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# Strategic Planning and Performance Budgeting : Orientation Handbook

Maine State Planning Office

Maine Bureau of the Budget

Maine Office of State Training & Quality

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# MAINE STATE GOVERNMENT

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## STRATEGIC PLANNING & PERFORMANCE BUDGETING ORIENTATION HANDBOOK

March 1, 1996







STATE OF MAINE  
OFFICE OF THE GOVERNOR  
AUGUSTA, MAINE  
04333

ANGUS S. KING, JR.  
GOVERNOR

March 1, 1996

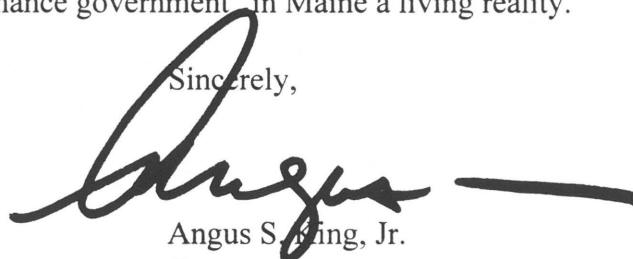
Dear Participant,

I want to express to you my sincere appreciation for your contribution to Performance Budgeting in Maine. We are committed to an ambitious and aggressive schedule for each agency in State Government to adopt a Strategic Plan and to develop at least one program around performance outcomes for the FY 1998/FY 1999 biennium. In order for all of us in government to meet this challenge with responsible plans and well-thought out budgetary outcome designs, you will be essential.

The economic and market pressures we now face - on a global plane - together with the clear message from our citizens that they be provided with measurable evidence of the value of the services they are paying for, require that we commit to achieving the best performance outcomes possible within the limits of our available resources.

On behalf of my entire Administration, I want to thank you in advance for your contribution to making "performance government" in Maine a living reality.

Sincerely,



Angus S. King, Jr.  
Governor







## **Forward**

### **Strategic Planning/Performance Budgeting**

Strategic planning is the foundation for performance budgeting and agencies are being asked to develop their strategic plans by August 1, 1996. Given this ambitious schedule, it is important that, if agencies haven't already started, they now begin their strategic planning process. The following is designed to outline the resources available to assist agencies and to suggest first steps in initiating the strategic planning process.

Performance budgeting links spending to results. Rather than first asking "what will be needed in personnel and other costs to carry out an assigned task," the first question is, "What is the outcome to be achieved?" An *outcome* refers to an actual impact on the public being served. Thus, performance budgeting first asks *not* "how many people we expect to put through a job training program," or "how many permits will be issued to protect this river," but rather, "how many people do we intend to place in jobs at a certain wage," or "how many miles of river will be fishable and swimmable?" The number of people actually finding jobs and the miles of river actually cleaned up are outcomes, and they become the basis of performance budgeting.

Performance budgeting is ongoing. It starts with a strategic plan. The strategic plan allows the agency to review its mission, set its objectives, and order its priorities. The second step is preparing the budget to move the agency towards achieving its objectives. The third step is implementing strategies and monitoring progress toward the objectives. Finally, managers evaluate their progress and determine if they are meeting the objectives laid out and, if not, why not, which may lead to changes in the agency's strategic plan.

The State Planning Office, Bureau of the Budget, and Office of Training and Quality coordinated a train-the-trainer program for 90 select staff from across state government regarding Maine's strategic planning/performance budgeting model. This training consisted of an intensive three and one-half day session featuring case studies and hands-on training. In addition to an in-depth understanding of the model, trainers were provided process and facilitation skills to assist with in-house training and coordination of each department's strategic planning process.

Along with each agency's trainer(s), a performance budgeting training/technical consultant team is available as a resource. Teams are comprised of the following trainers: a representative from the Bureau of the Budget, a representative from State Planning Office, and a member of the state's training cadre. The team can provide technical advise to an agency's senior management team with planning the strategic plan process, training staff, constructing the plan elements, and/or facilitating meetings.

As the chief decision-maker, Commissioners and agency heads will need to provide direct and active leadership in their agency's planning process. They need to be involved in the development and approval of the strategic plan, commit resources to its development, and monitor the process to assure that plans are completed in a timely manner and are consistent with the state's model. The Legislature is currently considering LD 1790, "An Act to Implement Performance Budgeting in Maine State Government," which lays out a time line and system for implementing performance



budgeting by the biennium 2000-2001 beginning with a comprehensive strategic plan for each state agency. The legislation lays out the following time line:

- **By August 1, 1996, state agencies will have strategic plans in place.**
- By September 1, 1996, each agency will have developed a performance-based budget for at least one of its significant programs. The intention is that agencies will be able to learn the ins and outs of this method by applying it to a single program first.
- By September 1, 1997, each state agency will have developed joint objectives and strategies for at least one significant program that shares a common goal with one or more other agencies.
- By September 1, 1997, the State Budget Office and the Director of the Office of Fiscal and Program Review will, in consultation with agencies, establish policy areas that ultimately will become the basis for performance budgeting. The policy areas represent a coming together, in cooperative working relationships, of agencies that have or should have common goals and objectives.
- By June 30, 1998, agencies within each policy area will have developed joint strategic plans, including joint objectives and strategies.
- By September 1, 1998, agencies within each policy area will have developed budgets tied to their joint strategic plan.

In initiating your strategic planning, agencies might consider the following first steps:

- Conduct a one-day orientation session for senior management staff and key players regarding Maine's strategic planning model. Consider doing this before the end of March.
- Appoint a high level person(s) in your agency to coordinate the strategic planning process and/or develop a team responsible for carrying out the process.
- Preplan your process. Identify your external stakeholders and the process to be used in developing your strategic plan; how it will be managed; who will do it; what resources are needed; and its schedule.
- Revisit your mission to assure that it is consistent with your mandates and reflects your purpose. Invite staff, stakeholders, and legislators to review and comment on your mission statement.
- Involve your TQM Council as an internal advisor. Ask them to review the agency's mission and to identify strategic issues. The Office of Training and Quality will be contacting you to provide guidance in this area.

