

Adjustments to Base

Governor's Finance Office - Budget Division

A guideline designed for fiscal staff who will be building the agency's biennial budget on the basics of adjustments to base in Nevada Executive Budget System (NEBS) to maintain the current level of services. This includes changes pursuant to Assembly Bill (AB) 346

Adjustments to Base - Before AB346

- Base & M150 decision units
 - Adjusted Base is the continuation of justified, essential levels of service.
- **Before AB346 the adjustments to Base process included:**
 - Base Budget = **ACTUAL** expenditures for the even-numbered year of the current biennium with payroll costs calculated by NEBS for all approved positions.
 - Payroll costs were downloaded from Advantage & updated mid-July with position information through June 30 of the even-numbered year
 - Position reconciliation was completed
 - **Note: Base decision unit + M150 = Adjusted Base**
 - is typically 85-90% of agency's entire budget.
 - Refer to Introduction to State Budgeting in the Budget Division Training section of the GFO website for additional information

Adjustments to Base - Before AB346

- **Before AB346 the adjustments to Base process included (cont.):**
- M150 adjustments include:
 - elimination of one-time expenditures and revenues
 - elimination of programs that were no longer required or funded during the current biennium,
 - fully annualize costs that were only partially reflected in the base year budget, but ongoing in the upcoming biennium
 - increase revenues & expenditures for ongoing programs not operational the entire base year
 - correct coding errors in actual revenues & expenditures during the even-number year of current biennium
 - Justification/backup information was attached to text & attachment icon on every line item in M150

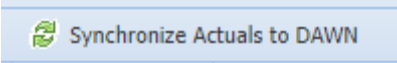
Adjustments to Base – AB346 language

Adjusted base budget pursuant to AB346 include:

- Adjusted base budget” means the amount appropriated or authorized to support ongoing expenditures budgeted to the agency by the Legislature **for the second year of the current biennium**, as adjusted for (per bill):
 - a) The removal of any one-time appropriation or authorization that was appropriated or authorized by the Legislature to the agency for the second year of the biennium;
 - (b) Statewide fringe benefits, assessments, rent, insurance premiums and cost allocations;
 - (c) Contractual obligations that are approved or expired during the current biennium;
 - (d) Ongoing expenditures approved by the Interim Finance Committee during the current biennium;
 - (e) Any annualization of costs that occurred for part of the second year of the current biennium;
 - (f) Actual caseloads incurred during the first year of the biennium;
 - (g) Rate changes that are projected to affect the budget of the agency during the next biennium; and
 - (h) Any other adjustment that is necessary:
 - (1) Based on the limit upon total proposed expenditures calculated pursuant to NRS 353.213; or
 - (2) As otherwise determined by the Chief

Adjustments to Base – Changes pursuant to AB346

In simpler terms, Base decision unit:

- Expenditures in Year 1 & Year 2 columns equal to the legislatively approved amounts from the second year of the current biennium or L01-Yr2
 - Payroll costs are calculated by NEBS for all approved positions & payroll reconciliation is completed similar to previous biennia
- Actual and Work Program Year columns may be updated in the Edit/Actual screen; however, these amounts **WILL NOT** roll into Base Year 1 & Year 2 columns
 - Actual & WP columns can be used for comparison or a benchmark
 - Actual & WP columns need to be updated for budget accounts (BAs) with Reserve for the rolling calculations
 -  button in NEBS Line Items tab can be used and speed up the process to update Actuals to the amounts in DAWN – if this does not work, check with assigned Executive Branch Budget Officer (EBBO) to allow access to this process
- Adjustments to Year 1 & Year 2 revenue amounts are made in Base at the line-item level similar to previous biennia unless an expenditure adjustment is in M150. The appropriate revenue is used to balance M150.

