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Government Service Efforts and Accomplishments
Performance Reports: A Guide to Understanding

July 2005

Paul Epstein
James Fountain
Wilson Campbell
Terry Patton
Kimberly Keaton

GOVERNMENTAL ACCOUNTING STANDARDS BOARD
OF THE FINANCIAL ACCOUNTING FOUNDATION
FOREWORD

As governments continue to experiment with service efforts and accomplishments (SEA) performance measures, more and more reports that incorporate those measures are becoming publicly available. Accompanying the increase in externally available SEA reports is the desire of citizens and other users to better understand the information in those reports. This publication is intended to assist users by providing them with the tools to better understand those reports.

Although this guide is primarily structured on reports prepared using the guidelines outlined in the GASB Special Report, Reporting Performance Information: Suggested Criteria for Effective Communication, the insights into what SEA performance measures are intended to convey will be of value to users of any report that contains SEA measures.

This publication was prepared by a group of dedicated individuals who as a team have devoted their professional lives to improved public accountability. Paul Epstein of Epstein & Fass Associates served as the lead author, with significant input from Jay Fountain, a consultant to the GASB and former GASB assistant director of research, and Wilson Campbell, GASB project manager. GASB research manager Terry Patton and Epstein & Fass research assistant Kimberly Keaton also contributed to the effort.

The GASB efforts to encourage voluntary experimentation with external reports of SEA performance measures have been generously supported by contributions from the Alfred P. Sloan Foundation. This publication is another major step in the GASB staff’s research, which is expected to culminate in a recommendation to the Board on future project directions in late 2006. The continued efforts by state and local governments to expand the use of external SEA reporting will increase the body of knowledge available on which to base that recommendation. More importantly, the wider use of SEA reports will enhance the accountability of those governments that issue those reports.

July 2005
Norwalk, Connecticut

David R. Bean
Director of Research and Technical Activities
This guide to understanding service efforts and accomplishments (SEA) performance reports by state and local governments is the result of work performed as part of the continuing GASB research project on SEA. A major component of that research was the 2003 publication of a set of sixteen suggested criteria that have provided a basis for more extensive experimentation with the external reporting of SEA performance information that will communicate relevant, reliable information about the results of government programs and services to elected officials, citizens, and other users.

Since the GASB published the suggested criteria, a number of state and local governments around the country have been experimenting using the suggested criteria, and a growing number of new SEA performance reports have been issued. The GASB appreciates the willingness of state and local governments to participate in the GASB’s ongoing research into SEA performance reporting. As part of the GASB’s efforts to encourage and assist with that experimentation, this publication was developed primarily to help readers become informed consumers of SEA performance reports that are prepared using, to some degree, the suggested criteria.

The main feature of this publication is a “user’s tour” of an SEA performance report to help readers understand what they are likely to find in a report, and how to use the information to assess a government’s performance.

The guide takes a reader through the features of state or local government SEA performance reports by asking a series of questions such as: Where should I begin? How can I find the information that most interests me? How can I tell what the government is trying to achieve and how well it is achieving it? How can I get a better view of performance for issues or services that most interest me? What else do I need to know? We point out that the best way to learn to use a SEA performance report is to focus on items that interest you.

The guide also provides an overall context for government SEA performance reporting to help readers understand the reasons for reporting on performance and how to use SEA performance information, a list of the suggested criteria and other good practices, and where to find more information including performance information available on the Internet from governments cited in this guide.

Examples from recent SEA performance reports are provided to illustrate key points, with explanations of how to use the information. There is no standard order or format for public performance reports, and not all reports meet all suggested criteria. So an SEA performance report on a government of interest to you may not have all the features described here, or may have them in a different order or arranged in a different way. We hope the examples that are included in this publication will help you understand and use almost any government’s performance report, in whatever order you encounter features described here.

We are grateful to the external reviewers who provided valuable input to us during development of the guide. In addition, the guide would not have been possible without the assistance of the GASB staff. Special thanks go to Dean Mead, Ellen Falk, and Patti Waterbury and to the Production department for the countless hours they spent in organizing and editing this report.

Wilson S. Campbell

James R. Fountain
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Design conceived by Alina Simone and Dana Barnes, and executed by Dana Barnes. Photo on page 1 by Alina Simone.
PART ONE

INTRODUCTION

State and local governments in the United States are major providers of critical services. They are the primary source of education, emergency services, law enforcement, judicial administration, public transportation, water and sewer, and public works programs and services. In addition, state and local governments play an important role in regulating commerce and land use, protecting the environment, and providing health, welfare, and employment services.

Yet often neither the specific role, nor the performance, of state and local governments is well understood by citizens. Only in the past several years have many state and local governments begun to publish information about the actual results of the services they provide. When state and local governments do provide performance information regarding service efforts and accomplishments (SEA), it is often hard for citizens to find it or understand it, if they are even aware that this information is available. It is also rare that anything is done to help citizens understand and use this type of performance information.

This guide is meant to help you use a government’s SEA performance report.

The purpose of this guide is to provide interested individuals with a basis for understanding and using a government report on performance related to SEA. Most governments currently do not prepare reports on service performance, and among those that do prepare reports, many do not use the suggested criteria set forth in the Governmental Accounting Standards Board’s (GASB) special report, Reporting Performance Information: Suggested Criteria for Effective Communication, issued in August 2003. Yet, an increasing number of governments are using the suggested criteria (which often is the only guidance available), so the criteria were used as an underlying foundation in the preparation of this guide. The special report was prepared to guide and encourage state and local governments to experiment with public reporting of
their performance in a manner that will effectively communicate the results of their services and policies. The special report contains a discussion of the managing for results process now being used by some governments—a set of sixteen suggested criteria for use in preparing and communicating a report on performance related to SEA, and a set of other “good” practices that governments might use to make their report more effective.

The suggested criteria are presented in an appendix to this guide, along with details on how to find more information. The special report is available, with other information, on the Performance Measurement for Government website (www.seagov.org) in PDF format or may be ordered at no charge from the GASB Order Department at (800) 748-0659.

**Government Performance: More Than Financial Results**

Government performance measures differ from those of private-sector, for-profit businesses because the purpose of a government is quite different from that of a business. The primary purpose of a for-profit business is generally recognized as being to increase the wealth of its owners, and its primary focus as being on generating a return on investment. Although social and environmental concerns matter, they are not considered to be the primary purpose or goal of for-profit organizations.

For governments, the primary purpose is to provide services and to make and enforce laws and policies that enhance or maintain the well-being of their citizens. In doing so they provide services that generally would not be provided by the private sector at the quantity, quality, and price considered appropriate by public policy; address circumstances in which markets are not sufficiently competitive and efficient; and deal with instances when the cost of a good or service is not exclusively borne by the producer, or when the benefit of a good or service is not exclusively enjoyed by the purchaser or recipient of the good or service.

With these differences in mind, a quick look at what financial reports say about how well an organization is meeting its primary purpose may be helpful. For a private-sector organization, measures of revenues, expenses, net income, earnings per share, or cash flow are important indicators of whether the organization has been successful in generating return on investment because these measures generally provide a basis for assessing the organization’s success in increasing its shareholders’ equity or the value of its stock.

**Financial statements: important, but insufficient to completely assess a government’s achievement of its goals**

For a government organization, financial statements, although providing important financial performance information about fiscal and operational accountability, do not provide all the information needed to determine whether the organization has been successful in generating return on investment because these measures generally provide a basis for assessing the organization’s success in increasing its shareholders’ equity or the value of its stock.
it is important to know whether a government organization raised sufficient revenues to cover the cost of its services, this alone does not demonstrate whether the services were ones that the citizens and other stakeholders needed and, if they were, to what degree the services contributed to their well-being and how efficiently and effectively they were performed. This form of reporting is referred to as service efforts and accomplishments performance reporting.

**Potential Users of State and Local Government SEA Performance Reports**

Anyone who may be affected by the services or policies of a state or local government, or who pays taxes or fees to that government, has an interest in that government’s performance and is a potential user of its SEA performance reports. This includes citizens and other stakeholders of that state or locality. Other stakeholders can include, for example, residents who are not citizens, or people who work, go to school, or own businesses or property in the state or locality in question, as well as for-profit and not-for-profit organizations. Any of these stakeholders may be users or “customers” of the government’s services, or may help pay for the costs of the government through taxes and fees. Other stakeholders with an interest in a state or local government’s service performance include the government’s creditors and people who work in the government securities industry. Elected officials (for example, city council members or state legislators) are also considered users of service performance reports to assess the results of the efforts of government managers, employees, and contractors who carry out their legislated policies.

**What You Will Find in This Guide**

**Part One** (this part) of the guide provides an overall context for government SEA performance reporting to help you understand the reasons for reporting on SEA performance, including information on why SEA performance reporting is essential for assessing how well a government is doing at achieving its goals. Part 1 also includes a discussion of how governments use SEA performance information to manage for results, and an overview of the GASB’s suggested criteria for reporting SEA performance information.

**Part Two** of this guide provides a “user’s tour” of SEA performance reports. It takes you through the features of state and local government SEA performance reports to help you understand what you are likely to find in a report, and how to use the information to assess a government’s performance. For examples of the information, Part Two refers to seventeen state and local governments that report on SEA performance and includes excerpts from many of their SEA performance reports.

**Appendix A** of this guide provides the GASB’s suggested criteria for reporting SEA performance information and the purpose of each criterion, as well as a summary list of other “good practices” of SEA performance reporting that some governments may use.

**Appendix B** of the guide provides sources of additional information, including website addresses and navigation instructions for finding SEA performance reports or performance information for all the state and local...
governments referenced in Part Two of this guide and information on the GASB’s Performance Measurement for Government website (www.seagov.org), which includes information on advances in government SEA performance reporting, the GASB special report, and details on where to find SEA performance reports.

**SEA Performance Reports Can Convey What Government Achieves**

In recent years, many government organizations have been preparing and issuing reports that focus on the level of services being provided and the results of those services. These SEA (or “service performance”) reports take many forms and vary from covering only a few services to being quite comprehensive. When well done, these reports can communicate essential information about how well a government is achieving its goals, objectives, or basic purposes. Yet, citizens generally are not familiar with the reports. It appears that most citizens and other potential users either (a) are not aware of or cannot find or access the reports, (b) do not know how to understand and use the information being reported, (c) do not think the reports address issues of interest to them, (d) do not have confidence in the reliability of what the government is reporting, (e) believe they do not have enough time to read and understand the report, or (f) are uninterested.

