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Performance Report Requirements

Division of Financial Management | 4.19.16

Purposes of Performance Measurement **67-1901**

1) Improve agency accountability
2) Allow legislators to assess and oversee performance
3) Assist with policy and budget decisions
4) Improve agency management, service delivery, and program effectiveness
5) Internal management purposes **(67-1904(3))**

Performance Reports
Part I 67-1904(1)(a)

1) Basic Profile Information (Agency Overview)
   - Brief history
   - Organizational structure
   - Other facts about agency

Performance Reports
Part I 67-1904(1)(a)

2) Statutory Authority (Core Functions/Idaho Code)
   - What the agency does
   - Why it does it
   - Where it receives authorization to do so

Performance Reports
Part I 67-1904(1)(a)

3) Revenues and Expenditures
- Revenues by fund, expenditures by object class
- Informative breakdowns as needed

Performance Reports
Part I 67-1904(1)(a)

Example: Transportation

Revenues[1,2]	FY 2012	FY 2013	FY 2014	FY 2015
Aeronautics Fund				
State	$1,886,000	$2,217,525	$2,308,959	$2,226,190
Federal	$179,100	$234,210	$81,724	$83,750
State Highway Account Fund				
State	$238,377,200	$242,084,814	$244,054,105	$254,418,161
Federal	$357,883,800	$305,934,069	$312,508,906	$348,888,456
Local	$2,521,600	$5,001,184	$4,892,997	$4,526,536
Strategic Initiatives Program Fund[5]				
State	$0	$0	$0	$54,841,183
Total	**$600,847,700**	**$555,471,802**	**$563,846,701**	**$664,984,276**
Expenditures[1,2,3]	**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**
Personnel Costs	$101,376,500	$105,855,889	$107,433,099	$107,146,992
Operating Expenditures	$85,332,500	$79,765,292	$91,565,239	$80,304,569
Capital Outlay[4]	$367,429,300	$368,598,156	$362,179,256	$385,072,402
Trustee/Benefit Payments	$23,522,600	$18,355,503	$15,963,075	$17,111,420
Total	**$577,660,900**	**$572,574,840**	**$577,140,669**	**$589,635,383**

Footnotes:
[1]Revenues and Expenditures include ARRA Stimulus receipts and expenditures.
[2]Revenues and Expenditures do not include GARVEE bond proceeds or project costs.
[3]Expenditures include cash expenditures and encumbrances.
[4]Capital Outlay includes GARVEE debt service payments.
[5]Strategic Initiatives Program Fund as established in House Bill No. 312.

Performance Reports
Part I 67-1904(1)(a)

Example: Lottery

Revenue	FY 2012	FY 2013	FY 2014	FY 2015
Lottery	$176,546,100	$198,169,600	$209,642,900	$210,940,100
Total	**$176,546,100**	**$198,169,600**	**$209,642,900**	**$210,940,100**
Expenditures	**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**
Appropriated				
Personnel Costs	$2,332,800	$2,697,600	$2,665,700	$2,595,000
Operating Expenditures	$8,327,400	$2,239,300	$2,252,900	$2,176,400
Capital Outlay	$71,000	$78,000	$80,500	$119,100
Continuously Appropriated				
Prizes	$109,088,200	$123,127,800	$133,463,200	$136,852,200
Commissions	$10,412,800	$11,493,500	$12,140,200	$12,480,200
Advertising	$3,727,600	$3,607,500	$3,627,200	$3,512,400
Tickets	**	$3,727,900	$4,040,700	$3,917,500
Service Provider	**	$3,764,400	$3,897,900	$3,929,600
Total	**$133,959,800**	**$150,736,000**	**$162,168,300**	**$165,582,400**

Performance Reports
Part I 67-1904(1)(a)

4) Cases Managed/Key Services Provided
- Provides flexibility
- Ideal for reporting activities (# of things you did) or outputs (# of things you produced)

Example: University of Idaho

Cases Managed and/or Key Services Provided	FY 2012	FY 2013	FY 2014	FY 2015
Annual Enrollment Headcount[1]				
- Undergraduate	9,883	9,650	9,203	8,807
- Graduate	2,577	2,385	2,215	2,171
- Professional	388	367	350	395
Total	12,848	12,402	11,768	13,696
Annual Credit Hours Taught [1]				
- Undergraduate	279,969	276,431	263,730	258,341
- Graduate	31,943	29,149	27,595	27,527
- Professional	12,226	11,691	10,760	12,399
Total	324,138	317,271	302,085	298,267

Performance Reports
Part II 67-1904(1)(b)

1) Key Performance Measures
   - Ten or Fewer
   - Quantifiable
   - Capture progress in meeting goals stated in strategic plan
   - Tied to goals

Performance Reports
Part II 67-1904(1)(b)

2) Results for each measure
   - Prior four fiscal years
   - Explanations for missing data when measures change

Performance Reports
Part II 67-1904(1)(b)

3) Benchmarks/Performance Targets
   - For the next fiscal year
   - For each of the four years of reported results

Performance Reports
Part II 67-1904(1)(b)

4) Explanations
   - Provide context for measures and/or results
   - Other useful qualitative information

Example: PERSI

Performance Measure	FY 2012	FY 2013	FY 2014	FY 2015	Benchmark
1. Average Wait Time For Calls (sec)	30	32	31	30	25
2. Percentage of calls handled without transfer	84.0%	83.4%	82.5%	81.8%	80%
3. Average Number of days after receipt to process Employer Transmittals.	2.6	2.4	3.2	3.5	3
4. Total Service Score	81%	84%	83%	79%	79%
5. Total Expenses as % of Assets	0.422%	0.398%	0.392%	.376%	.50%

Performance Measure Explanatory Notes

Performance Measure 4: Total Service Score is a weighted average of service scores on activities including member transactions, member communication, and quality indicators as defined by a third party CEM Benchmarking Inc. The benchmark is the peer median of 12 comparable US pension systems.

Example: PERSI

Performance Measure		FY 2012	FY 2013	FY 2014	FY 2015	Current Year
Goal 1: Provide timely customer service						
1. Average wait time for calls (sec)	actual	30	32	31	30	----------
	benchmark	*29*	*28*	*27*	*26*	*25*
2. Percentage of calls handled without transfer	actual	84.0%	83.4%	82.5%	81.8%	----------
	benchmark	*75%*	*78%*	*80%*	*82%*	*80%*
3. Average Number of days after receipt to process Employer Transmittals	actual	2.6	2.4	3.2	3.5	----------
	benchmark	*2.6*	*2.6*	*2.8*	*2.9*	*3*
4. Total Service Score	actual	81%	84%	83%	79%	----------
	benchmark	*80%*	*81%*	*82%*	*80%*	*79%*
Goal 2: Maximize customer returns through effective asset management						
5. Total expenses as % of assets	actual	0.422%	0.398%	0.392%	.376%	----------
	benchmark	*.40*	*.41*	*.45*	*.48*	*.50%*

Performance Measure Explanatory Notes

Performance Measure 4: Total Service Score is a weighted average of service scores on activities including member transactions, member communication, and quality indicators as defined by a third party CEM Benchmarking Inc. The benchmark is the peer median of 12 comparable US pension systems.

Other Performance Measurement Requirements 67-1904(2)-(10)

1) Director Attestation
2) Maintain documentation to support data
3) May be used in Legislative Budget Book
4) Information presented to germane committees
5) Report on website
6) Consistent Format
7) Designed to work with strategic plan