Adjustments to Base - Changes pursuant to AB346

- Adjustments made under AB346 may be handled differently than prior biennia including, but not limited to:
 - Coding error corrections – since Base amounts are L01-Yr2, coding corrections are necessary only if legislative approved amounts were done incorrectly & need to be changed
 - Expenditure in only one year of the biennium – if only in Year 1, cost will not be in Base & will have to be added in M150; if only in Year 2, cost will be subtracted out of Year 1 in M150
 - Annualizing partial year – annualization is needed if there were partial year costs in L01-Yr2
 - M150 adjustments for removal of one-time costs that may not be as common are:
 - payroll costs such as overtime costs, comp-time payouts
 - stale claims
 - moving costs
 - Building & ground special services
 - late fees
 - equipment repair
 - Telephone, data & wiring
 - deferred maintenance

Adjustments to Base - Changes pursuant to AB346

In simpler terms, M150 decision unit:

- M150 adjustments similar to prior years:
 - Base Year 1 & Year 2 column amounts are used as the starting point for M150 adjustments
 - One-time expenditures – NEBS creates an adjustment in M150 to eliminate costs in schedule-specific GLs if expenditures are not added in appropriate schedule
 - NEBS subtracts amounts in schedules from Base Year 1 & Year 2 amounts to create M150 adjustments
 - Equipment – only small equipment in GL 7460 series is considered ongoing to include in M150
 - Attach justification/backup information to text & attachments icon on every line item in M150

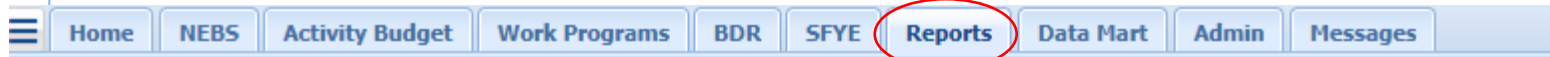
Adjustments to Base – Introduction to NEBS695 Report

New process to adjustments to Base process:

- **Ongoing costs** from work programs in both years of the current biennium will be added as an adjustment to base.
- NEBS695 – Detailed Cumulative Sheet is available in the Reports tab under Budget Account Reports as a tool to determine which costs are added in M150
- NEBS695 - used as backup for any adjustments added from Work Programs – additional information starts on Page 70 of Budget Building Manual – (draft version)
 - Report lists all work programs at the Budget Division level – approved & pending
 - Report has a tab for each fiscal year (FY).
 - Agency staff are responsible for identifying & adding ongoing costs for FY2024.
 - Executive Branch Budget Officers (EBBO) will add ongoing costs for FY2025.

Adjustments to Base – Retrieving NEBS695 Report

- To access the NEBS695 Report, click on the Reports tab & find NEBS695 – Detailed Cumulative Sheet – (last of the Budget Account Reports) – click on it to select
- Many reports are similar – Budget Account (BA) Method options are available
 - Options are: Single – Multiple – by Analyst



NEBS695 Detailed Cumulative Sheet

Report Settings

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

Budget Account Method: Single Multiple By Analyst

Department: 74 DEPARTMENT OF BUSINESS AND I ▼ Division: ▼

Budget Account: 1013 B&I - NV ATTORNEY FOR INJURED WORKERS

740 B&I - BUSINESS AND INDUSTRY
741 B&I - INSURANCE DIVISION
742 B&I - INDUSTRIAL RELATIONS DIV
743 B&I - CONSUMER AFFAIRS DIV
744 B&I - HOUSING DIVISION
747 B&I - EMPLOYEE MANAGEMENT RELATIONS
748 B&I - REAL ESTATE DIVISION

