

FINANCE AND ADMINISTRATION



FINANCE AND ADMINISTRATION

The Finance and Administration function includes those Executive Branch agencies that generally coordinate and provide services to other agencies and programs in state government. It includes the Department of Administration and the Department of Taxation. The Legislature approved total General Fund appropriations of \$39.3 million in FY 2014 and \$36.9 million in FY 2015 for the Finance and Administration function. In contrast, the legislatively approved General Fund appropriations were \$41.0 million in each year of the 2011-13 biennium. The Legislature approved total funding (net of interagency transfers) of \$88.4 million for FY 2014 and \$86.0 million for FY 2015 for the Finance and Administration function. In comparison, total funding (net of interagency transfers) approved by the 2011 Legislature was \$106.0 million for FY 2012 and \$98.6 million for FY 2013. A majority of the decrease in total funding is attributable to the transfer of the Commodity Food Program from the Department of Administration to the Department of Agriculture.

SALARY ADJUSTMENTS

Due to the slow economic recovery, which continues to adversely impact General Fund revenues, the Governor recommended the continuation of reduced compensation for state government and university system employees (excluding salaries for K-12 personnel) of 2.5 percent for the 2013-15 biennium. In addition to a percentage reduction in salaries, the Governor recommended three days of furlough in each year (equivalent to 1.5 percent of salaries). The Governor also recommended the continued suspension of longevity pay for state employees and classified employees of the Nevada System of Higher Education (NSHE) through the 2013–15 biennium. However, the Governor recommended the resumption of merit salary increases for state employees and employees of the NSHE, which had been suspended since FY 2010, beginning July 1, 2014. During the 2013 Legislative Session, the Governor submitted budget amendments to eliminate the proposed three days of furlough in FY 2015 and continuing three days of furlough in FY 2014 only.

In lieu of continuing the 2.5 percent salary reduction and the Governor's amended recommendation to implement three days of furlough in FY 2014 only, the Legislature eliminated the 2.5 percent reduction for state employees for the biennium but also approved six days (48 hours) of unpaid furlough leave per year, for full-time staff, resulting in an approximate 2.3 percent total salary reduction each year. In approving the implementation of furloughs, the Legislature approved funding necessary to hold employees harmless in the accumulation of retirement service credit for time taken as furlough leave. The Legislature approved the same salary reductions for employees of the NSHE although the Board of Regents was provided flexibility to determine how the furlough reductions are implemented for the system's professional employees. The Legislature concurred with the Governor's recommendation to not reduce funding for K-12 personnel salaries.

The Legislature appropriated \$32.0 million in General Funds and \$3.7 million in Highway Funds for allocation by the Board of Examiners over the 2013-15 biennium to meet any deficiencies realized by state agencies resulting from the 2.5 percent salary restoration and costs to hold personnel harmless in the accumulation of retirement service credit associated with furlough leave. Exceptions to the furlough requirement were authorized by the Legislature for employment situations identified as areas of critical need that are necessary for the protection of public health, safety or welfare, which require approval by the Board of Examiners or the administrative body responsible for a particular area of government. The Legislature approved an additional 2.3 percent salary reduction to be assessed in any period of the biennium in which an employee is exempted from the furlough requirement.

DEPARTMENT OF ADMINISTRATION

BUDGET AND PLANNING DIVISION

The Budget and Planning Division's primary responsibilities are to produce The Executive Budget, provide budgetary oversight to all agencies, and coordinate statewide planning efforts. The division also provides staff support to the Board of Examiners and the Economic Forum. The budget account is supported mainly by an appropriation from the General Fund, with supplemental support provided by the Director's Office cost allocation.

The Legislature approved total funding of \$8.8 million (\$8.2 million General Fund appropriation) for the Budget and Planning Division during the 2013-15 biennium, representing a 13.2 percent increase from the \$7.8 million (\$7.2 million General Fund appropriation) approved for the 2011-13 biennium.

The Legislature approved the Governor's recommendation for General Fund appropriations of \$193,555 over the 2013-15 biennium for one new Budget Analyst position to coordinate the division's efforts in developing and implementing Priorities and Performance Based Budgeting (PPBB). In addition, the Legislature approved the Governor's recommendation for General Fund appropriations of \$100,000 over the 2013-15 biennium for a contractor to program enhancements in the Nevada Executive Budget System (NEBS) related to PPBB. The Legislature also approved cost allocation reimbursements of \$135,225 over the 2013-15 biennium for additional Division of Enterprise Information Technology Services programming hours that would address backlogged IT enhancement requests related to the Contract Entry and Tracking System (CETS), the Nevada Project Accounting System (NPAS), non-PPBB related enhancements to NEBS, and the Nevada Open Government website.

