

# Priorities and Performance Based Budgeting Instructions

## Overview

Priorities and Performance Based Budgeting (PPBB) was initiated during the 2011-2013 biennial budget preparation. Initially presented as the Priorities of Government (POG), the concept of utilizing performance based budgeting led to the passage of Assembly Bill 248 (AB248) during the 2011 Legislative session, which added requirements to the proposed Executive Budget. One of these requirements was establishment of core governmental functions. As a result, a working group was established in 2012 to determine the Core Functions of state government as well as Objectives and Benchmarks for the 2013-2015 biennial budget.

The Executive Branch continues to move forward with PPBB in order to provide increased accountability of state government. Additionally, PPBB must accomplish the goal of improving transparency to decision makers and the public by identifying what services the state provides, demonstrating how the state measures its effectiveness, and providing clear results for evaluation.

The process started at the top by identifying the Strategic Priorities and Core Functions of government, and then Objectives were identified for each of the Core Functions. Objectives are high level goals the Governor seeks to achieve. Benchmarks were then identified for each of the Objectives. The next step in the process is to refine existing Activities, within each department and/or division and then determine which statewide Objective(s) within the various Core Functions the department/division's Activities support.

An Activity Budget module was created in the Nevada Executive Budget System (NEBS). Agencies are required to record basic information including the department/division mission statement, summary of operations, strategic priorities and the activities in which the department/division engages. For **each** Activity agencies are required to provide additional details on the population(s) served, the cost, current funding, the objectives, and outcome and efficiency measures related to each Activity. This information is required in addition to the regular NEBS Line Item budget and is due with the Agency Request Budget on August 31<sup>st</sup>, 2012. The Activity Budget information will again be a NEBS only submission and does not require any printed materials in the department/division budget submission.

Keep these points in mind as you complete your information for the Activity Budget module.

- Keep analysis at a fairly high level.
- Analysis is at the department/division level (3 digit code) as opposed to the budget account level (4 digit code).
- Keep in mind three target audiences – the Governor, the Legislature and the general public – when writing descriptions and explanations.
- The sum of the Activity budget must balance with the sum of the Line Item budgets for the department/division.
- *Refining existing Activities is a critical starting point in the process.*

## Structure

- Strategic Priorities
- Core Functions
- Benchmarks
- Objectives

- Activities
- Performance Measures

The Strategic Priorities, Core Functions, Objectives and Benchmarks are established for the Executive Branch of state government. Each department and/or division within the state must identify the activities within the department/division and determine which statewide Objectives and Benchmarks within the various Core Functions the division's Activities support.

## **Strategic Priorities**

The Governor has established four strategic priorities for the Executive Branch as follows:

- Sustainable and growing economy
- Educated and healthy citizenry
- Safe and livable communities
- Efficient and responsive state government

## **Core Functions**

The description and purpose for each Core Function is listed below:

- **Business Development and Services:**

Programs and services that help to diversify and strengthen Nevada's economic foundation and future growth by ensuring appropriate and balanced regulation to cultivate industry, instill consumer confidence, and guide the responsible conduct of business activities.

- **Education and Workforce Development:**

Schools, colleges, universities, and workforce development programs that, in collaboration with the private sector, ensure access to quality education and training, provide a skilled and qualified workforce, and promote self-sufficiency for all Nevadans.

- **Health Services:**

Programs and services that help Nevadans and their communities achieve optimum lifelong health, including physical, mental, and social well-being, through prevention and access to quality, affordable healthcare.

- **Human Services:**

Essential services that promote economic growth, self-sufficiency, and the healthy development of uniquely eligible populations, including children and youth, disadvantaged individuals and families, older adults, and individuals with disabilities.

- **Infrastructure and Communications:**

The design, construction, maintenance, operation, and modernization of public works systems and networks to provide safe and effective connections necessary for the movement of people, goods, and data.

- **Public Safety:**

Programs and services to protect citizens, property, and commerce by providing a safe and secure environment and by preparing for and responding to emergencies that threaten life, property, and community well-being.

- **Resource Management:**

Effective management of Nevada's natural, cultural, and agricultural resources to ensure resource conservation and protection, economic vitality, and the overall quality of life, and to address the unique resource challenges in Nevada related to 85% federal land management.

- **State Support Services:**

Administrative support services necessary to facilitate and assist state government to operate in the most effective manner possible, and to provide management and oversight to ensure accountability for the efficient and transparent use of taxpayer funds. (Includes Governor, Lt. Governor, Constitutional Officers and centralized services)

## **Benchmarks**

Benchmarks are high level, state-wide measures of how well the state is doing at achieving or making progress on the state's Objectives. State government cannot by itself control all Benchmarks; however, it should play a key roll. Benchmark parameters tie to national and historical data, when available.

## **Objectives**

Objectives are tied to the Core Functions of Government for the Executive Branch and have been established at the state level. Each department and/or division within the state must identify activities that support these statewide Objectives within the various Core Functions.