Download Data (XLS) Cancel

Expand All Collapse All Favorites		
Report	Description	
Budget Account Reports (21)		
☆ NEBS200A	Budget Book (Agency)	
☆ NEBS210	Line Item Detail & Summary	
☆ NEBS211	Adjusted Base	
☆ NEBS220	Budget Highlight	
☆ NEBS225	Version-to-Version Comparison	
☆ NEBS230	Reserve Summary	
☆ NEBS232	Expenditure Detail	
☆ NEBS300	Activity Budget Agency Info	
☆ NEBS310	Activity Budget Activity Report	
☆ NEBS610	Performance Indicators	
☆ NEBS620	Major Budget Initiative Detail	
☆ NEBS630	Line Item-to-Fund Map Comparison	
☆ NEBS632	Fund/Activity Mapping Reconciliation	
☆ NEBS640	Fund Mapping Detail	
☆ NEBS650	Line-Item Work Program Summary Report	
☆ NEBS660	Position Counts by Budget Account	
☆ NEBS670	Budget Account Details for All Accounts	
☆ NEBS680	Line Item Detail by Budget Account	
☆ NEBS690	Work Programs by Budget Account	
☆ NEBS691	GL BAV Line Items	
☆ NEBS695	Detailed Cumulative Sheet	

Adjustments to Base – Retrieving NEBS695 Report

- Most commonly used BA Method is “Single” for this report
 - Select appropriate department
 - This will list the divisions within that department
 - Select appropriate division
 - This will list the budget accounts with the division
 - Section appropriate budget account and click on “Download Data (XLS)” button

The screenshot shows the 'Report Settings' window for the 'NEBS695 Detailed Cumulative Sheet'. The 'Reports' tab in the top navigation bar is circled in red. The 'Report Settings' window contains the following fields and options:

- Budget Period: 2023-2025 Biennium (FY24-25)
- Budget Account Method: Single, Multiple, By Analyst
- Department: 74 DEPARTMENT OF BUSINESS AND I
- Division: 755 B&I - FINANCIAL INSTITUTIONS D
- Budget Account: 3805 B&I - FINANCIAL INSTITUTIONS INVESTIGATIONS (highlighted in blue)
- Dropdown menu options:
 - 3805 B&I - FINANCIAL INSTITUTIONS INVESTIGATIONS
 - 3835 B&I - DIVISION OF FINANCIAL INSTITUTIONS
 - 3882 B&I - FINANCIAL INSTITUTIONS AUDIT
- Buttons: Download Data (XLS) (circled in red), Cancel

Adjustments to Base – Summary of NEBS695 Report

- Report is similar to a Work Program (WP) Cumulative sheet for each FY and includes:
 - Revenues & expenditures for pending or approved WPs at Budget Division level
 - All categories & GLs are listed
 - Corresponding Schedule in NEBS is listed for expenditure GLs
 - Purpose for each WP
 - Justification for each WP
 - IFC Required (Y/N) for each WP
 - IFC Meeting date if required for each WP
 - Cumulative Dollar Change, Percentage Change & Total Amount available
 - NEBS695 Report will be the backup for M150 adjustments for WPs
 - Additional formatting can be done to make report more manageable
 - Report will download into Excel
 - Wrap text to read purpose and justification in its entirety
 - Number format as desired