- Ask staff to brainstorm key strategic issues the agency faces and will face over the next 5-10 years.
- From these strategic issues, draft some broad, policy-oriented goal statements that are consistent with your mission. Involve staff, stakeholders, and legislators in reviewing and commenting on goals.
- Make contact with your legislative policy committee before the session ends. Define your role for the policy committee or ask them in what manner they would like to be involved. It is critical to the success of performance budgeting that legislators understand and help develop your goals and objectives prior to asking them to make funding decisions on those goals and objectives.
- Convene a meeting or focus group of external stakeholders. Ask them to discuss the agency's purpose, strategic issues it faces, and what its goals should be.
- Become a champion of performance budgeting. Discuss it with your legislative policy committee and the Appropriations Committee. Educate staff internally. Describe all aspects of your department's functions in terms of outcomes, rather than outputs.

Agencies are encouraged to avail themselves of the technical assistance resources offered through the performance budgeting training/technical consultant teams with any of these steps. To further assist agencies, the State Planning Office and the Bureau of the Budget have prepared strategic planning/performance budgeting guidelines which will shortly be made available. A half-day orientation is being planned for Cabinet officials as well as another session for agency heads, boards and commissions, and other institutions and organizations that receive a state appropriation or allocation.

Ultimately, the strategic plan will link to the agency's budget proposal. The Bureau of the Budget is working to develop budget forms and instructions. It is anticipated that additional instructions and staff training will be offered at a later date as soon as the forms are ready.

Moving to performance budgeting is a momentous task --momentous in terms of its promise for improving the effectiveness and credibility of government; in terms of changes by both agencies and legislators in a way of doing business; and in terms of the sheer time and effort required to shift from our present form of budgeting. This is not a small task. It will require leadership all along the way. Each step in this process will require commitment to the idea that performance budgeting is one of the tools of effective government --that it is an idea whose time has come.

March 1, 1996





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Introduction

Performance Government

Case Study: George Washington School District

Pre-Planning





State of Maine  
Strategic Planning/Performance Budgeting

**Training Objectives:**

1. to provide basic information about performance budgeting and its elements, including setting goals, establishing measurable objectives, identifying outcome measures and benchmarks, and developing strategies to accomplish objectives.
2. to provide a basic understanding of performance terms
3. to give an overview of the broad policy process in which performance budgeting will be undertaken in Maine state government.
4. to provide an understanding about how performance budgeting can be used in understanding mission and goals, setting priorities, measuring accomplishments, making resource allocation decisions, and improving performance
5. to assist state agencies with evaluating, assessing, and reporting their results
6. to provide state agencies with resources that will allow them to initiate and manage the strategic planning and performance budgeting process
7. to coordinate performance budgeting training with performance contracting efforts already underway
8. to identify state agency training needs for strategic planning and performance budgeting

**Audience:** department senior management staff





# **Orientation to Strategic Planning and Performance Budgeting**

## **Agenda**

- |                   |  |
|-------------------|--|
| <b>( 15 min.)</b> | <b>Opening/Workshop Overview</b>                               |
| <b>( 15 min.)</b> | <b>Introduction to Maine's Initiative</b>                      |
| <b>( 75 min.)</b> | <b>Performance Government/"The Model"</b>                      |
| <b>( 15 min.)</b> | <b>Break</b>   |
| <b>( 60 min.)</b> | <b>Case Study: Step One</b>                                    |
| <b>( 15 min.)</b> | <b>Report and Discussion of Step One</b>                       |
| <b>( 60 min.)</b> | <b>Lunch</b>   |
| <b>( 60 min.)</b> | <b>Case Study: Step Two</b>                                    |
| <b>( 30 min.)</b> | <b>Data Collection, Budget Reports and Performance Reports</b> |
| <b>( 15 min.)</b> | <b>Break</b>   |
| <b>( 60 min.)</b> | <b>Pre-Planning</b>  |
| <b>( 15 min.)</b> | <b>Wrap-up, Observations and Evaluations</b>                   |



# Examples of Ground Rules

1. Encourage 100% participation
2. Use active listening
3. Distinguish between facts and opinions.  
Keep an open mind on what is fact
4. Be conscious of your paradigm
5. Be open to be influenced
6. No fear of judgment by others — give and accept amnesty
7. Use a defined process when accomplishing a task
8. Encourage diversity in points of view - be open minded - avoid preliminary judgments
9. No side discussions
10. Stay focused on the task
11. Decisions will be made by an agreed upon process
12. Make building a team a strong priority
13. Recognize, appreciate and value people's efforts
14. Reach consensus here so we are ready to act at home

15. No pulling rank — leave titles at door
16. Don't rehash after consensus is reached  
unless there is new/relevant data/information
17. Resolve issues so everyone is clear
18. Reach conclusion/decision on each issue -  
avoid deferral when possible
19. Manage conflict effectively
20. No personal attacks
21. Seek to understand then be understood
22. Give feedback directly to person
23. Allow our team to be facilitated
24. Everyone takes responsibility for meetings  
being effective
25. Try new roles — be open to learning — take  
risks
26. Provide best thinking — add value
27. Have fun



## INTRODUCTION



## WHY PERFORMANCE-BASED BUDGETING?

*"The Executive Branch should build state government budgets from strategic plans that establish expected outcomes and measurable performance objectives..."* (The Special Commission on Governmental Restructuring, 1991)

Performance-based budgeting connects results to spending. In the end, taxpayers will pay for results rather than efforts.

## THREE FAMILIES OF BUDGETING TECHNIQUES

**Line-item incremental budgeting:** allocates resources based on categories of spending, such as personnel, equipment, "all other," etc. It uses the previous year's budget as the starting point.

**Program budgeting:** allocates resources based on programs ("cost centers") that address high-priority problems. Zero-based budgeting belongs to this family.

**Performance budgeting:** allocates resources based on the achievement of measurable outcomes, which in turn are related to the agency's mission and goals.