## **Performance Measures**

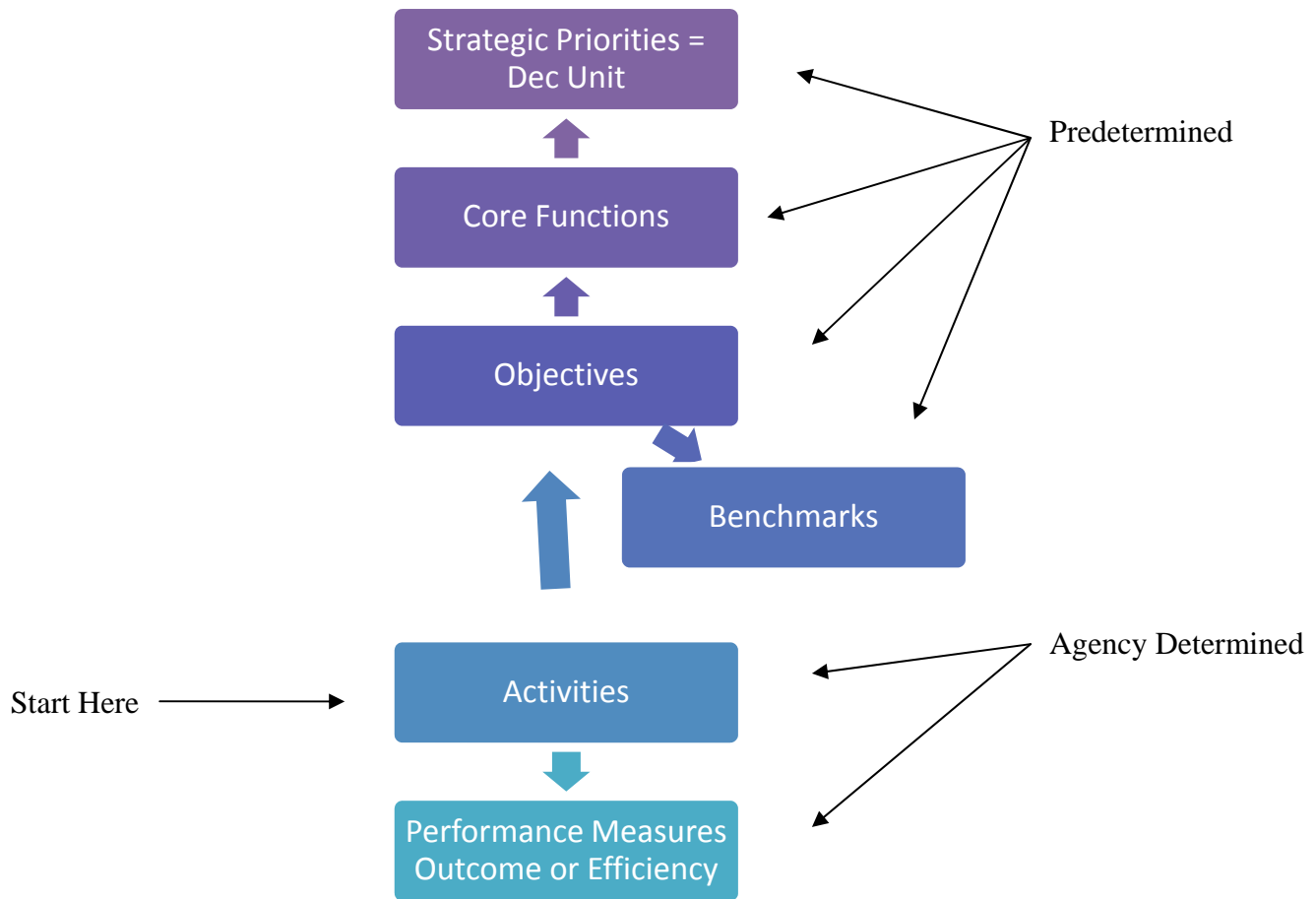
Activities are measured by using Performance Measures. Up to three measures will print in the Executive Budget for each Activity. Focus should be on providing Outcome and Efficiency measures.

Performance Measures currently included in the Line Item budgets for specific budget accounts need to display the actual data for FY12. This information will be summarized in a report separate from the Executive Budget for the Legislature. The Performance Measures in the Activity Budget will be used for the Executive Budget report submitted to the Legislature.

## **Activities tie to Objectives**

Correlating activities to established Objectives of state government is one of the primary advancements in the PPBB budgeting process and is intended to accomplish the following:

- Identify Activities across state government that are seeking to accomplish the same goal;
- Generate synergies between Activities that may exist in different departments;
- Compare efficiency and effectiveness of Activities towards advancing the Objective;
- Identify inconsistencies in performance measures for similar Activities or Activities tied to a common Objective.



### **Bottom Up Approach**

1. Identify and prioritize activities
2. Tie Activities to Objectives, apply 25% threshold
3. The Activity may tie to a predetermined Benchmark for that Objective
4. Objective ties to Core Function
5. Identify up to three Performance Measures for each Activity. Focus should be on providing Outcome and Efficiency measures for each primary Activity.

Spreadsheets have been developed to assist in the steps of refining Activities; determining the Objective that ties to an Activity and what percentage of time is allocated to that Objective; and presenting information in a format for easy data entry. The Core Functions, Objectives, Benchmarks and Strategic Priorities have been summarized on one spreadsheet for easy access to the information. These spreadsheets can be found on the Budget Division website. Links are provided below.

[Core Functions, Objective & Benchmarks](#)

[Budgeting spreadsheets for PPBB](#)

# Getting Started

To access the PPBB module, log into the [NEBS website](#).

An access form is required for this module similar to both the NEBS Budget and the Work Program modules. This is required since access to this module may be for different individuals than the other modules within NEBS. If you provided an access form last biennium for the Activity tab in NEBS and your information has not changed, you do not need to submit a new form. You should already have access. The form can be found at the [Budget Division website](#) on the PPBB page under the Documents tab, then click on Forms and can be faxed to the Budget Division at (775) 684-0260.

The PPBB module is located under a separate tab labeled Activity Budget. Unlike the NEBS Budget and Work Program modules where information is entered and reported by budget account, information in the PPBB module is provided by dept/division code.

Division	Version	Status
810 DEPT OF MOTOR VEHICLES	A00 - AGENCY REQUEST AS SUBMITTED	Open

## Activity Budget Tab

Once you have signed into NEBS and clicked the Activity Budget tab, choose your dept/division by finding it in the drop down box or entering the dept/division number or name in the Search Text box.

For our example, the Department of Motor Vehicles (DMV) will be used.

Settings

Budget Period: 2013-2015 Biennium (FY14-15) ▾

Choose Division: 810 DEPT OF MOTOR VEHICLES (Update) ▾

- OR -

Enter Search Text: 810 DEPT OF MOTOR VEHICLES

Division	Version	Status
810 DEPT OF MOTOR VEHICLES	A00 - AGENCY REQUEST AS SUBMITTED	Open

Version info, attachments & copy functions

To get started, click on the version link

Similar to the NEBS tab, you will find the Version list. Also, similar to the Line Item budgets, three icons are available on this main menu page:

- File folder icon – Version information
- Attachment icon – Centralized list of attachments and notes
- Paper icon – Copy function to copy Agency Info or Activities to another dept/division.

Click on the Version link, in this case A00 – AGENCY REQUEST AS SUBMITTED, and it will take you to the Activities List page which has three tabs – Activities, Dept/Div Info and Dept/Div Contact Info. Each tab will be addressed separately starting with Activities.

On the screen shot on the following page, under these tabs, you will see four radio buttons labeled Year 1 (FY14), Year 2 (FY15), Combined and All. By clicking one of these options, the total dollar amount in the column will change to the option chosen. For example, Year 1 will show the fiscal year 2014 total, Year 2 will show the fiscal year 2015 total, and Combined will show the biennial total. If you select All, two additional columns will appear showing the Year 1 Amt, Year 2 Amt and the Total Amt. Amounts will not show in these columns until Activity Mapping in the NEBS Line Item budget(s) has been updated.

