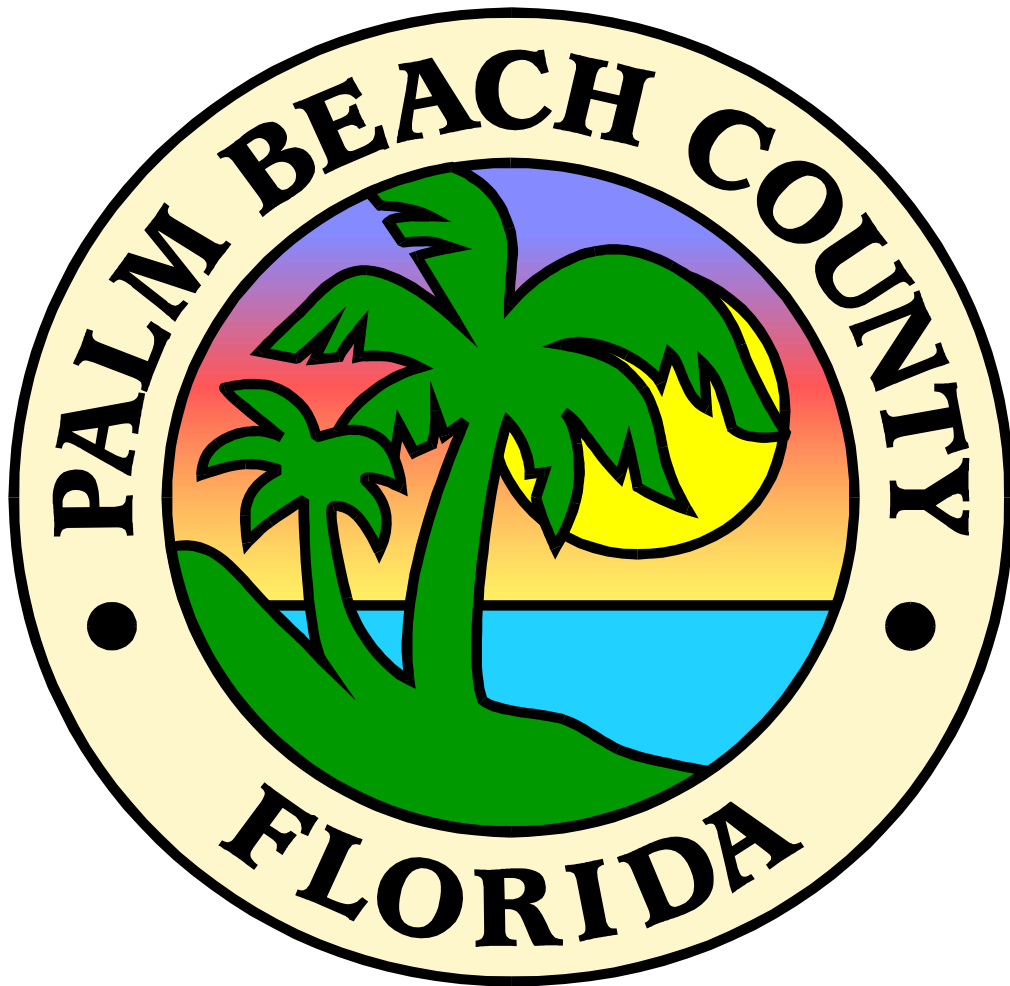# STRATEGIC PLANNING

AND

PERFORMANCE MANAGEMENT

GUIDE

FISCAL YEAR 2023/2024

NOTE: Please read this section carefully. Many changes were made for FY2022/FY2023 related to Performance Measures and due dates that will affect the process for FY2023/FY2024. New features have been added to eKPI to better-align with the County's Strategic Priorities.

Strategic Plan

The department's Strategic Plan (Plan) is a big-picture overview of the department, its objectives, targets and goals for the year, and how the department performed overall. Likewise, it projects how well a department aims to perform in the following year. The Strategic Plan can also be a guiding factor in a department's planning process when creating its Budget.

The Strategic Plan will include the Mission Statement, Department Overview and/or Division Description of Services, actuals for FY 2022 Objectives and Performance Measures, FY 2023 Objectives and Performance Measures, *AND* projections (stretch goals) for FY 2024. Performance measures will be reported on balanced scorecards.

