



Priority Based Budgeting- Validating and Identifying Results

CITY of ENGLEWOOD, COLORADO

Jon Johnson & Chris Fabian

June 29, 2015



Achieving Fiscal Health & Wellness

2 Strategic Initiatives

Fiscal Health

Long-term Fiscal Wellness





BRINGING VISION INTO FOCUS WITH A NEW "LENS"





STEPS to SUCCESS – Priority Based Budgeting

1. **Determine Results**
 - ***“What are we in business to do?”***
2. **Clarify Result Definitions**
 - ***“What do those Results mean to us?”***
3. **Identify Programs and Services**
 - ***“What exactly do we do & what does it cost?”***
4. **Value Programs Based on Results**
 - ***“What is of the highest importance?”***
5. **Allocate Resources Based on Priorities**
 - ***“What can we “see” differently?”***



Priority Based Budgeting Steps

1. ***DETERMINE RESULTS*** –

“What are we in “business” to do?”

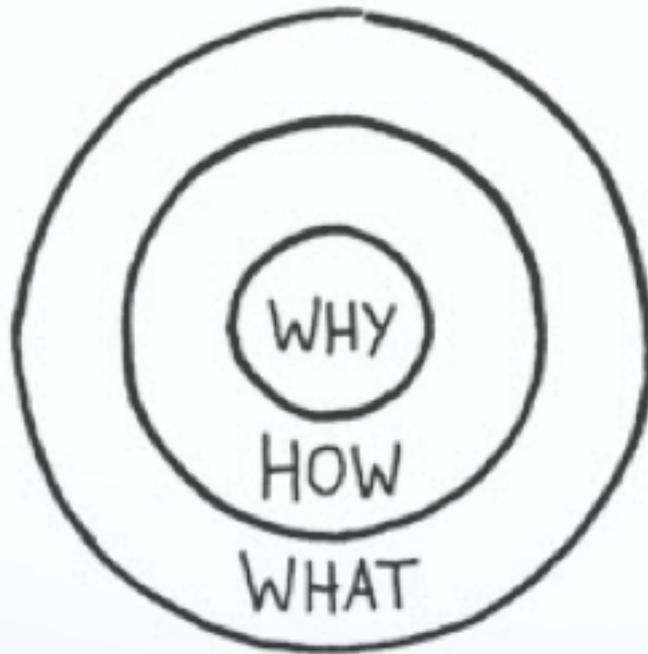


- Accurate prioritization of programs, reflecting the organization’s stated objectives, depends on the comprehensive identification of the *Results* it is in business to achieve



Start with "Why"

The Golden Circle



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What

Every organization on the planet knows **WHAT** they do. These are Products they sell or the services they offer.

How

Some Organizations know **HOW** they do it. These are things that make them special or set them apart from their competition

Why

Very few Organizations know **WHY** they do what they do. **WHY** is not about making money. That's a result. It's a purpose, cause or belief. It's the very reason your organization exists.



Step 1: Determine Results

City of Grand Island, Nebraska

Stewardship of the Environment

Safe Community

*Strategic, Sustainable and
Maintained Development*

Mobility Options

- *Used to Differentiate Programs Offered to the Community*
- *Not All Programs Achieve these Results*
- *Programs that Achieve Many Results, with a High Degree of Influence, Achieve Highly in Prioritization (demonstrate high degree of relevance)*

Community Results

Efficient Services

Transparent Services

- *Every Program Should Achieve these Results (though potentially, not every program does)*
- *Not Used to Differentiate the Relevance of Programs in Prioritization*

Quality Service Results

Financial Stewardship

High-quality Workforce

Regulatory Compliance

- *Used to Differentiate Programs Designed to Support Governance*

Governance Results



Priority Based Budgeting Steps

2. **CLARIFY RESULTS DEFINITIONS –**

“What do those Results mean to us”?