This guide is intended to help interested citizens and other potential users overcome all but the last of the above-listed obstacles to using government SEA performance reports. Users of this guide are encouraged to use the information to ask questions and raise issues about your government’s results. This guide should help you become an informed consumer of SEA performance reports, especially those prepared using (to some degree) the suggested criteria for reporting set forth by the GASB.

**Look for SEA performance reports by governments of interest to you**

Many state and local governments issue periodic SEA performance reports in print, and many report SEA performance information on the Internet. Check the websites of governments of interest to you or call their administrative offices to find out if they issue SEA performance reports and how to obtain them. Also check the GASB’s Performance Measurement for Government website, which is a source of information on government SEA performance reporting. Website addresses for finding performance information on the state and local governments referred to in this report are provided at the end of this Guide.

**SEA Performance Information and Managing for Results**

SEA performance information is most valuable if it is not just reported, but also is part of a system the government uses to manage performance, often called “managing for results.” The purpose of managing for results is to provide a systematic process to help improve the way government functions.
Managing for results: a basic overview

What is involved in systematic results-based management? Some have called it “managing by common sense.” Governments have implemented managing for results in various ways; there is no single formula. The basics are: (a) plans (or “strategic plans”) that focus on real needs and desired outcomes, (b) programs and services that address those needs, (c) performance measures for gauging “results”: how efficiently and effectively government fulfills the needs and delivers on the desired outcomes, and (d) adjusting services (or the management of those services) and budgets in response to performance data reported back to decision makers.

Prince William County, Virginia, describes what the county calls its “Results Oriented Government System” in the Executive Summary of its FY 2004 Service Efforts & Accomplishments Report. An accompanying diagram (see below) shows how performance measures derived from the county strategic plan and information on results cycle through the entire managing for results process, informing key decisions on budgets and services. In Prince William County and other counties, cities, and states that manage for results, this kind of process keeps decision makers and citizens up to date with information to help answer questions about what is working, what is not, and at what cost. Their managing for results process also helps them use that information to improve results for the community or state.

Source: 2004 SEA Report, Prince William County, VA.
SEA performance reporting as part of managing for results

From government’s standpoint, there are two major reasons to pursue managing for results. The first is to develop timely, accurate data that can be used for designing programs, managing services, setting policies, budgeting, and improving results. The second is to inform constituents and stakeholders about how government is meeting its purpose of maintaining or improving the well-being of its citizens and is achieving specific goals and objectives related to that purpose.

The diagram of Prince William County’s “Results Oriented Government System” shows that “Performance Reporting” is part of the “Evaluate Results” step in the county’s managing for results process. As shown in the diagram, Prince William County reports on SEA performance to “provide accountability for results” to citizens, to feed back performance data to make service delivery more efficient and effective, and to provide information on results to the process of updating the county strategic plan.

What this guide does is provide you with a basis for understanding and using SEA performance reports. With the help of this guide, these reports should provide you with at least enough information to develop an idea of how a government is doing in relation to its stated goals and objectives.

Overview of the GASB-Suggested Criteria for SEA Performance Reporting

The titles of the sixteen criteria, presented here, provide a brief overview of the kinds of information that you would find in an SEA performance report, as well as key characteristics of the quality and usefulness of reported information, such as its relevance, reliability, consistency, timeliness, and accessibility. See Appendix A of this guide for a complete description of each criterion along with its purpose. The titles of the criteria are:

1. Purpose and scope
2. Statement of major goals and objectives
3. Involvement in establishing goals and objectives
4. Multiple levels of reporting
5. Analysis of results and challenges
6. Focus on key measures
7. Reliable information
8. Relevant measures of results
9. Resources used and efficiency
10. Citizen and customer perceptions
11. Comparisons for assessing performance
12. Factors affecting results
13. Aggregation and disaggregation of information
14. Consistency
15. Easy to find, access, and use
16. Regular and timely reporting
PART TWO

UNDERSTANDING AND USING AN SEA PERFORMANCE REPORT

You can use government SEA performance reports to assess public performance, to hold state or local governments accountable for results, or to become more engaged with your state or local government. This part of the guide takes you through the features you might find in a state or local government SEA performance report prepared using the GASB’s suggested criteria to help you understand what you are likely to find in SEA performance reports and how to use the information provided.

Excerpts from a number of government reports are included throughout this part of the guide to illustrate various features. Some excerpts were edited or graphically reformatted to fit the format of this guide or illustrate text in the guide, but none of the substantive data have been changed.

A User’s Tour of an SEA Performance Report

There is no standard order or format for SEA performance reports, and not all reports contain all the information called for by the suggested criteria. So a report on a government of interest to you may not have all the features described here, or it may have them in a different order or arranged in a different way. The examples here from actual reports, with explanations of how to use the information, are intended to help you understand and use almost any government’s SEA performance report, in whatever order you encounter these features.

### Key to the User’s Tour

This part of the Guide answers the following five questions. Icons in the text, as shown here, note which question is being addressed in each section.

- **Start**
  - Where should I begin?
  - How can I find the information that most interests me?
  - How can I tell what the government is trying to achieve and how well it is doing in achieving it?
  - How can I get a better view of performance for issues or services that most interest me?
  - What else do I need to know?
Look for an overview or summary that provides a “snapshot” of SEA performance.

A useful way to start understanding the SEA performance of a state or local government is to review a quick snapshot of the overall performance of the state or community. Some reports include a brief overview, usually near the front, to enable a reader to get a quick idea of overall performance of the services provided based on results related to a few issues of critical importance in the community or state. For example, the city of Bellevue, Washington’s, 2003 Performance Measures Report has a summary section focusing on sixteen performance measures called “Bellevue’s Vital Signs.”

In addition to a table (opposite page) that provides a snapshot of three years of results for these measures and whether each is on target, the report provides a brief analysis of longer-term trends of each vital sign in graphic and narrative form. According to the report, the sixteen vital sign measures, “when looked at together . . . provide a good indication of the overall health of our City. If readers were to go no further, they would have a good sense of the ‘well being’ of our community.”

The city of Portland, Oregon, also included a quick overall service performance summary in its Service Efforts and Accomplishments: 2002–03 (SEA Report). In just two and a half pages, the report summary provided a brief explanation of citizen satisfaction with changes over five years, “bullet point” highlights of the results of major services, and spending per capita and staffing of the same group of services with changes over five years. The citizen satisfaction synopsis included a map comparing how citizens rated “overall city livability” based on the section of the city where they live. One way for a report to provide both a “snapshot” and more detailed information that some users would want is to use multiple levels of reporting. In doing this, a report would provide an overall performance summary you can take in all at once, and also more detailed performance information on specific services, programs, or departments you can turn to for those things that interest you most.
Bellevue’s Vital Signs

<table>
<thead>
<tr>
<th>Bellevue’s Key Performance Measures</th>
<th>2001 Actual</th>
<th>2002 Actual</th>
<th>2003 Actual</th>
<th>2003 Target</th>
<th>Target Met or Exceeded</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residents rating Bellevue as a good or excellent place to live</td>
<td>91%</td>
<td>93%</td>
<td>97%</td>
<td>95%</td>
<td>✓</td>
</tr>
<tr>
<td>Residents saying Bellevue is headed in the right direction</td>
<td>78%</td>
<td>78%</td>
<td>79%</td>
<td>80%</td>
<td></td>
</tr>
<tr>
<td>% of residents fairly satisfied to very satisfied with job City is doing in planning for the future</td>
<td>63%</td>
<td>70%</td>
<td>72%</td>
<td>65%</td>
<td>✓</td>
</tr>
<tr>
<td>Residents rating their neighborhood as a good to excellent place to live</td>
<td>91%</td>
<td>89%</td>
<td>92%</td>
<td>90%</td>
<td>✓</td>
</tr>
<tr>
<td>% of residents saying they are getting their money’s worth when thinking about City of Bellevue services and facilities</td>
<td>77%</td>
<td>84%</td>
<td>80%</td>
<td>85%</td>
<td></td>
</tr>
<tr>
<td>Moody’s Investors Service Bond Rating</td>
<td>Aaa</td>
<td>Aaa</td>
<td>Aaa</td>
<td>Aaa</td>
<td>✓</td>
</tr>
<tr>
<td>Residents’ overall satisfaction with parks and Recreation in Bellevue</td>
<td>NA</td>
<td>86%</td>
<td>88%</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Patrol response times to critical emergencies</td>
<td>3.1 min.</td>
<td>3.4 min.</td>
<td>3.3 min.</td>
<td>4.2 min.</td>
<td>✓</td>
</tr>
<tr>
<td>Number of violent and property crimes committed per 1,000 population</td>
<td>41.2</td>
<td>40.0</td>
<td>39.0</td>
<td>44.0</td>
<td>✓</td>
</tr>
<tr>
<td>Percent of fires confined to room of origin</td>
<td>93%</td>
<td>80%</td>
<td>93%</td>
<td>85%</td>
<td>✓</td>
</tr>
<tr>
<td>Cardiac arrest survival rate</td>
<td>31%</td>
<td>35%</td>
<td>35%</td>
<td>35%</td>
<td>✓</td>
</tr>
<tr>
<td>Resident satisfaction rating for clean streets</td>
<td>95%</td>
<td>96%</td>
<td>99%</td>
<td>90%</td>
<td>✓</td>
</tr>
<tr>
<td>Residential street average pavement rating</td>
<td>88</td>
<td>81</td>
<td>86</td>
<td>86</td>
<td>✓</td>
</tr>
<tr>
<td>Percent of Mobility Management Areas achieving concurrency</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>✓</td>
</tr>
<tr>
<td>Water service interruptions per 1000 service connections</td>
<td>2.9</td>
<td>2.9</td>
<td>2.9</td>
<td>3.0</td>
<td>✓</td>
</tr>
<tr>
<td>Violations of state and federal drinking water standards</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>✓</td>
</tr>
</tbody>
</table>


SAMPLE PORTLAND 2002-03 SERVICE RESULTS “BULLET POINTS”

**Parks & Recreation:** More parks and recreation opportunities are available and residents are participating more. Citizens rate park grounds maintenance and facility maintenance slightly lower despite significant capital investments.
- visits to City parks increased 10 percent over ten years
- feelings of safety in parks is much higher

SOURCE: 2002–03 SEA Report (September), Portland, OR.
Look for the government’s stated purpose of the report, and its “scope”—an overview of what the report covers.