Adjustments to Base – Sample of NEBS695 Report – Top portion

STATE OF NEVADA - BUDGET DIVISION												
DETAILED CUMULATIVE SHEET												
DEPARTMENT OF BUSINESS AND INDUSTRY												
B&I - FINANCIAL INSTITUTIONS DIV												
B&I - DIVISION OF FINANCIAL INSTITUTIONS												
B/A 3835 SFY24												
REVENUES				APPROVED	APPROVED	APPROVED	APPROVED	CUMULATIVE				
	G.L.#	Description	Original	FIRST	SECOND	THIRD	FOURTH	Dollar Change	Percent Change	Total Amount		
				WP # C65325	WP # C66004	WP # C66909	WP # C66918					
	2511	BALANCE FORWARD FROM PREVIOUS YEA	4,931,738	912,180	0	0	0	912,180	18.5%	5,843,918		
	3601	CREDIT UNION FEES	2,400	0	0	0	0	0	0.0%	2,400		
	3602	BANK LICENSE FEES	4,500	0	0	0	0	0	0.0%	4,500		
	3603	CHECK CASHING/DEF DEPOSIT REGIS	55,650	0	0	0	0	0	0.0%	55,650		
	3604	TRUST COMPANY LICENSE FEES	39,000	0	0	0	0	0	0.0%	39,000		
	3605	COLLECTION AGENCY LICENSE FEES	238,240	0	0	73,500	0	73,500	30.9%	311,740		
	3607	FOREIGN CREDIT UNIONS	3,150	0	0	0	0	0	0.0%	3,150		
	3608	FAMILY TRUST COMPANY	51,900	0	0	0	0	0	0.0%	51,900		
	3609	SMALL LOAN COMPANY LICENSE FEE	69,000	0	0	0	0	0	0.0%	69,000		
	3610	MONEY ORDER CO LICENSE FEES	37,800	0	0	0	0	0	0.0%	37,800		
	3611	THRIFT COMPANY LICENSE FEES	3,000	0	0	0	0	0	0.0%	3,000		
	3612	ASSESSMENT FEES	2,641,510	0	0	0	0	0	0.0%	2,641,510		
	3613	UNIFORM DEBT MANAGEMENT SERVICES	54,000	0	0	0	0	0	0.0%	54,000		
	3616	PRIVATE PROFESSIONAL GUARDIANS	1,000	0	0	0	0	0	0.0%	1,000		
	3652	WATER PERMITS	300	0	0	0	0	0	0.0%	300		
	3713	CONSUMER LITIGATION FUNDING LICENSE I	10,000	0	0	0	0	0	0.0%	10,000		
	3714	ATTORNEY GENERAL ASSESSMENT FEE	79,755	0	0	0	0	0	0.0%	79,755		
	3718	MINING REGULATION FEES	0	0	0	0	21,000	21,000	100.0%	21,000		
	3730	EXAMINATION FEES	1,423,254	0	0	0	0	0	0.0%	1,423,254		
	4157	FINES	10,000	0	0	0	0	0	0.0%	10,000		
	4326	TREASURER'S INTEREST DISTRIB	25,219	0	0	0	0	0	0.0%	25,219		
		Total Revenues	9,681,416	912,180	0	73,500	21,000	1,006,680	10.4%	10,688,096		
EXPENDITURES												
Cat	Description	G.L.#	Description	Schedule								
01	PERSONNEL	5000	PERSONNEL		0	0	0	15,772	20,564	36,336	100.0%	36,336
01	PERSONNEL	5100	PERSONNEL	PAYROLL	2,798,102	0	0	94,174	122,494	216,668	7.7%	3,014,770
01	PERSONNEL	5200	PERSONNEL	PAYROLL	52,901	0	0	2,495	3,192	5,687	10.8%	58,588
01	PERSONNEL	5300	PERSONNEL	PAYROLL	514,181	0	0	16,481	21,437	37,918	7.4%	552,099
01	PERSONNEL	5400	PERSONNEL	PAYROLL	7,846	0	0	711	948	1,659	21.1%	9,505
01	COLLECTIVE BARGAINING	5420	PERSONNEL	B&I EMPLOYEE MAN	192	0	0	0	0	0	0.0%	192
01	LABOR RELATIONS ASSES	5430	PERSONNEL	ADMINISTRATION - L	2,160	0	0	0	0	0	0.0%	2,160
01	PERSONNEL	5500	PERSONNEL	PAYROLL	350,400	0	0	13,140	17,520	30,660	8.8%	381,060
01	PERSONNEL	5700	PERSONNEL	PAYROLL	1,454	0	0	141	188	329	22.6%	1,783
01	PERSONNEL	5750	PERSONNEL	PAYROLL	87,024	0	0	2,928	3,809	6,737	7.7%	93,761
01	UNEMPLOYMENT COMPE	5800	PERSONNEL	PAYROLL	1,819	0	0	0	0	0	0.0%	1,819
01	PERSONNEL	5810	PERSONNEL	PAYROLL	40,570	0	0	1,200	1,770	3,440	7.7%	42,740

