.5	175	175
12	200	200
12.5	200	200
13	225	225
13.5	225	225
14	250	250



Continuity of Service

PCN	Cont. Serv.	Class Code	Year 1		Year 2	
			Pymt #1 (Jul)	Pymt #2 (Jan)	Pymt #1 (Jul)	Pymt #2 (Jan)
0003	02/15/2010	10520	300	300	350	350
0054	08/20/2011	10519	225	250	250	300
0008	09/04/2006	10519	450	500	500	550
0052	12/08/2013	10517	175	200	200	225
0062	01/02/2011	10519	250	250	300	300
0061	03/13/2016	10519	125	125	150	150
0051	08/28/2011	10519	225	250	250	300
0022	10/27/2013	10519	175	200	200	225
0063	10/23/2016	10519	100	125	125	150
0031	11/04/2018	10519	0	0	0	100
0055	09/21/2008	10519	350	400	400	450
0053	10/26/2014	10519	150	175	175	200



All other Schedules

- Caseload
- OCIO
- Fleet Services
- Buildings and Grounds
- Vacancy Saving Schedule
- Etc.



Reports

- Work Program Report
- NEBS 950 Continuity of Service Estimation Report
- NEBS 900 CCIO Projected Utilization Reports



Review

- Base is now L01-2
- M150 should include your adjustments to L01-2 and include ongoing cost for any IFC approved work programs in FY24 and FY25.
- You have a new Work Program report to help you with your M150s
- Continuity of Service has been brought back
- Work with OCIO on your Utilization Report



Manage Stress

- Balance work and play
- Plan your day
- Ask for help when you need it
- Deal with problems as they come up
- Eat good foods
- Take walks
- Get enough sleep



Office of the Chief Information Officer (OCIO)



Timothy Galluzi – OCIO Chief Information Officer (CIO)

Darla Dodge – Deputy CIO/Chief Operations Officer

David Axtell – Deputy CIO/Chief Technology Officer

Tiffany Morelli – Chief Financial Officer



OCIO Budget Topics

- OCIO Services and Agency Utilization Projections
- NEBS900 Report and Utilization Projection Sign-off
- Technology Investment Notification (TIN) Processing



OCIO Services

- Administration
 - Information Security
 - NCAS Readers and Security Assessment
 - Network Transport Services
 - Microwave Space Rent
 - DSO and DS1 Circuits
 - Ethernet Transport
 - SilverNet
 - Telecommunications
 - Phone Line & Voicemail, 800 Toll-Free Service
 - Computing Services
 - Mainframe, Print Management, UNIX
 - Server and Non-Server Hosting
 - Business Productivity Suite (O365)
 - Client Services
 - Programmer / Developer Services and Database Administrator
 - Database Hosting SQL
 - PC/LAN support, Agency IT Support, Service Desk
- Description of services and rates can be found on the OCIO website
<https://it.nv.gov/Rates/NewRates/summaryrates/>



Agency Utilization Projections

- OCIO is an Internal Service Fund Entity
 - OCIO does not receive General Funds directly
 - Service revenue is used to offset service expenses.
- Accurate Service Utilization Projections are Critical
 - Utilization projections impact service rates for all agencies



NEBS900 Report and Utilization Projection Sign-off

- Utilization Projection Sign-off
 - Agencies include their budget requested OCIO Services in NEBS
 - OCIO service managers meet with agency fiscal and technical counterparts to review and confirm agency projections
- NEBS 900 Report
 - Upon concurrence of the agency fiscal and technical leads and the OCIO service manager, collectively sign the NEBS900 report finalizing the service projections
 - The signed NEBS900 report is stored with the budget for budget reference purposes



Technology Investment Evaluation

TIN ORIENTATION

Technical Investment Notifications

CIN ORIENTATION

Cloud Investment Notifications

The way for agencies to communicate to OCIO about their technical initiatives



Investment Evaluation Vision and Goals

- Transparency – Improve statewide IT investment visibility
- Efficiency – Investigate potential investment collaboration and economies of scale
- Security – Identify potential cyber risks
- Efficacy – Share success of state IT investments



Technology Investment Notification (TIN)

- Process for all IT investments in excess of \$50,000
- Results in a TIN Completion Memo after a successful review
- Browser-based process for easy accessibility



TIN Contents

- Executive Summary
- Value and Funding (any sources)
- Aligned to Governor's goals and priorities
- Linked to agency's strategic and business plans
- Justified with a business case



What is a Technology Investment?

- IT services
- Cloud solutions and services
- Hardware, software, and maintenance
- Replacement Equipment (E-710)
- Even if State IT is not involved in the project or ongoing maintenance
- Contracted IT staffing services



How are TINs used?

- Cybersecurity impacts
- Identify effect on OCIO enterprise services
- OCIO utilization and statewide IT strategy
 - Based on future agency needs and IT direction
- State budgeting & IT governance
 - GFO requires a TIN Completion Memo for contracts
 - Purchasing requires a TIN prior to a RFP



Process Timeline

- Reviews typically span **two to four weeks** (reduced from last biennium)



Cloud Investment Notification (CIN)

- Cloud solutions can provide great benefits for agencies, but risks are often overlooked
 - Can potentially increase functionality and decrease licensing costs
 - Unknown platforms may increase State cybersecurity exposure
- Capture small cloud investments
- CIN process made easy (any browser)
 - Less than :05 min to submit!
 - No completion memo; OCIO reaches out as needed



What is a CIN?

- Any cloud investment under \$50,000
 - e.g., MSFT O365 plug ins, HOOTSUITE, Tableau
- May need to be integrated with State enterprise services
 - O365
 - Single Sign On
 - Multi factor Authentication



Key Dates for OCIO during budget cycle

Action Item	Owner	Deadline
TINS due to OCIO	Agencies	04/01/2024
OCIO returns TINS to agency	OCIO	06/10/2024
Prelim OCIO Utilizations completed in NEBS	Agencies	07/08/2024
Recommended utilizations provided to agencies	OCIO	07/26/2024
FINAL OCIO utilizations entered into NEBS – NEBS900 finalized	Agencies	07/30/2024



Details and additional links:

<https://it.nv.gov/>

Thank you from all of us at OCIO!



Fiscal Notes Overview

Michael Nakamoto, Susanna Powers, and
Christian Thauer

Fiscal Analysis Division
Legislative Counsel Bureau



Fiscal Notes - Purpose

- Summary of the fiscal impact of proposed legislation for consideration by policy and money committees during a legislative session.
- Governed by NRS 218D.400 through 218D.495.
- Pursuant to NRS 218D.430, fiscal notes are required for bills or joint resolutions that:
 - Create **decreases in revenue** and/or **increases in expenditures**.
 - Increase or newly provide for term of imprisonment, or which make release on parole less likely.
- Fiscal notes are obtained on bill draft requests (BDRs), often before the introduction of the BDR to become a bill or joint resolution.



Fiscal Notes - Purpose

Pursuant to NRS 218D.470:

- A fiscal note “must be factual and concise in nature, and must provide a reliable estimate of the dollar amount of effect the bill or joint resolution will have.”
- If the agency concludes that no dollar amount can be estimated, the note must so state with reasons for such a conclusion.

