NEVADA SYSTEM OF HIGHER EDUCATION PROCEDURES AND GUIDELINES MANUAL

CHAPTER 1

CAMPUS DEVELOPMENT

Section 1.	Campus Development	2
	Property	
Section 3.	·	
	NSHE Salvage Value Policy, July 2005	

NEVADA SYSTEM OF HIGHER EDUCATION PROCEDURES AND GUIDELINES MANUAL

CHAPTER 1

CAMPUS DEVELOPMENT

Section 1. Campus Development

Standardized plaques shall be placed on Nevada System of Higher Education (NSHE) buildings as follows:

- a. Building plaque should be installed for the building dedication.
- b. The plaque should be one piece, cast bronze, wall mounted in main entrance to building.
- c. Plaque should not exceed 36" x 36" and may include the following:
 - ✓ Building name and year of completion
 - ✓ University Institution
 - √ Special message if appropriate
 - √ Names of Regents*
 - √ Governor*
 - √ Chancellor*
 - ✓ Institution President*
 - ✓ State Public Works Board
 - ✓ Name of Design Firm

(*At the time of dedication.)

(Added 6/05)

Section 2. Property

1. Vandalism

- a. Damage to NSHE institutional buildings, equipment or other property resulting from vandalism shall be reported immediately to the president of the division involved. The campus police, sheriff's office or city police should also be notified and asked to investigate.
- b. After investigation, if the president determines that action should be taken to recover the cost of such damage, such president may request the institution general counsel to take action to try to recover the cost of repairs.

2. Naming of Campus Buildings

Institutions of the NSHE shall adhere to the following standardized procedures for naming buildings, rooms, or public spaces. Names for new or unnamed buildings, building additions, or for renaming existing buildings are subject to approval by the NSHE Board of Regents. Names for a room, part of a building or a public space on campus are subject to approval by the president of the institution with written notification to the Chancellor.

- a. The naming of a building, room, part of building, or public space shall be considered in accordance with the following principles, if it is to be named after a person or persons:
 - i. Years of service to public education;
 - ii. Contributions to public education (other than employment);
 - iii. Quality and time of service to community or state;
 - iv. Years residing in the community or state;
 - v. Contributions to the development of the community or state; and
 - vi. Significant or substantial donations to the cost of the building or to a System institution without personal gain.

When a building is named in recognition of a donor or non-donor honoree that name will generally be effective for the useful life of the facility. Notwithstanding the foregoing, the Board of Regents reserves the right at any time to rename a building in the event it determines that name of the building is no longer consistent with the institution's mission and values, or causes harm to the institution's reputation.

- b. When a building named in recognition of a gift or an individual has reached the end of its useful life and will be replaced or substantially renovated, the replaced or renovated building may be renamed. Appropriate recognition of earlier donors and honorees shall be included in or adjacent to the new or renovated building or in an appropriate way on the same campus. When a building is proposed for renaming, the institution will make all reasonable efforts to inform in advance the original donor or honorees and their immediate family members, as appropriate.
- c. A name on a building that was named in recognition of a gift may be removed with approval of the Board of Regents if the donor defaults on the gift.
- d. The naming of a building, room, part of building, or public space shall not be considered under the following conditions, if it is to be named after a person or persons:
 - i. The person is currently employed by the NSHE.
 - ii. The person is currently serving on the Board of Regents.
 - iii. The person is an elected public official.
- e. No more than three buildings at the same NSHE institution shall be named for an individual person. This limitation does not apply to buildings named for private foundations, companies, or other corporate entities.
- f. In considering potential names for new buildings, both the campus constituents and appropriate community groups shall be consulted, as appropriate.

- g. For buildings 1) located on property not owned by NSHE or 2) built cooperatively in partnership with another entity, the selection of a name to be recommended by the president shall be done in consultation with the partner.
- h. The president of the institution will recommend the proposed building name to the Chancellor for review. The nomination will include biographical data, if applicable.
- i. After review by the Chancellor, the Chancellor shall forward the recommendation to the Chair of the Board of Regents for consideration by the full Board.
- j. The Board of Regents may, in its sole discretion, waive any of the provisions or limitations of this Subsection 2.

3. Campus Master Planning

The following general procedures and divisions of responsibility shall govern all campus master planning:

- a. The NSHE has the basic responsibility for campus master planning.
- b. All physical development plans and proposals and contemplated land acquisitions shall be submitted to the State Public Works Board for review and comment.
- c. The staff of the State Public Works Board may be requested to provide architectural and engineering assistance to the NSHE in developing physical master plans.

4. Capital Improvement Programming

The following general procedures and divisions of responsibility shall govern the capital improvement programming of all NSHE projects:

- a. The NSHE shall determine the sequence of priority and scope of work of all NSHE projects.
- b. The sequence of priority and scope of work shall be submitted to the State Public Works Board for review and comment. Should the State Public Works Board disagree with the projects submitted, or the priority assigned, the submission shall be returned to the NSHE with an explanation. Representatives of the two agencies shall then meet and attempt to develop a satisfactory list. Should agreement not be reached, the proposals of both agencies shall be transmitted to the Governor and Legislature by the respective agencies.
- c. The State Public Works Board shall develop budget estimates of total project costs based on the project scope of the work and shall submit the budget estimates to the NSHE for review and comment prior to adoption.