Many SEA performance reports start with a letter signed by a government leader (for example, governor, mayor, city or county manager, auditor), a summary (or executive summary), or an “introduction.” Some reports have two or all three of these introductory sections, which often include information on the purpose and scope of the report. For example, a “Purpose/Summary” section of the city of Saco, Maine’s, First Annual Performance Report on Delivery of City Services for FY 2004 says:

The purpose of this report is to provide citizens, council members, and city staff with information on performance in order to: improve public accountability . . . assist citizens, council members and city staff in decision making . . . [and] help improve the delivery of public services.

The “Introduction” to the city of Portland, Oregon’s, 2003–04 SEA Report starts with a similar statement of purpose, notes that the report provides information on Portland’s “major services,” and lists eleven services covered. This list starts to describe the “scope” of the report, allowing you to quickly see what services are reported. If you do not see a service of interest, you will know you may have to look elsewhere to learn about that service’s performance—for example, in a special report issued by that department or in a budget document.

The Portland report “Introduction” has a “Report Scope and Limitations” section that adds to the earlier view of the report’s scope by noting that “the eleven services covered in this report comprise about 80 percent of the City’s budget and 85 percent of its staff.” This helps you understand the scope of the report in the context of the overall resources of the city government. This section also describes what is not covered:

The report . . . does not include information on all the activities and important programs of the City of Portland. For example, legislative, administrative, and support services, such as purchasing, personnel, and budgeting and finance are not included.
Look for information to help you understand and use the report.

To help you understand and use the information provided, some performance reports have brief sections near the front that you can use as a guide to what is in the report. For example, the “Summary” of the city of Bellevue, Washington’s, 2003 Performance Measures Report includes a half page on “How to Read This Report” which describes the major sections in the report, the kinds of performance measures found in those sections, and the kinds of assessments you might make from reading each section and from examining different kinds of measures.

Near the front of the Fiscal 2004 New York City Mayor’s Management Report (MMR) is a “User Guide” with sample elements found in department sections of the report and a numbered key, shown below for three elements.

```
New York City MMR User Guide (Excerpt)

1. Easily Recognized Icon - appears on every page of the agency section for fast reference.
2. Key Public Service Areas - the agency’s long-term goals for delivering services to citizens.
3. Critical Objectives - steps the agency will take in pursuit of its Key Public Service Areas.
```

*SOURCE:* September 2004 MMR, New York, NY.

How can I find the information that most interests me?

Scan the report to determine the different levels (or layers) of performance information available and the organization of the report.

Before reading far into an SEA performance report, it helps to skim through its pages—or, if reading an electronic report, to quickly scroll through pages or “jump around” through links to different sections—to get an idea of how the report is organized, whether multiple levels of reporting are provided, and what those different “levels” or “layers” are. Multiple levels of reporting can enable you to review some aspects of a government’s service performance quickly by just reviewing summary information, and to explore a few things (for example, particular services) in great detail by examining more detailed performance information for just those things that interest you most.

The details of multiple levels of reporting are set forth in GASB criterion 4.
Some reports include information to help you understand the differences and relationships between different levels of reporting and where to find each level. For example, the city of Bellevue’s 2003 Performance Measures Report, under “How to Read This Report,” describes the report’s two main sections so it is clear that there are two levels of detail in the report. First, the summary section of sixteen performance measures called “Bellevue’s Vital Signs” (noted earlier) is described. Then the second section of the report, called “Departmental Performance Scorecards,” is described. The description of this section makes it clear that it has a more detailed level of reporting than the “vital signs” by noting that there are 179 departmental performance measures included. This description also implies that a third, still more detailed, level of performance reporting is available in the city’s budget—not in this report—by noting that the 179 departmental measures “are a subset of the approximately 650 measures contained in the biennial budget document.”

In reviewing Bellevue’s “Vital Signs,” you may decide that the seven-year trends of two performance measures in the “Vital Signs” section satisfy your interest in fire and emergency medical services, so you may not turn to the more detailed Fire Department section in the report, which includes information such as that presented in the charts below. But if, for example, you want information about police services beyond just “patrol response times” and “number of . . . crimes committed per 1,000 population,” you would turn to the Police Department Annual Scorecard to find fifteen measures including those two “Vital Signs” and other measures such as phone “calls answered . . . within 10 seconds,” “percentage of part I crimes cleared,” “number of gang family interventions,” and “percentage of citizens who feel safe or moderately safe.”

Determine if different kinds of information that interest you are available in different reports or websites.

In some governments, especially states, different agencies issue their own SEA performance reports, so if you are interested in particular state issues or services, you may have to look for the responsible state agency (perhaps on its website) and find its report.

Different state of Oregon reports provide multiple levels of reporting. One level comes in biennial statewide “benchmark” reports that track ninety indicators of desired outcomes of Oregon’s long-term strategic vision, such as the rate of child abuse and neglect, shown as a ten-year trend in The 2003 Benchmark Performance Report. The Oregon Progress Board prepares these reports and refers to the benchmarks as “high-level societal measures that gauge how Oregon is doing as a whole.”
Another level of reporting is provided in “Annual Performance Progress Reports” issued by over seventy state agencies. “Links” between reporting levels are cited in the reports. For example, this Benchmark Performance Report notes that the work of two state agencies, the Commission on Children and Families and the Department of Human Services, is “linked” to the indicator above. The Department of Human Services’ Annual Performance Report FY 2003–2004 reports the “percentage of abused/neglected children who were abused again within six months of prior victimization” and notes that this measure is “linked” to the Oregon Benchmark Report shown here. The Progress Board website, which has links to the benchmark reports and to the state agency reports, says that “where agency work aligns with benchmarks, agency performance measures represent stepping stones to achieving Oregon Benchmark targets.”

**Look for information that tells you where to find levels of SEA performance reporting in different places.**

There are various ways that performance reports help you navigate through different levels of reporting and different reporting media (for example, print or electronic) to find the information of most interest to you. The printed version of New York City’s Mayor’s Management Report (MMR) provides a list of six reports or types of performance information available on the Internet, and where to find them on-line. The printed MMR mostly provides performance data for the city as a whole, but you may be interested in results for specific geographic districts within the city, which are available on the web. To help readers find the links between the citywide and community district measures, the printed MMR uses graphic web map icons.

### Performance Statistics

<table>
<thead>
<tr>
<th>Performance Statistics</th>
<th>FY03</th>
<th>FY04</th>
<th>Preliminary FY05</th>
<th>Updated FY05</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sewer backup resolution time (hours)</td>
<td>4.2</td>
<td>4.7</td>
<td>7.0</td>
<td>7.0</td>
</tr>
<tr>
<td>Leak resolution time (days)</td>
<td>10.1</td>
<td>11.6</td>
<td>17.0</td>
<td>17.0</td>
</tr>
<tr>
<td>Water main breaks</td>
<td>594</td>
<td>607</td>
<td>575</td>
<td>575</td>
</tr>
<tr>
<td>Water main surveyed for leak detection (% linear feet)</td>
<td>58.4%</td>
<td>63.3%</td>
<td>56.0%</td>
<td>56.0%</td>
</tr>
<tr>
<td>Repairs to distribution system</td>
<td>18,647</td>
<td>18,732</td>
<td>19,000</td>
<td>19,000</td>
</tr>
</tbody>
</table>

**SOURCE:** September 2004 MMR, New York, NY.
Within the printed MMR, when you find a measure with a web map icon next to it, you know that you can find district-level data and a comparative map for that measure when you click on “My Neighborhood Statistics” at the MMR on the Internet. “My Neighborhood Statistics” allows you to find information on a community district level for about fifty performance indicators (for example, for schools, public safety, neighborhood services). You can simply enter an address or street corner to find data for those indicators related to that address based on the community districts in which the address falls.

If you click on the icon in the “Map” column (second column, above) for an indicator, you can view a map showing comparative performance levels for all the relevant districts (for example, police precincts, community boards) in the city for that indicator.

The printed MMR with citywide data and the “My Neighborhood Statistics” web pages with community district data are examples of aggregation and disaggregation of information, which gives you another way to tailor how you review a report based on your particular interests. So, in addition to deciding what information to review at a summary level, and what to examine in detail based on services of greatest interest, some governments give you an opportunity to examine some aspects of service performance based on geographic districts.

Some state reports allow you to review results for different counties. The on-line Minnesota Milestones allows you to select specific counties of interest and view results for many indicators for those counties.

**Source:** September 2004 MMR, New York, NY.
counties, including comparative charts and graphs of results across counties over time. If you also view aggregated statewide data for the same indicators, you can make comparisons that put the results of each county in the context of the results for the state as a whole. Other ways to disaggregate information for useful analyses include disaggregations by facility (for example, by school, park, or hospital) or, as comparisons, by demographic characteristics (for example, age, income, gender, ethnic group, type of student, renter vs. homeowner).

**How can I tell what the government is trying to achieve and how well it is achieving it?**

- Look for the major goals and objectives of the government organizations covered in a report.

Many government SEA performance reports include statements of missions, goals, or objectives, which are useful to read because they help establish expectations for what a government is trying to achieve and give you a context for assessing reported results. If you read the major goals and objectives of a government organization, you should be better able to understand the SEA performance information reported and to use that information to assess how well the organization is doing at reaching its goals. Also, what the government reports as its major goals and objectives should give you a good idea about what the government views as the most important things it is trying to accomplish.

Different governments include goals and objectives in different places, and in different ways, in their performance reports. Some reports include broad goal statements for the entire government or for broad “service areas,” major issues, or related groups of services. Other reports list goals or objectives by program or by service organization (for example, by department or bureau). Some reports do both, such as the Portland, Oregon, SEA Report. For example, here is how two specific Bureau of Police goals relate to the broader “City Goal” for “Public Safety.”