Pursuant to NRS 218D.430, the fiscal note must contain a reliable estimate of the anticipated change in appropriation authority, fiscal liability or state revenue under the bill or joint resolution, including, to the extent possible, a projection of such changes in future biennia.



Fiscal Notes – Process

Legislative Counsel Bureau

- LCB Legal Division designates a BDR as having a fiscal impact (or not) on State Government (NRS 218D.415):
 - Yes;
 - No;
 - Executive Budget;
 - Contains Appropriation Included in Executive Budget; or
 - Contains Appropriation Not Included in Executive Budget.
- BDRs designated as having a fiscal impact are sent to the Fiscal Analysis Division for assignment to affected agencies, as determined by the Fiscal Analysis Division.
- Fiscal notes are not required on any bill or joint resolution relating exclusively to the proposed Executive Budget. (NRS 218D.430)



Fiscal Notes – Process Agency

- Estimates must be made by the affected agency or agencies. (NRS 218D.430)
- Agencies have 5 working days, including review by GFO, to submit a completed fiscal note using the web-based fiscal notes system. (NRS 218D.475)
- The Fiscal Analysis Division may extend this period for not more than 10 additional working days. (NRS 218D.475)
- Agencies may prepare and submit unsolicited fiscal notes.



Fiscal Notes – Process

Governor's Finance Office

- Once an executive branch agency has completed and submitted a fiscal note, GFO will review and either approve or reject that fiscal note using the web-based system.
 - Pursuant to NRS 218D.465, the Director of GFO may submit a supplementary fiscal note if he or she disagrees with a fiscal note submitted by an agency.
- If the fiscal note is approved, it is sent to the Fiscal Analysis Division for compilation and printing.
- If the fiscal note is rejected, it is sent back to the agency submitting the fiscal note for reconsideration.



Fiscal Notes – Process

Legislative Counsel Bureau

Once a completed fiscal note has been approved by GFO:

- The Fiscal Analysis Division performs a cursory review of submitted fiscal notes for completeness and any obvious flaws.
- After the BDR is introduced and becomes a bill or joint resolution, the fiscal note and any exhibits are printed by the State Printing Office and are posted to the LCB website and in the Nevada Electronic Legislative Information System (NELIS).



Fiscal Notes – Process

Unsolicited Fiscal Notes

- An unsolicited fiscal note may be submitted on a bill or joint resolution as introduced when not requested by the Fiscal Analysis Division.
- An unsolicited fiscal note may also be submitted on the amended version of a bill or joint resolution when reprinted.
- When completed by the agency, the unsolicited fiscal note is sent to Fiscal and GFO simultaneously.
- Unsolicited fiscal notes are not printed by the State Printing Office, but are made available on the LCB website and in NELIS.



Fiscal Notes – Process

Other Statutory Provisions

- Fiscal notes are not prepared for amendments unless specifically requested by the presiding officer. (NRS 218D.440)
- Agencies may use the BDR for official purposes only.
 - Information concerning any bill or joint resolution that has been submitted to an agency for a fiscal note may not be copied or otherwise disseminated without the consent of the requester, unless the bill or joint resolution has been introduced, prefiled, or otherwise been legally made public.
 - A person who knowingly violates these provisions is guilty of a misdemeanor. (NRS 218D.495)



Fiscal Notes – Process

Other Statutory Provisions

- The Fiscal Analysis Division is also required by law to prepare fiscal notes for initiative petitions filed with the Secretary of State's Office. (NRS 295.015)
- For ballot questions proposing constitutional amendments and statewide measures, the Secretary of State must prepare a fiscal note, upon consultation with the Fiscal Analysis Division. (NRS 293.250)



Fiscal Notes – Process

Web-Based Fiscal Notes System

- Automated e-mail notifications
- Immediate access to BDRs
- Electronic completion and submission of fiscal notes
- Submission of exhibits and attachments
- Submission of unsolicited fiscal notes
- Requests for due date extensions
- User's Guide and FAQs for System are available



Fiscal Notes – Timeline

- October/November 2024 – Each agency is requested to provide contact who will act as agency-level fiscal note administrator.
- December 2024/January 2025 – Fiscal Analysis Division will hold Fiscal Notes System training.
- January 2025 – Agencies will begin receiving fiscal note requests for 2025 Session.



Fiscal Notes Overview

For any additional questions, contact:

- Cheryl Harvey, LCB Fiscal Analysis Division
- Phone number: (775) 684-6872
- E-mail address: charvey@lcb.state.nv.us



Fleet Services

Creating solutions to solve our
customers' problems

Robbie Burgess

Administrator

Fleet Services Division

Department of Administration



Mission

Provide superior customer-driven service to state agencies while being on the forefront in fleet management, alternative fuels and technology.

Strategy

Partner closely with the private sector to ensure the product we deliver to our customers is delivered in an efficient and cost-effective manner while focusing on one goal - solve our customers' problems quickly and efficiently.

Statutory Authority

NRS 336



Services Provided

- Long Term Vehicle Assignments
- Short Term Vehicle Assignments
- Maintenance
- Fueling
- Reporting
- Strategic Fleet Planning



Long-Term Vehicle Request

- Review your agency's mission and the tasks you are trying to achieve by leasing a vehicle.
- Focus on what the vehicle needs to do, where it needs to go, how many people it needs to transport.
- Does it need any specialized equipment? For example a camper shell, tool box, lift gate, service body, etc.
- Do you really need four-wheel drive?
- Does it need to be a specific color?
- Click on the vehicle schedule link for a complete list of vehicle types offered.
- Does the vehicle meet the utilization guidelines in SAM 1407? Fleet Services will be monitoring vehicle usage and maintenance requirements for all additional and existing vehicles within the agency.
- Please contact the division administrator for any questions or concerns at (775) 684-1883 or CarsonFleet@admin.nv.gov



To EV or not to EV?

To adhere to AB262 from the 82nd Legislature

Are you looking to move your agency-assigned vehicles toward hybrid or electric vehicle technology in the next biennium?

Both EVs and hybrid vehicles are available to choose in the NEBS Vehicle Schedule.

Call the Fleet Services Division to discuss which vehicle would be best for your agency to request.



MP-5

Request for Long-Term Assigned Vehicle

FLEET SERVICES DIVISION REQUEST FOR LONG TERM ASSIGNED VEHICLE

***THIS FORM IS TO REQUEST ADDITIONAL VEHICLES OR
UPGRADING AN EXISTING FLEET SERVICES VEHICLE ONLY***

Direct questions to the Fleet Services Administrator
775-684-1880 or Carsonfleet@admin.nv.gov

Dept: _____ Agency: _____

Budget Account: _____ Funding Source: General Fund HWY Fund

Does this request comply with SAM 1324 Vehicle Utilization Requirements Yes No

Please indicate utilization group from Sam 1324 (Ex: Group 1, Group 2 etc.) _____

Type of vehicle requested (enter quantity needed for each vehicle):

Qty	Vehicle Type	Qty	Vehicle Type	Qty	Vehicle Type
	Compact Sedan		SUV 4 – 6 Passenger		Minivan 7 Passenger
	Intermediate Sedan		SUV 7 – 8 Passenger		Van 12 Passenger
	Full Size Sedan				

Location of vehicle(s) (enter location of vehicle(s) and quantity at each location Ex: 3 - Reno, 2 - Elko etc.):

Specialty Vehicles (if not on list contact Fleet Services)

Qty	Vehicle Type	Qty	Vehicle Type	Qty	Vehicle Type
	Police Interceptor SUV		Cargo Van Small		Handicap Van
	Police Interceptor Sedan		Cargo Van Large		

Location of vehicle(s) (enter location of vehicle(s) and quantity at each location Ex: 3 - Reno, 2 - Elko etc.):

Pickup Truck (must enter description code from vehicle schedule Ex: C-201, I-202)

Vehicle schedule is located on the Fleet Services website: <http://motorpool.nv.gov>

Code	Qty	Description	Code	Qty	Description

List any specialized equipment needed on trucks (camper shell, service body, ladder rack etc.)