Submit your Strategic Plans electronically using the online application system, eKPI. The plans (*informally known as eKPI Reports*) are due to the Strategic Planning and Performance Management Division by **Friday, April 14, 2023. The eKPI application system will be locked at 5:00pm on April 14th for any updates** to FY 2023 Objectives and Performance Measures, *AND* projections (stretch goals) for FY 2024. *Only data entry capabilities for FY 2023 actuals will be available for the duration of the Fiscal Year (see information below for more details related to specific changes implemented last year).* On **Sunday, October 15th**, all FY 2023 data entry must be completed as the **eKPI will again be locked at 5:00pm** for any further data updates.

On **October 4th**, the Strategic Planning and Performance Management Division will begin to schedule appointments with Departments and Administration to review Performance Measures for the Fiscal Year and projections for objectives, targets and goals for the following Fiscal Years. This process is known as **"Performance October."** Once all Departments have gone through Performance October, eKPI will be opened again in order for new Performance Measures to be created for FY 2025. The potential date for this reopening will be **Monday, November 20, 2023**.

Background and Instructions:

A department's current objectives, targets and goals (or *performance measures/KPI's*) should be created based on its performance during the previous year. For example, performance measures for FY 2023 should consider actuals/data from FY 2022's performance. As previously mentioned, stretch goals are projections of what a department believes it is capable of achieving in the following year. This is based on full data from the previous year, along with the current year's partial data thus far. In this example, FY 2024's performance measures will be created based on complete year actuals from FY 2022, and partial year actuals from FY 2023. Accordingly, all *performance measures should take into account any emerging issues that the department would like to tackle and measure, thus keeping in mind need for additional resources (i.e. supplemental requests) and/or process improvement opportunities.*

Based on changes made in recent years in order to better-coordinate the Strategic Planning process with the Budget Planning cycle, we hope to have created a smoother transition and process going forward. For FY 2023 performance measures, all previously created KPI's will be rolled over from FY 2022 and into FY 2023 in eKPI. *No updates* will be made to these KPI's (unless specifically approved by staff within the Strategic Planning and Performance Management Division). **All Min/Target/Goal scores will remain the same for both FY 2022 and**

FY 2023 KPI's since these figures were utilized in the projections and approvals of the Budget. Only NEW performance measures that a department will start tracking in FY 2023 will be allowed to be entered in FY 2023 performance measures. Departments will be given an option to copy that new performance measure into FY 2024 for continued data tracking. When FY 2024 opens in eKPI (upon completion of Performance October in November), all KPI's from FY 2023 will be rolled over into FY 2024. Only at this time will updates be allowed for Min/Target/Goal scores, which will take place in FY 2024 performance measures/KPI's. These updates should be based on a department's performance in FY 2022, FY 2023, and any feedback from Performance October meetings. This process will then continue into FY 2025.

NOTE: Every department should consider how its performance measures relate to the overall Mission, Vision and six Strategic Priorities of the County. Continuing this year, *departments must select which Strategic Priority a performance measure relates to*. This will be a drop-down option in eKPI. Understandably, there are Centralized/Supporting departments whose performance measures indirectly reflect each or all of the County's Strategic Priorities. These Centralized departments will automatically be identified as such in eKPI but will also have the option of selecting from the drop down if there is a specific Strategic Priority to highlight for a performance measure. *The County's six Strategic Priorities are as follows:*

ECONOMIC DEVELOPMENT
Promote economic revitalization, business development and retention by driving the creation of employment opportunities while reducing disparities and improving the quality of life for everyone.

INFRASTRUCTURE
Provide and maintain the needed structues, systems and transportation services that establish the foundation required to enhance the quality of life of every resident.

HOUSING/HOMELESSNESS
Promote the quality of life through targeted programs that address the housing and homelessness needs of the residents of Palm Beach County.

PUBLIC SAFETY
To ensure a safe, secure and peaceful community.

ENVIRONMENTAL PROTECTION
Promote programs and activities that protect, preserve and enhance natural resources while providing sustainable living and developing a climate of resilience.