5. Project Design Process for State Funded Projects

The following general procedures and divisions of responsibility shall govern the design of all projects financed in whole or part by state-appropriated funds:

- a. Detailed project programs based on legislative action shall be prepared by the campus committee and submitted to the State Public Works Board for approval.
- b. The campus committee shall include representatives from the college or department to be served by the building, at least one representative from the Physical Plant Department/Facilities Management and the chief financial officer serving that campus. The program shall contain the educational and departmental needs for space with proposed room sizes.
- c. Detailed project budgets based on the campus program and legislative appropriations and authorizations shall be prepared by the State Public Works Board and submitted to the campus committee for review and comment prior to adoption by the State Public Works Board.
- d. The State Public Works Board shall insure that qualified architects and engineers are retained to design all projects. On all campus projects, the State Public Works Board shall extend to the Board of Regents the courtesy of nominating two or more architectural or engineering firms, ranked in preferential order, and the State Public Works Board shall either select from among those nominated or request a new slate be submitted. The preparation, execution and administration of professional service agreements shall be a State Public Works Board responsibility.
- e. Preliminary plans and specifications, which shall include a cost estimate, a building configuration, number of floors, shape, exterior appearance, building blueprint, elevations, relationship to other facilities on campus, relationship of departments and rooms within the structure, shall be recommended by the campus building committee to its president for approval. The president will then forward the preliminary plans to the State Public Works Board for its approval.
- f. During the preparation of the working drawings, all communications from the architects, consultants or State Public Works Board shall be directed to the chief financial officer or designee from the Physical Plant Department/Facilities Management.
- g. Final plans, including final cost estimates, must be presented by the architects or consultants to the campus for approval. The chief financial officer will present the final plans to campus users and recommend approval to the president. Recommendations on the arrangement of the alternates, if any, should be recommended by the chief financial officer. The president will then recommend the final plan to the Board of Regents for approval prior to forwarding the final plans to the State Public Works Board for its approval.
- h. The contract documents and bid schedule shall be approved by the State Public Works Board after consultation with the campus. All contract and financial documents shall be directed through the chief financial officer of the campus.
- i. The bidding procedures shall be a State Public Works Board responsibility.
- j. The technical and professional staffs of the campus and the State Public Works Board shall cooperate to ensure the satisfactory design of the project.

6. Construction Projects

The following general procedures and divisions of responsibility shall govern the construction procedures on all projects funded in whole or in part by State appropriated funds:

- a. The State Public Works Board shall award construction contracts with the concurrence of the campus. Construction contracts jointly financed by state appropriated funds and by non appropriated funds shall be executed by both the State Public Works Board and the campus.
- b. The administration of construction contracts shall be a State Public Works Board responsibility and the Board shall comply with all commitments made by the campus in obtaining non-appropriated funds. Expenditures during the administration of the contract shall be consistent with the approved budget. All change orders shall be submitted to the campus for review and comment prior to approval. During the construction of the project, the campus will be represented by the Physical Plant Department/Facilities Management. All communications from the contractor, architects, consultants or the State Public Works Board should be directed to the chief financial officer or designee from the Physical Plant Department/Facilities Management.
- c. Final inspection will be made by the State Public Works Board, architect/consultants, and the Physical Plant Department/Facilities Management to assure that the building has been built in strict conformance with the plans and specifications. The project should be signed off, not only with a deficiency list, but with the approval of consultants attesting to the fact that it does meet the plans and specifications as drawn and that it will function as designed by them. The campus will accept the building in writing subject to corrections of the deficiency list. The State Public Works Board shall, prior to final payment to the contractor, provide copies of "As built" drawings and guarantees to the campus on all completed projects. Sufficient funds should be retained to guarantee the completion of all items should there be a partial occupancy or a substantial notice of completion filed. All deficiencies discovered by the users should be channeled through the Physical Plant Department/Facilities Management to the State Public Works Board for correction by warranties, by the contractors or by the campus. At the eleventh month of the guarantee period, the Physical Plant Department/Facilities Management and the State Public Works Board will be responsible for guaranteeing that all one-year warranties have been met by the contractors.
- d. Final acceptance and the Notice of Completion shall be a State Public Works Board responsibility.
- e. The technical and professional staffs of the campus and the State Public Works Board shall cooperate to ensure the satisfactory completion of all construction projects.

7. Projects Financed by Non-appropriated Funds

The following procedures shall govern all physical development projects, including land acquisitions, in which no State appropriated funds are involved:

a. The NSHE has the primary responsibility for these projects.

- b. Preliminary plans showing the site and architecture may be submitted to the State Public Works Board for review and comment.
- Proposed acquisitions of land by the NSHE may be submitted to the State Public Works Board for review and comment.
- d. The State Public Works Board shall provide all possible architectural and engineering services to the NSHE upon request of the NSHE.
- e. Final plans of all construction work, which establish new facilities, shall be submitted to the State Public Works Board for review and comment prior to bidding.