## KEY DIFFERENCES AMONG THE TECHNIQUES

Item	Incremental Line-Item Budgeting	Program Budgeting (incl. Zero-Based)	Performance Budgeting
Administrative Ease	Least demanding (a matter of adding anticipated new costs to last year's budget)	More demanding (have to build priorities from the ground up)	Most demanding (requires strategic planning within & among departments)
Legislative Control	High control of detail, little control of what spending actually achieves	Forces depts. to think through priorities in preparing budget but otherwise the same as incremental line-item budgeting	Control over outcomes rather than details (budget is seen as a "contract" in which dept. gains flexibility but is held to outcomes)
Budget Unit	Bureaus within departments	Administrative units within departments (usually lower than bureau level)	Programs (which often cross departments)

## PERFORMANCE-BASED BUDGETING IS A THREE-STEP PROCESS

**First**, prepare a strategic plan.

**Second**, prepare the budget that implements the plan.

**Third**, monitor progress toward the desired outcome, using benchmarks.

Key Elements of the  
Proposed Legislation for Implementing  
Performance Budgeting in  
Maine State Government

- Agencies develop Strategic Plans by August 1, 1996
- Agencies select 1 program for performance budgeting for 1998-99 biennial budget proposal
- Agencies identify 1 program that has similar goals as other agencies and develop joint measurable objectives and strategies for that program by September 1, 1997
- Agencies are grouped into policy areas
- Agencies develop joint strategic plans by policy area
- All programs are performance budgeted for 2000-2001 biennium

## Timeline

Statewide Vision/Mission March 1 - 30

Letter of Instructions to Commissioners March 1

Department begins March 15

↓  
Bureaus  
↓  
Division

Training  
Pre Planning  
Identify Needs  
Mission/Vision  
Goals  
Objectives  
Strategies  
Measures

Select Program for Performance Budgeting May 31

Adopt/Submit Plan August 1

Budget for one policy area September



# PERFORMANCE GOVERNMENT TIMELINE

7  
**STRATEGIC  
PLANNING**

**PERFORMANCE  
BUDGETING FOR  
ONE PROGRAM**

**JOINT STRATEGIC  
PLANNING ACROSS  
POLICY AREAS**

**PERFORMANCE  
BUDGETING FULLY  
IMPLEMENTED**

**1996**

**Aug 1996**

**Sept 1996**

**Sept 1997**

**Sept 1998**

**2000**

**PERFORMANCE CONTRACTING**

**PERFORMANCE APPRAISAL**

**ONGOING AGENCY TQM INITIATIVES**

# **RESOURCES**

- **State Planning Office**
- **Bureau of the Budget**
- **State Trainers**
- **Curriculum**
- **Overheads and Support Materials**
- **Strategic Planning and Performance Budgeting Guidelines**
- **Weekly Get-Togethers**
- **Summer Follow-Up Training**