SUBSTANCE USE & BEHAVIOR DISORDERS
To address the substance misuse crisis and behavior disorders by providing evidence-based prevention, medication-assisted treatment, and recovery support services.

*Specific instructions on how to create/enter objectives and performance measures into eKPI will be provided through the **ISS eKPI Manual in section H** of this book.* Please contact the Senior Strategic Planning & Performance Analyst should you need assistance with creating and/or better understanding objectives, targets, goals, and performance measures.

Mission Statement

This should be a concise expression of the department's purpose and expressed in terms of benefit to the intended customer. There should be a link between the mission statement, objectives, and performance measures. For most departments, the mission statement should not change from year to year.

Division Summaries

This section presents a concise statement of services provided by each division within a department. It should include a summary of the programs and services provided by the division and updated to reflect any new services/facilities added during the past year.

Department Objectives

In order to maintain or improve services within the constraints of available funding, it is necessary for each department to carefully examine and think creatively about its purpose and operations. Department objectives are established to set forth specific outcomes to be achieved during the current and upcoming fiscal years.

Defining intended results is a key element of the planning process. The disclosure of department objectives enables management to assess the planned direction of the County and holds the department accountable for achieving the target performance with the resources provided.

Objectives should relate to the core responsibilities of the department and align with the Countywide Strategic Plan. Each element of the department's mission statement should have a related objective. Most objectives should be fairly consistent from year-to-year with only variations in the desired level of achievement unless there is significant change in the core responsibilities of the department and/or organization as a whole.

Good objectives satisfy certain fairly clear criteria or characteristics. Objectives should meet the **"SMART"** criteria. That is, to the extent possible, each objective should be:

S	Specific
M	Measureable
A	Attainable
R	Realistic
T	Time Oriented

Specific – a good objective is narrowly focused on a single activity and is very clearly articulated. The objective should be written in such a way as to be easily understood and what targets have been established (Minimum/Maximum, Target, Goal). The objective must be stated so that someone may clearly determine what conditions must exist to represent achievement of the objective. For example, we might say that we want to increase the number of rounds of golf played at the Osprey Point golf course. That statement does not satisfy the SMART criteria and would be considered an aim – not an objective. However, if we said we wanted to increase the number of rounds of golf played at the Osprey Point golf course by 10% during FY 2022, we would now have an objective that satisfies at least the Specific, Measurable, and Time Oriented elements of the SMART criteria.

At times, data may be simply collected in order to establish a baseline for new objectives. In this case, there won't be an established minimum/maximum, target, and goal until a substantial amount of time is allowed to determine the progress to be made with that specific objective. For example, we might want to determine how many contracts need to be returned due to insufficient documents. You must first determine how many contracts are returned over a period of time (usually one fiscal year), then create an objective such as: Decrease number of returned contracts due to insufficient documents by 10% by end of FY 2022.

Measureable – You must be able to measure achievement of your objective to know when it has been accomplished. Ideally, periodic measurement would provide an indication of progress toward the desired outcome. For upward trending objectives, the department must identify the minimum ("min.") score it us willing

to achieve, the target score to achieve ("Target"), and the stretch goal ("Goal"), which is usually a score projected to be achieved in the following Fiscal Year. Typically, there should be an upward projection in these scores and the Target and Goals should not be the same number. Conversely, if an objective is in a downward trajectory, (Example: Decrease the response time by 10% for 911 calls by end of FY 2022), then the scores would be aligned as such: "Max" for the highest score the department will allow, "Target" for the score the department wants to achieve, and "Goal" for the stretch goal that the department is ultimately striving for. The scores would be in a downward progression from highest to lowest.

Some objectives can be stated in a "Yes/No" format. The Yes/No format does not support periodic progress checks, but may be useful for some objectives. In these instances, there may not be a linked performance measurement in the documents. The act of measuring implies some kind of data gathering. You need to consider how the data will be gathered and make that gathering a routine part of the work being done.

Attainable and Realistic – You should be practical about what your team can accomplish or attain with their existing staffing size, resources, skills and abilities. Your objectives' minimum/maximum measures, targets and stretch goals should take this into consideration while showing progress from previous years' measures. In times of shrinking resources, you will have to rethink your objectives accordingly. Also, being realistic takes into account the amount of control you have over accomplishment of the objective.

