

Performance Information in the Executive Budget Supporting Document

Performance-based budgeting was mandated for Louisiana Executive Branch departments and agencies by Act 1465 of 1997. Requirements for performance-based budgeting are set forth in Title 39 of the Louisiana Revised Statutes. Information on performance-based budgeting in Louisiana, as well as forms, instructions, and guidelines for performance-based budgeting, is available on the Office of Planning and Budget website at (<http://www.doa.louisiana.gov/OPB/pbb/pbb.htm>).

The Executive Budget Supporting Document includes the following performance information:

- § Department and agency descriptions (including mission and goals)
- § Program description (including mission, goals, and activities)
- § Key and supporting objectives
- § Key, supporting, and general performance information
- § Explanatory notes

Performance information in executive budget documents is derived from the following sources:

- § Department/agency annual operational plans
- § Louisiana Performance Accountability System (LaPAS)
- § General and ancillary appropriation acts for current fiscal year
- § Recognized sources of comparative data (such as the U.S. Bureau of the Census, Southern Legislative Conference, and Southern Regional Education Board)

Performance Standards: Proposed performance standards for the ensuing fiscal year (the year of the executive budget recommendation) are developed by departments/agencies based on the funding level presented in the executive budget recommendation. Proposed performance standards are the performance indicator values shown in the “Performance at Executive Budget Level” column of standard performance tables. A performance standard is the expected level of performance associated with a particular performance indicator for a particular period and funding level. Following enactment of the general and ancillary appropriation acts, performance standards and agency progress toward achievement of those performance standards are tracked via LaPAS. To view LaPAS information, go to <http://www.doa.louisiana.gov/opb/lapas/lapas.htm>.

Objectives: Objectives may be key or supporting level. Both appear in the Executive Budget Supporting Document; the level of the objective appears after the objective number and before the objective text. In addition, explanatory notes related to objectives may be included.

Performance Indicators: Performance indicators are made up of two parts: name and value. The indicator name describes what is being measured. The indicator value is the numeric value or service level achieved within a given measurement period. Five types of performance indicators are used: input, output, outcome, efficiency, and quality. Indicators may be reported at key, supporting, or general performance information levels. Key and supporting indicators have performance standards; general performance information indicators usually are reported as actual figures.

In the Executive Budget Supporting Document, values for key and supporting performance indicators are shown for the prior fiscal year, the current fiscal year, and alternative funding scenarios (continuation budget level and Executive Budget recommendation level) for the ensuing fiscal year (the fiscal year of the budget document). Standard performance indicator tables include columns for the performance indicator’s permanent code in LaPAS, level, and name. Performance values are reported for:



YEAREND
PERFORMANCE
STANDARD
FY 2016-2017

This column contains performance standards in effect at the end of the prior fiscal year. (Since performance standards may be amended by approved August 15th Performance Standard Adjustments and BA-7 Mid-year Budget Adjustments, yearend performance standards may differ from initial performance standards shown in general and ancillary appropriation acts.) For new performance indicators, this column is not applicable.

ACTUAL
YEAREND
PERFORMANCE
FY 2016-2017

This column contains actual performance figures for the prior fiscal year.

PERFORMANCE
STANDARD AS
INITIALLY
APPROPRIATED
FY 2017-2018

This column contains initial operating budget performance values under the 2018 General Appropriation Act or the 2018 Ancillary Appropriation Act. If a performance indicator was a key or supporting performance indicator in FY 2017-2018 source documents (general and ancillary appropriation acts and the Executive Budget Supporting Document), then this column has the initial performance standard for that indicator. For new performance indicators, this column is not applicable.

EXISTING
PERFORMANCE
STANDARD
FY 2017-2018

This column contains existing operating budget performance values (initial operating budget performance values, plus or minus adjustments approved via August 15th Performance Standard Adjustment or BA-7). Existing performance standards are tracked in LaPAS. If a performance indicator is new, this column may have an agency estimate of yearend performance for the current year.

PERFORMANCE AT
CONTINUATION
BUDGET LEVEL
FY 2018-2019

This column contains performance values at a continuation budget funding level.

PERFORMANCE AT
EXECUTIVE
BUDGET LEVEL
FY 2018-2019

This column contains performance values at the funding level recommended in the Executive Budget. These values are proposed performance standards for the upcoming fiscal year. If not amended during the legislative appropriation process, these values will become the initial performance standards for FY 2018-2019.

The Executive Budget Supporting Document may also include explanatory notes related to individual performance indicators.