Adjustments to Base – NEBS695 Report

- Once report is downloaded into Excel, agency staff will:
 - Review each WP to identify if the costs within that WP are ongoing & should be added to Base or M150 to include costs in the upcoming budget building (A00)
 - Identify a row in the spreadsheet to record the decisions made on each WP
 - The highlighted added information is show below:

B&I - DIVISION OF FINANCIAL INSTITUTIONS B/A 3835 SFY24					APPROVED FIRST WP # C65325	APPROVED SECOND WP # C66004	APPROVED THIRD WP # C66909	APPROVED FOURTH WP # C66918
REVENUES	G.L.#	Description	Original					
86	RESERVE	9178	RESERVE	4,509,476	912,180	31,554	97,622	211,423
87	PURCHASING ASSESSMENT	7393	PURCHASING ASSESS	532	0	0	0	0
88	STATEWIDE COST ALLOCA	7384	STATEWIDE COST ALL	10,239	0	0	0	0
89	ATTORNEY GENERAL COST	7391	AG COST ALLOCATION	121,141	0	0	0	0
			Total Expenditures	9,681,416	912,180	0	73,500	21,000
<div style="border: 1px solid red; border-radius: 10px; padding: 5px; width: fit-content;"> Is this cost ongoing & added to A00 in Base or M150? </div>					<div style="border: 1px solid red; border-radius: 10px; padding: 5px;"> Yes - Base adjustment needed in RGL 2511 in FY2024 to correctly calculate the Cat 86 - Reserve Base Year 1 & Year 2 amounts - RGL 2512 is adjusted during the SFYE closing for FY24 </div>	<div style="border: 1px solid red; border-radius: 10px; padding: 5px;"> Yes - Added In M150 as ongoing Cat 02 - Out-of-State travel costs - due to the change in leadership & Cat 30 - Training amount is comparable to FY2023 </div>	No - non-IFC WP - does not meet thresholds - Add FTE by enhancement dec unit - Positions not included in SB276 (2023) - X-ref w/ WP C67114 - FY2025	No - Add positions to Base since approved by IFC in FY2025 - equipment is a one-time cost - other costs included in schedule costs per FTE - due to AB332 (2023) - X-ref w/ C67117 = FY2025
					This work program is necessary to adjust fiscal year	This work program seeks to transfer authority from Category 86 - Reserve to Category 02 - Out of State	the addition of Collection Agency License Fess and transfer of authority from Category 86 - Reserve to	addition of Student Loan Services Fees and transfer from the Reserve category to the Personnel Services category, from the Reserve category

Adjustments to Base – NEBS695 Report – NEBS Input

- Once WPs are identified in the spreadsheet, ongoing revenue & expenditures are added to the BA in NEBS.
 - For this example, two WPs are identified as ongoing & need to be added in Base & M150 in NEBS
 - First, WP C65325 is the balance forward of cash into FY2024 & is needed for the calculation of Reserves

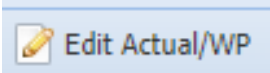
B&I - DIVISION OF FINANCIAL INSTITUTIONS						
B/A 3835 SFY24						
REVENUES						APPROVED
		G.L.#	Description	Original		FIRST
86	RESERVE	9178	RESERVE	4,509,476		WP # C65325 912,180
87	PURCHASING ASSESSMENT	7393	PURCHASING ASS PURCHASING	532		0
88	STATEWIDE COST ALLOCA	7384	STATEWIDE COST STATEWIDE CO	10,239		0
89	ATTORNEY GENERAL COST	7391	AG COST ALLOC/ATTORNEY GE	121,141		0
Total Expenditures				9,681,416		912,180

Is this cost ongoing & added to A00 in Base or M150?