Location of vehicle(s) (enter location of vehicle(s) and quantity at each location Ex: 3 - Reno, 2 - Elko etc.):

MP-5 (Rev 1/2020)

Upgrading Existing Fleet Services Vehicle(s):

Contact Fleet Services prior to submitting

Current Vehicle Information		Requested Upgraded Vehicle Information
License	Vehicle Type	Vehicle Type Requesting

Describe usage of all vehicle(s) requested:

Fiscal Year Requested Vehicle(s) are needed:

Contact Information (Mandatory):

Print Name: _____ Phone: _____

Email: _____

Department Authorization:

Print Name: _____ Title: _____

Signature: _____ Date: _____

MP-5 (Rev 1/2020)



Vehicle Schedule

Compact Vehicles

Models to include but not limited to: Chevy Sonic, Toyota Corolla, Hyundai Accent, Nissan Sentra

Rate	Class Code	Description
Compact	C-101	Compact sedan 4 door 4-5 passengers

Intermediate Vehicles

Models to include but not limited to: Chevy Malibu, Toyota Camry, Nissan Altima, Hyundai Sonata

Rate	Class Code	Description
Intermediate	I-201	Intermediate sedan 4 door 5-6 passenger
Intermediate	I-202	Pick up midsize 2WD
Intermediate	I-203	SUV small or midsize FWD 5-6 passenger

Premium Vehicles

Models to include but not limited to: Chevy Equinox, Toyota Rav4, Nissan Rogue, Hyundai Santa Fe, Chevy Traverse, Jeep Grand Cherokee, Chevy Colorado

Rate	Class Code	Description
Premium	P-301	Full size sedan 4 door 5-6 passengers
Premium	P-302	SUV small or midsize 4WD/AWD 5-6 passengers
Premium	P-303	Minivan 7 passenger
Premium	P-304	Passenger van 12 passenger 2WD
Premium	P-305	Cargo van small 2 passenger 2WD
Premium	P-306	Cargo van ½ ton 2 passenger 2WD
Premium	P-307	Cargo van ¾ ton 2 passenger 2WD
Premium	P-308	Pick up midsize 4WD or AWD extended cab
Premium	P-309	Pick up midsize 4WD or AWD crew cab
Premium	P-310	Pick up ½ ton 2WD standard cab short bed
Premium	P-311	Pick up ½ ton 2WD standard cab long bed
Premium	P-312	Pick up ½ ton 2WD extended cab short bed
Premium	P-313	Pick up ½ ton 2WD extended cab long bed
Premium	P-314	Pick up ½ ton 2WD crew cab short bed
Premium	P-315	Pick up ½ ton 2WD crew cab long bed

Specialty Vehicles

Models to include but not limited to: Chevy Suburban, Ford Expedition, Toyota Highlander, Pick ups 4WD,

Rate	Class Code	Description
Specialty	S-401	SUV large 4WD/AWD 7-9 passengers
Specialty	S-402	Cargo van 1 ton 2WD
Specialty	S-403	Handicap van
Specialty	S-404	Pick up ½ ton 4WD standard cab short bed
Specialty	S-405	Pick up ½ ton 4WD standard cab long bed
Specialty	S-406	Pick up ½ ton 4WD extended cab short bed
Specialty	S-407	Pick up ½ ton 4WD extended cab long bed
Specialty	S-408	Pick up ½ ton 4WD crew cab short bed
Specialty	S-409	Pick up ½ ton 4WD crew cab long bed
Specialty	S-410	Pick up ¾ ton 2WD standard cab short bed
Rate	Class Code	Description
Specialty	S-411	Pick up ¾ ton 2WD standard cab long bed
Specialty	S-412	Pick up ¾ ton 2WD extended cab short bed
Specialty	S-413	Pick up ¾ ton 2WD extended cab long bed
Specialty	S-414	Pick up ¾ ton 2WD crew cab short bed
Specialty	S-415	Pick up ¾ ton 2WD crew cab long bed
Specialty	S-416	Pick up ¾ ton 4WD standard cab short bed
Specialty	S-417	Pick up ¾ ton 4WD standard cab long bed
Specialty	S-418	Pick up ¾ ton 4WD extended cab short bed
Specialty	S-419	Pick up ¾ ton 4WD extended cab long bed
Specialty	S-420	Pick up ¾ ton 4WD crew cab short bed
Specialty	S-421	Pick up ¾ ton 4WD crew cab long bed
Specialty	S-422	Pick up 1 ton 2WD standard cab short bed single rear wheels
Specialty	S-423	Pick up 1 ton 2WD standard cab long bed single rear wheels
Specialty	S-424	Pick up 1 ton 2WD extended cab short bed single rear wheels
Specialty	S-425	Pick up 1 ton 2WD extended cab long bed single rear wheels
Specialty	S-426	Pick up 1 ton 2WD crew cab short bed single rear wheels
Specialty	S-427	Pick up 1 ton 2WD crew cab long bed single rear wheels
Specialty	S-428	Pick up 1 ton 2WD standard cab long bed <u>dual rear wheels</u>
Specialty	S-429	Pick up 1 ton 2WD extended cab long bed <u>dual rear wheels</u>
Specialty	S-430	Pick up 1 ton 2WD crew cab long bed <u>dual rear wheels</u>
Specialty	S-431	Pick up 1 ton 4WD standard cab short bed single rear wheels
Specialty	S-432	Pick up 1 ton 4WD standard cab long bed single rear wheels
Specialty	S-433	Pick up 1 ton 4WD extended cab short bed single rear wheels
Specialty	S-434	Pick up 1 ton 4WD extended cab long bed single rear wheels
Specialty	S-435	Pick up 1 ton 4WD crew cab short bed single rear wheels
Specialty	S-436	Pick up 1 ton 4WD crew cab long bed single rear wheels
Specialty	S-437	Pick up 1 ton 4WD standard cab long bed <u>dual rear wheels</u>
Specialty	S-438	Pick up 1 ton 4WD extended cab long bed <u>dual rear wheels</u>
Specialty	S-439	Pick up 1 ton 4WD crew cab long bed <u>dual rear wheels</u>
Specialty	S-440	Cab and chassis ¾ ton 2WD standard cab single rear wheels



GOVERNOR'S OFFICE OF FEDERAL ASSISTANCE

NEVADA'S FEDERAL GRANT RESOURCE

Kristen Stout

Director

Office of Federal Assistance

Governor's Finance Office



About Us

Vision

The Governor's Office of Federal Assistance supports our stakeholders in obtaining, increasing, and maximizing federal assistance.