# STRATEGIC PLANNING

PRE-PLAN

THINK IT  
THROUGH

PLAN THE PROCESS

THINK  
THROUGH IT

POST-PLAN

FOLLOW  
THROUGH  
WITH IT

-Strategic Budgeting System  
Hierarchy of Uses/Benefits

⇒ *Agencies and Programs*

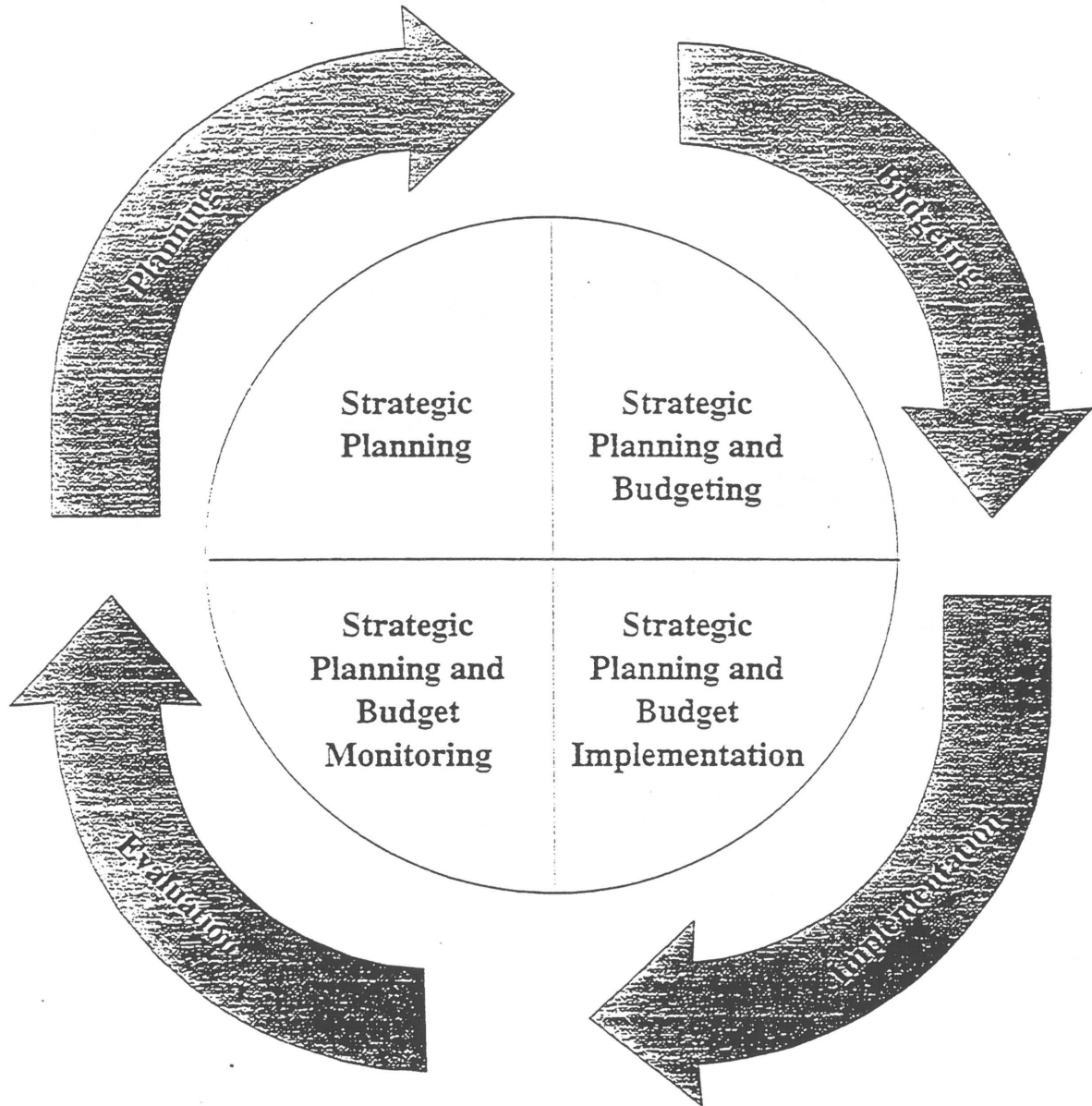
⇒ *Budget and Planning Offices*

⇒ *Legislature and Governor*

⇒ *The Public*

*Time* ⇒⇒⇒⇒⇒⇒⇒⇒⇒⇒⇒⇒⇒⇒⇒

# STRATEGIC PLANNING AND BUDGETING SYSTEM





# **PERFORMANCE BUDGETING**

## **3 KEY ISSUES**

1. **REQUIRES A SUSTAINED COMMITMENT**
2. **QUALITY OF THE PROCESS IS IMPORTANT**
3. **CONNECTIONS MATTER**

## **PREMISE OF PERFORMANCE BUDGETING**

LARGE AMOUNT OF HIGH QUALITY  
INFORMATION THAT IS RATIONAL AND  
LOGICALLY-ORGANIZED MAKES FOR  
BETTER DECISIONS.

# THE IMPORTANCE OF INFORMATION

The means by which enlightened rulers and sagacious generals moved and conquered others, that their achievements surpassed the masses, was advance knowledge. Advance knowledge cannot be gained from ghosts and spirits, inferred from phenomena, or projected from the measures of heaven, but must be gained from men for it is the knowledge of the enemy's true situation.

SUN-TZU

## **PERFORMANCE GOVERNMENT**

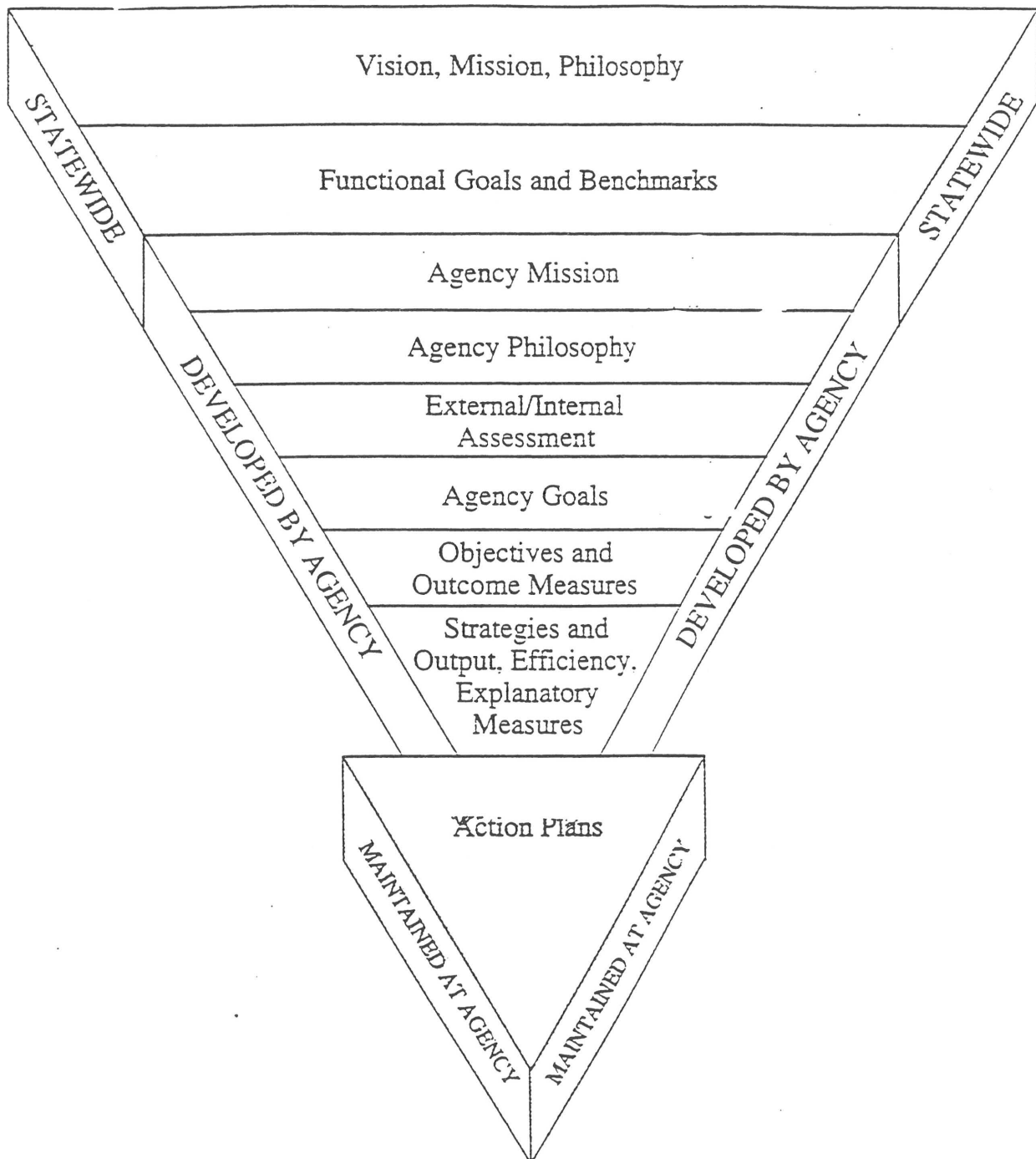


# **PERFORMANCE GOVERNMENT**

## **SYSTEM OF MANAGEMENT TOOLS/PROCESSES**

1. CUSTOMER FOCUS
2. OUTCOME BASED
3. CONTINUOUS LEARNING AND  
IMPROVEMENT
4. INFORMATION-DRIVEN

## STRATEGIC PLANNING TEMPLATE





## MISSION

### DEFINITION

A statement of what the agency does, why it does it, and for whom --the reason for the agency's existence.

