Financial Policy – Performance Management

Resolution Number 2026-XX
Effective for the FY27 Budget 10-01-2026
This Financial Policy supersedes and replaces any previous versions.

PERFORMANCE MANAGEMENT

Purpose: To establish the framework through which Alachua County measures, reports, and improves the performance of its programs and services, in order to:

1. Assess the effectiveness, efficiency, and quality of service delivery;
2. Provide reliable data to inform budget decisions and resource allocation;
3. Ensure accountability and transparency to the Board of County Commissioners, residents, and other stakeholders; and
4. Drive continuous improvement in the delivery of services to the community.

Performance data collected under this policy is intended to improve services and inform decisions, not to penalize business units for unfavorable results. When performance measures indicate that a program is off track, the County's response shall focus on analysis, support, and documented improvement planning. Punitive use of performance data undermines data integrity.

Compliance with reporting processes and submission requirements will be provided by Budget and Fiscal Services to executive leadership.

Definitions:

1. **Business Unit**: General term used to refer to a County department, division, office, or program in the organization.
2. **Deliverable**: Qualitative, one-time, or non-numeric activities that can be tracked as narrative status reports.
3. **Outcome**: Results, impacts, or changes in conditions attributable to program activities.
4. **Performance Measure**: A quantitative measure that reflects an aspect of program performance relative to goals or targets.

Policy: Performance Management has specific guidelines and best practices documented by the Government Finance Officers Association (GFOA) and the International City/County Management Association (ICMA). Performance Management is mandated to receive any Federal grants and/or pass-through grants as described in the Federal OMB Circular (2CFR Chapter 1 and Chapter 2 Part 200) Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, as amended. Additionally, Performance Management is considered as part of Florida

State Statute 212.055(11) Performance Audit, where any jurisdiction requesting consideration of a discretionary sales surtax referendum would have to submit to a performance audit including program efficiency, effectiveness, goals, objectives, and performance measures used by the program to monitor and report program accomplishments.

Alachua County's performance program is managed by Budget and Fiscal Services. The program ensures performance results support identified strategies and requires regular reporting of the County's performance efforts and outcomes.

Performance management improves organizational capacity by providing managers with data on established measures and operational performance. Performance data empowers managers by supplying data and information necessary to make effective, efficient, and timely management decisions to achieve desired results.

Performance management is a powerful tool used by the organization to integrate strategic planning, multi-year planning, budgeting, and management with evaluation and reporting in a system that helps create an accountable, transparent, and responsive organization.

Measure Quality Standards: All performance measures maintained under this policy shall meet measure quality standards based on Government Finance Officers Association (GFOA) best practices. To ensure consistency and reliability, the County's performance measure standards are defined and maintained in supporting procedures and shall be used by Budget and Fiscal Services to assess measures during the annual review cycle.

Contract and Agreement Performance Requirements: As appropriate, agreements with external entities that involve the expenditure of County funds, including vendor contracts and interlocal agreements, shall include performance metrics and/or deliverables with defined reporting intervals agreed upon at the time of execution.

1. Contracts/agreements shall include performance metrics appropriate to the scope and nature of the work, with reporting intervals agreed upon by both parties at execution.

2. As appropriate, resulting performance data shall be incorporated into the County's performance management reporting alongside program performance data.

3. As a minimum management practice, business units shall review contract and agreement performance annually.

4. Individual business units are responsible for ensuring their agreements include performance metrics, the vendor reports performance data regularly, and monitoring compliance with contract/agreement deliverables.

Business Unit Responsibilities:

1. Document alignment of business unit performance to the County's Mission, Values, Board Level Strategic Guide, and Comprehensive Plan.

2. Set program deliverables and ensure operational priorities match the Board's guidance.

3. Increase organizational coordination to eliminate waste and duplication.

4. Maintain program descriptions that identify applicable mandates, their governing authority, and the statutorily required minimum level of service required.

5. Develop meaningful performance measures, including key performance indicators, outcome measures, key deliverables, and performance requirements for contracts and agreements, with forward-looking targets to gauge program success and inform future policy and budget decisions. Measures shall meet the quality standards established in this policy through periodic review in coordination with Budget and Fiscal Services.

6. Submit performance measure data, corrective action narratives, required metadata (such as data sourcing and methodology) as identified in procedures, and program descriptions documentation as required by Budget and Fiscal Services. Performance measures and deliverables should be submitted/updated no less frequently than quarterly and in accordance with established reporting schedules.

7. Make data available to the public periodically through the County's online performance reporting tools, the annual adopted budget publication, and presentations to the Board thereby keeping government accountable and transparent to all stakeholders.

Budget and Fiscal Services Operational Performance Staff Responsibilities:

1. Develop and maintain the procedures, desk manuals, and supporting documents necessary to implement this policy.

2. Provide training and support for development and reporting of performance measures and deliverables, ensuring their relevance, effectiveness, and alignment with the Board's Strategic Guide.

3. Maintain and review all narratives, measures, indicators, and level of service information, including descriptions and mandate identification, prior to the submission of the final budget. Assess measures against the quality and metadata standards.

4. Review quarterly all performance measures, reported actuals, deliverables, and public facing comments within the Performance Management system to ensure alignment and consistency within the agency. Document and report process compliance to executive leadership as needed.

5. Publish performance measures, outcomes, and narratives through the annual budget publication, and/or online public-facing performance reporting tools, as appropriate.

6. Leverage technology, including artificial intelligence tools where appropriate, to support the efficiency and integrity of performance management operations.

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS

History:
Resolution 21-08 Dated 10/01/2021.
Resolution 23-08 Dated 02/28/2023.
Resolution 24-15 Dated 03/12/2024.
Resolution 25-11, Dated 04/01/2025.
Resolution 26-XX, Dated 06/02/2026.