Governments vary in the way they state goals and objectives, and even in what they call them. For example, each department in the New York City Mayor’s Management Report has “Key Public Service Areas” which are written like goal statements, and also describes more specific “critical objectives” that relate to those goals or “public service...
areas.” Miami–Dade County, Florida, refers to “Priority Outcomes” that are stated like goals in its 2004 Initial Community Scorecard. So, if a report does not explicitly refer to “goals” or “objectives,” see if, under a different name, you can find equivalent statements of what the government is trying to achieve, and think of those as the government’s “goals.”

Look for performance measures that help you assess how well the government is doing in achieving its goals and objectives.

Measures that relate well to the government organization’s goals and objectives are considered to be relevant measures of results. For example, in the city of Portland’s 2003–04 SEA Report, the first two performance measures presented for the Bureau of Police are “property crimes” and “crimes against persons,” both shown in a table of “Crimes per 1,000” population showing five years of results and the percent change over five years and over ten years. The third measure presented is “percentage of citizens who report feeling safe,” shown on a map with citizen survey results for this question by seven geographic sections of the city, with any major increase in percentage points in the section from ten years ago and with text providing the citywide percentage increase.

These measures, with results shown over time, clearly relate to the bureau goal “reduce crime and the fear of crime” and thus are relevant measures of performance. They report on how well the bureau is doing against a goal the government has agreed to try to accomplish. From these three measures, you can assess whether major crime rates are going up or down, and whether the fear of crime is going up or down (by assuming that if people “feel safe” they are not fearful of becoming crime victims). These measures do not give a complete picture of police performance, and the Portland SEA Report goes on to provide other measures for the Bureau of Police (for example, average response time to high-priority calls, clearance rates—similar to percentage of crimes resolved). For those programs and services that are of greatest interest to you, you will probably need a broader picture of performance than you can get from two or three performance

<table>
<thead>
<tr>
<th>CRIMES PER 1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>PROPERTY</td>
</tr>
<tr>
<td>1999</td>
</tr>
<tr>
<td>2000</td>
</tr>
<tr>
<td>2001</td>
</tr>
<tr>
<td>2002</td>
</tr>
<tr>
<td>2003</td>
</tr>
<tr>
<td>5 years:</td>
</tr>
<tr>
<td>10 years:</td>
</tr>
</tbody>
</table>

SOURCE: 2003–04 SEA Report (September), Portland, OR.

SAFETY IN NEIGHBORHOOD DURING DAY, 2004 (percent “safe” or “very safe”)

SOURCE: 2003–04 SEA Report (September), Portland, OR.
measures, but you will not want to be overwhelmed by data. To get an idea of the range of different kinds of performance measures that can be of interest, see the discussion later in this part of the guide on “focus on key measures” of performance.

**Look for numerical targets for specific time periods to get a better sense of the objectives a government organization is trying to achieve.**

Government *statements* of goals and objectives tend to be broad, such as the Portland police goals, and tend not to say *how much progress is expected* toward a goal in a time period, such as the next fiscal year. Although data on measures relevant to a goal may tell you whether results are moving in a good direction, without knowing specific targets and deadlines you really cannot tell how close a government came to meeting its expectations. So, for the goals or objectives that interest you, look for performance measures that have numerical targets to be achieved in specific time periods, as in the chart below from the Oregon Department of Human Services’ *Annual Performance Report FY 2003–04*. The department has set numerical targets through 2007, providing specific, accountable expectations each year for reducing tobacco use by youth. So, instead of just learning whether results got better or worse, you can learn whether the government achieved its target each year. The department has set such targets for each performance measure in the report. In fact, for the broad goal “People are healthy,” the report has thirteen performance measures with numerical targets that tell you what progress is expected for thirteen specific ways the department is trying to achieve that goal.

![Tobacco use among youth (%)](image)

*Source: Annual Performance Report FY 2003–04, Oregon Department of Human Services.*

For “Tobacco use among youth,” the chart also shows comparisons of actual performance data against targets for four past years. Comparing actual results against targets is one of several useful forms of *comparisons* discussed in more detail later. Targeted, time-bound performance measures provide a
higher level of accountability than goals without targets or deadlines. A performance measure with a target for a year represents a more specific measurable objective that the organization is accountable for achieving in that year than an objective without a target.

**How can I get a better view of performance for issues or services that most interest me?**

For issues, programs, or services of interest, look for a range of performance measures to help you understand how the government is trying to achieve its major goals and objectives and assess how well those approaches are working.

When you want to look more deeply into a service than simply one or two summary measures, it is helpful if you can find measures that relate to each other—that not only tell you about achievement of a goal or objective, but give you an idea of the government’s strategy or approach to achieving the goal. The government’s challenge is to provide you with enough information to understand its strategies and assess how well they are working without overwhelming you with data, or, as described in the GASB’s special report, to be “concise, yet comprehensive in its coverage of performance.” To do this, a government’s report should keep a tight focus on key measures. “Key measures” generally will include measures of conditions of a place or its people that the government has a goal to improve, such as the number of abandoned buildings or the percentage of schoolchildren reading at grade level. Measures of these kinds of conditions often are referred to as “outcome measures.”

For example, most of the twenty-eight “Key Performance Measures” of the Oregon Department of Human Services are outcome measures, such as these, which measure various conditions related to people’s health.

<table>
<thead>
<tr>
<th>KEY PERFORMANCE MEASURE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>GOAL: PEOPLE ARE HEALTHY</strong></td>
</tr>
<tr>
<td>The percentage of low-income women who receive prenatal care in the first 4 months of pregnancy.</td>
</tr>
<tr>
<td>Percentage of 8th graders at high risk for alcohol and other drug use.</td>
</tr>
<tr>
<td>Tobacco use among: a) adults, b) youth, c) pregnant women.</td>
</tr>
<tr>
<td>The percentage of 19-35 month old children who are adequately immunized.</td>
</tr>
<tr>
<td>The annual rate of HIV infection per 100,000 persons.</td>
</tr>
<tr>
<td>The proportion of Oregon Health Plan (OHP) clients who receive primary health care services annually.</td>
</tr>
<tr>
<td>The percentage of uninsured Oregonians served by safety net clinics.</td>
</tr>
<tr>
<td>The percentage of mental health clients who maintain or improve level of functioning following treatment.</td>
</tr>
</tbody>
</table>

**SOURCE:** Annual Performance Report FY 2003–04, Oregon Department of Human Services.

These outcomes include measures of actual health conditions (for example, rate of HIV infection), measures of behaviors that can put health at risk (for example, alcohol, drug, and tobacco use), and measures of conditions that promote good health (for example, low-income women receiving prenatal care, young children adequately immunized).
“Other measures” can address a range of different kinds of accomplishments that build toward achieving the ultimate outcome sought, similar to what the Oregon Progress Board calls “stepping stones to achieving Oregon Benchmark targets,” as noted earlier.

These other measures may include, for example, the amount of services delivered or number of work products completed to address the condition, often called “output measures,” such as the number of abandoned buildings renovated or demolished. Other key measures of accomplishment of a strategy to achieve a goal can include “response times” or “process times,” such as the average number of months between identifying an abandoned building and its renovation or demolition; or how cost-effectively resources are used, such as the percentage of paid teacher time used for classroom instruction.

Measures of “demand” can provide a useful context for assessing a government’s service efforts and accomplishments. Understanding measures of “demand” for a service, such as the number of students in the school system, can help you assess whether service efforts are adequate to meet the need for service, as can measures of special challenges in meeting the demand (for example, number or percentage of students from non-English-speaking families).
An Example: Measures of Outcomes and Related Accomplishments

In the city of Portland, Oregon’s, Service Efforts and Accomplishments: 2003–04 report, the “lives lost per 100,000” population and property “fire loss per capita” in dollars are presented as performance measures that show major conditions or “long-term outcomes” tackled by the Bureau of Fire, Rescue and Emergency Services in pursuit of the goal “minimize loss of life and property.”

Accompanying these outcomes are data showing the number of fire safety inspections completed and percentage of fire code violations abated in ninety days, both of which are measures of accomplishments aimed at limiting the fire loss of life and property. At the bottom of the same page is a graph showing emergency response time performance compared with the Bureau’s goal, another measure of what the Bureau tries to accomplish—respond speedily—to limit fire loss. Some governments, such as Portland, Prince William County, Virginia, and the city of Phoenix, Arizona, don’t use terms such as outcomes in their reports, but simply refer to measures of conditions and what they are doing about those conditions as measures of “results.”
OUTCOMES, OUTPUTS, AND OTHER MEASURES

Outcome: A unit of measurement of the condition one is trying to achieve (for example, the condition of roads, the reading level of fourth-grade students, crime rate, citizens’ perception of safety). An outcome may be initial, intermediate, or long-term.

Output: A measure of the quantity of a service or product provided.

In the Portland fire service example presented on page 20:

- The specific units of measurement for “fire loss”—“lives lost per 100,000 [population]” and “fire loss per capita [in dollars]”—are both long-term outcomes the bureau wants to lower over time.
- The measure of accomplishment “violations abated in 90 days” is an intermediate outcome in that the faster violations to the fire code are eliminated from buildings, the safer they will be—the less likely they will have fires, and any fires are less likely to be serious with high losses.
- The “total code violations found” (in a detailed table) is an initial outcome of those fire inspections, as violations must be identified by inspectors before they can be abated in ninety days.
- The “total number of inspections performed” is an output that reflects activities completed by fire inspectors to find violations of the fire code and check if they have been abated.

The Portland SEA report also includes a range of other fire safety measures related to the outcomes and outputs above of potential interest, two of which are:

- A measure of demand for fire code enforcement services in a detailed table of the report is “number of inspectable occupancies in the city.”
- “Percent of responses within 5 minutes and 20 seconds” measures response times to fires against a standard. The bureau’s goal is to meet the standard 90 percent of the time. Meeting the standard a high percentage of the time contributes to achieving the long-term outcome of lowering the loss of life and property.

Look for performance measures that help you assess how cost-effectively resources are being used.

Other important types of performance measures are measures of resources used and efficiency. Data on the amount of resources used (“inputs”) may be in the form of dollar costs or in other forms, such as the number of employees or amount of staff time (for example, number of employee-hours). Some reports include charts that allow you to compare the amounts of government resources used for different services. For example, the following chart from
the Oklahoma Health Care Authority *State Fiscal Year 2004 Annual Report* shows that Medicaid spent more on hospital services, prescription drugs, and nursing facilities than on other services, and these three categories made up a large portion of the total cost of the program.