Mission

The Governor's Office of Federal Assistance reduces barriers by providing inclusive, collaborative, comprehensive, and centralized support in obtaining federal dollars for Nevada.



Single Point of Contact & Intergovernmental Review

OMB Number: 4040-0004
Expiration Date: 03/31/2012

- FEDERAL EXECUTIVE ORDER (E.O) 12372
- Also referred to as the Intergovernmental Review
- Purpose
 - To coordinate in-state grant applications
 - Fosters intergovernmental partnerships

	parentheses.
19.	Is Application Subject to Review by State Under Executive Order 12372 Process? Applicants should contact the State Single Point of Contact (SPOC) for Federal Executive Order 12372 to determine whether the application is subject to the State intergovernmental review process. Select the appropriate box. If "a." is selected, enter the date the application was submitted to the State
20.	Is the Applicant Delinquent on any Federal Debt? (Required) Select the appropriate box. This question applies to the applicant organization, not the person who signs as the authorized representative. Categories of debt include

- The Grant Application and Submission information (SF-424) will inform the applicant that an Intergovernmental Review is Required, and the SPOC must be notified to comply with the State’s process under EO 12372
- Submit through the [OFA online automated form](#)





State Agency Notification Requirements

Legal Authority

- ❖ Nevada Revised Statute (NRS) 223.480
- ❖ State agencies are required to:
 - ❖ Submit their notice of application
 - ❖ (the Intergovernmental Review requirement- SF-424 is met in this step)
 - ❖ Notify when a grant award is received
 - ❖ Close out
 - ❖ If funds will or have been unexpended at the end of grant period of performance
- ❖ Required reporting to the Office of Federal Assistance done through the online [Federal Assistance Notification Form](#) on our website.



Nevada Grant Matching Fund Program

- ❖ Grant Matching Program is available for **state agencies, local agencies, tribal governments, and nonprofits** applying for federal funds, who need matching funds for a new federal grant they are pursuing and have exhausted all efforts to find available match, prior to the awarding of the federal grant.
- ❖ The program awards matching funds to *eligible* applicants to satisfy up to 50% of the required match necessary to receive federal funding awards.
- ❖ Program Funding Available: \$1 Million per Fiscal Year
- ❖ ***Current Funding Available SFY24: \$929,800.00***
- ❖ SFY24 Notice of Funding Opportunity – Accepting Applications
- ❖ More information can be found at:
 - ❖ https://ofa.nv.gov/GMFP/Grant_Matching_Fund_Program/



OFA's Federal Grant Resources

- ❖ Notice of Funding Opportunities aka Federal Grant Discovery
 - ❖ [Cloud-based Grant Discovery Platform](#)
- ❖ Grants Database: curated list of grant opportunities
 - ❖ [Grants Opportunities Webpage](#)
- ❖ [Grant Training and Education](#)
- ❖ [Nevada Grant Manual](#)
- ❖ [OFA Grant Resource Library](#)
- ❖ [Monthly Newsletters and Weekly Grant Opportunities Newsletter](#)
- ❖ Technical Assistance: email OFA at grants@ofa.nv.gov



Contact Information

Email: Grants@ofa.nv.gov

Office: 775.684.0156

Website: <https://ofa.nv.gov>

Northern Office: 100 N. Stewart Street, Ste. 200
Carson City, NV 89701

Southern Office: 555 E. Washington Avenue, Ste. 5300
Las Vegas, NV 89101



CoreNV Update

Brian Bowles, CPM, PMP
OPM Administrator
Governor's Finance Office



Office of Project Management



1



Initial Platform Deployment

The mechanism through which applications, modules, updates, and patches are delivered from developers to users

Phase 1a - FIN Initial Platform Deployment

Phase 1b - HRM Initial Platform Deployment

2



Business Transformation


Fundamental changes in how business is conducted in order to help cope with shifts in operational needs

Phase 2a - FIN Transformation (Budgeting, Procurement, Grants)

Phase 2b - HRM Transformation (LMS, Applicant Tracking)



CGI Advantage Implementation Methodology




Envision

Review and discovery of the State's current legacy systems and processes to inform how the CGI Advantage applications are to be configured, tested, and deployed




Build

Design, implementation, and test of the Advantage configurations to support the business roles and business processes identified during the discovery workshops and documented in the Envision stage



Achieve

Production cutover preparation and system implementation activities required to enable the State to begin production operations on CGI Advantage



Hypercare

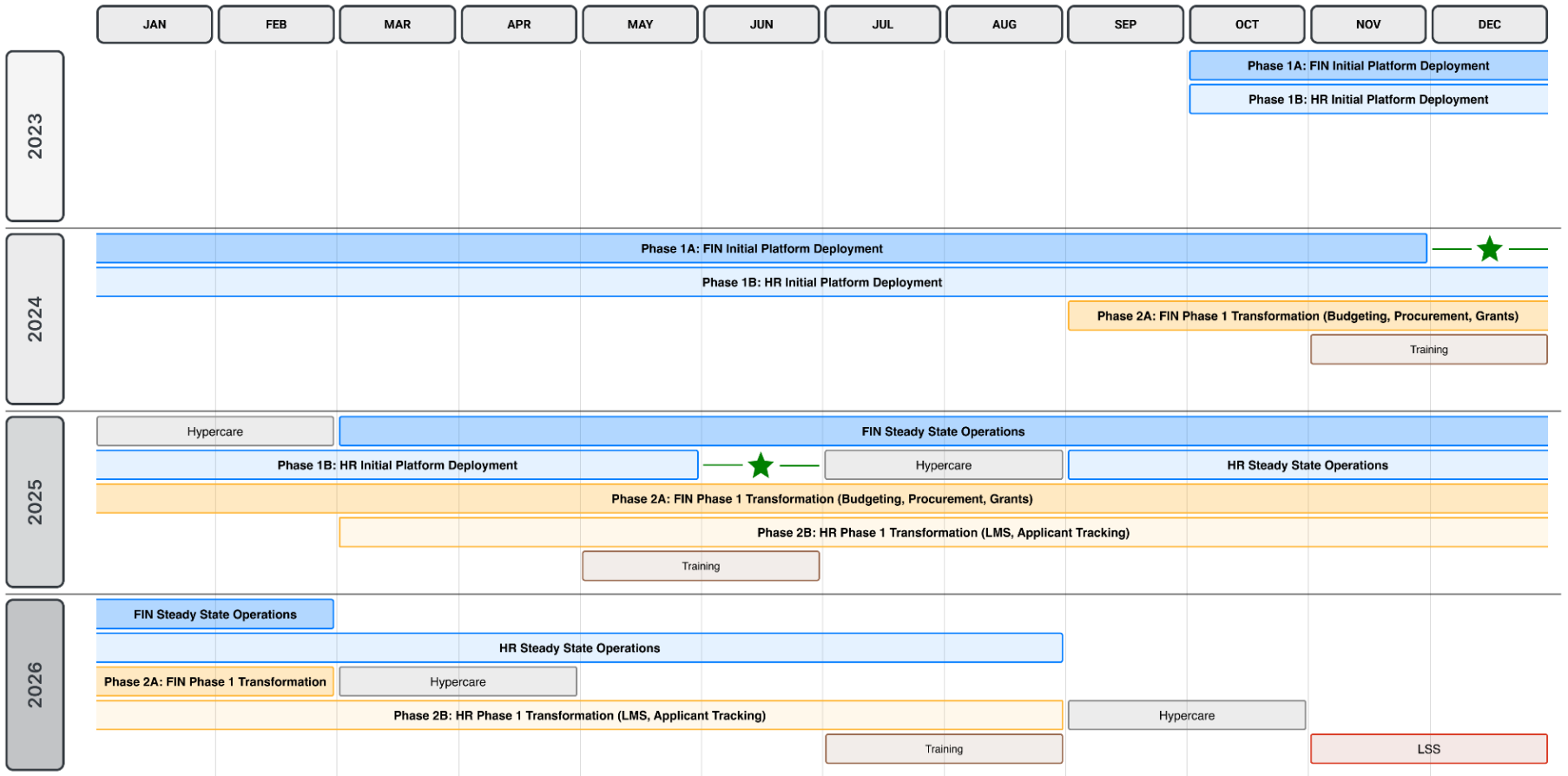
Provides functional expertise and technical platform expertise and supports transition to ongoing steady-state production operations; begins the day after Go-Live