SPECIAL APPROPRIATIONS

The Legislature approved the Governor's recommendation to contribute General Fund appropriations of \$150,000 in each year of the 2013-15 biennium for Nevada Volunteers. Funding for Nevada Volunteers, which is the Governor's commission that

works with the federal AmeriCorps Program, would be used for the required state match. In addition, the Legislature approved General Fund appropriations of \$50,000 in each year of the 2013-15 biennium to provide funding to the Governor's Advisory Council on Holocaust Education. This funding would be used to provide programs for the education of children and adults on issues related to the Holocaust.

DIVISION OF HUMAN RESOURCE MANAGEMENT

The Division of Human Resource Management (DHRM) is responsible for attracting and retaining a qualified workforce that serves the citizens of Nevada. The DHRM is funded by uniform assessments to all state agencies for personnel and payroll services. In addition, DHRM performs direct personnel services for select state agencies through its Agency HR Services section. Only those agencies receiving personnel services from Agency HR Services are assessed for those services. The 2013 Legislature approved the Governor's recommendation to decrease the statewide personnel assessment from 0.66 percent of employee gross salaries, as approved for FY 2013 by the 2011 Legislature, to 0.63 percent in FY 2014 and 0.61 percent in FY 2015. The Legislature also approved the Governor's recommendation to increase the statewide payroll assessment from 0.15 percent for FY 2013, to 0.16 percent in each year of the 2013-15 biennium.

The Legislature approved reserve reductions of \$446,000 over the 2013-15 biennium for a technology investment request (TIR) to automate employee personnel record keeping and evaluations. The Legislature also concurred with the Governor's recommendation to continue the expansion of centralizing personnel services, initiated in the 2011-13 biennium, by adding the Department of Tourism and Cultural Affairs (DTCA), Silver State Health Insurance Exchange (SSHIX), and Public Employees' Benefit Program (PEBP) as agencies served by Agency HR Services. To address the additional workload related to this expansion, the Legislature approved the Governor's recommendation to transfer one Personnel Analyst from DTCA to DHRM and increase the status of one Personnel Technician position from half-time to full-time.

Division of Enterprise Information Technology Services

The Division of Enterprise Information Technology Services (EITS) provides state agencies of the Executive Branch with a centralized source of information technology (IT) related services, including programming, database management, computing, and communications. The division consists of the Office of the Chief Information Officer, Application Support, Computing, Security and Communications operational units. For the 2013-15 biennium, the Legislature approved funding totaling \$77.2 million, a 35.9 percent increase from the amount approved for the 2011-13 biennium (\$56.8 million). The increase is primarily due to the transfer of responsibility for the Department of Public Safety's IT services to the division, as well as several new IT initiatives discussed in the following pages.

OFFICE OF THE CHIEF INFORMATION OFFICER

The Office of the Chief Information Officer provides oversight for the division's operational units. The Legislature approved the Governor's recommendation of \$292,319 for the 2013-15 biennium to add a new Deputy Administrator position to oversee the operation of EITS, including staff transferred from the Department of Public Safety.

APPLICATION SUPPORT

The Application Support Unit is responsible for providing information technology solutions for enterprise applications, including all aspects of system life-cycle development. This operational unit provides enterprise customer service, business analysis, technical support, database hosting, and enterprise web development services.

The Legislature concurred with the Governor's recommendation of \$613,250 for the 2013-15 biennium to add three new IT Professional positions to provide programming support for existing applications as well as new state agency information system projects.

The Legislature approved additional funding totaling \$350,000 for the 2013-15 biennium to conduct a contract software application benchmarking and replacement study for the ADVANTAGE information system, which is comprised of the state's financial, payroll and human resources systems, as recommended by the Governor. The Legislature also approved the Governor's recommendation of \$150,000 over the 2013-15 biennium for contracted mobile application development.

COMPUTING UNIT

The Computing Unit manages and operates the state's mainframe, Internet and application servers in a secure environment.

The Legislature concurred with the Governor's recommendation for additional funding of \$1.1 million over the 2013-15 biennium to migrate the state's e-mail from a state-owned hardware and software system to an outsourced cloud based system to avoid capital expenditures associated with upgrading the state's existing e-mail system. Additionally, the Legislature approved the Governor's recommendation to replace obsolete equipment, at a cost of \$1.4 million over the 2013-15 biennium.

COMMUNICATIONS UNIT

The Communications Unit, comprised of the Telecommunications, Data Communications and Network Engineering, and Network Transport Services budget accounts, provides the planning, procurement, operation, and maintenance services necessary to support the communications infrastructure that delivers information

transport services, including e-mail, voice, radio, Internet access, and information data exchanges to state agencies.

The Legislature approved the Governor's recommendation to replace the state's telephone system with a leased system at a cost totaling \$1.24 million over the 2013-15 biennium funded with user fees. In so doing, the Legislature approved the removal of General Fund appropriations of \$1.9 million to support the telephone system and the addition of user fees as recommended by the Governor. However, to comply with statutory provisions governing internal services funds, and specific statutes pertaining to the Fund for Information Services, the Legislature did not approve the Governor's recommendation to appropriate General Funds to this account in order to allow access to the Interim Finance Committee Contingency Account.