### EXAMPLE

*The State Planning Office gives decision-makers the information, analysis, and technical assistance they need to make good decisions about Maine's economy, resources, and growth.*

**LINKS ADMINISTRATION MISSION  
TO AGENCY GOALS**

## **EXTERNAL/INTERNAL ASSESSMENT**

**DEFINITION** - Evaluation of trends and forces that influence ability to achieve mission and goals. Detailed evaluation of trends, conditions, problems and opportunities.

**External:**    demographic trends  
                 public attitudes  
                 socio-political barriers  
                 technological advances  
                 economic changes  
                 inter-departmental barriers  
                 geographical changes  
                 statutory changes

**Internal:**    organizational structure  
                 labor-management relations  
                 fiscal picture/resources  
                 technology and equipment

**SETS THE STAGE FOR THE STRATEGIC  
PLANNING PROCESS**

## GOALS

**DEFINITION -** Broad statement of policy, ambitious, may not be achievable, provides a beacon toward which the agency intends to head.

### **EXAMPLES -**

*To strengthen the land use decision-making capacity of municipalities and regions to grow in a fiscally and environmentally-sound manner.*

*To improve the water in Maine so that all of the state's rivers and streams are fishable and swimmable.*

*To ensure the public health of Maine residents.*

**GOALS CHART THE FUTURE DIRECTION OF  
THE AGENCY**

## MEASURABLE OBJECTIVES

**DEFINITION -** Specific, measurable outcomes that can be achieved within a foreseeable amount of time. A roadmap for achieving the agency's goals. Define the actual impact on the public being served rather than the level of effort expended by the agency.

**EXAMPLES -** *To recycle 50% of Maine's municipal solid waste by 1998.*

*To reduce the levels of criteria air pollutants to attain federal standards by 1996.*

*By 2000, 100 miles of Class C rivers will support a cold water fishery.*

## SMART

**OBJECTIVES INDICATE WHAT THE AGENCY WANTS TO ACHIEVE**

## **ELEMENTS of OBJECTIVES**

1. **OUTCOME** - Impact/benefit on the customer being served
2. **TARGET** - Percentage to be accomplished
3. **BASELINE** - Baseline against which progress is measured
4. **CONTEXT** - Who/What is targeted
5. **DATE** - Date by which objective will be accomplished.

## EXAMPLE

**OBJECTIVE:** To place 75% of the participants, up from 50%, in our job training program in jobs by June 30, 1997.

**Outcome:** place participants in jobs

**Percentage:** 75%

**Baseline:** up from 50%

**Context:** participants in our job training program

**Date:** June 30, 1997

OBJECTIVE: To increase citizen satisfaction with road conditions on the Maine Turnpike from 15% to 30% by 1997.

Outcome: citizen satisfaction

Measure: 30%

Baseline: 15%

Context: road conditions on Maine Turnpike

Date: 1997



OBJECTIVE: By 2000, water quality in 75% of the state's Class C rivers (in miles) will be upgraded to support a cold water fishery.

Outcome: water quality improved

Measure: 75%

Baseline: from what it is now (not supporting cold water fishery)

Context: Class C rivers in Maine

Date: 2000

OBJECTIVE: To annually recycle 50% of Maine's municipal solid waste.

Outcome:            recycle waste

Measure:            50%

Baseline:            annually

Context:             Maine's municipal solid waste

Date:                  annually

## OUTCOME VS. OUTPUT

**Outcome** = the actual result of the agency's work --its impact on the public being served.

**Output** = the amount of effort expended by the agency --the goods and services produced.

- *Provide job training to 2500 AFDC recipients over a two-year period (output)*
- **Annually place 1000 AFDC recipients in jobs that pay \$10/hour (outcome)**
- *Provide recycling grants to 50 towns in 1996 (output)*
- **Increase local recycling by 30,000 tons or 20% by 1998 (outcome)**
- *Double the number of patients treated and discharged from AMHI by 2000 (output)*
- **Increase the number of discharged patients who are capable of living independently by 20% by 2000 (outcome)**

## **.....AND THEN WHAT?**

*TO GET FROM OUTPUT TO OUTCOME, KEEP ASKING "...AND THEN WHAT?"*

**OUR OBJECTIVE IS TO ORGANIZE ONE TRAINING SESSION PER MONTH.**

*...AND THEN WHAT?*

**WE'LL PUT 50 DISPLACED WORKERS THROUGH EACH SESSION, FOR A TOTAL OF 600 WORKERS TRAINED, BY THE END OF THE YEAR.**

*...AND THEN WHAT?*

**WE'LL COMPILE A LIST OF 100 COMPANIES THAT WE KNOW ARE GROWING AND SET UP APPOINTMENTS FOR THE TRAINEES.**

*...AND THEN WHAT?*

**WE'LL STRIVE TO HAVE AT LEAST HALF OF THE TRAINEES (300) PLACED IN THOSE COMPANIES WITHIN ONE YEAR.**

**...AND THEN WHAT?**

**OUR OBJECTIVE IS TO ESTABLISH A  
DAYCARE CENTER FOR 20 CHILDREN  
UNDER THE AGE OF FIVE BY JUNE 30, 1996.**

***....AND THEN WHAT?***

## OUTCOME MEASURES

**DEFINITION -** Quantitative indicators used to assess the achievement of goals and objectives. Indicators that measure progress toward the objective.

**EXAMPLES -** *Tons of solid waste recycled*

*Number of days in which air pollutants are within federal air quality standards*

*Parts per million of dissolved oxygen in Class C rivers and streams*

## TOOLS TO ASSESS PROGRESS OF ATTAINING OBJECTIVES

# CRITERIA FOR OUTCOME MEASURES

## 1. **RELEVANCE**

Logically and directly related to organization's goals and objectives.