## Activities List

Budget Period: 2013-2015 Biennium (FY14-15)

Dept/Div: 810 DEPT OF MOTOR VEHICLES

Version: A00 AGENCY REQUEST AS SUBMITTED

Activities Agency Info Agency Contact Info

Year 1  Year 2  Combined  All

Add Activity

	Activity Name	Sort Order ^	Status	Year 1 Amt	Year 2 Amt	Total Amt
✘	Alternate Services/Titles	1	Ongoing	\$0	\$0	\$0
✘	Direct Services/Tag Plant	2	Ongoing	\$0	\$0	\$0
✘	Emissions	3	Ongoing	\$0	\$0	\$0
✘	Fraud Investigations	4	Ongoing	\$0	\$0	\$0
✘	Hearings	5	Ongoing	\$0	\$0	\$0
✘	Motor Carrier	6	Ongoing	\$0	\$0	\$0
✘	Nevada LIVE (Insurance Verification)	7	Ongoing	\$0	\$0	\$0
✘	Record History and Sanctions	8	Ongoing	\$0	\$0	\$0
✘	Records Requests	9	Ongoing	\$0	\$0	\$0

Refresh Data Done

## General Information on Activities

Some dept/divisions will start without any Activities listed in the Activities tab; however, most will have information rolled in from the last biennium. You may want to start by refining these activities based on the revised definition of an Activity. Some agencies may have minor changes, while others may have major changes. The large red **X** in front of each Activity is for deleting the Activity, if necessary.

### An Activity is defined as:

*A program or service or a group of related programs or services performed for a specific purpose and/or population.*

Activities are required to tie to the Objectives identified in NEBS which link directly with Core Functions. Additional information has been provided in the PPBB (page 24) and the Priorities and Performance Framework (page 102) chapters in the 2013 - 2015 Budget Instructions and at the beginning of this tutorial.

There are two types of Activities:

- Primary - Activities that are clearly related to the dept/division's mission
- Support - Internal Activities that are necessary to enable the agency to perform the primary Activities

When entering this information into NEBS, both types are considered Activities.

## Primary Activities

Before making changes to your list of Activities in NEBS, you will need to review them with different criteria in mind. As stated in the overview of this tutorial, the overall approach to PPBB has fundamentally changed from last biennium; therefore, some key questions should be considered in the review process of your Activities. To assist in this process, a spreadsheet has been developed to guide you in your analysis and can be found on the Budget Division website under Documents/Forms/Budgeting. [PPBB-Step 1 - Determining Activities](#)

Once you identify the dept/division operations, review each operation for Activities – identifying services, functions, or significant programs that have a unique purpose or population.

A key tool in identifying an Activity is filling in the blanks of the following sentence (also on the spreadsheet) and determining if the sentence makes sense.

The purpose of the \_\_\_\_\_ (Activity) is to provide/produce \_\_\_\_\_ (service/good) to \_\_\_\_\_ (whom/population) so they can/in order to \_\_\_\_\_ (planned benefit).

An activity should have a measurable amount of agency resources associated with it. **If you cannot quantify it, it is probably not an Activity.**

It is important not to list each individual task the dept/division performs as individual activities, nor is it useful to lump everything the dept/division does into one Activity.

For example, an agency regulates several large industries and issues fifty different types of licenses. This would not necessarily be one Activity of licensing, nor would it be fifty activities (one for each license). In this case, it may be best to analyze if there is commonality by the individual industries or by the type of industry.

## Support Activities

The following are considered support activities and should be identified as such:

- Fiscal (includes accounting, budget, accounts receivable, accounts payable, purchasing, etc.)
- Personnel & Payroll
- Information Technology
- General Administration (includes audits and quality assurance)

To properly and consistently reflect administrative and support costs within the PPBB structure, please apply the following definitions and methods:

- Staff and operating expenditures that support one or two program activities should be allocated as accurately as possible between those activities. This does not include *program staff* who provide direct services across multiple activities – i.e. a nurse or doctor may provide direct client care that crosses more than one Activity – they should be allocated as accurately as possible across those activities (minimum allocation for an FTE should be .25 FTE or 25%); however, an *administrative staff* who provides support or services to more than two activities should be allocated to the appropriate administration Activity (fiscal; budget and accounting; personnel and payroll; information technology; or general administration).



The primary logic behind the allocations of Support Activities is that a person who supports only one or two program activities is really imbedded in those Activities, while a person who supports more than two Activities is providing more agency level support and should be classified as administrative support unless they are clearly program support.

**Examples:**

- A grants and projects analyst performs grant financial management for several large grants that support two program activities. That person and his/her associated costs should be allocated directly between the two program activities (using a defensible allocation method). The program activities are tied to the appropriate Objective(s) within the core functions.
- Another grants and projects analyst performs grant financial management for several large grants that support more than two activities. This person and the associated costs should be allocated to the Activity of Fiscal (budget and accounting). This Activity should be allocated between the administration and support Objective in each Core Function the dept/division has activities tied to.
- A program administrator oversees multiple program staff that provides direct services and support to more than two program activities. The position and associated costs should be allocated to the Activity of Administration. This Activity should be allocated between the administration and support Objective in each Core Function the dept/division has activities tied to.
- A deputy program administrator oversees multiple programs and staff that support one program Activity. This position and the associated costs should be allocated entirely to that program Activity. The program Activity is tied to the appropriate Objective(s) within the Core Functions.

*Support Activities will tie to the Administrative and Other Support Services Objective and the Core Function that covers the majority of your Primary Activity.*

## **Pass Through Funding**

Do not confuse pass through funding with agency activities.

All payments made from one state executive budget account to another state executive budget account should be considered a pass through by the paying account **except** for the following:

1. Payments to Nevada System of Higher Education;
2. Transfers or payments made to non-executive budget accounts;
3. Payments or subgrants to any non-state entities (local governments, non-profit organizations, etc);
4. Expenditures for statewide Internal Service Fund charges should be charged to the appropriate

Primary or Support Activity:

- Enterprise Information Technology Services (EITS) billings and assessments
- Division of Human Resource Management (DHRM) assessments
- Motor Pool charges
- State Public Works Division (SPWD) (formerly B&G) charges
- Statewide Cost Allocation Plan (SWCAP)
- Attorney General (AG) Allocation Plan
- Nevada Department of Transportation (NDOT) Radio
- Department of Public Safety (DPS) Dispatch Cost Allocations
- Departmental Cost Allocations

All of the above costs should be mapped to the dept/division Activity that the subgrant, transfer or payment supports.