**Where are the Medicaid Dollars Going?**

Oklahoma Medicaid Actual Expenditures SFY2004

<table>
<thead>
<tr>
<th>Hospital Services</th>
<th>Prescription Drugs</th>
<th>Nursing Facilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>SoonerCare Plus</td>
<td>Physician &amp; Other</td>
<td></td>
</tr>
<tr>
<td>Behavioral Health</td>
<td>Medicare Buy-In</td>
<td></td>
</tr>
<tr>
<td>SoonerCare Choice</td>
<td>ICF/MR Private</td>
<td></td>
</tr>
<tr>
<td>Misc Medical Payments</td>
<td>Graduate Medical Education</td>
<td></td>
</tr>
</tbody>
</table>

$0$ $40$ $80$ $120$ $160$ $200$ $240$ $280$ $320$ $360$ $400$

Dollars in Millions

**SOURCE:** State Fiscal Year 2004 Annual Report, Oklahoma Health Care Authority.

It is important to know not only costs or resources, but also measures of the amount of services provided ("outputs") and the results or outcomes of those services, so you can judge whether a service is a good economic value to the state or community. One way to assess this is to look at trends over time in resources used and in outputs or outcomes. If resources went up or down substantially, you can look to see if outputs or outcomes improved or declined at about the same rate, faster, or slower to help assess whether a service is becoming more or less cost-effective or economical over time.

"Efficiency" measures combine service production or results (either outputs or outcomes) with resources into one ratio, to give a picture of cost-effectiveness in a single number. For example, common "cost per output" efficiency measures, reported in New York City’s *Mayor’s Management Reports* over the years, are the cost per ton of refuse collected and cost of recycling per ton. An efficiency measure that relates cost to outcomes could be the cost per homeless family moved into permanent affordable housing.

Sometimes resources are presented in relation to the general population (for example, cost per capita) or a specific target population (for example, cost per student) without reference to service production or results information. These ratios can look like efficiency measures, but they are really measures of resources, because they say nothing about the amount of service provided (for example, number of classes taught) or what was achieved for the target group (for example, how many students increased their proficiency to the next grade level).
Look for information that helps you understand relationships among resources used, efficiency, and results.

From the following four charts from the September 2004 Maricopa County, Arizona, Citizens' Report, interesting relationships among measures of “resources,” “outputs,” “efficiency,” and “outcomes” of health services for the homeless can be discerned.

The Department of Public Health has gradually been increasing spending (“resources”) on healthcare for homeless people over five years. Over the same period, it has attracted more homeless people to come to clinics, with the measured “output,” number of homeless clients served, increasing at a faster rate than the cost. So “efficiency” has improved, as reflected in a decreasing cost per homeless client served. As a result of increased resources used and increased efficiency, the “outcome” percent of homeless clients visiting clinics has increased. In this case, “cost per homeless client” measures efficiency (not just resources) because for each year reported, the department is referring to the cost per client who actually receives services at a health clinic at least once, not to total cost divided by all homeless people in the county, whether or not they are served.

SOURCE: September 2004 Citizens' Report, Maricopa County, AZ.
Look for other measures or explanations that provide a context for levels of efficiency.

The same Maricopa County Citizens’ Report shows that the Public Health Laboratory increased its efficiency (reduced cost per lab test), but did not reduce cost of quality. This is clear from charts that show that the lab’s accuracy score in the College of American Pathologists (CAP) inter-laboratory comparisons stayed at the same high-quality level over the five-year period in which the lab significantly reduced its cost per test.

Look for information on how satisfied citizens or service customers are with services, or how they perceive conditions or outcomes.

Another important type of outcome measure tells you about citizen and customer perceptions of the quality and results of programs and services. Since government services are so intimately connected to the lives of citizens, and often have as a goal the improvement of some aspect of their lives, it makes sense for governments to collect and report information on citizen perceptions of services as additional measures of results.

The city of San Jose, California, reports citizen opinions on many of its services in its 2003–2004 Year-End City Service Area Performance Report. If both “citizen perceptions” and “customer perceptions” of the same service are measured, similarities and differences in results can be informative. For example, in San

The need for information about citizen and customer perceptions is set forth in GASB criterion 10.

SOURCE: 2004 Citizens’ Report, Maricopa County, AZ.

Jose’s report, 71 percent of residents in a city-wide citizen survey rated library services as “good” or better, an increase from the year before and better than the target, as shown on the chart. The same chart also includes the perceptions of those people who have actually used library services, surveyed at the point of service. These “customers” show an even higher rate of approval, at 90 percent, suggesting that the Library Department’s good reputation in the community is well deserved, as actual customer satisfaction exceeded the general citizenry’s perception of service quality. But had the numbers moved the opposite way—if customers had been less satisfied with services received than the perception of the service by the citizens in general, most of whom were not firsthand customers—the department would know they needed to find out why customers were not as satisfied as the general public and to improve customer service.

It can be particularly interesting to examine trends in both measures of results (whether outcome conditions, or other key results, such as response times) and measures of citizen perceptions at the same time. If they both are moving in the same direction, then citizens may be noticing that results really are improving or declining. If they are moving in different directions, it may lead you to ask probing questions. For example, the Albuquerque Progress Report 2004 notes that 30 percent of residents of Albuquerque, New Mexico, surveyed said local air quality was getting worse, compared with only 17 percent who said it was getting better. The report also implied that air quality overall had improved, as carbon monoxide pollution had decreased significantly for five years, whereas other air pollutants were either stable or had marginally decreased, and only one, ozone, had slightly increased.

A number of questions might be raised from this mismatch in perceptions and measured air pollution. For example, is a slight increase in ozone more noticeable to people than a large decrease in carbon monoxide? Has air quality not improved enough to overcome residents’ memories of poor air quality in prior years? Are there factors not captured in the pollution data that influence perceptions of air quality?

Probing with these kinds of questions can help determine whether extra efforts are needed to clean the air in new ways, or whether improvements in air quality need to be better communicated to citizens. In this case, it may be important to make citizens more aware of cleaner air because, as reported elsewhere in the report, citizen participation in programs such as restrictions on wood burning and vehicle inspection and maintenance have helped lower air pollution. If people perceive that air quality is getting worse despite their cooperation, they may reduce their participation in these programs and make their perceptions of deteriorating air quality a self-fulfilling prophecy.

In addition to air quality, the city of Albuquerque compares citizen perceptions and measured outcomes for several other community conditions. Under Albuquerque’s goal on “community and cultural engagement,” the city reports that a “desired community condition” is that “residents are well informed of current community conditions.” The report says this important because “. . . a community knowledgeable about its conditions is more likely to apply community resources in a manner that responds to real needs in the community.”
Look for explanations to help determine whether the measures reported are useful or important for assessing SEA performance.

Sometimes text is provided to help you understand useful relationships among measures, such as those relationships noted above, or to explain why measures are relevant measures of results. For instance, the 2003 City Services Performance Report for Kansas City, Missouri, poses the question “Why is it important?” and provides a concise answer for each aspect of service for which performance indicators are reported. For example, for measuring “drinking water quality” against state and federal standards, the Kansas City report says:

**Why is it important?** Water quality standards ensure that water is safe for consumption. Water that does not meet quality standards may pose health risks, additional costs, or inconveniences. Other aspects of water quality such as taste, color, smell, and level of pressure influence customer satisfaction.

Similarly, in the “Department Results” reports on the state of Minnesota’s website, every department goal has an answer to the question “Why is this goal important?” before describing how the goal will be accomplished and showing charts indicating the level of progress on several performance measures related to the goal.

Assess whether the measures presented for a program or service provide you with enough information to develop conclusions about performance.

Throughout the information presented on different programs, a given government organization’s performance report is not likely to show all the different relationships among measures of resources, efficiency, results, citizen perceptions, and customer satisfaction, as described above. It would be especially unlikely for all possible types of performance information to be presented for any one program or service. What is important is to find a few different kinds of performance measures that appear relevant to what the organization is trying to achieve, and that bear some logical relationship with each other so that, taken together, you develop some understanding of the service and its performance.

You should also look critically at reported performance measures, and bring your own perspective on an issue or service to your reading of the measures. Do they tell you something that you care about? Do they leave out information you believe is critical to understanding service performance? Do the measures report only “good news,” or, even if most measures show positive results, are there a few that did not meet targets or were trending in a negative direction, with some acknowledgment in the text of problems or challenges to be overcome? For multipurpose government organizations that provide a variety of services or address complex problems, if a report shows only positive results, you might question whether the organization “cherry-picked” only measures that make them look best and left out relevant measures that may have had negative results.
Look for information to help you understand what the results mean—for example, narrative explanations, graphics, and comparisons.

Government reports frequently include a written discussion to go along with data on results. Sections of text in a report (sometimes presented with graphics and data tables) providing analysis of results and challenges should give the reader explanations to help make quantitative performance results understandable. For example, after each description of why a measured aspect of a service is important (as noted above), Kansas City’s Performance Report asks “How is the city doing?” and provides a brief explanation that cites results for one or more performance indicators. These explanations provide concise analyses to help a reader understand and interpret the quantitative data in Kansas City’s report, without overburdening the reader with too much information. Analyses such as these also should highlight aspects of the results that warrant further discussion or investigation, including both positive and negative findings.

New York City’s Fiscal 2004 Mayor’s Management Report (MMR) has many of these analyses, which provide brief explanations of key issues and interpretations of results related to objectives. As in this analysis of results for the objective “Increase juvenile delinquency cases diverted from Family Court” by the Probation Department, analyses in the MMR may include an explanation of the indicators used to assess the issue, a graph or chart of results for key indicators, and a description of what the department has been doing to maintain or improve performance.

**Increase juvenile delinquency cases diverted from Family Court.** The Department intervenes in juvenile delinquency cases before they are referred for formal court proceedings, by referring less serious cases to non-judicial sanctions such as community service, counseling, restitution, and educational services. This process, known as adjustment, enables the court system to focus on more serious cases. In Fiscal 2004 the Department diverted 17 percent of juvenile delinquency cases from court through adjustment, a slight increase from Fiscal 2003. The Department’s ability to continue to divert a high percentage of cases during Fiscal 2004 resulted from its ongoing cooperation in obtaining arrest materials from NYPD, allowing the Department to contact complainants at an early stage of the process in order to obtain their cooperation in resolving cases.