- Precision in prioritization depends on the articulation of the cause and effect relationship between a program and a *Result*
- Using clearly defined ***“Result Maps”***, detailing the factors that influence the way *Results* are achieved, the organization can minimize subjectivity in the process of linking programs with its *Results*



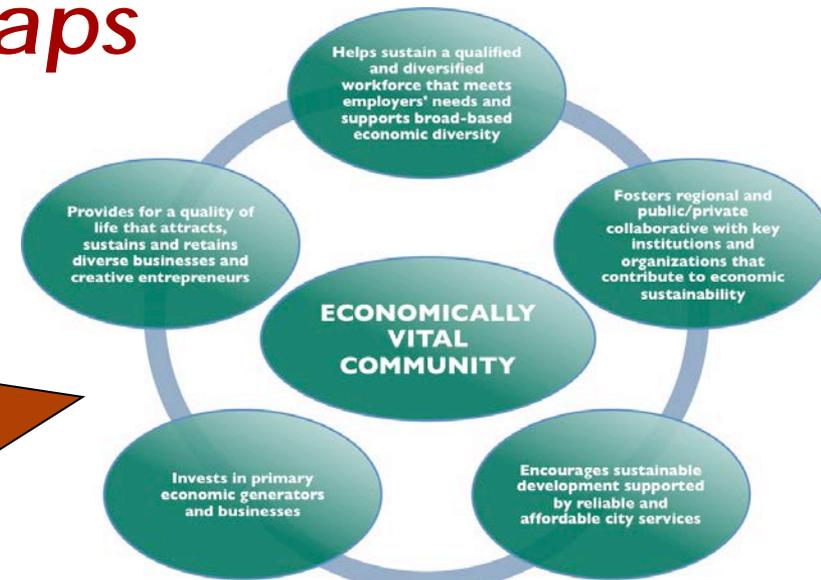
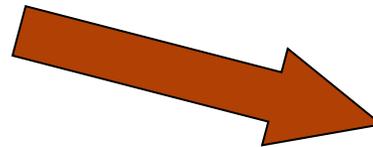
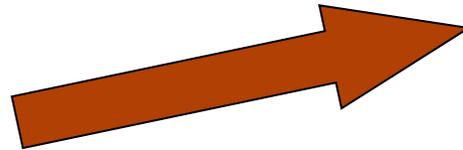


Step 2: Clarify Result Definitions

Result Maps

City of Boulder, CO Results

- ❖ Accessible & Connected Community
- ❖ Economically Vital Community
- ❖ Healthy Environment & Community
- ❖ Inclusive & Socially Thriving Community
- ❖ Safe Community





Priority Based Budgeting Steps

3. IDENTIFY PROGRAMS and SERVICES –

“What exactly do we do and what does it cost?”

- Comparing individual programs and services as opposed to comparing departments that provide those services allows for better prioritization





Identify “Programs” within Departments/ Divisions

- Departments develop their own “*program*” inventories
- Comprehensive list of “*what we do*”
- Comparing relative value of programs, not relative value of departments
- **Goldilocks & the Three Bears: *Not too big, not too small, just right!***
 - **TOO BIG** = Departments/Divisions
 - **TOO SMALL** = Tasks
 - **JUST RIGHT** = Measure relative size based on costs/people associated with program to more discretely demonstrate how resources are used

CITY OF BOULDER, COLORADO

Department Program Inventory

Monday, July 26, 2010

Directions: For all of the programs and services in your department, identify the program name. When completed, please e-mail the Program Inventory back to Jim Reasor



Fund No.	Department Providing Program	Program Name
010	Community Planning & Sustainability	General Business Assistance
010	Community Planning & Sustainability	Business Retention and Expansion
010	Community Planning & Sustainability	Business Incentive Programs
010	Community Planning & Sustainability	Business Partnerships and Sponsorships
140	Community Planning & Sustainability	Energy Decarbonization
140	Community Planning & Sustainability	Green Job Creation
140	Community Planning & Sustainability	Climate Adaptation Planning
112	Community Planning & Sustainability	Comprehensive Planning
112	Community Planning & Sustainability	Intergovernmental Relations
112	Community Planning & Sustainability	Historic Preservation
112	Community Planning & Sustainability	Ecological Planning

City of Boulder, Colorado



Priority Based Budgeting Steps

4. **VALUE PROGRAMS BASED ON RESULTS –**

“What is of the highest importance?”