However, the Legislature approved an appropriation to the Interim Finance Committee of \$800,000 that may be accessed by agencies to assist with the cost of connecting to the new statewide telephone system.

The Legislature concurred with the Governor's recommendation of \$403,861 over the 2013-15 biennium to increase network capacity for Internet services and Silvernet, the state's wide area network, in order to meet growing customer demand for IT communications. Network capacity will be increased in Ely, Fallon and Southern Nevada, as well as on the state's north-south data transmission line.

For the biennium, the Legislature approved the Governor's recommended additional funding totaling \$2.4 million to replace communications equipment, including equipment related to microwave communication site operation, such as backup batteries, communication equipment and vehicles, and core infrastructure equipment, including routers and switches.

INFORMATION SECURITY

The Office of Information Security provides leadership and oversight of a comprehensive state information security program, including information security policies and standards, security assessments, security incident response, continuity of operations plans, physical access control solutions, and security awareness training, with the goal of protecting critical state data, networks, and data processing environments.

For the 2013-15 biennium, the Legislature approved \$351,845 to fund continuous monitoring software and services to continually monitor devices, networks, applications and databases for malicious attacks and vulnerabilities in order to secure state information resources.

The Legislature approved the Governor's recommendation, as amended, to deploy security software on all state desktop computers at a cost of \$656,128 over the 2013-15 biennium. The money committees issued a letter of intent instructing the

department to report on the implementation of the desktop security software to the Interim Finance Committee on a semiannual basis over the 2013-15 biennium.

INFORMATION TECHNOLOGY CONSOLIDATION DPS

The 2013 Legislature approved the Governor's recommendation to transfer responsibility for the Department of Public Safety's (DPS) information technology (IT) services to the Department of Administration as the first phase of the state's effort to consolidate IT services within the Division of Enterprise and Information Technology Services (EITS). Forty-eight IT-related positions were transferred from DPS to EITS, and EITS will assume responsibility for performing IT-related support services for DPS as a result of the consolidation. The DPS staff were transferred to a temporary new budget account, which will be supported by \$11.9 million in cost allocation reimbursements from DPS. Staff and IT activities transferred from DPS will not be integrated in existing EITS units during the 2013-15 biennium, and will not factor in to the calculation of the rates EITS charges other state agencies that utilize its IT services.

The Legislature approved locating the project management consultant, to develop a plan to integrate DPS IT staff and activities to existing EITS budget accounts, in the IT Consolidation account, where the cost will be fully supported by DPS. The Legislature did not concur with the Governor's recommendation to include a nominal General Fund appropriation in the IT Consolidation account for the purpose of allowing access to the Interim Finance Committee Contingency Account.

The 2013 money committees expressed concern regarding the increase in the amount of reserve funding necessary to provide for a reasonable level of working capital in existing EITS accounts associated with merging DPS IT costs into these accounts in 2015-17 biennium. Accordingly, the Legislature issued a letter of intent directing the Department of Administration to develop a plan for funding appropriate reserve levels.

DISASTER RECOVERY

The Legislature approved the Governor's recommendation for additional funding of \$1.1 million over the 2013-15 biennium to plan and implement the first phase of a statewide information technology disaster recovery plan in the Application Support, Computer Facility, Data Communications and Network Engineering, and Information Security budget accounts. The funding will be used to support a disaster recovery consultant and purchase additional computer hardware and software to strengthen the state's disaster recovery capabilities. In addition, the Legislature approved dedicating one existing position to disaster recovery efforts, as recommended by the Governor.

ADMINISTRATIVE SERVICES DIVISION

The Administrative Services Division provides fiscal and administrative support to the Department of Administration, as well as fiscal services to the Board of Examiners, the Office of the Governor, Governor's Mansion, Nuclear Projects, State Energy Office, Civil

Air Patrol, Deferred Compensation Committee, Ethics Commission, and the Commission for Women. The division is funded entirely through an administrative assessment charged to the other divisions within the Department of Administration and other agencies utilizing its services.

The Legislature concurred with the Governor's recommendation to eliminate one vacant Accounting Assistant position due to the approved transfer of the Commodity Food Program to the Department of Agriculture, which results in a salary savings totaling \$92,140 over the 2013-15 biennium. Additionally, the Legislature approved 800 hours for one part-time database administrator at a cost of \$150,164 over the 2013-15 biennium.

STATE PUBLIC WORKS DIVISION

The 2011 Legislature approved the consolidation of the State Public Works Board and the Buildings and Grounds Division to create a new State Public Works Division (SPWD) within the Department of Administration. The duties of the SPWD include implementing the state's Capital Improvement Program (CIP), providing the physical building and grounds maintenance and housekeeping for state-owned buildings; procuring office space leases for state agencies; and managing the Marlette Lake Water System that provides water to Carson City and Virginia City. The Buildings and Grounds (B&G) section of the SPWD also funds security services provided by the Capitol Police Division of the Department of Public Safety.