BUDGET KICKOFF 2025 – 2027 Executive Budget



Core.NV Implementation Schedule

★ = Go Live





Capital Improvement Program (CIP)

Facilities Maintenance

Deferred Maintenance

Leased Facilities

Jack Robb, Director

Wilfred J Lewis, Jr., Administrator

Brian Wacker, Deputy Administrator



What is a CIP Project?

- What is NEVER in the CIP?
 - Carpet/Painting/Draperies Projects.
 - Filters and Media Replacement for Cooling Towers and Air Handlers.
- ALWAYS : Roofing Replacement, ADA, Fire and Life Safety, Paving, Environmental, Exiting or Structural Projects.
 - Other projects with construction cost estimates greater than \$100,000.



IS a CIP Project





IS NOT a CIP Project





CIP Application Overview

- Access the State Public Works Division (SPWD) Agency Project Submittal Website at <https://nvcipportal.nv.gov>.
- Register for a login to the website and follow the provided guidance.
- The deadline for submitting the web-based application form on the SPWD website is April 1, 2024.
- Plan to present your project to the SPWB on August 28 – 29, 2024.
- Unfunded Projects from last session are pre-loaded.



Application Sections

1. Administrative
2. Narrative
3. Outside Funding Sources
4. Site Analysis
5. Programming
6. Office Space Planning



Clear and Concise

- This is what you wanted:



- Results of an incomplete and confusing CIP application

- This is what you described:





Administrative Section

- Project name, project description, location, requesting agency, contact person, etc.



Narrative Section

- Justification and Background
 - What is the driving need for your project?
- Ramifications if project is not approved
- Health safety and legal issues
- What is the latest date this project could be completed without disrupting your program and why?



Outside Funding Sources Section

Not required if State funding only

- Proposed Funding Breakdown and Sources
- State Match Requirements and Restrictions
- Agencies actions to make funding available
- Funding Availability / Funding Expiration



Site Analysis Section

New construction only

- Estimated land area to be acquired and at what cost
- Site utility needs
- Known Offsite Improvements



Programming Section

New Construction, building remodels and additions only

- Square Footage Requirements
- Occupancy Type
- Staff Count (FTEs)
- Furnishing, Fixtures and Equipment (FF&E)



Office Space Planning

New Construction, building remodels and additions only

SPWD will use these responses to identify office space consolidation opportunities.

- Potential Leased Space Consolidation
- Potential State-Owned Office Space Consolidation
- Describe the long-term goals



Approval Process

- July 2024 – SPWD Management review with each agency
- August 28 – 29, 2024 – Agency presentation to State Public Works Board (SPWB)
- September 2024 – SPWD Administrator's recommendations to SPWB
- October 1, 2024 – SPWB recommendations to the Governor
- January 2025 – Executive budget submitted to Legislature
- February – April 2025 – Legislative hearings



How do I Develop a Maintenance Project Request?

- Facility Condition Assessment Reports
 - Estimates for Facility Maintenance and Deferred Maintenance are planning level estimates only
 - These estimates do not include soft costs (Permitting, Design Fees, Contingency, etc.)
 - These planning level estimates should be substantiated with additional due diligence prior to making budget requests.



Leasing Services Section



- Pointers on:
 - what we can do for you
 - what is needed to start the process



State-Owned vs Leased



- Available State-Owned Space -
[https://publicworks.nv.gov/uploadedFiles/publicworksnvgov/content/Services/Leasing_Service/StateVacantSpace\(4\).xlsx](https://publicworks.nv.gov/uploadedFiles/publicworksnvgov/content/Services/Leasing_Service/StateVacantSpace(4).xlsx)
- Request & Justification Forms -
https://publicworks.nv.gov/Services/Leasing_Services/Processes_and_Forms/



Remember To

- Include current rent abatements/increases that coincide with your lease.
 - The master log of all statewide leases can be found at:
http://publicworks.nv.gov/Services/Leasing_Services/Real_Property_Inventory_List/
- Plan to submit the Budget Planning Form and allow 30 days to process the request
 - *We can assist with a market analysis, when you submit a Budget Planning Form:*
https://publicworks.nv.gov/uploadedFiles/publicworksnvgov/content/Services/Leasing_Services/BudgetSRandSJForm.xlsx
- Estimate leased rental rates, based on the area market analysis



Items to Consider When Estimating Facility Needs



New Staff = New Space

Refer to our Space Justification form for statewide standards



Existing Equipment & Furniture

May not always work in your new space



Moving Costs

Relocating Renovations - this may include moving furniture



Telephone & Data Costs

Relocations, Expansions Additional Staff Installation AND Ongoing



After Budget Approval

- NRS 331.110
- Complete a space request for a new facility, expansion or renewal of an expiring lease, 365 days in advance
- Remodels, expansions, and reconfigurations of leased facilities MUST be initiated and completed through SPWD, Leasing Services
- Policy's and request forms can be found at:
http://publicworks.nv.gov/Services/Leasing_Services/Processes_and_Forms/



- (775) 684-1815
- leasingservices@admin.nv.gov
- http://publicworks.nv.gov/Leasing_Services/
 - forms, important information and additional resources



Budget Manual Instructions

Richard D. Jacobs
Executive Branch Budget Officer 1
GFO – Budget Division



Budget Manual Instructions

Assembly Bill 346 (AB 346)

With the passage of Assembly Bill 346 in the 82nd (2023) Legislative Session redefining the term “adjusted base budget” for purposes of the State Budget Act, several chapters of this budget building manual have been affected. These chapters include:

- Biennial Budget Process,
- Budget Framework,
- Actual and Work Program Revenue & Expenditures,
- Projections: Revenue and Expenditures
- Adjustments to Base
- New Positions
- Glossary