**SOURCE:** September 2004 MMR, New York, NY

Look for a variety of different types of comparisons to give meaning to reported results.

Often performance information is illuminated using data that offer comparisons for assessing performance, such as results for the same measure over several time periods, against established targets, across different jurisdictions, across different geographic districts in the same jurisdiction (for example, neighborhoods in a city, counties in a state), or across different facilities (for example, different schools or parks).
Performance reports often show comparisons of performance measures over several time periods—usually as multiyear trend data in tables, as shown in many previous examples and excerpts from performance reports. As the New York City MMR juvenile delinquency diversion example shows, a graphic showing trends over time combined with descriptive text can help you understand results. Useful comparisons can also be made with previously established targets set by the government doing the reporting, or with standards set by another authority (for example, the federal government, or a professional group such as the American Public Works Association).

Charts and tables that show both comparisons over time and against targets can be particularly interesting, as they can put the targets in the context of what the organization has previously achieved. For example, data tables in New York City’s Fiscal 2004 MMR contain actual results for fiscal years 2000 through 2004. For those measures that are targeted, the tables also provide the fiscal 2004 target and “preliminary” and “updated” targets for fiscal 2005. Those tables give the reader an easy way to see whether the city exceeded, met, or fell short of its established targets for measures; review how results changed over a five-year period; and check what level of performance the city is trying to achieve in the next year for measures that it targets.

Looking at how several related measures are targeted compared with actual performance can give you an idea of a government’s strategy concerning results for a service or issue. If all related measures are targeted at about the same level as recent performance, the government may have chosen a “maintenance of effort” strategy—keep this service performing at about the same level. The education example below, however, tells a different story. Although the city of New York is targeting only modest gains for the percentage of third- to eighth-grade students meeting or exceeding standards in “English Language Arts,” it is not because they are satisfied with current performance.

<table>
<thead>
<tr>
<th></th>
<th>Actual</th>
<th>Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance Statistics</td>
<td>FY00 FY01 FY02 FY03 FY04</td>
<td>FY04 FY05 Updated FY06</td>
</tr>
<tr>
<td>Students with 90% or better attendance rate (%)</td>
<td>67.7% 69.3% 68.7% 70.0% 70.5% 69.9%</td>
<td></td>
</tr>
<tr>
<td>Students in grades 3 to 8 meeting or exceeding standards</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- English Language Arts (%)</td>
<td>39.8% 39.0% 39.3% 42.3% 42.7%</td>
<td>44.0% 45.0% 45.0%</td>
</tr>
<tr>
<td>- Math (%)</td>
<td>33.7% 34.8% 37.3% 41.9% NA</td>
<td>42.1% 43.0% 43.0%</td>
</tr>
<tr>
<td>Students in grades 3 to 8 scoring below standards progressing into a higher level</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- English Language Arts (%)</td>
<td>44.1% 44.6% 48.4% 42.5% 37.6%</td>
<td>51.0% 52.0% 52.0%</td>
</tr>
<tr>
<td>- Math (%)</td>
<td>33.1% 23.3% 31.5% 34.5% NA</td>
<td>36.0% 37.0% 37.0%</td>
</tr>
</tbody>
</table>

SOURCE: September 2004 MMR, New York, NY.

Instead, the city is focusing strategically on getting more students below standards “progressing to a higher level,” even if not all the way up to standards in one year, as the city has targeted this indicator to jump from 37.6 percent (“Actual FY04”) to 52 percent (“Target FY05”) in a single year. Narrative earlier in the report describes what the Department of Education is doing to help these students.
Look for comparative trends over time in related measures that may “tell a story” of what has been happening for an issue or service.

Pages on each goal in Portland’s *Service Efforts and Accomplishments: 2003–04* report contain line graphs or bar charts that show the performance on measures for up to ten years, giving readers a look at long-term performance trends. Text will generally refer to some of those indicators, and sometimes relates indicators with each other which can tell at least part of a story about an important issue. For example, the Bureau of Housing and Community Development in Portland’s 2003–04 SEA Report has a graph with eight-year trend lines of “households with severe [housing] cost burden” and defines what that means. The report also has graphs showing trends for the same eight years of the city’s increasing the number of housing units subsidized and provides the following analysis: “Despite these development efforts to increase housing opportunities for low-income people, housing cost burdens have not shown improvement. Either additional affordable rental units, or significant increases in income, are needed to close the housing affordability gap.” The Portland SEA Report also provides detailed data tables at the end of each major section on a “City Goal” that provides (usually) ten years of data on more performance measures than are highlighted in the text and graphics, which may provide more details of the story behind an issue that is important to you.

Look for demographic or geographic comparisons that can help you understand how issues related to results affect different groups or districts of a community or state.

Often analyses of results are illuminated by *disaggregation* of the data by different demographic groups, as in the Portland housing example, which looks separately at rented and owner-occupied housing and at low- and middle-income
families assisted. Looking at disaggregated data comparing results across groups can uncover issues of concern about certain groups that may not be evident by looking at only average or aggregate data. For example, the housing cost burden in Portland is greater among renters than owners, and the city has responded by increasing the number of rental units it subsidizes.

Portland also shows a map that disaggregates citizen perceptions of housing affordability by section of the city. The map shows that in northwest and eastern Portland, over half of citizens surveyed rated housing affordability “good” or “very good,” but in each of the other five sections of the city, less than 40 percent of citizens rated affordability that high, suggesting that housing affordability problems are fairly pervasive and are not limited to isolated parts of the city. As this example demonstrates, different types of disaggregation illuminate an issue in different ways, helping you better understand the story behind the issue.

As noted earlier, reports like the on-line Minnesota Milestones report allow you to view data disaggregated geographically and create your own comparisons of indicators for several counties. For some measures, Minnesota Milestones also has data disaggregated by demographic group, allowing you to create your own demographic comparisons. For example, the following comparison of infant mortality, drawn from a table you can create for yourself on-line, shows that mortality per 1,000 live births was much higher among American Indians and Black/African Americans than among other ethnic groups in Minnesota, and also higher among Hispanics. You would not be aware of these differences if you only looked at the rate for the total state population.

### Infant Mortality Rate per 1,000 Live Births

<table>
<thead>
<tr>
<th>Year</th>
<th>Total</th>
<th>White</th>
<th>Asian or Pacific Islander</th>
<th>Hispanic</th>
<th>American Indian</th>
<th>Black/African American</th>
</tr>
</thead>
<tbody>
<tr>
<td>1997</td>
<td>5.9</td>
<td>6.0</td>
<td>7.2</td>
<td>9.1</td>
<td>15.1</td>
<td>16.4</td>
</tr>
<tr>
<td>1998</td>
<td>5.9</td>
<td>5.6</td>
<td>7.0</td>
<td>8.3</td>
<td>16.8</td>
<td>16.3</td>
</tr>
<tr>
<td>1999</td>
<td>6.2</td>
<td>5.4</td>
<td>7.1</td>
<td>9.1</td>
<td>15.5</td>
<td>15.7</td>
</tr>
<tr>
<td>2000</td>
<td>5.6</td>
<td>5.2</td>
<td>6.6</td>
<td>8.6</td>
<td>14.4</td>
<td>15.1</td>
</tr>
</tbody>
</table>

SOURCE: Minnesota Milestones.
The on-line Minnesota Milestones also allows you to create graphs of comparative trends, which also can reveal potential issues hidden in statewide totals or averages. This graph clearly shows three ethnic groups to have significantly higher infant mortality than the total state population. It also shows that although Blacks/African Americans still had the highest rate in 2000, much more progress was made in reducing infant mortality among Blacks/African Americans in Minnesota in the 1990s than among American Indians.

Look for comparisons that provide an external context for the reporting government by showing how it is doing compared with other, similar jurisdictions on key results.

Prince William County’s Service Efforts and Accomplishments reports show performance trends over five years (or longer) for many performance measures. Prince William County also includes comparisons with several other counties in Virginia and the greater Washington, DC, metro region for selected performance measures in its SEA Reports, including comparisons of the resources each jurisdiction spends per capita for most services.

Prince William County offers both graphs and explanatory text on its performance measures in comparison with other jurisdictions. In one example, the SEA Report compares library visits per capita with four other Virginia local governments from 1998 to 2003. A graph showing the comparative figures clearly depicts the trend in library visits for Prince William County relative to the other governments.

An explanation for the choice of comparative governments is provided in the methodology section of the executive summary of the report. For example, two counties were chosen for similarity to Prince William County in population size, and another was chosen for proximity and to provide answers to “inevitable questions” Prince William County citizens have about how they compare with their neighboring county.
What else do I need to know?

Look for information about the source of the goals and objectives, and who was involved in goal setting.

Some reports tell you the source of the goals and objectives, which can help you understand how the goals and objectives were established. Miami–Dade County, for example, refers to its “Priority Outcomes in Our Strategic Plan” throughout its 2004 Initial Community Scorecard, making it clear that the county strategic plan is the source. Knowing the source can sometimes tell you whether goals or objectives represent “official policy”—for example, if they were part of an adopted budget approved by elected officials. In addition to the source, it is useful to know who was involved in establishing goals and objectives and how they were involved, which may be included in a report. For example, the “Introduction” to the 2003–04 Portland SEA Report describes the “source” of goals and who was involved in goal development, both in the same paragraph:

The source of the City goals is the annual budget approved by Council through public deliberation and review. Council and City management developed these goals during Council budget sessions, goal-setting forums, and through public values surveys and constituent input. The sources of bureau mission statements and goals are adopted strategic plans, budget requests submitted to Council, and other documents such as annual reports. The public has been involved in many, but not all, of these budgeting and planning exercises.

The Prince William County FY 2004 SEA Report Executive Summary puts the SEA report in the context of the county’s “Results Oriented Government” process (shown in Part One of this guide) and notes that citizens, elected officials, and staff were involved in goal setting. The county’s strategic plan is identified as the foundation of the system for “results oriented government,” and the adopted budget as a source for “service levels (performance measures).” Also included is a brief description of Prince William County’s “Government Services Planning, Budgeting, and Accountability Ordinance” of 1994 that mandates key steps in the process, including performance reporting.