Accounts receiving the funds should record the funds in the Activity the funds are supporting (either a primary program Activity or a support Activity).

**Examples:**

1. The Division of Child and Family Services (DCFS) contracts (interlocal agreement) with Mental Health and Developmental Services (MHDS) to provide food service for clients at the Northern Nevada Child and Adolescent Services facility in Reno. For DCFS this is a pass through Activity, for MHDS this is a client nutrition or food service Activity.
2. The Department of Wildlife pays the Division of Forestry to complete habitat restoration work. This is mapped as a transfer for Wildlife and a habitat restoration or habitat management Activity for Forestry.
3. Medicaid pays MHDS for eligible services provided to eligible clients. For Medicaid this is a pass through Activity and MHDS would record these costs under the appropriate program and support activities.
4. E-mail accounts, state phone services, silvernet access, EITS programmer, database management, hosting charges, motor pool vehicle charges, etc., **are not pass throughs** and should be charged to the appropriate program or support Activity as already stated under exceptions above.
5. The Department of Education subgrants funds to Clark County, NSHE, and the Department of Corrections. The funds subgranted to the Department of Corrections are a pass through Activity for Dept. of Education and the funds received by Corrections should be mapped to the program Activity the funds support within the Dept. of Corrections. The funds subgranted to NSHE and Clark County should be mapped to the program activities within the Dept. of Education the subgrants support.

Please work with your assigned analyst to ensure consistent handling of these funds.

## **Activities Tab under the Activity Budget**

Within the Activities tab, you will find additional tabs for:

- **Description** – (default) Establishing the Activity and identifying the correlating Objective and Core Function
- **Resources** – Viewing current biennium Activity funding & Full-Time Equivalent (FTE) position mapping (from NEBS Activity Mapping Tab) and entering prior fiscal year funding and FTE information
- **Performance Measures** - Corresponding performance measures for the Activity. Each Activity should have an outcome and an efficiency measure. Three will print in the Executive Budget report.
- **Population** - The group benefitting from or creating the need for the Activity. Not all Activities will have a population.

Home NEBS Activity Budget Work Program BDR Reports DataMart Admin DSA Messages

» View Activity

**Activity Header**

Budget Period: 2013-2015 Biennium (FY14-15)  
Dept/Div: 810 DEPT OF MOTOR VEHICLES  
Version: A00 AGENCY REQUEST AS SUBMITTED

Description Resources Perf. Measures Population

Activity Name: Motor Carrier Status: Ongoing

These will be addressed separately in this section starting with Description and moving across the row.

## Description Tab

For purposes of this tutorial, DMV will be used in our examples. See the screen print below. Some Activities that DMV has used including support activities are:

- Direct Services
- Alternate Services
- Nevada LIVE (Insurance Verification)
- Record History and Sanctions
- Records Request
- Motor Carrier
- Hearings
- Fiscal
- Personnel and Payroll
- Information Technology

Motor Carrier will be used to demonstrate this section.

## Activities List

Budget Period: 2013-2015 Biennium (FY14-15)

Dept/Div: 810 DEPT OF MOTOR VEHICLES

Version: A00 AGENCY REQUEST AS SUBMITTED

The screenshot shows the 'Activities List' interface. At the top, there are three tabs: 'Activities', 'Dept/Div Info', and 'Dept/Div Contact Info'. Below the tabs are four radio buttons: 'Year 1' (selected), 'Year 2', 'Combined', and 'All'. A blue callout box points to the 'Year 1' radio button with the text: 'Note: Year 1 is selected & column is labeled Year 1 amount and Year 1 FTE'. Below the radio buttons are two buttons: 'Add Activity' and 'Refresh Data'. A blue callout box points to the 'Add Activity' button with the text: 'Click on Activity Name to edit Activity information'. Below the buttons is a table with the following columns: 'Activity Name', 'Sort Order ^', 'Status', 'Year 1 Amt', and 'Year 1 FTE'. The table contains eight rows of activity data, each with a red 'X' icon in the first column. A blue callout box points to the red 'X' icon in the first row with the text: 'Use red X to delete Activity'. At the bottom right of the interface is a 'Done' button.

Activity Name	Sort Order ^	Status	Year 1 Amt	Year 1 FTE
✘ Direct Services	0	Ongoing	\$0	0
✘ Alternate Services	0	Ongoing	\$0	0
✘ Nevada LIVE (Insurance Verification)	0	Ongoing	\$0	0
✘ Record History and Sanctions	0	Ongoing	\$0	0
✘ Records Requests	0	Ongoing	\$0	0
✘ Motor Carrier	0	Ongoing	\$0	0
✘ Hearings	0	Ongoing	\$0	0
✘ Fiscal	0	Ongoing	\$0	0
✘ Personnel and Payroll	0	Ongoing	\$0	0

To add an Activity, select the Add Activity icon. A new screen will appear. To edit an Activity that rolled over from last biennium, click on the Activity Name. Either way the screen will appear with several items that need to be populated. If this is rolled information, review carefully to verify the information is still valid.

A Refresh Data button is available, after entering information in the Activity Mapping in the NEBS line item budget it is necessary to refresh the data by using this button to view the updated information.

Description    Resources    Perf. Measures    Population

Activity Name:       Status:

Use Multiple Objectives

Core Function	Objective	Percentage
<input checked="" type="checkbox"/>	Business Development and Ser... Customer Service (Business Development and S...	26
<input checked="" type="checkbox"/>	Business Development and Ser... Tax Collection (Business Development and Servi...	26
<input checked="" type="checkbox"/>	Business Development and Ser... Compliance (Business Development and Services)	48

Activity Description:

Authority:       Sort Order:

Authority Description:

1. **Activity Name** – The Activity name should be brief (a few words or less should be sufficient).
2. **Status** - Activities must be identified as - New, Ongoing or Eliminated.
3. **Multiple Objectives** – A check box is available if an Activity requires assignment to multiple Objectives. The screen shot above shows the Motor Carrier with three objectives, but Activities may be tied to only one objective by simply not checking the Use Multiple Activities box and selecting the one objective in the objective box.
4. **Core Function** – Drop down list of all the Core Functions. It is advisable to select the Objectives first, once a Core Function is chosen; only the Objectives connected to that specific Core Function are shown in the drop down list.
5. **Objective** – Drop down list of all the Objectives. Once a specific Objective is selected, the Core Function will automatically populate. To narrow the list of Objectives, type the first letter of the Objective in the drop down box. If Core Function is selected first, only the Objectives for that Core Function will be listed in the drop down list.
6. **Objective Description** – The predetermined description of the Objective has been provided for informational purposes only (only shown when single objective is selected).
7. **Activity Description** – A clear and concise description of the Activity is required. Provide details on how this Activity impacts/relates to the dept/division’s mission and strategic plan.
8. **Sort Order** – This is available so you can put activities in a specific print order. Default is zero.