Time Oriented – there should be a sense of urgency about everything your department does. Things need to be done by a certain time. Everything takes a certain amount of time to get done, but without a deadline you have a wish, not an objective.

Performance Measures

Generally, there should be at least one performance measure for each objective, except for those objectives that relate to one-time events. In these cases, the objectives are either accomplished or they are not – "yes or no." Oftentimes, these objectives might be related to obtaining funding, for example, and therefore, will not have targets and stretch goals that change from year to year. In this example, the objective might be to complete a grant application and obtain required funding for a specific project by end of FY 2022. The metric might be as follows: Minimum = 1, Target = 1, Goal = 1; whereas, 0 = Grant not approved, 1 = Grant approved. In essence, the objective was either accomplished or not. For information on how to establish the Min/Target/Goal for objectives with either an upward or downward trajectory, please refer to the paragraph titled "Measurable" in the previous page.

Performance measures are specific quantitative and qualitative measures of work performed. Performance measures should be useful or necessary tools for managing the business operations. These measures should be integral components of each unit's management information system, and not collected solely for budget reporting purposes. Data gathering and reporting methodology used should be reliable and accurate. The most important performance measures (also known as Key Performance Indicators or "**Key KPI's**") should be tracked and reported each year irrespective of whether a related Performance Indicator is included in a particular budget year. For example, "Response Time" will be a Key KPI for Fire-Rescue emergency calls even if an objective related to response time is not identified for that budget year. *For budget office submissions, it will no longer be possible to show a performance measure without a related objective.*

Departments may still create performance measures for internal tracking purposes that do not necessarily have to be reported to the Management Team, such as task management. These Performance Indicators will not have a "Key" icon selected in the eKPI application (please refer to the eKPI manual section for instructions), they will

not go in the Scorecard Performance Measures Book, the Complete Performance Measures Book, or the annual Budget Document. Please refer to the sections below for more details.

Performance Measure Comments/Narratives

Departments may and should enter comments/narratives in eKPI regarding all performance measures. *Comments should explain any discrepancies, anomalies, peaks or valleys in performance measures, whether they are positive or negative outcomes.* For example, if an objective has been reached every month throughout the year, except for one, a comment explaining what happened in that particular "negative" month is warranted. A possible reason that performance measure was not achieved could be due to a shortage in staffing, or termination of funds for a particular program, for example. Conversely, if a performance measure has not been achieved for several months, and suddenly it reaches the Target, a comment explaining the "positive change" would be warranted as well. The comments entered will print on the scorecard reports along with the data for the performance measure. Departments also have the ability to upload supporting documents pertaining their performance measures, although this is not mandatory. For instructions on how to enter comments/narratives and upload documents, please refer to the eKPI manual section.

Categories of Performance Measures

Performance measures may include workload, efficiency and effectiveness (or outcome) indicators, thereby providing both quantitative and qualitative information about a particular program or operational unit. A mix of various types of measures is generally necessary in order to evaluate overall program efficiency and effectiveness. Categories of performance measures (or Measurement Types) and example measures are presented in the following table:

Category/Type	Description/Explanation	Metric
Cost	Cost per unit or average cost of services rendered	Avg. Cost per training class
Demand	Operational statistics, item counts, customers	# Enrolled Participants
Effectiveness	End result of services, projects, objectives; impact	Increase in client self-sufficiency
Efficiency	Ratio (input/output), response time, Return on Investment (ROI)	# of days for completion time
Input	Dollars, hours, quantities, etc.; counting in	# Staff Hours
Operating Statistic	Activity metrics, process management	Day-to-day activities required
Outcome	End result of services, projects or objectives; change	% of Repeat Participants
Output	Units produced, # of services delivered; counting out	# Sessions Provided
Productivity	Ratio (# output/# input), response time, average producing time of orders; # of products completed	# of closed requests vs. open requests; Avg. hours to produce
Quality	How well a product or service was delivered	Customer satisfaction
Space	Square footage, building capacity	Square footage of facilities maintained
Workload	Demand, FTE work capacity	Caseload size per employee

Palm Beach County Board of County Commissioners
VISION, MISSION, VALUES, GOALS & STRATEGIC PRIORITIES

Performance Measures should take into consideration the Countywide Vision, Mission, Core Values and Strategic Priorities when being created. Utilize the chart above to ensure that department goals align with the overall goals of Palm Beach County.