Knowing the source of goals and objectives and who was involved in setting them may help you get a sense of two things: (a) the government’s potential commitment to the goals and objectives (for example, because they are part of an adopted budget or strategic plan), and (b) personal “legitimacy” of the goals and objectives because you believe that the appropriate people (for example, citizens, elected officials, employees, or others) were involved, and they were involved in a way that they could really influence the goals and objectives.

It currently is not a common practice for reports to say how citizens and others were involved in determining goals and objectives, but some reports do
make reference to citizens. For example, a 2002 Fulton County, Georgia, school district service performance report notes:

Each school has an active SAC [School Advisory Council] comprised of parents, faculty, and community leaders. . . . [P]arents play an active role in SAC decisions and were key in the development of the school’s improvement plans . . .

which include the goals and objectives of each school.

The City of San Jose, California, 2003–2004 Year-End City Service Area Performance Report describes how citizens and residents were involved in developing performance measures:

an integral part of the process involved bringing together focus groups of customers and interested residents to review and comment on the draft performance measures that had been developed by the departments. The results of that feedback were used to modify the draft measures and add new measures where appropriate.

Look for background information that can help you understand results.

A good analysis of results often includes a discussion of the factors affecting results. Often, when comparisons are made over time—or against standards, established targets, or other jurisdictions—results show significant variations or changes that warrant explanation. Reports should include a discussion of external and internal factors that may have affected performance. Factors affecting results provide contextual background for the results and allow for a deeper understanding of the organization’s performance and greater insight regarding the raw numbers produced by performance measurement.

Although sometimes there is no apparent explanation for a change in results, often “internal factors” such as a change in policies, funding levels, or organizational practices can lead to changed results. For example, the application of a new technology may increase service efficiency or quality. “External factors” that may help explain particular levels of performance can include, for example, unusual weather conditions (for example, an especially cold or rainy season, natural disasters such as hurricanes or tornadoes), shifts in population (for example, an influx of immigrants whose children require more assistance learning English in schools), or new mandates required by higher levels of government that impose new standards that are more costly to meet.

Prince William County includes a commentary section for each of its performance indicators in a service area that provides valuable context for reported results. For example, in the Solid Waste section of the county’s 2004 SEA Report, graphs and tables show the county’s tons of processed trash over six years. The comments below the data explain that a downturn in processed trash in a certain year resulted from both a policy decision not to accept out-of-state refuse (internal factor) and the decisions of trash haulers to make greater use of private recycling facilities (external factor).
The September 2004 Maricopa County, Arizona, Citizens’ Report cited the following external factor for child immunizations’ becoming more costly and less cost-efficient:

A nationwide shortage of vaccines from the [U.S.] Centers for Disease Control and Prevention in 2002, caused the increase in cost per immunization, as noted by the Department of Public Health.

Be alert for notes about changes in performance measures that can affect the level of consistency of data over time.

Comparisons across time, groups, districts, facilities, or jurisdictions are valid only if the measures are consistent over the unit of comparison. Reported performance measures should be consistent from period to period, and if the measure or measurement methodology (for example, methods of collecting data) has changed significantly, this should be noted in the report.

Some new measures are needed from time to time to keep a report relevant because, for example, changes have occurred in policies, or in environmental, population, or other conditions. Many SEA performance reports identify when a measure is new and thus does not have a comparative trend over time. If you get in the habit of reviewing a government’s report over several years, consistent measures can help you become familiar with many aspects of service performance and can help you learn, over time, what performance trends to look for. You should also look for new measures that may alert you to new goals or policies for a service.

The New York City 2004 MMR offers an organized bullet point list at the end of each department section, titled “Noteworthy Changes, Additions or Deletions.” This section indicates changes made from the previous year’s MMR for that department’s measures, with explanations for the changes. For example, the Department of Education’s list of changes includes:

The measure “Teachers absent more than 12 days (%)” has been replaced by “Teachers absent more than 10 days (%).” Teachers are contractually entitled to only 10 absences. Prior data has been changed accordingly.

Look for such explanations to help you understand the reasons for changing measures, so you can determine whether you think the change was warranted and whether you will be interested in performance trends of the new measures in the future.

Look for explanations to help you assess the reliability of the information reported.

As informative as the SEA performance report might be, if you have concerns about the accuracy or validity of the information, you may not have confidence in what the report is telling you and may have concerns about using the information to make decisions or assess SEA performance. You may be more...
comfortable using performance information if you have a way to **assess the reliability** of the information reported.

As government SEA performance reporting has increased, so have efforts—often by state or local government auditors—to check the accuracy and validity of performance data and to improve data collection, record keeping, and reporting systems to keep data reliable and help prevent intentional and unintentional reporting of incorrect information. Some SEA performance reports include an explanation of what has been done to ensure the reliability of the information reported. For example, the “Introduction” to the city of Portland’s *Service Efforts and Accomplishments: 2003–04* report includes a paragraph describing what the City Auditor’s Office did “to assess reliability of reported performance data.” It explains:

We compared data to adopted budgets, financial and performance audit reports, accounting records, and other documents and records obtained from the bureaus. We checked for consistency in reporting from year to year, evaluated inconsistencies and changes, and identified errors and omissions. We talked to managers and bureau staff to resolve errors and discrepancies, and to explain changes. We did not audit source documents such as 9-1-1 computer tapes or water quality samples.

From that paragraph, you can get a sense of what was done to ensure that reliable information is reported. The last sentence gives you a sense of the limitations of their reliability checking, as they did not verify all supporting information. State and local governments take a variety of approaches to ensure the reliability of SEA performance information, including many approaches that differ from Portland’s. Whatever reliability-assurance approach is taken, if there is an explanation of that approach in a performance report, you should have a basis for assessing the credibility of SEA performance information, which may influence how you will use the information. In some situations, however, reports will not include this information because work has not been done to validate the measures. In that case, readers must use their judgment to determine how much reliability to place on the information.

**Become aware of the frequency of public reporting and the timeliness of SEA performance information.**

Whether a government reports on performance as part of a larger process of managing for results, or only for accountability to the public, to be useful over time, **regular and timely reporting** is needed. Within a government administration, service or department managers may report performance data to higher-level executives quarterly, or even monthly. Generally, governments’ “regular” reports to citizens are issued annually, though some are issued every two years. If you know how often a report is issued, you will know when to look for the next report to track changes in performance measures of greatest interest to you. It is important for performance information to be “timely”—reported in time to be useful for decision making (for example, in a budgeting process).
or strategic planning process) and accountability (for example, for citizens and others to assess performance). Usually, the timing of a report is keyed to a government’s fiscal year, and many governments try to publish annual or biennial reports by about six months after the end of the fiscal year, though some publish them earlier. For example, the New York City Mayor’s Management Report (MMR) is published each September, three months after the fiscal year ends on June 30. New York also publishes a “preliminary” MMR in January of each year with four months of data for the new fiscal year, which is timely for the city’s annual financial planning and budgeting process.

Some governments have taken advantage of the Internet to make performance data available more frequently to citizens and elected officials in between publication of printed reports. For example, the city of Phoenix updates data for performance indicators in the City Manager Executive Report monthly on its website and publishes a printed version of the report once a year. The state of Louisiana makes quarterly performance data available on the web pages of the Louisiana Performance Accountability System (LaPAS), part of the website of the state’s Office of Planning and Budget. If you learn that a government of interest to you makes more frequent performance data available on the web, it can be useful to find out the standard “release date” when new performance information is posted on the web each reporting period (for example, thirty days after the end of a quarter) so you will know when to check for data on particular services, issues, or performance measures of interest that you may want to track frequently.

**THE BEST WAY TO LEARN TO USE AN SEA PERFORMANCE REPORT IS TO FOCUS ON ITEMS THAT INTEREST YOU**

This “User’s Tour” is intended to give you a head start on what to look for in any government SEA performance report you obtain and help you begin to understand and use the report. But all in all, nothing is better than “diving in” to a report to learn what a government is saying about its performance, and to assess that performance for yourself. So, we hope this guide will assist you to make sense of the information, determine what the government is trying to accomplish, find interesting patterns and relationships among performance measures, and help you assess government results in areas of interest to you.
APPENDIX A

THE SUGGESTED CRITERIA AND OTHER GOOD PRACTICES

This part of the guide provides more information on the suggested criteria for SEA performance reporting and lists other “good practices” for effective reporting, also described in the GASB special report, that go beyond the criteria.

DEVELOPMENT OF THE SUGGESTED CRITERIA

The suggested criteria were developed using input from citizens, organizations that have reported SEA performance information, experts in performance reporting, national and international organizations active in encouraging reporting of SEA performance information, a GASB SEA performance reporting task force, and individual Board members. Personnel from state and local governments were also consulted to ensure that the criteria would be understandable and helpful to them, would not be overly burdensome to follow, and, in their opinion, would lead to reports that contain information citizens will understand and use.

THE SUGGESTED CRITERIA FOR EFFECTIVE COMMUNICATION OF PERFORMANCE INFORMATION

The sixteen criteria, as published in the special report, are arranged in three broad topics that describe (a) the external performance report and the basic kinds of information that should be included, (b) how to decide what performance information to report, and (c) how and when to communicate performance information. The criteria are presented in logical sequence, not in order of importance. Discussion of each criterion includes a brief statement of the criterion and its purpose.

The external report on performance information

The external report on performance information should provide a basis for understanding the extent to which an organization has accomplished its mission, goals, and objectives in the context of potential significant decision-making or accountability implications.

1. Purpose and scope
The purpose and scope of the report should be stated clearly. The statement of scope should include information about the completeness of the report in its coverage of key, major, or critical programs and services.

Purpose: The purposes of this criterion are (1) to inform users of the intent of the report and (2) to identify the programs and services (parts of the organization) that are included in the performance report.

2. Statement of major goals and objectives
The report should clearly state the major goals and objectives of the organization and the source for those goals and objectives.
Appendix A

Purpose: The purposes of this criterion are (1) to provide users with the goals and objectives that have potential decision-making or accountability implications for the organization being reported and (2) to identify the origin or source of the goals and objectives so users can determine how the organization established them.