The 2013 Legislature approved General Fund appropriations of \$543,031 for the 2013-15 biennium for the division, an increase of 14.4 percent compared to the amount of \$474,773 approved for the 2011-13 biennium. The majority of the increase in General Fund was driven by the 2013 Legislature approving the Governor's recommendation to establish and support a new administration budget account in the division through cost allocations, as discussed in further detail below. As a result, appropriations to the Facility Condition and Analysis budget increased in order to pay its new cost allocation. Total funding from project management and inspection fees collected from the CIP was approved to decrease by 23.9 percent from the \$9.8 million approved for the 2011-13 biennium to \$7.5 million during the 2013-15 biennium.

The 2013 Legislature approved the Governor's recommendation to establish a new Public Works Administration budget account. In part, this recommendation was the division's response to a letter of intent issued by the 2011 Legislature that had instructed the SPWD to complete a time and effort study to support allocating the costs of the SPWD Administrator in the budget for the 2013-15 biennium.

The new Public Works Administration budget account will house positions and functions that provide services to more than one of the existing budget accounts and sections within the SPWD. The 2013 Legislature approved the Governor's recommendation to transfer six existing positions to the new account: the Administrator, two Deputy Administrators, one Information Technology Professional, and two Administrative

Assistants. The 2013 Legislature approved an increase in the responsibilities of the Deputy Administrator position previously housed in B&G to incorporate the duties of the eliminated Chief Engineer position, and approved a salary increase of \$21,886 to align this position's pay to a commensurate level with existing deputy positions within the division

The costs of the new budget account are allocated among four of the division's budget accounts: Buildings and Grounds, Engineering and Planning, Facility Condition and Analysis, and Marlette Lake. The total amount to be cost allocated is \$1.7 million over the 2013-15 biennium. Of this amount, \$55,959 is General Fund allocated to the Facility Condition and Analysis account.

To address reduced workloads due to the state's declining CIP, the Legislature approved the Governor's recommendation to eliminate six positions from the Engineering and Planning account, including three Building Construction Inspectors and three Project Manager positions. Over the 2013-15 biennium, the reduction in positions will reduce assessment fees collected from the state's CIP by \$1.0 million.

The primary source of funding for the B&G section is rent charged to state agencies for the use of state-owned building office, dormitory, and storage space. The 2013 Legislature approved rental revenues collected by B&G to total approximately \$29.9 million over the 2013-15 biennium, or remain flat as compared to the \$29.9 million approved for the 2011-13 biennium. The rental rate charged by B&G for state-owned office space was approved to decrease by 1.0 percent to \$0.95 per square foot for the 2013-15 biennium compared to \$0.96 per square foot amount approved for the 2011-13 biennium.

In the Buildings and Grounds budget account, the 2013 Legislature approved a reduction to rental fee reserves of approximately \$1.6 million in the 2013-15 biennium to address deferred maintenance and renovation projects in state-owned facilities as recommended by the Governor. The Legislature also approved the addition of one full-time Administrative Assistant position to support the B&G Las Vegas office operations. The Las Vegas office previously had one administrative position to support 14 professional and maintenance support staff. The position costs of \$81,455 over the biennium are funded with a reduction in rental fee reserves.

INSURANCE AND LOSS PREVENTION DIVISION

The Division of Insurance and Loss Prevention (also known as Risk Management) is comprised of two sections: Insurance and Loss Prevention, and Workers' Compensation. Primary responsibilities of the Insurance and Loss Prevention section include administration of the large-deductible property insurance program; administration of the self-funded automobile physical liability program; purchase and management of commercial insurance policies; and provision of technical assistance and loss prevention training. Primary responsibilities of the Workers' Compensation section are the negotiation, purchase, and oversight of the workers' compensation

insurance policy and program, as well as coordination and oversight of the statewide safety program.

Funding for the division is provided by insurance premiums assessed to state agencies. For the 2013-15 biennium, the Legislature approved total funding of \$57.3 million, an increase of 9.2 percent from the legislatively approved operating expenditures of \$52.5 million in the 2011-13 biennium. This increase is largely due to legislatively approved increases in funding for workers' compensation. The increase reflects 81.25 percent of the actuarial estimate for workers' compensation claims expenditures approved by the 2013 Legislature, compared to 70 percent of the actuarial estimate that was approved by the 2011 Legislature. To accommodate this increase, the Legislature approved an increase in the workers' compensation assessment rate on gross salaries (up to \$36,000 salary per employee, per calendar year) from 1.55 percent in each year of the 2011-13 biennium to 2.88 percent in each year of the 2013-15 biennium.