**9. Authority** – Identify the authority the dept/division has to provide this Activity. The possible choices in the drop down list are:

- Court Order
- Federal Mandate
- State Constitution
- State Statute - Mandatory
- State Statute - Permissive
- Other

**10. Authority Description**– The dept/division must provide information that supports the type of authority selected for the Activity. Questions to consider are:

- If the Activity is authorized by federal law, state law, or the state constitution, is it required or is it allowed by law (mandate versus permissive language)?
- Does the Activity require maintenance of effort for federal funding?

You will need to list the specific reference (such as NRS), provide an electronic copy of any referenced document not readily available (such as a court order) and describe how the Activity relates to the authority. Notes and attachments may be added by using the note icon. Limit the size of your attached documents as much as possible.

When all applicable text boxes and drop down selections have been completed, use the spell check icons to finalize the page and click the Save button. The Save and Return button will take you back to the Activities List Page with the Activities, Dept/Div Info and Dept/Div Contact Info tabs.

Description Resources Perf. Measures Population

Activity Name: Motor Carrier Status: Ongoing

Use Multiple Objectives

Core Function	Objective	Percentage
Business Development and Ser...	Customer Service (Business Development and S...	26
Business Development and Ser...	Tax Collection (Business Development and Services)	26
Business Development and Ser...	Economic Diversification (Business Development and Services)	
	Regulations (Business Development and Services)	
	Compliance (Business Development and Services)	
	Customer Service (Business Development and Services)	
	Global Exports (Business Development and Services)	
	Tax Collection (Business Development and Services)	
	Consumer Education (Business Development and Services)	
	Economic Vibrancy (Business Development and Services)	
	Admin & Other Support Services (Business Development and Services)	
	Pass Through (Business Development and Services)	
	Other (Business Development and Services)	

Activity Description: Description: Motor Carrier is a p...  
 fuel suppliers comply with state f...  
 amount of fuel tax revenue owed to...  
 commercial vehicles with a Gross V...  
 vehicles with apportioned registra...  
 they comply with Nevada laws and r...

Authority: State Statute - Mandatory

Authority Description: Statutory Authority: NRS 482.482, 371.030, 371.045; 706.801; 482.399, 485.185, 485.380, 706.791, (NAC 706.288); 372.105, 482.260; 482.215, 482.500; 482.220, 482.268 ; 482.240 ; NRS 706.521; 706.531; 481.051; 482.396; 482.3963; 366.223 ; NRS 482.123, NAC 482,007; 706.186, 706.291, 706.437, 706.438, 706.439, 706.4395; 366.175 ; 365.175, 365.180, 365.190, 366.190, 366.370, 366.375, 366.380, 366.540; 365.192, 373.030, 373.065; 590.840, 590.120; 365.170, 365.203; 366.175 ; 366.650, NAC 366.200 thru 240; NRS 365.370 thru 430; 482.463, 706.571 ; NRS 366.220, 366.240, 366.250,

Type in percentage; minimum of 25%; must equal 100%

Click on field for drop down to appear; select Objective/Core Function

Note: If one Activity ties to multiple Objectives, check the Use Multiple Objectives box. This will add another text box where rows can be added with the add row icon. Add a row for each Objective that connects to the Activity. Click on the unassigned under Objective and select the correct option.

## Resources Tab

The Resources Tab shows any Activity funding and FTE mapping that has been completed for the current biennium on the NEBS Activity Mapping Tab, which is discussed in the next section.

Prior year funding and FTE information for the previous five-year period may be entered on this tab. Only FY 2012 & 2013 are required. All prior fiscal years should be identified as actual with the exception of the work program (current) year, which is in progress.

The Data Warehouse of Nevada (DAWN) should be used to obtain prior actual year funding for closed fiscal years. Work program year current budget authority is used for projected fiscal years. Actual FTE can be determined by using the legislatively approved FTE plus any changes that occurred during the fiscal year. This number should correspond with the QPAT screen in Advantage HR less any Board, Intermittent, or Overlap positions.

## NEBS Activity Mapping Tab

The Activity Mapping Tab is located within the NEBS line item budget tab following the Fund Mapping tab. This tab has been expanded from last session to include lines for Budget Account and Category Default (first

group of lines), which will map Base and decision units with the same funding information. This section should be used if a category will be mapped the same way in all decision units.

As you begin the activity mapping process, you should start by establishing Activity Position Groups in the Account Maintenance tab by using the Activity Position Groups view. Once these are completed, assign an Activity Position Group to each PCN in the Position tab.

The sum of the Activity budget must balance with the sum of the expenditures in the Line Item budget(s) for the department/division. Additionally, we balance to the appropriated amounts, General Funds and Highway Funds. If General Fund has a total of \$500,000 for the dept/division in the Line Item budget accounts, the total mapping of General Fund for all Activities must also total \$500,000.

