

State of Utah Performance Measure Rubric

The rubric is a quick reference guide for developing and evaluating performance measures. It is applicable to line item measures (set by the Legislature to track long-term trends by budget area) and funding item measures (for newly-allocated funding, usually reported once). Additional resources are available [here](#).

Why do we measure performance?

Utah code requires performance measurement in accordance with [UCA 63J-1-903](#). The goal of this policy is to gather information about the value that the State has received from a specific investment of taxpayer dollars. Performance measures rarely provide all the necessary information about the impact of a program; they do provide an important entry point for further questions and information-gathering.

Who coordinates performance reporting?

The Office of the Legislative Fiscal Analyst (LFA) and the Governor's Office of Planning and Budget (GOPB) work together with agencies to develop, report, and publish performance information publicly. The Office of the Legislative Auditor General (OLAG) collaborated on developing this rubric.

Who are these measures for?

Policymakers - LFA and GOPB publish performance measures primarily to help policymakers, such as legislators and the governor's office, understand how the State is doing and to inform their future decision-making.

Other stakeholders - Performance measures can also be used by agency leadership, other governmental entities, the media, policy advocates, and interested members of the public.

What are the types of measures?

According to the [Governmental Accounting Standards Board](#), measures can be:

Input - Measure the amount of financial or nonfinancial resources applied to an action or service

Output - Measure the quantity of services provided

Outcome - Measure the results associated with the provision of services

Efficiency - Measure the resources used per unit of output, or the cost per unit of output

Cost-outcome (or cost-effectiveness) - Measure the resources used per unit of outcome or result, or the cost per unit of outcome or result

LFA and GOPB encourage choosing outcome measures for line item and funding item measures. Input, output, and efficiency measures can be effective if there is a logical tie with an outcome and the burden to collect the outcome measure is prohibitive.

Are measures adequately representing a budget area?

For a budget area with multiple measures, consider whether the measures are sufficiently capturing that area. This consideration is most applicable when evaluating a set of measures associated with a line item. For example, if a line item has three measures but all relate to one program, which represents a small portion of the budget or functions of the line item, that line item would not be well-represented. Consider whether a complete story is told by each set of measures.

What makes a good measure?

A performance measure should be:

Meaningful

Does it capture the basic purpose of providing information about value from taxpayer investment?

Does it align with the entity's mission and goals?

If the entity cannot fully control the results, how much influence can it have?

Does it show whether anyone is better off?

Can the measure be used by policymakers to make future decisions?

Valid

Does it accurately show what it is intended to show?

Is it the appropriate type of measure (output v. outcome, etc.)?

Is it at the appropriate level of detail (for example, not reporting results for a large line item when measuring a small sub-program)?

Can the results be reported in a timely manner and at regular intervals, if needed?

Reliable

Does it consistently show what it is intended to show?

Is it responsive to changes? In a timely manner?

Is the methodology well-documented?

Practical

Can results be collected in a way that is not overly burdensome from an administrative or cost perspective?

Is it "good enough" given existing constraints?

If the ideal data are not available, what information can serve as a proxy? (Consider putting new data collection systems in place for the future.)

Does the measure align with goals of other funding sources (such as the federal government)?

Clear

Is it well-defined?

Is it written in plain language?

Can the results be easily interpreted?

What makes a good target?

Each measure must have a target. Targets should be appropriate to the measure but can come in different forms, including:

Stretch - An ambitious target that is motivating but may be difficult to reach

Attainable - A target that can realistically be achieved with available resources (such as a national average)

Minimum threshold - A target that must be met, usually based on external requirements (such as a condition for continued federal funding)

To identify a target, consider what historical data are available and what can be gathered from similar organizations in other states or nationally.