Tips to Keep in Mind when Creating Performance Measures:

10 Steps
to Identifying Appropriate Performance Measures

As long as governments have tracked performance, there has been confusion about what to measure. Now that GFOA's Distinguished Budget Presentation award criteria require governments to include performance measures in their budget documents, the challenge of finding the most appropriate measures continues.

GFOA has a best practice on performance measures that identifies characteristics of a good measure (**gfoa.org/materials/performance-measures**), but how do you go about selecting one? Or more than one? Follow these ten steps to identify appropriate performance measures for your government and for specific purposes.

1 **Know your audience.** Measures communicate performance, but not all measures are appropriate for all audiences. Before identifying measures, think about what your intended audience wants to know. Department heads, elected officials, and citizens all have different needs.

2 **Consult with subject matter experts.** Finance staff should never identify measures without input and collaboration from subject matter experts and program staff in operating departments. Talk to the staff members who are involved in performing services to find what would add value.

3 **Identify the outcomes.** Identify the purpose or goal of the programs and services your government is providing.

4 **Identify the service level.** Describe what your government does to produce quality outcomes and think about how services can be performed (timeliness, error free, frequency, superior quality, etc.). Think about how your customers (be they citizens or employees) think about the service level being provided.

5 **List factors that can influence outcomes.** A variety of factors can influence outcomes. Be clear about which ones (internal or external) could influence the outcome or service level. If necessary, use tools like a factor map to diagram them.

6 **Select appropriate measures.** Select measures that will help your audience understand the situation. This can be more than one measure and can relate to factors that are or are not controlled by government programs.

7 **Define your measures.** Be explicit about what you are measuring and how to collect information, and be consistent.

8 **Determine the frequency of measurement.** Identify how often you will collect and report data. Also, specify who will be responsible for collecting, storing, and sharing data.

9 **Consider how you will use data you collect.** Think through how the data will be used—for example, who will have access to this information? What decisions or processes does the data support?

10 **Evaluate the usefulness of the data.** After a set period, evaluate whether the performance measure is useful information. If not, consider tweaking your approach or stop collecting that data in favor of a more useful measure.

Resource: Government Finance Officers Association (GFOA)

Performance Measures Documents:

All Strategic Plans and Performance Measures information will be entered directly in the County's eKPI Application. This system allows for the entry of unlimited program objectives and performance measures. The system will generate a report for the Management Team and Budget Workshops, which will include all objectives and performance measures entered by your department. **Departments will be required to identify the top 10 key performance indicators (Key KPIs) that will comprise the scorecards (see example in eKPI manual) to be discussed during the Management Team and Budget Workshops.** A Scorecard Performance Measures Book will be created for the Management Team to review during the workshops. The Annual Budget Document (Budget Book Report) will still be limited to one page. Therefore, not all KPI's will be included in the Annual Budget Document. However, **all KPI's submitted for the Annual Budget Book Document must be a Key KPI, have one identified Strategic Priority, and a comment/footnote explaining the information provided.** An electronic Complete Performance Measures Book will be created comprising of all the Key KPI's for each department. This book will be available online in the Strategic Planning and Performance Management Division's website.

Performance Measures selected to be printed in the annual Budget Document (*informally known as the Budget Book*) must have an accompanying comment or narrative explaining the information provided. This comment is entered in the main page in the eKPI application in the KPI edit drop down menu, under the "BB Comment" item. Please refer to the eKPI manual section for details.

Sample Budget Book Reports:

Airports   **Palm Beach County, FL**

PERFORMANCE MEASUREMENTS	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Airline Cost Per Enplanement ($9.00 or less = The Cost for Airlines to operate at PBI divided by PBI Enplanements) [1]	4.72	7.92	5.37	8.92
Concession Revenue Per Enplanement	12.24	13.12	11.22	11.22
Debt Service Coverage	3.87	3.76	3.25	3.25
Maintenance Department: Ratio of closed vs open corrective work orders.	83.25	90.5	85	85
Maintenance Department: Ratio of closed vs open preventive work orders.	85.25	84.75	85	85
Number of completed airfield safety and regulatory inspections [2]	1,292	1,428	1,140	1,200

Comments

1. Increase in costs for FY20 is direct correlation to the COVID-19 Pandemic effects. FY21 and FY22 targets were adjusted to account for long-term effects and the recovery time to return to pre-pandemic costs.
2. Number of completed airfield safety and regulatory inspections (Target minimum based on 3 inspections per day, average 30-day month for 12 months = 1080 minimum). Targets have increased based on higher actuals achieved in FY19 and FY20.