## 2. **VALIDITY**

Accurately captures the information intended

## 3. **RELIABILITY**

Produces accurate and verifiable information over time

## 4. **COST EFFECTIVENESS**

Sufficiently valuable to justify the cost of producing the information

## STRATEGIES

**DEFINITION** - Methods and programs to achieve goals and objectives.

**EXAMPLES** - *Train local recycling operators*

*Research, develop, and implement a comprehensive air toxics program*

*Develop a technical assistance program to help farmers achieve "best practices" in agricultural portions of the rivers' watersheds.*

**STRATEGIES INDICATE *HOW* OBJECTIVES ARE ACHIEVED**



## PERFORMANCE MEASURES FOR EVALUATING STRATEGIES

<b>TYPE OF MEASURE</b>	<b>DEFINITION</b>	<b>EXAMPLE</b>	<b>EXAMPLE</b>
<b>INPUT</b>	<b>Resources needed to produce goods/services</b>	<b>Costs to develop inspection program</b>	<b>Cost to serve clients</b>
<b>OUTPUT</b>	<b>Goods/ services produced</b>	<b>Number of inspections conducted</b>	<b>Number of clients served</b>
<b>EFFICIENCY</b>	<b>Cost per unit to produce goods/services</b>	<b>Cost per inspection</b>	<b>Cost per client</b>
<b>EXPLAN-ATORY</b>	<b>Factors that impact ability to achieve outcome</b>	<b>Number of entities subject to inspection</b>	<b>Number of clients eligible</b>

## Linking Strategic Planning and Performance Budgeting

<b>Strategic Planning Elements</b>	<b>Performance Measures</b>	<b>Budget</b>
<b>Mission:</b> A statement of why the agency exists.		
<b>Assessment of Environment:</b> An evaluation of trends/forces that affect the agency's ability to accomplish its mission		
<b>Goals:</b> Broad statements toward which agency intends to head.		
<b>Measurable Objectives:</b> Clear targets for specific agency action that quantify results.	<b>Outcome Measures:</b> Quantifiable results measuring how the public benefits	
<b>Strategies:</b> Methods or programs by which an agency seeks to accomplish its objectives.	<b>Output Measures:</b> Quantity of agency workload and work product	<b>Appropriations</b>
	<b>Input Measures:</b> Resources an agency uses to produce services	<b>Appropriations</b>
	<b>Efficiency Measures:</b> Agency workload in cost per unit of time for completion	
	<b>Explanatory Measures -</b> external factors relating to agency operations	

### Sample Elements of a Strategic Plan

ISSUE	GOAL	OBJECTIVE	PERFORMANCE MEASURES	STRATEGIES	ACTIONS
Despite great strides in improving the quality of Maine's rivers and streams, X miles still are not fishable or swimmable. Achieving minimum water quality standards remains a high priority of the agency.	By both reducing and avoiding pollution, all of the state's rivers and streams will be made fishable and swimmable.	By 2000, 100 miles of Class C rivers will support a cold water fishery.	<div>pmm of dissolved oxygen in Class C rivers.</div> <div>level of toxics in fish caught in Class C rivers.</div>	<div>A nonpoint source control program for development in urban areas.</div> <div>A farm technical assist program to achieve "best practices" in agricultural portions of river watersheds.</div> <div>An incentive program for the voluntary correction of violations of industrial discharge licenses.</div>	<div>identify farmers in Class C river watersheds.</div> <div>develop "best practices" educational materials.</div> <div>provide on-site assistance to farmers</div>

# COMMISSION FOR THE BLIND

## OBJECT OF EXPENSE BUDGET.

	1974	1975
Administration:		
1. Director--Executive Secretary	\$ 27,000	\$ 27,000
2. Assistant Director	23,000	23,000
3. Physician (part-time)	4,750	4,750
4. Psychologist (part-time)	4,750	4,750
5. Salaries of Classified Positions	617,200	661,527
6. Professional Fees and Services	27,317	29,594
7. Longevity Increases	1,212	
8. Travel	73,546	81,094
9. Operating Supplies and Equipment and Capital Outlay	<u>129,632</u>	<u>162,041</u>
Total Administration	\$ 908,407	\$ 995,256
Field Services to Clients		
10. Salaries of Classified Positions	\$ 3,439,322	\$ 3,981,297
11. Professional Fees and Services	52,268	45,256
12. Longevity Increases	4,380	
13. Travel	437,595	470,573
14. Operating Supplies, Equipment, Capital Outlay, Grants and Other	<u>8,477,570</u>	<u>8,449,790</u>
Total Field Services	\$12,411,135	\$12,946,916
Criss Cole Rehabilitation Center		
15. Salaries of Classified Positions	\$ 415,938	\$ 403,220
16. Professional Fees and Services	11,473	16,208
17. Longevity Increases	2,544	
18. Travel	14,183	19,417
19. Operating Supplies, Equipment, Capital Outlay, Grants and Other	<u>226,856</u>	<u>222,227</u>
Total, Criss Cole Rehabilitation Center	<u>\$ 670,994</u>	<u>\$ 661,072</u>
Total, Commission for the Blind	13,990,536	14,603,244

# COMMISSION FOR THE BLIND

## STRATEGIC BUDGETING BILL PATTERN

	1994	1995
A. Goal: <b>INDEPENDENT LIVING:</b> To assist Texans who are blind live as independently as possible consistent with their capabilities		
A.1. Objective: Increase the # consumers achieving their independent living goals		
Outcomes: Pct Avoiding a Dependent Living Envrnmt	93 %	93 %
A.1.1. Strategy: To provide a statewide program of developing independent living skills	\$3,695,823	\$3,439,224
Outputs: # Adults trained	3,079	3,184
A.2. Objective: Increase the number of children who achieve their habilitative goals		
A.2.1. Strategy: To provide habilitative services to blind and visually impaired children.	\$2,761,465	\$2,869,277
Output: # children receiving services	8,988	9,266
B. Goal: <b>MAINTAIN EMPLOYMENT:</b> To assist Texans who are blind or visually impaired to secure or maintain employment in careers consistent with their skills, abilities, and interests.		
B.1. Objective: Increase the number of successfully employed consumers.		
Outcomes: % Consumers Successfully Rehabilitated with Improved Economic Self Sufficiency.	86.5%	86.5%
B.1.1. Strategy: To provide vocational rehabilitation to services to persons who are blind or visually impaired.	\$28,351,959	\$28,259,959
Outputs: Number of consumers served	12,888	12,831
B.1.2. Strategy: To provide transition services leading to successful transition from school to work.	\$1,611,082	\$1,781,861
Outputs: # Students successfully completing program	72	72
B.1.3. Strategy: To provide employment opportunities in the food service industry for persons who are blind and visually impaired.	\$1,920,220	\$1,957,120
Outputs: # Consumers employed	140	145
C. Goal: Continuation of 1993 Salary Increase	<u>720,302</u>	<u>          </u>
<b>GRAND TOTAL, COMMISSION FOR THE BLIND</b>	<b>\$39,060,851</b>	<b>\$38,307,441</b>