- With the right *Results* that are clearly defined, the organization can more accurately “value” a program relative to its influence on achieving *Results*



Identify “Value” of Program Based on their Influence on Results

Individual Department Program Scorecard
Thursday, January 28, 2010

Directions: For all the programs in your department, please rate how these programs score in the four Basic Attributes and they influence the City’s ability to achieve its Priority Results. When completed, please email the Program Scorecard back to mariah.dabel@sanjoseca.gov

Basic Program Attributes					Priority Results				
Mandated to Provide Program	Cost Recovery of Program	Change in Demand for Service	Reliance on City to Provide Service	Safe City	Prosperous Economy	Green, Sustainable City	Attractive, Vibrant Community	Reliable, Well-Maintained Infrastructure	
0-4 Scale (4=State/Federal Mandate; 2=Charter; 1=Ordinance/Resolution; 0=No Mandate)	0-4 Scale based on Percentage (4=75-100%; 3=50-74%; 2=25-49%; 1=1-24%)	-4 to 4 Scale (-4=demand significantly decreasing; 4=demand significantly increasing)	0 to 4 Scale (4=Only City can provide service; 2=Only public entities can provide service; 0=other entities can provide service)	On a scale of 0 to 4 points, 0 = program has no influence on achieving the Result; 1 = program has some influence, though minimal; 2 = program influences the Result; 3 = program has a strong influence on the Result; 4 = program is essential to achieving the Results					



Department	Program	Enter Score Below								
Office of Economic Development	Business Attraction/Expansion Assistance	4	2	4	4	2	4	3	2	0
Office of Economic Development	International Business Relations/Sister City	0	1	2	2	0	2	1	1	0
Office of Economic Development	Economic Strategy, Policy and Analysis	1	2	4	2	0	3	3	2	0
Office of Economic Development	Downtown Management	1	2	4	4	3	2	0	3	4
Office of Economic Development	Arts / Festival Grants and Assistance	1	1	3	0	1	3	1	4	1
Office of Economic Development	K-12 Arts Education	0	0	2	0	1	2	0	4	0
Office of Economic Development	Cultural Planning, Policy and Initiatives / Arts	1	0	2	4	1	3	1	4	1
Office of Economic Development	Public Art Project Management	1	1	2	0	1	2	2	4	3
Office of Economic Development	Public Art Master Plan Implementation and	1	1	3	0	1	2	1	4	2