Highlights of AB 346

- Definition of “adjusted base budget”
- Removal of one-time costs
- Fringe benefits
- Assessments
- Rent insurance premiums
- Cost allocations
- Contractual obligations
- Ongoing expenditures approved by IFC
- Annualization of costs
- Caseloads
- Rate changes

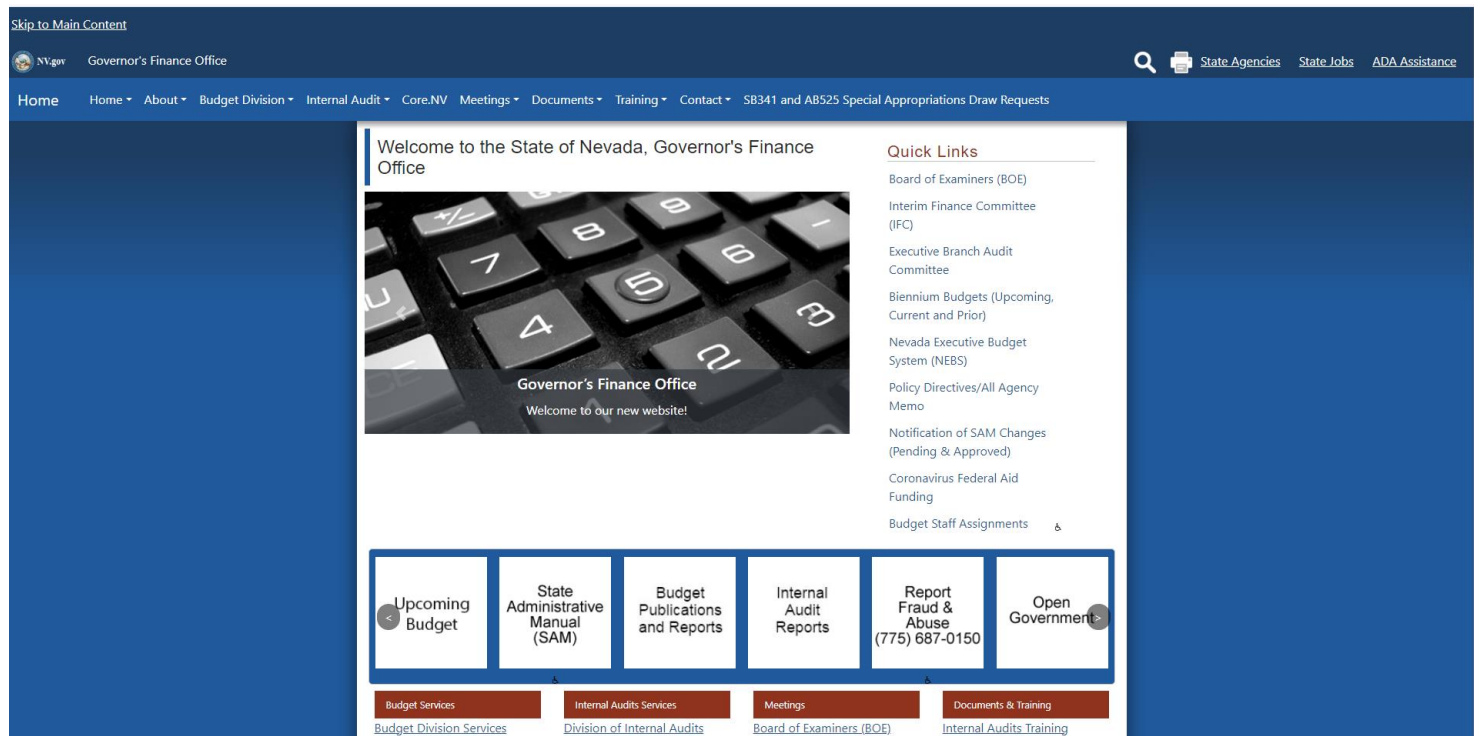
Lastly, the Chief of the Budget Division of the Office of Finance may approve any other adjustment necessary based on the limit upon total proposed expenditures calculated and the corresponding revenues necessary to balance the adjustments in the adjusted base pursuant to NRS 353.213.



- **Continuity of Service (Formerly Known as Longevity Payment)**
- **Increased Steps for New Positions**
- **Interim Added Positions**
- **Updated NEBS Manual on the Governor's Finance Office Website**
- **Office of the Chief Information Officer (OCIO)**
- **New Interactivity Features**



New Interactivity Feature





New Interactivity Feature

Skip to Main Content

NV.gov Governor's Finance Office

State Agencies State Jobs ADA Assistance

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Welcome to the State Office

Documents

- Pending, Approved and Notification of SAM Changes
- Budget Policy Directives & All Agency Memos
- Budget Division Manuals
- Budget Publications/Reports
- Forms
- Division of Internal Audits Biennial Report Instructions
- Division of Internal Audits Procurement Cards
- Division of Internal Audits Annual Reports
- Division of Internal Audits Forms/Resources

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- Interim Finance Committee (IFC)
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https://budget.nv.gov/#



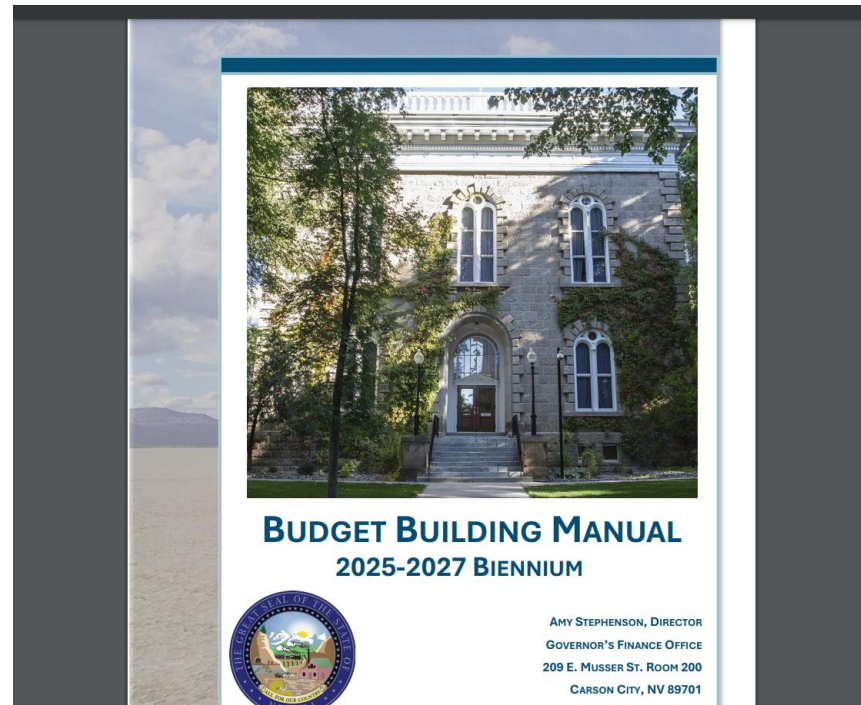
New Interactivity Feature

The screenshot displays the website for the Governor's Finance Office. The page title is "Budget Division Manuals". The left sidebar contains a "Documents" menu with the following items: "Pending, Approved and Notification of SAM Changes", "Budget Policy Directives & All Agency Memos", "Budget Division Manuals", "Budget Publications/Reports", "Forms", "Division of Internal Audits Biennial Report Instructions", "Division of Internal Audits Procurement Cards", "Division of Internal Audits Annual Reports", and "Division of Internal Audits Forms/Resources". The main content area lists several budget building manuals:

