Operational Planning Guidebook

for Fiscal Year 2026

Revised February 2025

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The Need for Operational Planning

Chapter 8E of the Iowa Code, known as the Accountable Government Act or AGA, requires agencies to develop operational plans annually to guide their day-to-day operations.

The purpose of operational planning is to continuously improve 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 that will be taken to accomplish these goals. Operational plans also include measurements to track progress.

What are the benefits?

An operational plan can be used to:

- Provide a view of current priorities for the department
- Drive continuous improvement
- Guide resource allocation and human resource decisions, especially recruitment and hiring
- Review agency progress and performance
- Demonstrate accountability
- Align enterprise and employee goals by providing context and connectivity
- Provide training material during employee orientation

How is an operational plan different from a strategic plan?

The operational plan is a detailed outline of what the agency will focus on during fiscal year 2026.

The strategic plan focuses on mission, vision, and high-level initiatives for 3 to 5 years.

Strategic Plan
FY 2025 - FY 2027

Operational Plan
FY 2025

Operational Plan
FY 2026

Operational Plan
FY 2027

Creating the Operational Plan

Successful planning includes the commitment of agency leadership and input from employees and major stakeholders.

Operational plans can be formatted to support the branding of your agency. If you prefer to use a template, a sample template is available from DOM.

Step 1 - Review Strategic Plan Initiatives

Identify the elements from your agency's strategic plan that can be accomplished in fiscal year 2026.

Step 2 - Review Enterprise Priorities

Identify the enterprise priorities your agency will support in fiscal year 2026. Details for each of the enterprise priorities are available at https://governor.iowa.gov/vision-iowa-0.

<u>Enterprise Priorities</u>
Child Care
Disaster Assistance
Education
Energy
Families First
Government Efficiency
Health Care
Workforce

Step 3 - Identify Operational Goals

Identify operational goals to achieve in fiscal year 2026. Goals should be narrow in scope, easy to measure, and achievable by June 30, 2026.

Step 4 - Update List of Agency Programs

Include the name of each program provided along with a description of the program so that Iowans can understand who the program serves.

A program is defined as an agency output that provides a direct service to Iowans or other state agencies. DOM will provide each agency a list of known programs to use as a starting point.

Step 5 - Develop Action Items for Each Program

Develop action items for each program. Questions to consider include:

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

Step 6 - Create Outcome Measures for Each Program

Identify at least one outcome measure for <u>each</u> program.

Measures should focus on the outcomes to be achieved. These measures will be used to show what progress was made towards operational goals.

Typical measures focus on a count of Iowans served or show a percentage-based achievement of a goal (ex. 10%, 75%).

Step 7 - Develop Targets for Each Program Measure

Identify a numeric target for each program measure.

Targets should be set to achieve higher performance over the previous year. For example, if 500 Iowans were served last year, the target for the next fiscal year should be greater than 500.

Actual performance will need to be measured and reported on after the fiscal year ends.

Step 8 - Include Organizational Structure

Include your organization's structure with any subunits (ex. divisions/bureaus/districts). A defined organizational structure helps Iowans understand the role of each group within the state government.

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