NACCTFO Conference 2026

Charting the Course

Strategic Planning for the Challenges Ahead

Designed and Developed by
Tamme Quinn Grzebyk, Ph.D.
Associate Professor of Teaching, Mike Ilitch School of Business
tammequinn@wayne.edu | https://www.linkedin.com/in/tammequinn/
In conjunction with
Wayne State University's Executive & Professional Development

Table of Contents

Learning Objectives

At the end of this session, you will be able to:

- Recognize your office's current and potential role within the strategic planning lifecycle.
- Apply concrete, low-risk tactics for gaining inclusion in strategic planning conversations.
- Translate technical fiscal information into the outcome-oriented language that strategic decision-makers use.
- Practice the core value-adding roles available to finance officials.
- Anticipate the political and cross-departmental dynamics of shared, non-hierarchical planning tables.
- Leave with a personal 30-60-90 day action plan and a starter fiscal-dashboard outline to sustain your strategic role after the conference ends.

What's the last strategic decision my county made that my office wasn't an integral part of shaping?

Module 1: Strategic Planning Lifecycle

Key Ideas

Strategy Change Cycle

Agree on the process → Clarify mission & mandates → Assess the environment → Identify strategic issues → Formulate & adopt strategy → Implement & review → (loop continues)

Financial capacity input matters most during scanning and issue identification - not only at review (Bryson & George, 2024).

Activity - Map Your Office's Last Planning Cycle

For each stage below, mark: A = Actively involved · C = Consulted after the fact · N = Not involved.

Stage	My Mark (A / C / N)
1. Agree on the process	
2. Clarify mission & mandates	
3. Assess the environment	
4. Identify strategic issues	
5. Formulate & adopt strategy	
6. Implement & review	

Which stage, if I'd been involved earlier, would have changed a recent county decision? Why?

Module 2: Guarantee Your Seat

Key Ideas

Strategic Triangle

Legitimacy & Support + Public Value + Operational Capacity
Finance officials default to capacity language ("can we afford it"). Earning a seat means also speaking to public value and legitimacy (Moore, 1995).

Tactics

- Bring unsolicited, forward-looking insight on a regular cadence (Kotter, 1995).
- Frame requests for inclusion around a specific contribution tied to public value and legitimacy (Moore, 1995).
- Lead with questions, not verdicts (Grant, 2021).
- Build relationships before an agenda is set.

Activity - The 90-Second Pitch

Insight (the trend or data point):

Constraint (why it matters to the plan on the table):

Ask (the specific, sayable-yes-to request):

Partner feedback: was my ask specific enough to garner a "yes"? What would make it sharper?

Module 3: Fiscal Translation & Forecasting Toolkit

Key Ideas

Translation Formula (Poister, Aristigueta, and Hall, 2014)

1. Name the technical metric in one clause.
2. State the trend in plain language (rising / flattening / accelerating).
3. Name the strategic implication in the language already on the table (capacity, timing, risk, service level).

Activity - Translate the Number

Your table's metric card:

Step 1 — Technical metric:

Step 2 — Plain-language trend:

Step 3 — Strategic translation (the sentence you'd say out loud):

What forecasting tool (trend line, sensitivity range, scenario memo) would I need to build or use to back my sentence with evidence?

Module 4: Adding Value

Key Ideas

Kernel of Good Strategy

Diagnosis → Guiding Policy → Coherent Action (Rumelt, 2011)

Four roles for finance officials: Fiscal Realist · Forecaster · Risk Officer · Prioritization Partner

Activity — Priority Under Pressure

Scenario: three politically popular priorities, but revenue supports only one and a half.

Priority	Feasibility / Funding Fit / Timing (rank 1–3)
New service center	
Road resurfacing package	
Staffing increase	

The one sentence I'd say out loud in the meeting to explain my ranking:

Module 5: Navigating Politics & Cross-Departmental Collaboration

Key Idea

Technical vs. Adaptive Challenges

- Technical: known solution, clear authority to apply it.
- Adaptive: requires a shift in values, beliefs, or habits — expertise alone doesn't solve it (Heifetz, 1994).