- State Administrative Manual (SAM)**
[State Administrative Manual \(SAM\)](#)
The State Administrative Manual (SAM) is an official publication of the Department of Administration and is issued under authority of the Governor and the Board of Examiners. The Governor instructs all State executive agencies to comply with the provisions of this manual to promote economy and efficiency in the government of the State of Nevada.
- 2025-2027 Budget**
2025-2027 Budget Building Manual: coming soon!
2025-2027 Budget Building Manual Videos: coming soon!
- 2023-2025 Budget**
[2023-2025 Budget Building Manual](#)
- 2021-2023 Budget**
[2021-2023 Budget Building Manual](#)
- 2019-2021 Budget**



New Interactivity Feature





New Interactivity Feature

OUTLINE OF WORKFLOW

Account Maintenance

Before building a budget, certain necessary components must be set up in the Nevada Executive Budget System (NEBS). The account maintenance function allows the user to tell NEBS what decision units, categories, specialized revenue codes, position groupings and position-related assessments will be included in the budget.

Application

Agencies should first complete a review and revision, as appropriate, of all populated items in the account maintenance tab before making any changes or additions to an Agency Request budget. Attempting to create a decision unit, or an expenditure category, etc., without first defining it in the **Account Maintenance** screen will result in the system rejecting the input and generating an error message indicating the input is an invalid action.

Setting up and defining the components of the agency budget is done in the NEBS **Account Maintenance** screen. There are six primary options on this screen as shown below. The default option is the "Decision Units" view (see below).

Use the account maintenance function to define any additional decision units required in the budget request. Decision units can include requests for new programs or positions; new and replacement equipment (E-720 and E-710); agency specific inflation (M-101); funding to meet federal mandates or court orders (M-500 and M-600); caseload requirements (M-200); position or program transfers (E-900); and supplemental and one-shot appropriation requests (E-877 and E-888). Any request for funding outside the adjusted base budget must first be defined before costs can be associated with it in NEBS. The following figure is the **Decision Unit** screen under the Account Maintenance tab in NEBS.

Establishing Categories

All categories that have associated line items in the bi-

Application

BUDGET KICKOFF 2025 – 2027 Executive Budget



NEBS - Nevada Executive Budget System
NEBS Cloud Test Environment

Last Action: 2/26/24 10:47 AM
Current User: MATTHEW BROWN (51364)

Home NEBS Activity Budget Work Programs BDR SFYE Reports Data Mart Admin Messages Site Help

Budget Account Line Items

Budget Account Version: 2025-2027 Biennium (FY26-27) | 4709 DPS-CENTRAL REP FOR NV RECORDS OF CRIMINAL HI | W01 TEST VERSION

Revenue/Expenditures Out of Balance

Js	Y1	10,461,745	Y2	10,077,006
JU (B000)	Y1	-2,146,848	Y2	-2,525,637
DUs (M150)	Y1	12,608,593	Y2	12,602,643

Reserves Out of Balance

All DUs	WP/Y1	4,687,585	Y1/Y2	4,687,585
This DU (B000)	WP/Y1	4,687,585	Y1/Y2	4,687,585
Other DUs (None)	WP/Y1	0	Y1/Y2	0

Actual/WP Reserves Out of Balance

This DU (B000)	4,687,585
----------------	-----------

Summary Line Items Schedules Positions Mapping Acct. Maint.

Add Line Item Decision Unit: B000 BASE Synchronize Actuals to DAWN Edit Actual/WP Reserves Highlight Changes

Action	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Change	Year 2
	B000	00	2501	APPROPRIATION CONTROL	316,484	276,725	276,725	0	276,725
	B000	00	2510	REVERSIONS	0	0	0	0	0
	B000	00	2511	BALANCE FORWARD FROM PREVIOUS YEAR	8,296,192	4,687,585	4,687,585	0	4,687,585
	B000	00	2512	BALANCE FORWARD TO NEW YEAR	0	0	0	0	0
	B000	00	3749	COURT ASSESSMENT	0	0	0	0	0
	B000	00	3750	ADMINISTRATION FEE	0	0	0	0	0
	B000	00	3751	CIVIL APPLICANT/FINGERPRINT FEES	10,090,405	10,274,051	10,274,051	0	10,274,051
	B000	00	3752	BRADY/POINT OF CONTACT (POS) FEES	3,124,250	3,124,250	3,124,250	0	3,124,250
	B000	00	3753	CIVIL NAME CHECK FEES	896,016	896,016	896,016	0	896,016
	B000	00	3853	RETURNED CHECK CHARGE	0	0	0	0	0
	B000	00	4351	REIMBURSEMENT FOR UTILITIES	0	0	0	0	0
	B000	00	4611	TRANSFER IN FED ARPA	10,576,146	8,795,582	8,795,582	0	8,795,582
	B000	00	4668	TRANSFER FROM CRF	0	0	0	0	0
	B000	00	4669	TRANS FROM OTHER B/A SAME FUND	15,086	15,086	15,086	0	15,086
	B000	00	4670	TRANSFER FROM HEALTH DIVISION	578,654	601,800	601,800	0	601,800
	B000	00	4705	TRANS FROM PUBLIC SAFETY	138,155	140,998	140,998	0	140,998
	B000	00	4757	TRANS FROM DPS CRIMINAL JUSTICE	822,801	838,831	838,831	0	838,831
	B000	01	5100	SALARIES	7,511,260	7,800,840	9,524,908	0	9,822,987
	B000	01	5200	WORKERS COMPENSATION	175,117	205,111	195,636	0	205,237
	B000	01	5300	RETIREMENT	1,530,045	1,500,555	1,048,181	0	1,048,181
Total Revenue					34,854,189	29,650,924	29,650,924		29,650,924
Total Expenditures					34,854,189	29,650,924	31,797,772		32,176,561
Difference					0	0	-2,146,848		-2,525,637

Save Save & Return Cancel



Changes at DHRM

Bachera Washington

Administrator

Division of Human Resource Management

Department of Administration



GFO Website Update Training Manuals Refresh GFO Training

Vince Young-Brown
Executive Branch Budget Officer 1
GFO – Budget Division



GFO Website Updates

Welcome to the State of Nevada, Governor's Finance Office

Budget Division

Quick Links

- Board of Examiners (BOE)
- Interim Finance Committee (IFC)
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Budget Services

- [Budget Division Services](#)
- [Biennium Budgets \(Upcoming, Current and Prior\)](#)

Internal Audits Services

- [Division of Internal Audits Services](#)
- [Audit Reports](#)
- [Biennial Report on Internal Controls instructions](#)
- [Self-Assessment](#)
- [Questionnaires](#)