Priority Based Budgeting Steps

5. ALLOCATE RESOURCES BASED ON COMMUNITY PRIORITIES –



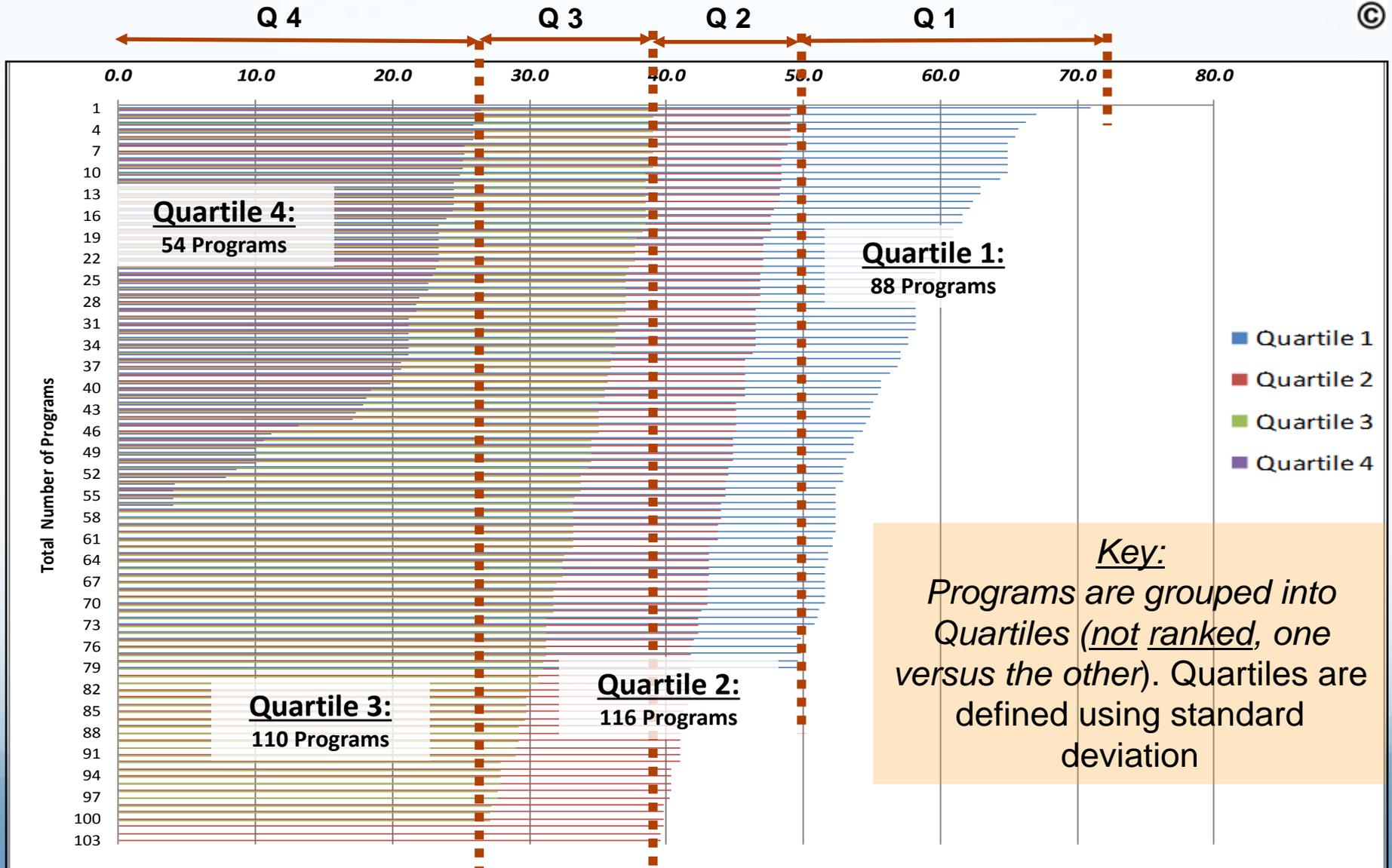
“What can we see “differently?”

- Through the “new lens” of the “**Resource Alignment Diagnostic Tool**”, the organization can ask “different” questions that lead to more informed, data-driven decisions about “what we do” and “why we do it”.





