

Strategic Planning Instructions, Updating the 2024-2026 Biennium

This document provides instructions for updating your 2024-2026 strategic and service area plans and performance measures, these are collectively referred to as “agency plans.” Agencies should continue to develop and publish agency plans using the Performance Budgeting System hosted by the Department of Planning and Budget (DPB). DPB has made no changes to the process for this update. Please see the Agency Planning Handbook on the DPB website for more information.

The following should serve as procedural reminders as you update your agency plans:

- Agencies are encouraged to review and update any elements of their agency plans to accurately reflect their core mission for the 2024-2026 biennium that may have changed over the last year. This is not the time to do a complete rewrite of your plan, but your plan should reflect your agency’s core mission.
- As in previous years, DPB will update the financial tables to reflect the 2025 Appropriation Act, Chapter 725. Although discretion is allowed, agencies should carefully consider which elements of their agency plans should be updated. ***Please note: If your agency had an item that was vetoed by the Governor, please work directly with your DPB budget analyst to properly reflect that veto in your financial tables.***
- As you may recall, the Executive Progress Report (EPR) was discontinued as a stand-alone product, and its elements were integrated into corresponding sections of the agency strategic plan. A standalone report is available that will allow the elements of the EPR to be created as an optional report by agencies, policymakers, or citizens.
- To facilitate each agency’s responsibility to determine and implement needed updates, the planning elements of the Performance Budgeting System have been modified to grant agencies authority to publish all changes without review by DPB.
- Agencies continue to be responsible for the content of their plans, including the timelines and accuracy of the information. As such, agencies should continue to use internal review and approval processes to ensure the validity of the information reported in agency plans. This should include providing your Cabinet Secretary the opportunity to review final agency plans.

Agencies must complete all requested updates no later than **Tuesday, November 18, 2025.**

Strategic and Service Area Plans:

- Strategic and Service Area plans for the 2024-2026 biennium should focus on the planned use of current resources, capabilities, and authority.
- Agencies should align their agency plans with their Objectives and Key Results (OKRs). For the purposes of this exercise, agency Objectives in the OKRs should be aligned with “Agency Goals” as that term is used in agency plans. Key Results from the OKRs should not be used as Agency Goals in the strategic and service area plans. For more information on your agency OKRs, consult with your agency head.
- Agencies are required to identify and align their products/services with the applicable authority (statutory or regulatory), identify if the products/services are mandatory or discretionary, and then allocate general fund (GF) and nongeneral fund (NGF) resources to each product/service.
- Statutory Authority and Regulatory Authority are to be listed in their respective columns and not grouped in one column. Agencies are encouraged to focus on reporting specific, primary sources of authority that directly pertain to a given product or service, not a general reference nor an exhaustive list of all authorities an agency has. Agencies should keep in mind, however, that authority could include state or federal law and federal regulation, as well as other sources such as court orders. Any authority reported, however, should include the specific legal citation.
- Products/services that have multiple authorities (e.g., federal law and state law) should be listed in one row and separated by a comma. The one exception is for a product/service that is both mandatory and discretionary (e.g., one group of clients is mandated but another is discretionary): for those products/services only you should have two rows in the products/services table.
- For the purposes of this exercise, administrative/general management service areas should not be allocated to discreet products and services (i.e., do not spread across the board).
- While it is preferable that all funds appropriated to a service area are allocated to a product or service, amounts indicated in the products/services table do not have to equal the service area appropriation.

Performance Measures:

- As noted earlier, agencies are encouraged to review and update all performance measures to accurately reflect their core mission for the 2024-2026 biennium. Measures that are no longer pertinent should be considered for deletion.
- Changes to measures should focus on changes that are needed to reflect statutory or budgetary actions that have occurred and have not been reflected, or to address new priorities of the administration.
- This is not the best time to create a new measure, but if a new measure is the course of action, please ensure to include baseline data.
- Agencies are responsible for reporting and publishing results for performance measures.

Publishing:

As mentioned earlier in these instructions, agencies are now responsible for all publishing. This includes strategic plans, program/service area plans, and performance measure changes and results. DPB no longer has any role in this publishing process.