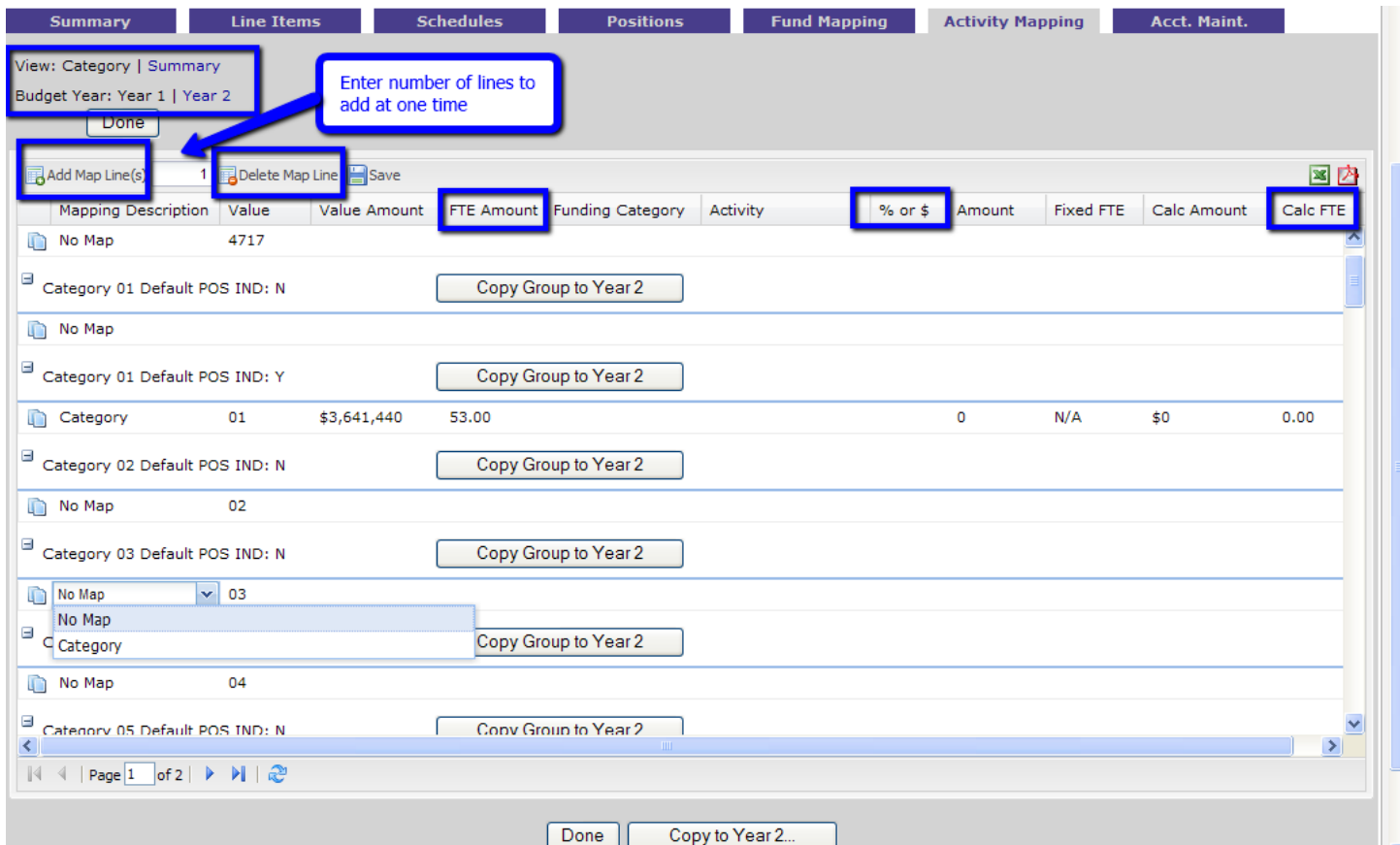
Activities may be fund mapped (tying revenues to expenditures) by budget account, category or object and either percentages and/or fixed dollar amounts may be entered. Consult with your budget analyst if you are unsure of the best method to fund map an account. It is encouraged whenever possible to map revenues at the budget account level and use percentages rather than fixed amounts so adjustments won't be required every time expenditure amounts fluctuate. If a fixed amount is projected for a particular category, then the fixed amount can be entered in the category and the rest of the account can be balanced at the budget account level. Every dollar must be mapped. Reserves should not be mapped.

The following types of funding categories are available to select:

- General Fund
- Highway Fund
- Federal funds
- Transfers
- Other

FTE are entered at the Budget Account level.





A default map line exists for entry at the budget account or category level. Click on No Map and select either the budget account or category as applicable. Select Funding Category from the drop down menu. Choose the appropriate Activity and either percentage (%) or fixed dollar amount (\$). Enter the percentage or amount into the Amount column. Continue this process until all revenues have been mapped to Activities associated with this budget account.

You must save before navigating away from this page to retain the changes. The total mapped percentage must equal 100% in order to save. Once saved, the Calculated Amount and FTE will populate. To add or delete a map line, select the Add or delete Map Line(s) icon.

The FTE amount identifies the number of positions associated with the Activity. If an FTE is involved in more than one Activity, please prorate the FTE between activities (a minimum of .25 FTE may be used) in so the total FTE does not exceed the legislatively approved FTE count.

When you're finished with mapping one year, it may be copied to the other year and adjusted as necessary based upon the revenue projections for that year.

**Examples:**

- A budget account is funded 100% General Fund with the exception of a Transfer from another budget account to cover \$10,000 of the salary of one position. The account would be mapped 100% to General Fund at the budget account level and a fixed dollar amount would be mapped to Transfers to Category 01 for \$10,000.

- A budget account is funded 100% Other with the exception of one category that is a pass through from another agency. The account would be mapped 100% to Other and the category would be mapped 100% to Transfer.

## Performance Measures Tab

The Performance Measures in this tab relate directly to a specific Activity and may be spread over multiple budget accounts within a dept/division.

**Performance Measures currently included in the Line Item budgets for specific budget accounts need to display the actual data for FY12.** This information will be summarized on a report separate from the Executive Budget for the Legislature. The first three Performance Measures in the Activity Budget will be used for the Executive Budget report submitted to the Legislature.

The first box on the screen is labeled Benchmarks. **It has been determined that Benchmark data will not be entered at the agency level since this is a state-wide performance measure.** However, agencies should use language from a benchmark if applicable as a performance measure.

The second box on this screen is for Performance Measures for this Activity. As on other screens, you must click on the icon to add a new Performance Measure. If you want to work with current information, click on an existing Performance Measure title to edit the existing information.

**Benchmarks**

Add Benchmark Results

Title	Sort Order	Prints

**Performance Measures**

Add Performance Measure

Title	Sort Order	Prints
✗ Motor Fuel and Special Fuel Collected for Highway Fund	1	Yes
✗ International Registration Plan Collections	2	Yes
✗ International Fuel Tax Agreement Distributions in Dollars	3	Yes
✗ Delinquent Revenue Collected	5	No

Done

First 3 will print in Executive Budget Book

Either edit or enter the information for the Performance Measure, which includes the following fields:

- **Title** - Add a title for this performance measure – field has 50 characters available
- **Expanded Description** - Provide information about the numerical data in paragraph form. This information will be seen by the public and may be used to support the need for this Activity.

