

Operational Planning Guidebook for Fiscal Year 2027

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The Need for Operational Planning

All agencies are required to develop an operational plan each year, pursuant to the Accountable Government Act (Iowa Code §8E). Each agency must maintain one plan for their aligned organization.

The purpose of operational planning is to drive continuous improvement of state government performance by:

- Allocating resources to maximize measurable results for Iowans
- Improving decision making at all levels of state government
- Providing for the greatest possible accountability of the government to the public

What are operational plans?

Operational plans are plans developed to guide day-to-day operations for one fiscal year. The plans outline annual goals and the actions required to achieve them. Operational plans also include measurements to track progress.

What are the benefits?

Operational plans serve as a tool to:

- Establish annual priorities for the agency
- Drive continuous improvement of services
- Guide resource allocation and human resource decisions
- Evaluate agency performance effectively
- Demonstrate accountability and transparency to Iowans
- Connect enterprise goals to individual employee work
- Align training and orientation materials for new staff

How is an operational plan different from a strategic plan?

The key distinctions between a strategic plan and an operational plan are based on the level of detail and the time span covered:

- Strategic Plan: A high-level roadmap focused on long-term initiatives spanning 3–5 years.
- Operational Plan: A detailed action plan focused on specific tasks and goals for a single fiscal year.

Creating the Operational Plan

Operational planning includes the following:

- Collaborative Process: Successful planning requires the commitment of agency leadership and input from both employees and major stakeholders.
- Branding and Accessibility: Plans may be formatted to reflect your agency's branding. However, because final copies will be published on the Department of Management (DOM) [website](#), they must be written in plain language and formatted for digital accessibility so they are easy for all Iowans to read and navigate.
- Timeline: Plans must explicitly state the year covered (ex. FY2027).

Step 1 - Review of Strategic Plan Initiatives

Identify the elements from your agency's strategic plan that can be accomplished in fiscal year 2027.

Step 2 - Review Enterprise Priorities

Identify which of the enterprise priorities your agency will support. Details for each of the enterprise priorities are available at <https://governor.iowa.gov/vision-iowa-0>.

Step 3 - Develop Operational Goals

To provide direction for the year, you will need to develop operational goals to achieve in fiscal year 2027.

Effective operational goals are:

- Narrow in scope (focused on specific tasks)
- Easy to measure (quantifiable)
- Achievable by June 30, 2027

Example: "Increase the number of OSHA educational consultations by 10%." – Department of Inspections, Appeals, and Licensing

Step 4 – Identify Agency Programs

To provide transparency to lowans, your operational plan must include a list of all agency programs and their descriptions. DOM will provide each agency a list of known programs to use as your starting point.

A program is an agency output that provides a direct service to lowans, other state agencies, or other customers. This includes internal support functions like finance or administration.

Programs typically meet at least one of these criteria:

- Distinct federal or state requirements
- Distinct funding sources
- A specific service or output recognized by the public

Step 5 - Develop Action Items for Each Program

To drive progress, you will need to develop at least one FY2027 action item for each program.

Questions to consider include:

- What actions will drive program outcomes to better serve lowans?
- What performance gaps need to be addressed?

Example: “Accreditation staff will prioritize applications for new providers and for add-on services with an initial review within 60 working days.” – Department of Health and Human Services

Step 6 - Create Performance Measures and Targets

To track progress, you will need to develop at least one performance measure for each program, including programs that did not previously have performance measures. Performance measures should focus on the outcomes to be achieved and serve to tell the public how your performance is changing.

Additionally, you will need to identify a numeric target for each measure.

Targets should reflect continuous improvement (e.g., increasing positive outcomes or decreasing wait times). Actual performance will need to be measured and reported on after the fiscal year ends.

Example: “Correctional Officer Overtime as Percentage of Payroll”. FY2026 target is 3.8%, down from 4.4% (FY2024 actual) - Department of Corrections

Step 7 - Include Organizational Structure

A defined organizational structure helps Iowans understand the role of each group within state government. Include a list or chart of your agency's structure, including subunits (ex. divisions, bureaus, or districts).

It is best practice to spell out any acronyms the first time they are presented (ex. Division of Information Technology vs. DoIT).