3. Involvement in establishing goals and objectives
The report should include a discussion of the involvement of citizens, elected officials, management, and employees in the process of establishing goals and objectives for the organization.

Purpose: The purposes of this criterion are to provide information that will help users (1) identify who has been involved in establishing goals and objectives, (2) determine the extent of that involvement, and (3) decide whether those responsible for achieving results participated in the establishment of goals and objectives.

4. Multiple levels of reporting
Performance information should be presented at different levels (layers) of reporting. The relationship between levels of available performance information should be clearly communicated and should include how the user can find information at the different levels reported.

Purpose: The purpose of this criterion is to allow specific users to find the appropriate and desired level of detail performance information for their interests and needs.

5. Analysis of results and challenges
The report should include an executive or management analysis that objectively discusses the major results for the reporting period as well as the identified challenges facing the organization in achieving its mission, goals, and objectives.

Purpose: The purpose of this criterion is to present performance results with a discussion of those results and challenges facing the organization so users can better understand and use the report.

6. Focus on key measures
The report should focus on key measures of performance that provide a basis for assessing the results for key, major, or critical programs and services; and major goals and objectives of the organization. An external performance report should be concise, yet comprehensive in its coverage of performance.

Purpose: The purpose of this criterion is to ensure that performance reports provide users with enough information to develop their own conclusions about important aspects of an organization’s performance, without overwhelming them with more information than they can assimilate.
7. Reliable information
The report should contain information that readers can use to assess the reliability of reported performance information.

*Purpose:* The purpose of this criterion is to assist users in assessing the credibility of the reported performance information.

**What performance information to report**

The performance information reported should assist in communicating the extent to which the organization and its programs, services, and strategies have contributed to achieving goals and objectives.

8. Relevant measures of results
Reported performance measures should be relevant to what the organization has agreed to try to accomplish and, where possible, should be linked to its mission, goals, and objectives as set forth in a strategic plan, budget, or other source.

*Purpose:* The purposes of this criterion are (1) to ensure that reported performance measures reflect the organization’s goals and objectives and (2) to provide users a basis for understanding the degree to which those goals and objectives have been accomplished.

9. Resources used and efficiency
Reported performance information should include information about resources used or costs of programs and services. It also could report performance information relating cost to outputs or outcomes (efficiency measures).

*Purpose:* The purpose of this criterion is to facilitate an assessment of resources used and the efficiency, cost-effectiveness, and economy of programs and services.

10. Citizen and customer perceptions
Citizen and customer perceptions of the quality and results of major and critical programs and services should be reported when appropriate.

*Purpose:* The purposes of this criterion are (1) to ensure that a more complete view of the results of programs and services is provided, and (2) to report results not captured by an organization’s other “objective” measures of outputs and outcomes.

11. Comparisons for assessing performance
Reported performance information should include comparative information for assessing performance, such as to other periods, established targets, or other internal and external sources.

*Purpose:* The purpose of this criterion is to provide a clear frame of reference for assessing the performance of the organization, its programs, and its services.
12. Factors affecting results
The report should include a discussion of identified external and internal factors that have had a significant effect on performance and will help provide a context for understanding the organization’s performance.

*Purpose:* The purpose of this criterion is to help users understand the factors that might have an effect on performance, including relevant conditions in the state, region, or community, or in the operating environment of the reporting organization.

13. Aggregation and disaggregation of information
Reported performance information should be aggregated or disaggregated based on the needs and interests of intended users.

*Purpose:* The purpose of this criterion is to provide performance information that (1) is not misleading because it obscures or is not representative of true performance and (2) is relevant to users with different interests and needs.

14. Consistency
Reported performance measures should be consistent from period to period; however, if performance measures or the measurement methodology used is significantly changed, that change and the reason(s) for the change should be noted.

*Purpose:* The purposes of this criterion are to allow users (1) to compare an organization’s performance from period to period, (2) to better understand, and be familiar with, the organization’s performance over time, and (3) to be informed of changes in measures or methodology and the reasons for those changes.

**Communication of performance information**

A reasonably informed, interested user should be able to learn about the availability of reports on performance and should be able to access, understand, and use reported performance information.

15. Easy to find, access, and understand
The availability of an external report on performance and how to obtain that report should be widely communicated through channels appropriate for the organization and intended users. Performance information should be communicated through a variety of mediums and methods suitable to the intended users.

*Purpose:* The purposes of this criterion are (1) to ensure that a broad group of potential users are aware that performance reports are available and (2) to provide the performance information in forms that different users can access, understand, and use to reach conclusions about the results of the organization.
16. Regular and timely reporting
Performance information should be reported on a regular basis (usually annually). The reported information should be made available as soon after the end of the reporting period as possible.

*Purpose:* The purpose of this criterion is to ensure that organizations report performance information on a regular and timely basis so such information can be used as a key part of the decision-making and accountability processes.

**Other Good Practices for Effective SEA Performance Reporting**

In addition to the suggested criteria, the GASB special report describes other “good practices” for effective reporting that were suggested by people consulted in the process of developing the criteria. In addition to features of a performance report that follow the suggested criteria, as described in Part Two of this guide, you may encounter features in a report related to any of the following eleven good practices mentioned in the special report:

1. Discussion of how the organization is generally using performance information
2. Discussion of what is specifically being done to maintain high performance or to improve performance in low-performing areas
3. A list of whom to contact for more information about a program or service or about the organization as a whole
4. Description of any efforts made to assist users in understanding and using the reported performance information
5. Description of how to interpret the performance information being reported
6. Definitions of performance measures and descriptions of calculation methodologies
7. Survey of users of the report on performance information
8. Description of the extent of use of the previous report
9. Presentation in languages other than English if the population is diverse, or in forms that address the communication difficulties created by certain disabilities
10. Provision of additional information in an appendix or linked to web-based information
11. Results of program evaluations and performance audits that help explain service performance results.
WHERE TO FIND MORE INFORMATION

INFORMATION FROM THE GASB INCLUDING FREE COPIES OF THE SPECIAL REPORT

The GASB’s Performance Measurement for Government (PMG) website (www.seagov.org) is an excellent source for information on government service performance reporting and includes a “citizen focus” section, case studies on governments using service performance measurement, news about developments in the field, research and other reports, links to governments that report SEA performance information (measurement initiatives), and contacts for organizations involved in service performance measurement.

For a free copy of the special report, Reporting Performance Information: Suggested Criteria for Effective Communication, visit the PMG website and click on the gold box labeled “Special Report” on the right side of the screen. For more information on the GASB, visit www.gasb.org. To get to the PMG website and access the special report from there, click on “Performance Measures,” or contact the GASB for a free copy of the special report:

Governmental Accounting Standards Board
401 Merritt 7
PO Box 5116
Norwalk, CT 06856-5116
Order Dept.: (800) 748-0659
Fax: (203) 849-9714

PERFORMANCE INFORMATION AVAILABLE ON THE INTERNET* FROM GOVERNMENTS CITED IN THIS GUIDE

For state or local governments of interest not listed here, check the website of the government or call its administrative offices to find out if the government reports performance information and how to obtain it. Some governments maintain archival copies of past performance reports on their websites, while others keep only current reports posted, so some of the specific information referred to in this guide may no longer be available on-line.

City of Albuquerque, New Mexico: www.cabq.gov/progress
City of Bellevue, Washington: www.ci.bellevue.wa.us Click on: “Departments/Finance/Financial Reports/Annual Performance Report”
City of Kansas City, Missouri: www.kcmo.org/auditor Search Audit Reports for “Performance” for City Services Performance Reports for Fiscal Year 2001 and later years
City of New York, New York: http://nyc.gov/mmr

*The web addresses noted here were accurate as of the date this guide was published. The GASB staff will make every effort to update them for the PMG website version of the guide periodically.
City of Phoenix, Arizona: http://phoenix.gov/MGRREPT

City of Portland, Oregon: www.portlandonline.com/auditor Current Service Efforts and Accomplishments Report may be accessible from this page. Click on: “Publications/Index of Audit Reports/[desired year] for Service Efforts and Accomplishments reports” back to 1995


City of San Jose, California: www.sanjoseca.gov Click on: “Publications,” or go to www.sanjoseca.gov and click on “City Manager” [directly or after clicking “City Departments”]/Performance Management/Publications

Fulton County Schools (Georgia): www.fultonschools.org Click on: “Test Scores” for school-by-school results or “Balanced Scorecard” for performance on System Strategic Plan goals and objectives

Maricopa County, Arizona: www.maricopa.gov/Internal_audit Click on: “Reports”

Miami–Dade County, Florida: www.miamidade.gov Click on: “County Manager/Strategic Plan”

Prince William County, Virginia: www.pwegov.org/accountability Click on: “Accountability Reports/Service Efforts and Accomplishments (SEA) Report”

State of Louisiana: www.state.la.us/opb/lapas/lapas.htm or www.state.la.us/opb Click on: “LaPas”

State of Minnesota: http://departmentresults.state.mn.us for departmental reporting, http://www.mnplan.state.mn.us/mm for Minnesota Milestones, or http://accountability.state.mn.us/ for other resources

State of Oklahoma Health Care Authority: www.ohca.state.ok.us Click on: “General/Annual Report” for “Annual Reports” and the “Strategic Plan and Performance Report”

State of Oregon: http://egov.oregon.gov/DAS/OPB Click on: “Government Results” for agency performance reporting including the Department of Human Services report, or “Oregon Benchmarks” for progress toward state strategic vision

Unified Port of San Diego (California): www.portofsandiego.org Performance report may be accessible from this page or search for “Performance Report”
SERVICE EFFORTS AND ACCOMPLISHMENTS
REPORTING SERIES*

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Report on the GASB Citizen Discussion Groups on Performance Reporting (Product Code GR21)
Reporting Performance Information: Suggested Criteria for Effective Communication (Product Code GRPI)
Special Report Summary—Reporting Performance Information: Suggested Criteria for Effective Communication (GRPS)
Government Service Efforts and Accomplishments Performance Reports: A Guide to Understanding (GUG05)

*Funding for the SEA reporting series is provided, in part, by a grant from the Alfred P. Sloan Foundation.