- **Label** – short name for a graph heading.
- **Measure Type** - You are able to display numerical data in different formats depending on the type of information being measured. The options are:
  - Count
  - Dollars
  - Percentage – Numerator and Denominator Amount columns will appear in the Results box for numerical data and Numerator and Denominator text boxes will appear (across from Title and Expanded Description) for a short description of this information.
- **Sort Order** – You can rank each item listed under the Performance Measure tab. The first 3 will print in the Executive Budget report.
- **Timeframe** - Select the appropriate timeframe for how the Performance Measure is collected and reported. The options are:
  - Federal Fiscal Year
  - State Fiscal Year
  - Calendar Year
  - Other
- **Graph Type** - Select the appropriate graph type for the Performance Measure. The options are:
  - Bar
  - Line
  - Pie

Below these fields is a Performance Measure Results box to enter the numerical data related to the performance measure, for fiscal year, amount and amount type. After clicking on the add row icon, you can add a note, select a fiscal year, display the numerical data for the performance measure, and select whether the figures entered are actual or budgeted. Once a row has been added it can also be deleted using the large red **X**.

- To change the fiscal year, double click on the box under the fiscal year column and select the appropriate fiscal year from the drop down menu.
- The Amount (Numerator and Denominator for percentage) column should contain the numerical data on what is being measured.
- The Amount Type column refers to whether the funding associated with the Activity is actual dollars spent or budgeted amounts. Double click on the box and select an option from the drop down menu. Not Applicable is also an option.

Numerical data for fiscal years 2014 and 2015 is required. Data for fiscal year 2012 and 2013 should be provided if available or if this is a carry over from the line item budgets.

**Edit Performance Measure**

Budget Period: 2013-2015 Biennium (FY14-15)  
 Dept/Div: 810 DEPT OF MOTOR VEHICLES  
 Version: A00 AGENCY REQUEST AS SUBMITTED  
 Activity Name: Motor Carrier

Title: International Registration Plan Collections  ABC ✓

Expanded Description: The IRP is a repayment or reciprocity agreement between the 48 contiguous United States, the District of Columbia, and 10 Canadian Provinces whereby a motor carrier pays all vehicle  ABC ✓

Label: International Registration Plan Collections

Measure Type: Dollars  Sort Order: 2  Timeframe: Other

Graph Type: Bar

**Performance Measure Results**

Add Row

	Fiscal Year	Amount	Amount Type
<input checked="" type="checkbox"/> <input type="checkbox"/>	2014	15,247,197	Actual
<input checked="" type="checkbox"/> <input type="checkbox"/>	2015		Projected

Save  Save And Return  Cancel

Provide data for FY2014 & 2015; provide historical data if available or if this is a carry-over from the line item budget performance indicators

When all applicable text boxes and drop down selections have been completed, use the spell check icon to finalize the page and click the Save and Return button. If information is missing or text boxes are too long, the box will turn red with a notice indicating what is wrong and the Save and Return button will be grayed out. Once these errors are corrected, this button will be available to select.

Save and Return will direct you back to the Performance Measures tab. Note the Sort Order identified on the previous screen and Print column on this tab. The first three measures are labeled “Yes” indicating they will print in the Executive Budget report.

## Population Tab

For agencies that have legislatively approved caseload, the population will be the caseload related to the Activity. For other agencies, this tab will allow the agencies to report on the *population benefiting from an Activity or creating the need for an Activity*. Please **do not** list the entire state as a population. If the Activity has value, it is given that the entire state ultimately benefits.

Examples of population are:

- General Education (K-12) – Population is the student enrollment
- Special Education (K-12) – Population is the special education student enrollment
- Corrections – Population is the inmate population related to the Activity
- Gaming – Population is the number of licensees related to an Activity

**Not all activities will have a population.** A population may be redundant to the denominator of a performance measure. If this is the case, it is not necessary to add the population served since it has already been identified through the performance measure.

A narrative description of the population and how it relates to the Activity as well as some numerical data is required.

**List Populations**

**Activity Population List**

Budget Period: 2013-2015 Biennium (FY14-15)  
 Dept/Div: 810 DEPT OF MOTOR VEHICLES  
 Version: A00 AGENCY REQUEST AS SUBMITTED  
 Activity Name: Motor Carrier

Description	Funding	FTEs	Perf. Measures	Population
<div style="display: flex; justify-content: center; align-items: center;"> <span style="font-size: 2em; margin-right: 10px;">+</span> <span>Add Population...</span> </div> <p>No Activity Populations Found</p>				

Done

To add information about the population, click the plus sign icon and you will be directed to the View Activity Population screen. The following items need to be completed for each population/caseload figure:

**>> View Activity Population**

**Edit Population**

Budget Period: 2013-2015 Biennium (FY14-15)  
 Dept/Div: 810 DEPT OF MOTOR VEHICLES  
 Version: 400 AGENCY REQUEST AS SUBMITTED

Activity Name: Motor Carrier

Title:

Expanded Description:

Label:

Graph Type: Bar  Sort Order: 99  Timeframe: Federal Fiscal Year

Legislatively Approved Caseload:

**Population Results**

Add Row

Fiscal Year	Count	Amount Type

Save Save And Return Cancel

- **Title** – Add a title for the population served/caseload figure that is being highlighted.
- **Expanded Description** – Provide information about the numerical data in paragraph form. This information will be seen by the public and may be used to support the need for this Activity.
- **Label** – Short name for a graph heading
- **Graph Type** – Select the appropriate graph type for the population served or caseload data. The options are:
  - Bar
  - Line
  - Pie
- **Sort Order** – The dept/division can rank each item listed under the population served tab. The default is 99.
- **Timeframe** - Select the appropriate timeframe for how the Population information is collected and reported. The options are:
  - Federal Fiscal Year
  - State Fiscal Year
  - Calendar Year
  - Other

- **Legislatively Approved Caseload** - The check box is marked to indicate this is a Legislatively Approved Caseload, when applicable.