8. Disposal of Surplus Equipment

- a. Departments having surplus equipment will notify their respective Purchasing Department of intent to dispose of said equipment.
- b. The department and Purchasing will jointly arrive at a "fair market value" and establish a minimum acceptable bid for the equipment.
- c. Purchasing will circulate to all departments in the business center a notice of surplus equipment which shall include a description of the equipment, a statement of its conditions, the minimum acceptable bid, the location of the equipment, and a deadline for acceptance of bids.
 - Included in the notice will be listed only those items, which in the opinion of the Purchasing Department and releasing department, are in good useable or economically repairable condition and in the best interest of the institution to retain for campus use.
- d. Bids will be accepted and equipment will be purchased by the department submitting the highest bid. Department accounts will be charged accordingly.
- e. A "Furniture and Equipment Pool" will be established by each campus whereby usable Items may be placed in the pool for future disposal.
- f. Any remaining equipment not purchased following the above procedure will be disposed of by advertising for sealed bids, open auction, or by whatever manner is most advantageous to the Purchasing Department but governmental or other political subdivisions shall be given preference. Thereafter, the Purchasing Department will consider disposal by discard or donation.

9. Equipment Inventory (formerly CM 01-03)

Title 4, Chapter 10, of the *Board of Regents Handbook* provides that equipment that exceeds certain cost thresholds is required to be inventoried by each NSHE institution.

The following items must also be inventoried by the institution regardless of acquisition cost.

- 1. Firearms
- 2. Computers: i.e. desktop, servers, laptop

Institutions that wish to inventory additional items within the aforementioned definition may do so at their discretion.

- a. Equipment is anything tangible, other than real property, with a value equal to or more than an amount determined by the respective Purchasing Department.
- b. Each department has custodial responsibility for all equipment within its jurisdiction. Each department is also responsible for reporting all additions, deletions, and material changes in condition of equipment within their unit, to the respective Purchasing Department.
- c. The respective Purchasing Department, through its Fixed Assets Section, is responsible for maintaining and reporting records of equipment inventories. The Purchasing Department is responsible for establishing and monitoring control procedures, ensuring that purchase acquisitions of inventorial equipment are properly recorded and recording equipment disposals.
- d. Deans, directors and department heads are responsible, within their area, for reconciling annual physical inventories with periodic or special Purchasing Department reports. The accuracy of such reconciliations shall be documented by signed certification.
- e. Loans of equipment to not-for-profit and non-political entities may be made if it is determined to be in the best interest of the institution and the public good. All loans must be documented in writing, including which entity is responsible for maintenance, and approved by the president. Each president shall submit to the Chancellor annually a list of loaned equipment.
- f. All equipment located at off-campus sites and used for institutional programs must be inventoried and maintained in the same manner as equipment on campus. If the institution does not control the site, written agreements must be in place with the organization that owns or controls the site.

(B/R 1/74, 10/85, 6/91, 10/00, 3/02; Added 6/05; A. 3/08, 6/08, 6/13, 12/14, 12/17)

Section 3. New Campus and Branch Campus Instructional Sites

The following criteria approved by the Board of Regents shall be used in developing instructional sites:

1. Campus

A campus is the primary institutional site that provides complete instructional services, including a full range of student and academic support services. A campus offers a comprehensive general education program plus specialized academic programs. Facilities shall include classrooms, laboratories, a library and other learning centers, a student counseling/advising center, registration and bursar functions, and a bookstore. A campus will enroll a sufficient number of students to offer an array of courses and programs sufficient to meet fully the institutional mission approved by the Board of Regents.

2. Branch Campus

A branch campus is a permanent or semi-permanent partial service facility that is either owned or leased by the NSHE where limited general education and specialized programs are made available. Classrooms and partial student and/or academic support services are provided by the institution. Laboratory facilities may also be provided in some circumstances.

3. Satellite

A satellite is a small flexible instructional facility with limited offerings. Facilities include modest classroom space, but generally no laboratories. Permanent student support services are not made available at the satellite site. Satellite sites are not owned by the NSHE but are rented or leased or provided by the local community, a government agency, or a corporate sponsor. Satellite sites are temporary, based on community need, and no permanent commitment to maintain a satellite site should be implied.

4. Public School

A public school site may be developed in partnership with a school district where classes are offered to high school students and to other students with permission of the school district. Public school sites may be jointly owned and operated or owned by the school district. (B/R 3/98; Added 6/05)

Section 4. NSHE Salvage Value Policy, July 2005

Salvage or residual value is an estimate of the amount that will be realized at the end of the useful life of a depreciable asset through sale or other disposal. Frequently, depreciable assets have little or no salvage value at the end of their estimated useful life and, if immaterial, the amount(s) may be ignored.¹ Therefore, salvage value should generally not be utilized in calculating depreciation. This policy becomes effective July 1, 2005. (Added 6/05; A. 3/06)

¹ Williams, Jan R., Carcello, Joseph V. "Millers GAAP Guide Restatement and Analysis of Current FASB Standards." Aspen, 2004. 12.04.