“Get on the balcony” - step back to read the room before reentering (Heifetz & Linsky, 2002).

Reflection

A time when a fiscal reality check landed badly with a colleague. What made it land badly - timing, tone, or venue?

What would “getting on the balcony” have looked like in that moment?

One concrete way to make it safer for another department to bring me an early, unfinished number (Edmondson, 1999):

Module 6: Monitoring, Course-Correction & Sustaining the Seat

Key Ideas

Sustaining Practices

- A standing one-page fiscal dashboard tied to the plan's own goals (Poister, Aristigueta, & Hall, 2014).
- A recurring, not one-time, forward-looking briefing (Kotter, 1996).
- Sensing → Seizing → Reconfiguring, as an ongoing capability, not a one-time achievement (Teece, Pisano, & Shuen, 1997).

Activity — Sketch a Starter Dashboard

Indicator	Data Source / Audience / Question It Answers
1.	
2.	
3.	
4.	
5.	

Closing: Action Planning & Commitments

In 30 Days - one specific, low-risk action to build visibility:

In 60 Days - one translated fiscal insight I can shar unprompted with the Board or Administrator:

In 90 Days - one piece of my starter dashboard, built and shared with a cross-departmental partner:

Bonus Material: From Scorekeeper to Partner

1. **Reframe your value proposition proactively**
   Instead of waiting to be asked "can we afford this," regularly bring the unsolicited insights: revenue trend memos, delinquency pattern alerts. “Here's what I'm seeing that might affect next year's planning." Show foresight, not just compliance, to earn more invitations to strategic conversations rather than budget-approval ones.
2. **Translate financial data into strategic language**
   Finance officials sometimes speak in technical/compliance terms (fund balances, GASB standards, collection rates) while strategic conversations happen in outcome language (economic development, service levels, community priorities). Practicing the translation. "Our declining commercial collection rate signals downtown vacancy trends that will affect the 5-year capital plan." This makes your expertise legible and relevant to non-finance leaders.
3. **Build relationships before the agenda is set**
   Strategic planning seats are often earned informally. Regular one-on-ones with the County Administrator, Board Chair, or department heads - even brief, informal check-ins - build trust and visibility needed to be included when planning conversations begin.
4. **Volunteer for cross-functional committees**
   Serving on economic development task forces, capital improvement committees, or even public safety/health planning groups (where budget realities matter) give you visibility and demonstrates your perspective adds value beyond your own department.
5. **Present scenario models, not just numbers**
   Bringing 2-3 year forward-looking scenarios ("if X happens, here's the fiscal impact") rather than backward-looking reports repositions you as a forecaster and strategist rather than historian. <u>One of the most concrete ways to shift perception.</u>
6. **Leverage your unique elected/independent standing**
   If you are independently elected, you can use that platform deliberately - testifying at public forums, writing op-eds on fiscal sustainability, or presenting directly to the public - to build a strategic voice that doesn't depend on being granted access by others.
7. **Ask directly for inclusion, with a specific rationale**
   Explicitly requesting a standing role in strategic planning committees, framed around a concrete contribution ("I'd like to be part of the capital planning committee so debt capacity is factored in from the start, not after project scope is set").
8. **Develop and share a multi-year fiscal forecast, unprompted**
   Produce a rolling 3-5 year revenue/expenditure forecast - even if not requested - and offer it as an input to strategic planning cycles. One of the most tangible ways you can demonstrate strategic value beyond administrative competence.