**Edit Population**

Budget Period: 2013-2015 Biennium (FY14-15)  
 Dept/Div: 810 DEPT OF MOTOR VEHICLES  
 Version: A00 AGENCY REQUEST AS SUBMITTED  
 Activity Name: Motor Carrier

Title:   
 Expanded Description:   
 Label:

Graph Type: Bar Sort Order: 1 Timeframe: State Fiscal Year

Legislatively Approved Caseload:

**Population Results**

Add Row

	Fiscal Year	Count	Amount Type
<input checked="" type="checkbox"/>	2013		Projected

Click on field for drop down or enter fields - Use X to delete line

Note Save/Save and Return are not available until all required fields are completed

Save Save And Return Cancel

Below these fields is the Population Results box for numerical data for the population served. After clicking on the add row icon, you can add a note, select a fiscal year, add the total number of individuals served, and select whether the figures entered are actual or projected. This line may be deleted if it is not needed by using the red X.

- To change the fiscal year, double click on the box under the fiscal year column and select the appropriate fiscal year from the drop down menu.
- The Count column should contain the number of individuals that make up the population.
- The Amount Type column refers to whether the funding associated with the Activity is actual dollars spent or budgeted amounts. Double click on the box and select an option from the drop down menu. Not applicable is also an option.

When all applicable text boxes and drop down selections have been completed, use the spell check icon to finalize the page and click the Save and Return button. If information is missing or text boxes are too long, the

box will turn red with a notice indicating what is wrong and the Save and Return button will be grayed out. Once these errors are corrected, this button will be available to select.

Save and Return will direct you back to the Population tab.

This process is required for each Activity listed. Click the Done button when you want to move back to the Activities List screen.

## Dept/Div Info Tab under the Activity Budget

The second tab on the main Activity Budget screen includes six areas of general information that are required about the organization. Examples are provided for each area of information below. *The examples given below were taken from the Department of Motor Vehicles for last biennium and may need revisions to fit current biennium's guidelines.*

**Division Details**

Budget Period: 2013-2015 Biennium (FY14-15)  
Dept/Div: 810 DEPT OF MOTOR VEHICLES  
Version: A00 AGENCY REQUEST AS SUBMITTED

Activities | **Dept/Div Info** | Dept/Div Contact Info

Save Save and Return Cancel

**Department Director:**  
Name: Bruce H. Breslow  
Title: Director

**Division Administrator:**  
Name:   
Title:

**Dept/Div's Mission Statement:**  
The Department of Motor Vehicles' (DMV) mission is to provide progressive and responsive service to our citizens. We maintain strict controls to ensure the accurate collection and timely distribution

**Summary of Dept/Div Operations:**  
The DMV provides the citizens of Nevada documents necessary for identification purposes, driving privileges, and vehicle ownership and registration. Internal controls are in place in all divisions

**Dept/Div's Strategic Priorities:**  
1) To ensure the security of the department's resources.  
2) To deliver progressive, responsive service to our customers.  
3) To ensure the department's revenue

**Dept/Div's Budget Highlights:**  
The Governor's Executive Budget changes funding for the kiosks program. A bill draft request has been submitted changing the funding source from Highway Fund Appropriations to fees through a

- **Department Director** – Name and Title – This information was rolled in from last biennium. If the information is not completed or requires updating, click on the folder icon next to Department Director title to update this information. Access to this edit field is **only** available to the Department Administrator security role.



- **Division Administrator** – Name and Title, if applicable
- **Dept/Div’s Mission Statement** – This should include a short paragraph describing your dept/division-level mission statement. Example:
  - The Department of Motor Vehicles' (DMV) mission is to provide progressive and responsive service to our citizens. We maintain strict controls to ensure the accurate collection and timely distribution of all revenues. We contribute to the safety of those driving our highways through licensing, monitoring, and intervention practices. We assist Nevada in meeting its federally mandated air quality standards. We protect state consumers and businesses against fraud and unfair business practices. We ensure the integrity and privacy of our records.
- **Dept/Div’s Summary of Dept/Div Operations** – This is a high level summary of the dept/division activities and is the starting point in determining the list of activities to include on the activities tab. Example:
  - The DMV provides the citizens of Nevada documents necessary for identification purposes, driving privileges, and vehicle ownership and registration. Internal controls are in place in all divisions within the department to ensure customers are protected from events ranging from identity fraud, poor air quality, unsafe drivers, and unfair business practices. DMV collects a considerable amount of revenue through vehicle and driver licensing fees and fuel tax programs, and is responsible for the distribution of this revenue to various entities throughout the state.
- **Dept/Div’s Strategic Priorities** – This should relate to the dept/division's strategic plan and most critical performance measures for the dept/division. Example:
  - To ensure the security of the department's resources.
  - To deliver progressive, responsive service to our customers.
  - To ensure the department's revenue collection and accounting efforts operate at peak efficiency.
  - To enhance programs and services through the use of technology.
  - To enhance employee relations and efficiencies.
  - To provide opportunities for employee growth and stability.
  - To protect state consumers and businesses against fraud and unfair business practices.
  - To implement a dept/division growth and development plan.
- **Dept/Div’s Budget Highlights** – This area will summarize major changes to the dept/division's budget request and should include narrative related to changes to activities due to budgetary decisions, organizational restructuring, significant caseload and staffing changes, etc.

When all text boxes have been completed, use the spell check button to finalize the page and click the Save and Return button.

## Dept/Div Contact Tab under the Activity Budget

The third tab on the main Activity Budget screen is for the dept/division contact information and primary location.

Home | NEBS | **Activity Budget** | Work Program | Reports | DataMart | Messages

» View Agency Location

**Agency Location Info**

Budget Period: 2013-2015 Biennium (FY14-15)  
 Dept/Div: 810 DEPT OF MOTOR VEHICLES  
 Version: A00 AGENCY REQUEST AS SUBMITTED

**Activities** | **Agency Info** | **Agency Contact Info**

Office Name: Nevada Department of Motor Vehicles This is the primary location

Address: 555 Wright Way

City: Carson City

State: NEVADA Zip: 89711

Phone: (775) 684-4368

Fax: (775) 684-4389

E-mail 1: info@dmv.state.nv.us

E-mail 2:

WebSite: http://www.dmvnv.com

Operation Notes:

REC

Save Save and Return Cancel

Enter information for the Dept/Div primary location. ←

Information has rolled in from last biennium. Add or review the following information in the screen:

- Office Name
- Address
- City, State, Zip
- Phone number
- Fax number
- E-mail address(es)
- Website
- Operation Notes – Used to identify days and hours of operation.

When all text boxes have been completed, use the spell check button to finalize the page and click the Save and Return button to return to the main Activity Budget tab.