FLEET SERVICES DIVISION

The Fleet Services Division (formerly Motor Pool) is responsible for the administration of the state's vehicle fleet in Carson City, Reno, and Las Vegas. Funding for the division is primarily generated from vehicle rental charges. The Legislature approved the Governor's recommendation to fund Fleet Services' operations with higher rates in the 2013-15 biennium than were approved in the 2011-13 biennium. Monthly rental rates increased by \$52 for compact vehicles, \$68 for intermediate vehicles, \$81 for premium vehicles, and \$138 for specialty vehicles. The rate increases were required to fund the following enhancements approved by the 2013 Legislature:

- A new Equipment Mechanic position;
- Renovation of the heating, ventilation, and air-conditioning (HVAC) system at the Carson City Fleet Services Division's office;
- Increases in the cost of gasoline estimated over the 2013-15 biennium (\$2.1 million over the 2013-15 biennium compared to \$1.4 million over the 2011-13 biennium); and
- The replacement of 102 vehicles.

The Legislature concurred with the Governor's recommendation to purchase the Fleet Services Division's Las Vegas facility, using General Fund financing of \$2.5 million. The General Fund will be paid back over 20 years from revenues generated by vehicle rental charges. The Legislature also approved the Governor's recommendation for General Fund appropriations of \$1.8 million and Highway Fund authorizations of \$1.1 million over the 2013-15 biennium to purchase 109 additional vehicles that will be managed as part of the division's fleet, but will be assigned to various state agencies for their long-term use.

DEPARTMENT OF TAXATION

The Department of Taxation is responsible for the administration of the majority of the state's non-gaming tax laws, as well as the Local Government Budget Act. The Legislature approved General Funds totaling \$51.7 million for the 2013-15 biennium to support the operations of the department compared to \$51.3 million for the 2011-13 biennium.

The 2013 Legislature approved General Fund support in the amount of approximately \$801,000 over the 2013-15 biennium for six new positions as recommended by the Governor. The six new positions approved include one unclassified Chief Deputy, three Auditors and two Revenue Officer positions. The unclassified Chief Deputy position will act as the department's focal point for identifying, modifying and promulgating regulations to provide a greater degree of clarity for staff and the business community. The Chief Deputy position will provide an additional layer of management within the department's organizational structure, and allow for an enhanced managerial presence in Southern Nevada. Finally, the Chief Deputy position will also serve as the department's Public Information Officer.

The three Auditor positions will be used to increase the audit penetration rate for sales and use tax accounts to 1 percent, which is the department's benchmark goal. The audit penetration rate is based on the total number of audits conducted annually as a percentage of the taxpayers. Increasing the audit penetration rate will act as a direct deterrent for taxpayer non-compliance, and indirectly increase tax collections.

The two Revenue Officer positions will pursue collections on delinquent accounts. Because of the economic downturn, there has been an increase in the number of delinquent accounts, businesses not filing tax returns timely and in the number of hearings, which require additional Revenue Officers. The addition of two new Revenue Officers will reduce the current average number of non-compliant and/or delinquent accounts, which will allow the Revenue Officer staff to more closely manage the non-compliant accounts assigned to them.

In addition to the new positions, the Legislature approved the Governor's recommendation to re-designate the Chief of the Division of Assessments position from the classified to unclassified service. The re-designation and salary increase will provide parity with other existing unclassified Deputy positions in the department.

The Legislature approved the Governor's recommendation to use tobacco settlement income to fund the three-position Tobacco Master Settlement Agreement Enforcement Unit in lieu of General Funds.

**Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2013-15 Legislature**

	2012-2013 Work Program	2013-2014 GOVERNOR RECOMMENDS	2013-2014 LEGISLATIVELY APPROVED	2014-2015 GOVERNOR RECOMMENDS	2014-2015 LEGISLATIVELY APPROVED
FINANCE & ADMINISTRATION					
DEPARTMENT OF ADMINISTRATION					
ADMINISTRATION - BUDGET AND PLANNING	4,142,999	4,142,063	4,173,037	4,677,453	4,667,926
GENERAL FUND	3,799,602	3,796,234	3,874,600	4,319,829	4,370,153
INTERAGENCY TRANSFER	310,007	345,829	298,437	357,624	297,773
INTERIM FINANCE	33,390				
REVERSIONS					
ADMINISTRATION - SPECIAL APPROPRIATIONS	186,375	200,000	200,000	200,000	200,000
GENERAL FUND	105,000	200,000	200,000	200,000	200,000
BALANCE FORWARD	81,375				
ADMINISTRATION - ADMINISTRATIVE SERVICES	2,921,959	2,951,523	2,950,014	2,979,184	2,982,460
BALANCE FORWARD	471,572	445,420	445,420	473,731	477,866
INTERAGENCY TRANSFER	2,450,387	2,504,594	2,504,594	2,504,594	2,504,594
OTHER FUND		1,509		859	
ADMINISTRATION - INSURANCE & LOSS PREVENTION	26,962,180	28,657,646	28,654,096	28,581,669	28,636,212
BALANCE FORWARD	12,650,641	9,115,545	9,115,545	6,535,639	6,593,665
INTERAGENCY TRANSFER	14,031,096	19,429,139	19,429,139	21,933,135	21,933,135
OTHER FUND	280,443	112,962	109,412	112,895	109,412
ADMINISTRATION - DIVISION OF INTERNAL AUDITS	1,240,316	1,234,851	1,236,708	1,275,319	1,259,557
GENERAL FUND	1,238,966	1,234,851	1,236,708	1,275,319	1,259,557
INTERAGENCY TRANSFER	1,350				
REVERSIONS					
ADMINISTRATION - MOTOR POOL	4,099,396	5,030,215	4,979,939	5,401,384	5,243,970
BALANCE FORWARD	774,860	210,170	210,170	425,344	379,376
INTERAGENCY TRANSFER	3,315,940	4,814,778	4,765,815	4,969,933	4,860,640
OTHER FUND	8,596	5,267	3,954	6,107	3,954
ADMINISTRATION - MOTOR POOL CAPITAL PURCHASE	1,547,638	7,222,896	6,721,720	3,022,710	3,120,925
GENERAL FUND		4,705,111	4,144,306	367,569	405,080
BALANCE FORWARD	956,271	520,565	520,565	732,555	732,305
HIGHWAY FUND		566,752	626,631	439,962	501,210
INTERAGENCY TRANSFER	378,782	1,213,488	1,213,488	1,265,600	1,265,600
OTHER FUND	212,585	216,980	216,730	217,024	216,730
REVERSIONS					
ADMINISTRATION - PURCHASING	2,676,716	2,854,529	2,880,158	2,813,157	2,873,296
BALANCE FORWARD	398,417	241,035	230,718	199,468	223,864
INTERAGENCY TRANSFER	2,208,463	2,541,917	2,579,076	2,541,904	2,579,068
OTHER FUND	69,836	71,577	70,364	71,785	70,364
ADMINISTRATION - HEARINGS DIVISION	4,485,285	4,543,858	4,502,884	4,660,968	4,594,165
INTERAGENCY TRANSFER	30,639	47,271	47,271	47,293	47,293
OTHER FUND	4,454,646	4,496,587	4,455,613	4,613,675	4,546,872
REVERSIONS					

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	2012-2013 Work Program	2013-2014 GOVERNOR RECOMMENDS	2013-2014 LEGISLATIVELY APPROVED	2014-2015 GOVERNOR RECOMMENDS	2014-2015 LEGISLATIVELY APPROVED
ADMINISTRATION - VICTIMS OF CRIME	14,161,755	14,474,714	14,474,714	16,161,673	16,162,632
BALANCE FORWARD	4,600,874	4,933,372	4,933,372	6,620,331	6,621,290
FEDERAL FUND	2,971,000	3,103,000	3,103,000	3,103,000	3,103,000
OTHER FUND	6,589,881	6,438,342	6,438,342	6,438,342	6,438,342
ADMINISTRATION - SPWD - ADMINISTRATION		999,568	857,478	746,380	858,577
INTERAGENCY TRANSFER		999,567	857,478	746,379	858,577
OTHER FUND		1		1	
ADMINISTRATION - SPWD - ENGINEERING AND PLANNING	4,927,083	3,896,117	3,761,844	3,967,778	3,711,799
BALANCE FORWARD	1,656,872				
OTHER FUND	3,270,211	3,896,117	3,761,844	3,967,778	3,711,799
ADMINISTRATION - SPWD - FACILITY COND & ANALYSIS	240,470	327,544	272,104	336,252	270,927
GENERAL FUND	240,470	327,544	272,104	336,252	270,927
REVERSIONS					
ADMINISTRATION - SPWD - BUILDINGS & GROUNDS	18,364,292	18,019,930	17,363,707	18,827,709	18,411,205
BALANCE FORWARD	2,558,766	1,472,528	1,472,528	2,278,405	2,505,359
INTERAGENCY TRANSFER	15,732,228	16,488,653	15,845,878	16,486,933	15,860,545
OTHER FUND	73,298	58,749	45,301	62,371	45,301
ADMINISTRATION - SPWD - MARLETTE LAKE	1,859,216	1,614,586	1,614,586	1,696,032	1,698,116
BALANCE FORWARD	497,458	563,306	563,306	641,752	643,836
OTHER FUND	1,361,758	1,051,280	1,051,280	1,054,280	1,054,280
ADMINISTRATION - IT - OFFICE OF CIO	857,609	768,606	779,462	700,581	655,885
BALANCE FORWARD	234,933	165,261	104,873	125,606	79,669
INTERAGENCY TRANSFER	622,676	602,684	674,589	574,314	576,216
OTHER FUND		661		661	
ADMINISTRATION - IT - APPLICATION SUPPORT	3,994,528	5,175,450	5,227,424	4,840,665	5,004,298
BALANCE FORWARD	522,434	517,858	330,835	519,929	516,667
INTERAGENCY TRANSFER	3,471,774	4,655,521	4,896,589	4,316,594	4,487,631
OTHER FUND	320	2,071		4,142	
ADMINISTRATION - IT - COMPUTER FACILITY	12,974,958	14,807,339	13,834,009	14,981,867	13,903,315
BALANCE FORWARD	2,317,674	2,226,907	1,373,907	2,235,815	1,379,494
INTERAGENCY TRANSFER	10,655,898	12,571,524	12,460,102	12,737,144	12,523,821
OTHER FUND	1,386	8,908		8,908	
ADMINISTRATION - IT - DATA COMM & NETWORK ENGIN	3,378,446	3,893,092	3,848,740	4,431,047	4,425,028
BALANCE FORWARD	596,602	248,846	243,860	250,889	311,102
INTERAGENCY TRANSFER	2,781,486	3,642,203	3,604,880	4,178,115	4,113,926
OTHER FUND	358	2,043		2,043	