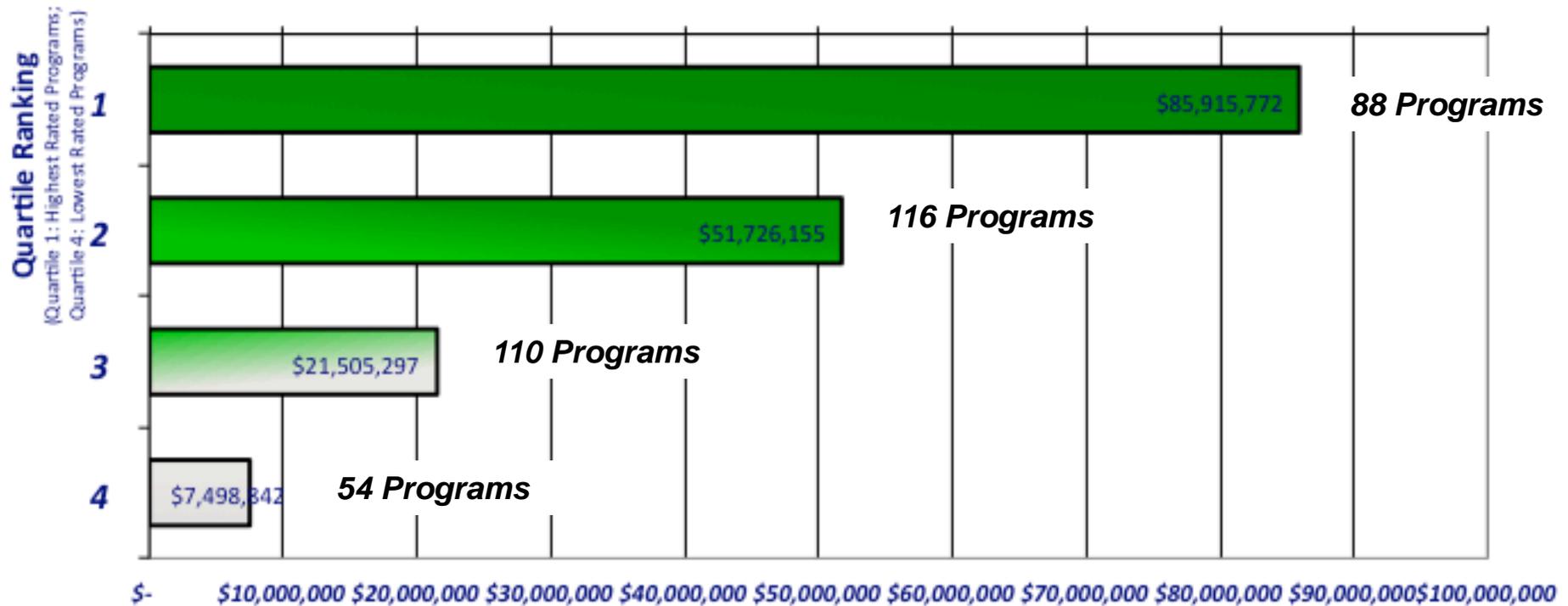
Defining Quartile Groupings





Step 5: Allocate Resources Based on Prioritization

Priority Based Budgeting: Spending Array Perspectives



City of Boulder, Colorado

"Resource Alignment Diagnostic Tool"

City of Boulder, CO



City of Boulder, Colorado "Resource Alignment Diagnostic Tool"



Program Type:

(All Programs, Community-Oriented, Governance)

Fund Perspective:

(All or Individual Funds)

Department / Division Perspective:

Department

Division

Funding Perspective:

(Revenue Source; Direct/Indirect Costs)

Community-Oriented Programs

City-wide

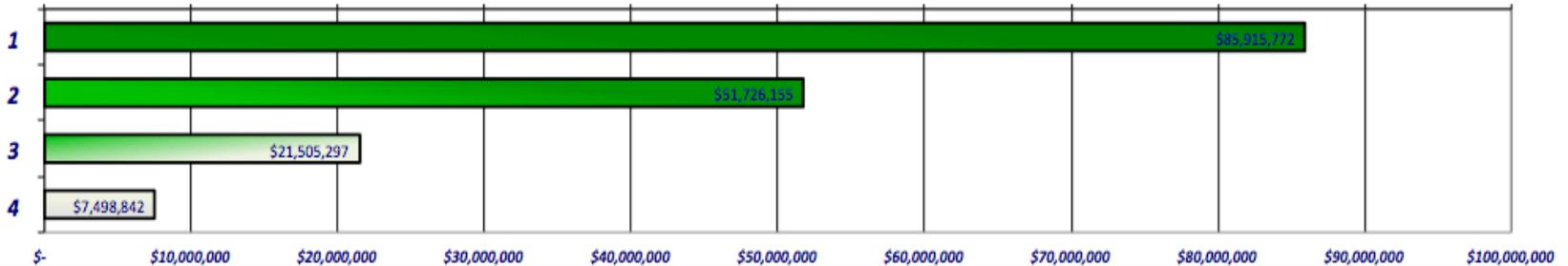
All Departments

Total Estimated Budget

July, 2014

Priority Based Budgeting: Spending Array Perspectives

Quartile Ranking
(Quartile 1: Highest Rated Programs;
Quartile 4: Lowest Rated Programs)