County Cooperative Extension

Palm Beach County, FL

PERFORMANCE MEASUREMENTS	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Gross non-grant revenue enhancement generated by the Mounts Botanical Garden [1]	853,570	1,156,367	1,020,000	1,020,000
Number of 4-H adult/youth volunteer hours [2]	14,221	8,392	14,000	6,000
Number of people attending educational programs at Mounts Botanical Garden [3]	4,792	5,235	7,800	5,400
Number of people receiving science-based nutrition education [4]	49,878	21,638	44,000	30,000
Number of people visiting Mounts Botanical Garden [5]	54,253	33,855	36,000	36,000
Number of students reached by 4-H STEM-related school enrichment educational programs [6]	4,201	16,523	7,200	7,200
Number of youth participating in 4-H youth development activities [7]	4,132	4,617	5,040	3,600
Number of clients receiving education in recommended practices and new technologies (agriculture, nurseries, landscaping) [8]	3,321	3,125	5,100	2,040
Number of discipline-specific CEU's delivered to clientele [9]	2,888	3,182	2,700	1,680
Number of people receiving safety trainings (agriculture, nurseries, landscaping)	3,383	1,850	2,760	1,440
Volunteer hours (Master Gardeners) contributed [10]		7,476	13,200	4,560

Comments

1. Despite major COVID disruptions, FY20 non-grant revenues ($1,156,367) exceeded FY19 non-grant revenues ($853,570).
2. FY20 numbers were negative impacted by the Covid-19 Pandemic. FY21 target was established pre-pandemic. FY22 targets were adjusted to be more aligned with post pandemic recovery efforts.
3. COVID-related transition to virtual educational programs in collaboration with University of Florida's "Scientist in Every Florida School" program resulted in FY20 educational outreach exceeding FY19 educational outreach.
4. FY20 numbers were negative impacted by the Covid-19 Pandemic. FY21 target was established pre-pandemic. FY22 targets were adjusted to be more aligned with post pandemic recovery efforts.
5. FY20 numbers were negative impacted by the Covid-19 Pandemic. FY21 target was established pre-pandemic. FY22 targets were adjusted to be more aligned with post pandemic recovery efforts.
6. FY19 is more reflective of direct 4-H teaching efforts outside of schools due to administrative changes eliminating in-school programming. In FY20, virtual program implementation provided a tremendous increase in student reach. Targets for FY21 and FY22 have been adjusted to be more aligned with post-pandemic recovery and in-person training efforts.
7. FY22 Target has been adjusted to align with post-pandemic in-person programming estimates.
8. FY22 Target has been adjusted to align with post-pandemic in-person programming estimates.
9. FY22 Target has been adjusted to align with post-pandemic in-person programming estimates.
10. FY19 saw a closure to the Volunteer Program due to the Covid-19 Pandemic. In mid-September 2020, PBC Extension released the Volunteer Return Safety Plan, with a limited number of volunteers available. FY21 target was established pre-pandemic, although FY22 targets have been adjusted according to post-pandemic recovery efforts.

The eKPI application may be found in the County's main intranet page: pbcportal.pbcgov.org. There is an eKPI tab at the top of the page, as well as on the column titled "Quick Links" on the left of the page. The username and password for eKPI is the same as the SIM information used to log into County computers. However, access to the application for data entry must be granted by ISS via a request from the Senior Strategic Planning & Performance Analyst in OFMB.

Detailed information about the County's *overall Strategic Plan, Mission, Vision and six Strategic Priorities* **may be found in the Strategic Planning and Performance Management Division's intranet page: https://pbcportal.pbcgov.org/ofmb/SPPM/default.aspx.**

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