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Summary of Appropriations and Authorizations
2013-15 Legislature**

	2012-2013 Work Program	2013-2014 GOVERNOR RECOMMENDS	2013-2014 LEGISLATIVELY APPROVED	2014-2015 GOVERNOR RECOMMENDS	2014-2015 LEGISLATIVELY APPROVED
ADMINISTRATION - IT - TELECOMMUNICATIONS	3,423,071	4,149,397	3,640,441	4,461,690	3,833,364
GENERAL FUND		810,859		1,081,145	
BALANCE FORWARD	651,799	590,350	412,106	592,711	419,802
INTERAGENCY TRANSFER	2,769,992	2,745,827	3,228,335	2,785,473	3,413,562
OTHER FUND	1,280	2,361		2,361	
ADMINISTRATION - IT - NETWORK TRANSPORT SERVICES	2,962,793	3,183,070	3,194,130	3,142,711	3,120,345
BALANCE FORWARD	193,615	288,846	310,537	290,001	314,807
INTERAGENCY TRANSFER	2,553,099	2,793,602	2,443,756	2,753,746	2,383,912
OTHER FUND	216,079	100,622	439,837	98,964	421,626
ADMINISTRATION - IT - SECURITY	1,088,191	1,754,536	2,088,049	1,333,576	1,679,357
BALANCE FORWARD	148,716	138,589	102,796	139,143	141,415
INTERAGENCY TRANSFER	933,151	1,614,406	1,984,697	1,193,323	1,537,386
OTHER FUND	6,324	1,541	556	1,110	556
ADMINISTRATION - IT - INFO TECH CONSOLIDATION DPS		6,092,104	5,972,195	6,184,561	5,950,100
GENERAL FUND		100		100	
HIGHWAY FUND		100		100	
INTERAGENCY TRANSFER		6,091,904	5,972,195	6,184,361	5,950,100
ADMINISTRATION - HRM - HUMAN RESOURCE MANAGEMENT	8,902,820	9,213,293	9,181,907	9,066,615	8,674,710
BALANCE FORWARD	1,182,951	1,071,132	1,294,000	908,298	812,746
INTERAGENCY TRANSFER	7,681,138	8,100,310	7,849,840	8,117,296	7,823,897
OTHER FUND	38,731	41,851	38,067	41,021	38,067
ADMINISTRATION - HRM - UNEMPLOYMENT COMPENSATION	7,297,823	4,377,574	5,662,364	2,768,651	4,246,303
BALANCE FORWARD	4,495,709	3,472,762	3,472,762	1,863,839	3,148,629
INTERAGENCY TRANSFER	2,802,114	904,812	2,189,602	904,812	1,097,674
ADMINISTRATION - NSLA - NEVADA STATE LIBRARY	4,766,059	4,651,182	4,583,673	4,662,452	4,565,361
GENERAL FUND	2,932,929	3,007,020	2,939,511	3,040,439	2,943,348
BALANCE FORWARD	989				
FEDERAL FUND	1,820,098	1,642,119	1,642,119	1,619,970	1,619,970
INTERAGENCY TRANSFER	10,000				
OTHER FUND	2,043	2,043	2,043	2,043	2,043
REVERSIONS					
ADMINISTRATION - NSLA - ARCHIVES AND RECORDS	1,192,453	1,153,198	1,190,430	1,178,832	1,184,792
GENERAL FUND	1,100,363	1,098,087	1,102,875	1,124,643	1,102,803
FEDERAL FUND	57,455	22,118	22,118	21,196	21,196
INTERAGENCY TRANSFER	32,270	32,092	64,536	32,092	59,892
OTHER FUND	2,365	901	901	901	901
REVERSIONS					