Yes - Base adjustment needed in RGL 2511 in FY2024 to correctly calculate the Cat 86 - Reserve Base Year 1 & Year 2 amounts - RGL 2512 is adjusted during the SFYE closing for FY24

This work program is necessary to adjust fiscal year 2024 beginning cash authority to reflect fiscal year 2023 actual cash balance forward

Adjustments to Base – NEBS Input for WP C65325

- In NEBS, click the Line Items tab
- Click on the  button to enter that screen
- Update the RGL 2511 - Balance Forward from a Previous Year amount
- Remove amount in Cat 86 – GL 9178 – Reserve from the Actual column
 - Costs are not paid from Cat 86
 - Amount should be in RGL 2512 - Bal Fwd to New Year
 - RGL 2512 is finalized at closing of current FY

Summary							Line Items	Schedules	Positions	Mapping	Acct. Maint.
Action	DU	Catg	GL	Description	Actual	Work Pgm					
	B000	00	2511	BALANCE FORWARD FROM PREVIOUS YE...	5,843,918	4,509,476					
	B000	00	2512	BALANCE FORWARD TO NEW YEAR	-5,421,656	0					
	B000	00	3601	CREDIT UNION FEES	2,400	2,400					
	B000	00	3602	BANK LICENSE FEES	4,500	4,500					
	B000	00	3603	CHECK CASHING/DEF DEPOSIT REGIS	55,650	58,350					
	B000	00	3604	TRUST COMPANY LICENSE FEES	39,000	43,500					
	B000	00	3605	COLLECTION AGENCY LICENSE FEES	238,240	266,855					
	B000	00	3607	FOREIGN CREDIT UNIONS	3,150	3,150					
	B000	00	3608	FAMILY TRUST COMPANY	51,900	54,900					
	B000	00	3609	SMALL LOAN COMPANY LICENSE FEE	69,000	82,500					
	B000	00	3610	MONEY ORDER CO LICENSE FEES	37,800	43,800					
	B000	86	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	3,900,169					
	B000	87	7393	PURCHASING ASSESSMENT	532	532					
	B000	88	7384	STATEWIDE COST ALLOCATION	10,239	10,656					
	B000	89	7391	ATTORNEY GENERAL COST ALLOC	121,141	209,658					
Total Revenue					5,171,940	9,259,154					
Total Expenditures					5,171,940	9,259,154					
Difference					0	0					

Adjustments to Base – NEBS Input for WP C66004

- For the 2nd WP in this example, travel costs are added in M150
 - Cat 02 – Out-of-State Travel for administrators & staff for conferences
 - Cat 30 – Training for advanced training classes for required education & professional development – comparable to FY2023

6	B&I - DIVISION OF FINANCIAL INSTITUTIONS						
7	B/A 3835 SFY24						
8							
9						APPROVED	
10	REVENUES						SECOND
11			G.L.#	Description	Original	WP # C66004	
104	86	RESERVE	9178	RESERVE	4,509,476	31,554	
105	87	PURCHASING ASSESSMENT	7393	PURCHASING ASS PURCHASING	532	0	
106	88	STATEWIDE COST ALLOCA	7384	STATEWIDE COST STATEWIDE C	10,239	0	
107	89	ATTORNEY GENERAL COST	7391	AG COST ALLOCA ATTORNEY GE	121,141	0	
108				Total Expenditures	9,681,416	0	
109	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="border: 1px solid red; border-radius: 10px; padding: 5px; width: 30%;"> Is this cost ongoing & added to A00 in Base or M150? </div> <div style="border: 1px solid red; border-radius: 10px; padding: 5px; width: 60%;"> Yes - Added In M150 as ongoing Cat 02 - Out-of-State travel costs - due to the change in leadership & Cat 30 - Training amount is comparable to FY2023 </div> </div>						
110							
111							
112				Purpose		This work program seeks to transfer authority from Category 86 - Reserve to Category 02 - Out of State Travel and Category 30 - Training to cover a projected budgetary shortfall.	