## **CASE STUDY**



## **George Washington School District**

### **A Case Study in Managing for Results**

George Washington School District is a large suburban school district in a western state. It has over 11,000 students attending two high schools, four middle schools, and sixteen elementary schools. The district is located in a rapidly growing suburban county situated near a large metropolitan district. Rapid economic growth has resulted in a significant immigration of new residents from different cultures with lower socio-economic characteristics. A recent tax limitation measure has also recently constrained revenue growth. Although the district has had an outstanding reputation in the past, declining test scores, increasing drop-out rates, more parent dissatisfaction, and increased instances of violence have created a need to rethink the management and performance of the district.

You are a member of a team of school administrators, teachers, parents, and business representatives. The School board has given you the charge to help restore the district to its past greatness. Your team has complete authority to plan, budget, monitor, manage, and report on the district over a four year period. The team project is entitled Renewal 2000.

Renewal 2000 will be guided by a new concept called Managing for Results. The critical elements of Managing for Results include:: Strategic Planning, Program Planning, Performance Indicators, Resource Allocation, Measuring Results, and Reporting Results. You will be asked to conduct the following exercises as a part of Renewal 2000. You may use and refer to handout materials to clarify teams, view examples, and model products.

### **INFORMATION ON GEORGE WASHINGTON SCHOOL DISTRICT**

#### **CURRENT MISSION STATEMENT:**

To provide a quality education to students.

ENROLLMENT	14,250
Elementary	8050
Middle School	3800
High School	2400

SCHOOL TERM
Sept. 5 to June 15

**GEOGRAPHIC CHARACTERISTICS:** Large growing suburban county. On medium sized urban city and several rural towns. Eighty percent of district is in urban area, 20 percent in rural area.

**SERVICE AREA POPULATION:** Square miles 42  
Population 110,000  
Registered voters 45,000

**GOVERNOR BOARD:** Seven person elected school board elected by seven districts.

TOTAL STAFFING	1446
Administration:	45
Instruction:	976
Classified:	425

TOTAL BUDGET
1993 \$87,000,000.
1994 \$92,500,000.
1995 \$95,000,000

**PHYSICAL ASSETS:** Schools, administration buildings, maintenance yards, buses, computer equipment, athletic facilities, and special education sites.



## STEP 1

*Prepare a revised mission statement, goals, objectives, and outcome measures.*

Task 1. Prepare a revised and updated mission statement. Keep it brief, but complete.

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Task 2. Conduct a needs assessment. What are the most critical needs of the organization?

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Task 3. Develop two major strategic goals for the organization.

Goal 1:

Goal 2:

Task 4. For one goal, develop two outcome-based objectives and identify the outcome measure for each objective.

Goal:

Objective 1:

Outcome Measure:

Objective 2:

Outcome Measure:

## STEP 2

*Develop two program strategies/activities to achieve your goals and objectives. For each strategy, develop one each of the following performance measures: input, output, efficiency, and explanatory.*

Goal 1: \_\_\_\_\_

\_\_\_\_\_

Objective: \_\_\_\_\_

\_\_\_\_\_

Strategy 1:

Input Measure: \_\_\_\_\_

Output Measure: \_\_\_\_\_

Efficiency Measure: \_\_\_\_\_

Explanatory Measure(s): \_\_\_\_\_

\_\_\_\_\_

Strategy 2:

Input Measure: \_\_\_\_\_

Output Measure: \_\_\_\_\_

Efficiency Measure: \_\_\_\_\_

Explanatory Measure(s): \_\_\_\_\_

\_\_\_\_\_

### STEP 3

*Preparing a budget. Budget forms will link elements of strategic plan to budgeting process.*

Forms are expected to include goals, objectives, overcome measures as well as a narrative describing strategies.

Forms are being prepared by Budget Office and should be available for the summer training.

## STEP 4

*Designing a system to collect data in order to monitor and manage your program. Prepare a report on the performance of the organization in meeting its goals and objectives.*

1. How will you collect data to measure progress towards your outcome measures.

2. How will you collect data to measure progress towards your performance measures:

Input: \_\_\_\_\_

Output: \_\_\_\_\_

Efficiency: \_\_\_\_\_

3. What kinds of explanatory data do you think will be needed to explain trends and results?

4. How will the data be checked for reliability? Validity?

5. What kinds of unintended results can you expect from implementing the strategies? How can you avoid these results?

6. How will you use data to evaluate, improve, and change your strategies?

7. How will you know your program is efficient/inefficient?

8. What kinds of information will be contained in your performance report?

9. What kinds of comparisons (benchmarks) will you use in the report to provide context and add meaning to the data?

10. What kinds of explanatory information will you contain in your report?

11. How will you distribute your report?

12. How will you obtain feedback from readers in order to improve it in the future?

## **PRE - PLANNING**



# **PREPLANNING**

## **“THINK IT THROUGH”**

- PLAN THE PLAN**
- INTERNAL INPUT**
- EXTERNAL INPUT**
- GETTING STARTED**



## **PLAN THE PLAN**

- **DEVELOP A TIMEFRAME FOR COMPLETING THE PROCESS**
- **STAFF HOURS NEEDED**
- **APPOINT A PLANNING TEAM TO MANAGE THE PROCESS**
- **ASSIGN A PERSON TO COORDINATE THE PROCESS AND ONE TO SERVE AS INTERNAL CONSULTANT**
- **IDENTIFY RESOURCES**

## **INTERNAL INPUT**

- **LEADERSHIP (WHO MAKES DECISIONS?)**
- **INVOLVING STAFF**
- **TQM COUNCIL**
- **RESPONDING TO STAFF INPUT**

## **EXTERNAL INPUT**

- **AGENCY MANDATES**
- **INVOLVE YOUR LEGISLATIVE  
POLICY COMMITTEE**
- **IDENTIFY AND INVOLVE  
STAKEHOLDERS**
- **START A DIALOGUE WITH SISTER  
AGENCIES**