Bonus Material: Ways to Provide Value

1. **Fiscal Realist / Reality-Tester**
   Your core, non-negotiable contribution is grounding ambition in what's actually fundable. This isn't about saying "no" - it's about surfacing tradeoffs early: "We can fund Priority A fully, or Priorities B and C partially, but not all three at current revenue trends." This role requires diplomatic honesty - being the person who names constraints without being perceived as the obstacle to vision.
2. **Forecaster, Not Just Reporter**
   In strategic planning, your job shifts from reporting what already happened (last year's collections, current fund balance) to projecting what's likely to happen over the planning horizon - several years out. This means bringing revenue trend models, sensitivity analysis (what if assessed values drop 5%? what if a major employer relocates?), and debt capacity projections as standing inputs to every planning cycle, not just annual budget season.
3. **Risk Officer**
   You should own the fiscal risk conversation: reserve adequacy, bond rating implications, exposure to economic cycles, pension/OPEB liabilities, and cash flow timing risk (especially relevant for your Treasurers and Collectors). Strategic plans that ignore fiscal risk often look great on paper and fail in execution - you are the safeguard against that.
4. **Prioritization Partner**
   Rather than just validating decisions made by others, actively help rank and sequence strategic initiatives based on fiscal feasibility, funding source alignment (e.g., which projects can use bond funding vs. general fund vs. grants), and implementation timing. This positions you as co-architects of the plan, not gatekeepers reacting to it.
5. **Translator Between Vision and Execution**
   Boards and Administrators often set aspirational goals ("revitalize downtown," "improve public safety response times") without fully grasping the multi-year fiscal mechanics required to get there. You can translate those goals into fiscal roadmaps - what needs to be true financially, year by year, for the vision to become real.
6. **Accountability Anchor**
   Once a strategic plan is adopted, you play a critical ongoing role in monitoring fiscal performance against the plan - flagging early when revenue assumptions are off-track or when a strategic initiative's costs are exceeding projections, so course corrections happen early rather than in a crisis.
7. **Steward of Institutional Fiscal Memory**
   Especially in counties with elected turnover, you may have longer institutional tenure and memory than elected Boards. You can actively contribute historical context - what's been tried before, what failed and why, what fiscal patterns tend to repeat - so strategic planning doesn't repeat past mistakes.

References

Bryson, J. M., & George, B. (2024). Strategic planning for public and nonprofit organizations: A guide to strengthening and sustaining organizational achievement (6th ed.). Wiley.

Bryson, J. M., & George, B. (2020). Strategic management in public and voluntary services: A reader. In J. M. Bryson & B. George (Eds.), Strategic management in public organizations. Routledge.

Edmondson, A. C. (1999). Psychological safety and learning behavior in work teams. Administrative Science Quarterly, 44(2), 350–383.

Eisenhardt, K. M., & Martin, J. A. (2000). Dynamic capabilities: What are they? Strategic Management Journal, 21(10–11), 1105–1121.

George, B., Walker, R. M., & Monster, J. (2019). Does strategic planning improve organizational performance? A meta-analysis. Public Administration Review, 79(6), 810–819.

Grant, A. (2021). Think again: The power of knowing what you don't know. Viking.

Heifetz, R. A. (1994). Leadership without easy answers. Belknap Press of Harvard University Press.

Heifetz, R. A., & Linsky, M. (2002). Leadership on the line: Staying alive through the dangers of leading. Harvard Business School Press.

Kotter, J. P. (1995). Leading change: Why transformation efforts fail. Harvard Business Review, 73(2), 59–67.

Kotter, J. P. (1996). Leading change. Harvard Business School Press.

Mintzberg, H. (1994). The rise and fall of strategic planning. Free Press.

Moore, M. H. (1995). Creating public value: Strategic management in government. Harvard University Press.

Poister, T. H., Aristigueta, M. P., & Hall, J. L. (2014). Managing and measuring performance in public and nonprofit organizations: An integrated approach (2nd ed.). Jossey-Bass.

Rumelt, R. (2011). Good strategy/bad strategy: The difference and why it matters. Crown Business.

Teece, D. J., Pisano, G., & Shuen, A. (1997). Dynamic capabilities and strategic management. Strategic Management Journal, 18(7), 509–533.