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ADMINISTRATION - NSLA - CLAN	441,684	288,104	292,066	290,066	287,127
BALANCE FORWARD	159,760				
FEDERAL FUND					
INTERAGENCY TRANSFER	43,801	32,086	35,947	32,543	32,380
OTHER FUND	238,123	256,018	256,119	257,523	254,747
ADMINISTRATION - NSLA - MAIL SERVICES	7,329,240	7,265,517	7,117,264	7,092,392	7,009,713
BALANCE FORWARD	689,762	677,134	677,134	587,440	587,399
INTERAGENCY TRANSFER	6,639,478	6,585,859	6,440,130	6,502,833	6,422,314
OTHER FUND		2,524		2,119	
ADMINISTRATION - NSLA - MAIL SERVICES EQUIPMENT	288,812	324,626	311,979	293,789	282,474
BALANCE FORWARD	224,177	263,902	263,902	278,109	265,462
INTERAGENCY TRANSFER	64,635	60,724	48,077	15,680	17,012
ADMINISTRATION - NSLA - IPS EQUIPMENT/SOFTWARE		31,944	32,444	30,801	32,800
BALANCE FORWARD				3,001	5,000
INTERAGENCY TRANSFER		31,944	32,444	27,800	27,800
JUDICIAL COLL & COLL OF JUVENILE & FAMILY JUSTICE	130,430	130,430	130,430	130,430	130,430
GENERAL FUND	130,430	130,430	130,430	130,430	130,430
ADMINISTRATION - MERIT AWARD BOARD	1,100	1,100	1,100	1,100	1,100
GENERAL FUND	1,100	1,100	1,100	1,100	1,100
REVERSIONS					
BOE - GENERAL FUND SALARY ADJUSTMENT	22,029,951				16,021,435
GENERAL FUND	22,029,951				16,021,435
BALANCE FORWARD					
BOE - HIGHWAY FUND SALARY ADJUSTMENT	1,486,469		1,846,322		1,866,084
BALANCE FORWARD	1,486,469				
HIGHWAY FUND			1,846,322		1,866,084
TOTAL DEPARTMENT OF ADMINISTRATION	170,362,117	163,430,602	163,577,418	160,939,494	177,565,788
GENERAL FUND	31,578,811	15,311,336	13,901,634	11,876,826	26,704,833
BALANCE FORWARD	37,552,696	27,163,528	26,078,336	25,702,006	26,159,753
FEDERAL FUND	4,848,553	4,767,237	4,767,237	4,744,166	4,744,166
HIGHWAY FUND		566,852	2,472,953	440,062	2,367,294
INTERAGENCY TRANSFER	79,520,404	98,850,734	99,466,895	101,209,521	100,674,748
INTERIM FINANCE	33,390				
OTHER FUND	16,828,263	16,770,915	16,890,363	16,966,913	16,914,994
REVERSIONS					

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DEPARTMENT OF TAXATION					
DEPARTMENT OF TAXATION	26,620,007	26,397,244	26,416,740	27,780,047	27,255,268
GENERAL FUND	25,638,016	25,432,722	25,431,173	26,786,257	26,261,393
INTERAGENCY TRANSFER	8,281	226,588	247,633	231,850	231,935
INTERIM FINANCE	260,164				
OTHER FUND	713,546	737,934	737,934	761,940	761,940
REVERSIONS					
TOTAL DEPARTMENT OF TAXATION	26,620,007	26,397,244	26,416,740	27,780,047	27,255,268
GENERAL FUND	25,638,016	25,432,722	25,431,173	26,786,257	26,261,393
INTERAGENCY TRANSFER	8,281	226,588	247,633	231,850	231,935
INTERIM FINANCE	260,164				
OTHER FUND	713,546	737,934	737,934	761,940	761,940
REVERSIONS					
FINANCE & ADMINISTRATION					
GENERAL FUND	57,216,827	40,744,058	39,332,807	38,663,083	52,966,226
BALANCE FORWARD	37,552,696	27,163,528	26,078,336	25,702,006	26,159,753
FEDERAL FUND	4,848,553	4,767,237	4,767,237	4,744,166	4,744,166
HIGHWAY FUND		566,852	2,472,953	440,062	2,367,294
INTERAGENCY TRANSFER	79,528,685	99,077,322	99,714,528	101,441,371	100,906,683
INTERIM FINANCE	293,554				
OTHER FUND	17,541,809	17,508,849	17,628,297	17,728,853	17,676,934
REVERSIONS					
TOTAL FOR FINANCE & ADMINISTRATION	196,982,124	189,827,846	189,994,158	188,719,541	204,821,056
Less: INTER-AGENCY TRANSFER	79,528,685	99,077,322	99,714,528	101,441,371	100,906,683
NET FINANCE & ADMINISTRATION	117,453,439	90,750,524	90,279,630	87,278,170	103,914,373