# **STAKEHOLDERS**

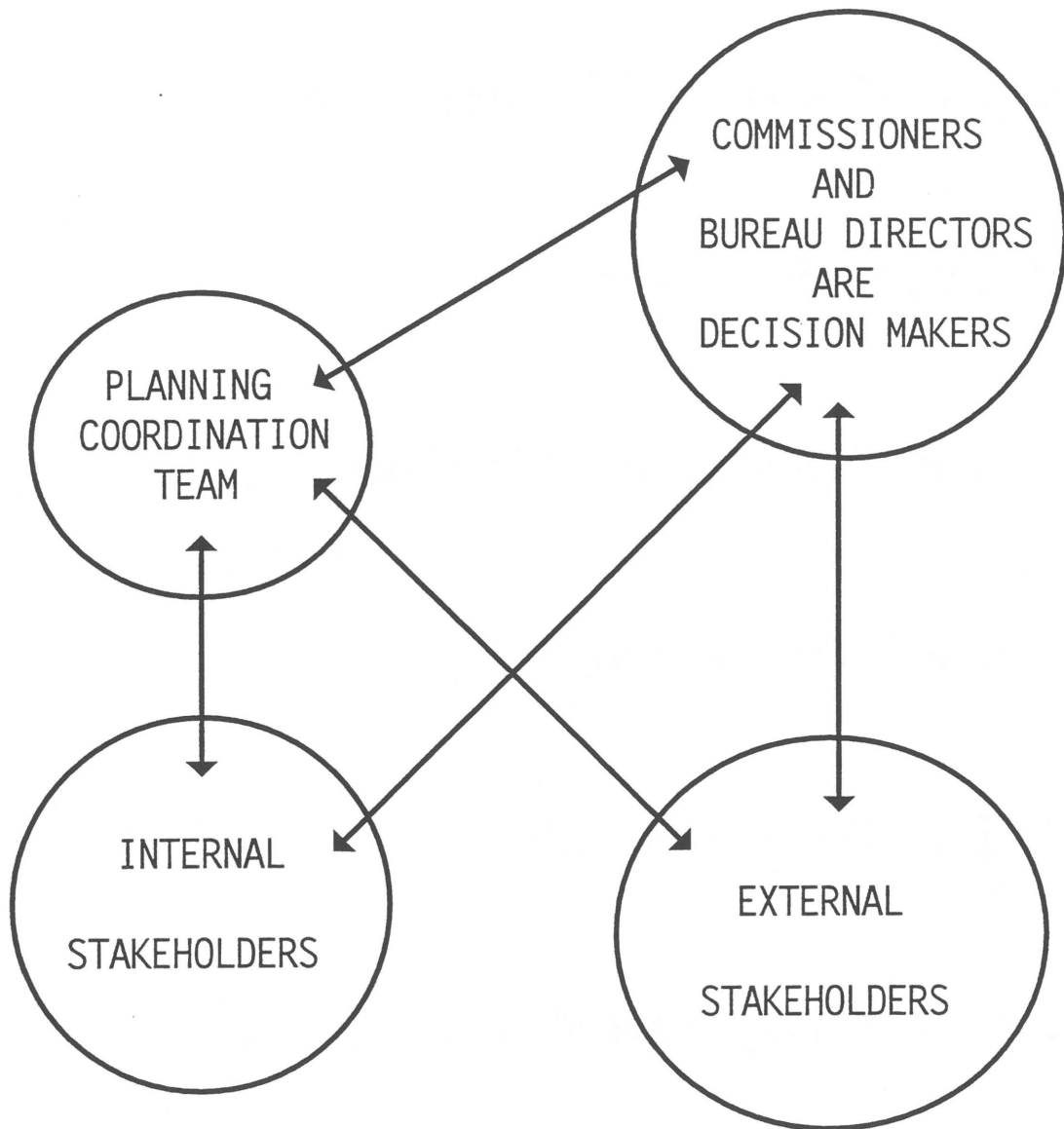
- ✓ **EMPLOYEES**
- ✓ **GOVERNOR'S OFFICE**
- ✓ **LEGISLATURE**
- ✓ **OTHER STATE AGENCIES**
- ✓ **LOCAL/REGIONAL GOVERNMENT**
- ✓ **FEDERAL GOVERNMENT**
- ✓ **CUSTOMERS/CLIENTS**
- ✓ **INTEREST GROUPS**

## **GETTING STARTED**

### ***HINTS FOR THE 1ST YEAR***

- . CONSULTATIVE DECISION-MAKING**
- . USE REPRESENTATIVE  
STAKEHOLDERS**
- . CLEARLY COMMUNICATE  
STAKEHOLDERS' ROLES**
- . GET LEGISLATIVE POLICY  
COMMITTEE INVOLVED BEFORE  
THEY LEAVE**
- . USE EXISTING PLANS**
- . ADOPT EXISTING MISSION  
STATEMENT**
- . KEEP FOCUSED ON WHAT IS  
REQUIRED**
- . LIMIT THE NUMBER OF GOALS**
- . DON'T GET BOGGED DOWN IN THE  
ASSESSMENT**
- . RECOGNIZE IT WON'T BE PERFECT  
THE 1ST TIME**
- . BE FLEXIBLE**

# ROLES



## **SUGGESTED NEXT STEPS**

- **Appoint/Convene a Planning Team**
- **Identify Stakeholders**
- **Schedule Legislative Policy Committee Meeting**
- **Establish Time Frame**
- **Set Date For Next Meeting**
- **Add To Weekly Staff Meeting Agenda**

## **WRAP-UP, OBSERVATIONS, AND EVALUATION**





PROGRAM EVALUATION

Training and Development  
Bureau of Human Resources

WORKSHOP TITLE: Strategic Planning and Performance Based Budgeting

DATE: \_\_\_\_\_ LOCATION: \_\_\_\_\_

1. What did you like best about this workshop?
2. What might be done differently to make this workshop better?
3. What did you like best about the trainer(s)? (Please use names if more than one.)
4. What might the trainer(s) do differently to make this a better workshop? (Please use names if more than one.)
5. Do you have additional comments which would help us evaluate this workshop?

THANK YOU!



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