Adjustments to Base – NEBS Input for WP C66004

- In NEBS Line Items tab, filter for M150
- Add Line Items rows to add travel & training GLs from the WP
- Add GL 7300 – Dues & Registration for Cat 30 – Training to the Vendor Schedule with a note identifying WP C66004
- Add notes in M150 for these line items identifying them as related to WP C66004
- Save information
- Balance M150 with appropriate revenue – in this example, M150 is balanced with Reserves
- NEBS695 is attached in the Accounts Maintenance tab

Budget Account Version: 2025-2027 Biennium (FY26-27) | 3835 B&I - DIVISION OF FINANCIAL INSTITUTIONS | W02 PPT

Revenue/Expenditures Out of Balance				Reserves Out of Balance				
All DUs	Y1	-17,572	Y2	-17,572	WP/Y1	609,307	Y1/Y2	0
This DU (M150)	Y1	-17,572	Y2	-17,572	WP/Y1	0	Y1/Y2	0
Other DUs (None)	Y1	0	Y2	0	WP/Y1	609,307	Y1/Y2	0

Action	DU	Catg	GL	Description	Actual	Work Pgm	Year 1	Change	Year 2	Change
⊖	M150	02	6100	PER DIEM OUT-OF-STATE			5,638	0	5,638	
⊖	M150	02	6115	NON-FS VEHICLE RENTAL OUT-OF-STATE			770	0	770	
⊖	M150	02	6131	PUBLIC TRANS OUT-OF-STATE-A			331	0	331	
⊖	M150	02	6140	PERSONAL VEHICLE OUT-OF-STATE			774	0	774	
⊖	M150	02	6150	COMM AIR TRANS OUT-OF-STATE			7,613	0	7,613	
⊖	M150	30	6100	PER DIEM OUT-OF-STATE			1,343	0	1,343	
⊖	M150	30	6130	PUBLIC TRANS OUT-OF-STATE			264	0	264	
⊖	M150	30	6140	PERSONAL VEHICLE OUT-OF-STATE			199	0	199	
⊖	M150	30	6150	COMM AIR TRANS OUT-OF-STATE			640	0	640	
⊖	M150	00	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	0	1,005,242	
⊕	M150	01	5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	-192	0	-192	
⊕	M150	01	5430	LABOR RELATIONS ASSESSMENT	0	0	-2,160	0	-2,160	
⊕	M150	01	5930	LONGEVITY PAY	0	0	8,800	0	10,275	
⊕	M150	04	7060	CONTRACTS	0	0	-76	0	-76	
⊕	M150	04	7065	CONTRACTS - E	0	0	-14,459	0	-14,459	
⊕	M150	04	7110	NON-STATE OWNED OFFICE RENT	0	0	-359,061	0	-359,061	
⊕	M150	04	7286	MAIL STOP-STATE MAILROM	0	0	-5,934	0	-5,934	
⊕	M150	04	7300	DUES AND REGISTRATIONS	0	0	-51,550	0	-51,550	
⊕	M150	04	7980	OPERATING LEASE PAYMENTS	0	0	-4,926	0	-4,926	
⊕	M150	26	7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-5,037	0	-5,037	
⊕	M150	26	8371	COMPUTER HARDWARE <\$5,000 - A	0	0	-2,202	0	-2,202	
⊕	M150	27	7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-40,390	0	-40,390	
⊕	M150	80	7395	COST ALLOCATION - B	0	0	-194,255	0	-194,255	
⊕	M150	82	7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	0	0	-11,644	0	-11,644	
⊕	M150	82	7398	COST ALLOCATION - E	0	0	-322,156	0	-322,156	
⊕	M150	86	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	1,005,242	0	2,009,009	
Total Revenue					0	0	0		1,005,242	
Total Expenditures					0	0	0		1,005,242	
Difference					0	0	0		0	

Buttons: Save, Save & Return, Cancel

Adjustments to Base – Additional Information for NEBS695

- If a WP is complex and needs to be split between ongoing & one-time expenditures
 - Download NEBS695 Report & isolate/remove all but that WP
 - Make notes, calculations, etc. on the spreadsheet & identify it as backup for the specific WP
 - Attach in Account Maintenance tab for M150 & any other appropriate tab or schedule