Meetings

- [Board of Examiners \(BOE\)](#)
- [Interim Finance Committee \(IFC\)](#)
- [Technical Advisory Committee \(TAC\)](#)
- [Economic Forum](#)
- [Executive Branch Audit](#)

Documents & Training

- [Internal Audits Training](#)
- [Budget Training](#)
- [Budget Building Manual](#)



Biennium Budgets (Upcoming, Current and Prior)

Home Home ▾ About ▾ Budget Division ▾ Internal Audit ▾ Core.NV Meetings ▾ Documents ▾ Training ▾ Contact ▾ SB341 and AB525 Special Appropriations Draw Requests

Budget Division

- Governor's Executive Budget Preparation
- Fiscal Management
- Silver Sage Revenue Reports
- Board of Examiners (BOE) Meetings
- Interim Finance Committee (IFC)
- Economic Forum
- Other Budget Division Meetings

Biennium Budgets (Upcoming, Current & Prior)

Biennium Budgets (Upcoming, Current and Prior)

FY 2026- 2027 Executive Budget

In March 2024, the Budget Division began working with state agencies to prepare the FY2026-FY2027 agency request budgets, which are required to be submitted by September 1, 2024. Budget development resources will include deadline notifications, training, instructions, manuals and more. More information coming soon. Budget Kick Off meeting set for March 6th, 2024.

Save the date:
March 6th, 2024 - Governor's Finance Office 2025 -2027 Biennial Budget Kickoff - More information to come!

FY 2024 - 2025 Executive Budget

- [FY 2024 - 2025 Executive Budget Overview](#)

FY 2022 - 2023 Executive Budget

- [FY 2022 - 2023 Executive Budget Overview](#)

FY 2020 - 2021 Executive Budget

- [FY 2020 - 2021 Executive Budget Overview](#)

FY 2018 - 2019 Executive Budget

- [FY 2018 - 2019 Executive Budget Overview](#)

FY 2016 - 2017 Executive Budget

- [FY 2016 - 2017 Executive Budget Overview](#)

BUDGET KICKOFF 2025 – 2027 Executive Budget

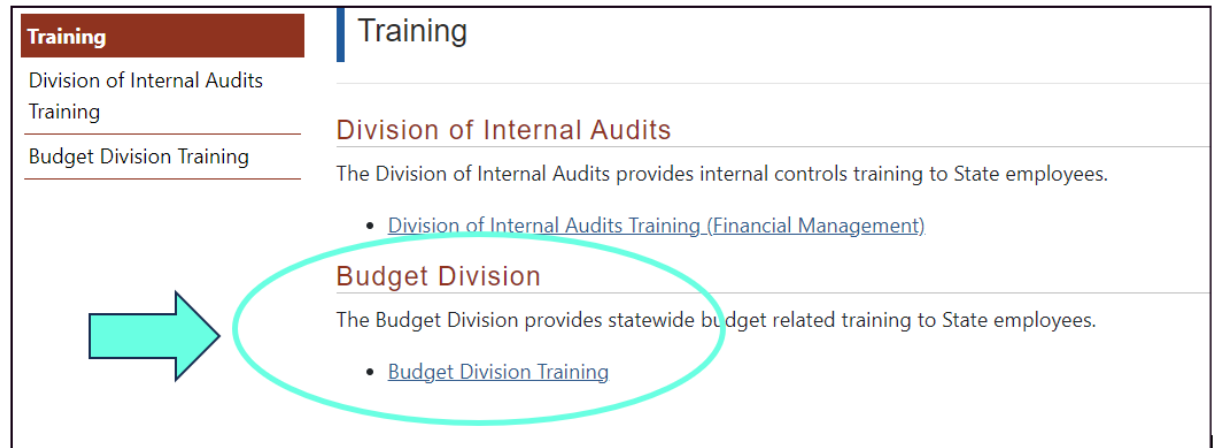


The screenshot shows the NV.gov website interface. On the left, a navigation menu lists various sections: Home, Internal Audit, and Documents. The 'Internal Audit' section is expanded, and 'Core.NV' is circled in red. The main content area features a 'Project Vision' section with the text: 'CORE.NV is our commitment to propel Nevada's government towards a future of streamlined efficiency, transparency, and effectiveness by transitioning from outdated HR and Financial systems to an integrated, statewide ERP solution.' Below this is an 'ERP Vendor Announcement' section stating: 'We are pleased to announce that the Board of Examiners approved a new Enterprise Resource Planning (ERP) vendor contract for the CORE.NV project. The vendor for the CORE.NV project chosen is CGI Technologies and Solutions, Inc.' A link to 'Read the Official ERP Announcement Letter' is provided. The website footer includes 'Version 3.1'.

CoreNV Link



Training Manuals Refresh





- Introduction to State Budgeting
- Work Program Training & Manual
- CETS Manual

Training

Division of Internal Audits
Training

Budget Division Training

Training

The Budget Division provides statewide budget related trainings to State employees.

PPBB Training

[PPBB Training Presentation](#)
[PPBB Training Notes](#)

This document is for those who wish to take notes during the presentation

Introduction to State Budgeting

Coordinate training through your Executive Branch Budget Officer

[Introduction to State Budgeting](#)

This is a 2-hour class designed for those new to the State of Nevada budgeting process. Students are given an introduction to the State's two main budget types and the three-part budget process. The class outlines the roles of the major players as well as important deadlines.

Work Programs

Coordinate training through your Executive Branch Budget Officer

[Work Program Training](#)

This training is a companion to the NEBS Work Program manual and provides an overview and general guideline on the work program process and the steps necessary to complete a well justified work program.

[Work Program Manual](#)

This Manual is a companion to the NEBS Work Program training and provides an overview and general guideline on the work program process and the steps necessary to complete a well justified work program.

Contract Entry and Tracking System (CETS) Training

[CETS Manual - July 2023](#)



Budget Division YouTube

- We have created a new YouTube Channel.
- Go directly to the Governors Finance Office- Budget Division YouTube channel at:
<https://www.youtube.com/@GFONV/videos>
- We will be adding new content on a variety of content. The average video is under five minutes.



STATE OF NEVADA
GOVERNOR'S FINANCE OFFICE
BUDGET DIVISION
CERTIFICATION OF INTRODUCTION TO STATE BUDGETING REVIEW

This form certifies that the Introduction to State Budgeting presentation, provided on the Governor's Finance Office website, has been read and understood. The employee acknowledges and accepts the obligations of understanding the budget building processes.

I, _____ declare reading and comprehending the Introduction to State Budgeting presentation has been completed. I pledge to keep all information accessed through the budgeting process confidential and acknowledge the responsibilities committed to state budget building.

I agree to the following:

1. I will adhere to all deadlines set by Nevada Revised Statutes, the Governor's Finance Office, and the Legislative Counsel Bureau.
2. I will build agency budgets ethically and responsibly.
3. I will submit a balanced budget to the Governor's Finance Office per NRS 353.260.
4. I will submit budget requests in support of the Governor's mission and strategic plan.

Employee Signature:

Date:

Employee (Print Name):



Q & A Panel Discussion

Amy Stephenson
Director
Governor's Finance Office



Your Feedback Please

Please take a quick survey regarding this budget kickoff meeting. Scan the QR code to access the confidential survey.