Quartile Ranking	Prior Year Budget	2014 Budget	Increase (Reduce) %	Impact	2015 Target Budget	# of Programs
Qrt 1	\$0	\$85,915,772	0.00%	\$0	\$85,915,772	88
Qrt 2	\$0	\$51,726,155	0.00%	\$0	\$51,726,155	116
Qrt 3	\$0	\$21,505,297	0.00%	\$0	\$21,505,297	110
Qrt 4	\$0	\$7,498,842	0.00%	\$0	\$7,498,842	54
Fixed Costs	\$0	\$0	0.00%	\$0	\$0	0
Allocated Costs	\$0	\$0	0.00%	\$0	\$0	0
TOTALS	\$0	\$166,646,067	0.00%	\$0	\$166,646,067	368

Total City Budget

% Of Total City Budget

% of Total Programs

Total Programs

\$ 198,562,103

83.93%

79.31%

464

Generate List of Programs





Community Results Validation Exercise

Starting Place for "Results"

The National Citizen Survey™

Figure 2: Detailed Dashboard

	Community Characteristics	Trend	Benchmark	Percent positive	Governance	Trend	Benchmark	Percent positive	Participation	Trend	Benchmark	Percent positive
General	Overall appearance	↔	↔	62%	Customer service	↓	↔	68%	Recommend Englewood	↑	↔	86%
	Overall quality of life	↔	↔	76%	Services provided by Englewood	↔	↔	72%	Remain in Englewood	↔	↔	79%
	Place to retire	↔	↔	68%	Services provided by the Federal Government	↔	↔	41%	Contacted Englewood employees	↓	↔	40%
	Place to raise children	↔	↓	68%								
	Place to live	↔	↔	85%								
	Neighborhood	↔	↔	80%								
Safety	Overall feeling of safety	*	↓	66%	Police	↔	↔	76%	Was NOT the victim of a crime	↑	↔	83%
	Safe in neighborhood	↔	↔	89%	Crime prevention	↔	↔	63%	Did NOT report a crime	*	↔	75%
	Safe downtown/commercial area	↔	↔	83%	Fire	↔	↔	90%	Stocked supplies for an emergency	*	↓	26%
					Fire prevention	↔	↔	69%				
					Ambulance/EMS	↓	↔	83%				
					Emergency preparedness	↔	↔	57%				
Mobility	Traffic flow	↑	↔	69%	Animal							
	Travel by car	↑	↔	81%	Traffic en							
	Travel by bicycle	↔	↔	67%	Street							
	Ease of walking	↔	↔	75%	Street l							
	Travel by public transportation	↓	↑↑	74%	Snow r							
	Overall ease travel	*	↔	89%	Sidewalk m							
Natural Environment	Public parking	*	↔	69%	Traffic sig							
	Paths and walking trails	↑	↔	65%	Bus or tran							
	Overall natural environment	↑	↔	70%	Garbage e							
	Air quality	↑	↔	72%	Recy							
Environment	Cleanliness	↔	↔	61%	Drinking							
					Open							
					Natural areas							
	New development in Englewood	↔	↔	51%	Sewer s							
Affordable quality housing	↔	↔	49%	Storm d								
Housing options	↔	↔	59%	Power								
Overall built environment	*	↔	68%	Utility								

ENGLEWOOD, Colorado

HOME OUR COMMUNITY **INSIDE CITY HALL** DOING BUSINESS ENGLEWOOD HAPPENINGS

Inside City Hall

MISSION, VISION, AND VALUES

Font Size: + - + Share & Bookmark [-+] Feedback Print

The City of Englewood's Mission, Vision, and Organizational Values

Mission: To promote and ensure a high quality of life, economic vitality, and a uniquely desirable community identity.

Vision: To promote and ensure a high quality of life, economic vitality, and a uniquely desirable community identity through the delivery of reliable, affordable, and flexible services and by proactively collaborating with our citizens and businesses to develop an environment that fosters safety and opportunity.

Organizational Values:

- Integrity
- Trust
- Respect
- Excellence
- Accountability
- Teamwork



PBB "Results Road Map"

CITY of ENGLEWOOD, COLORADO
PROPOSED COMMUNITY RESULTS

The CITY of ENGLEWOOD MEETS the EXPECTATIONS of the COMMUNITY by ACHIEVING THESE GOALS

PBB RESULTS	SAFE, HEALTHY and SOCIALLY RESPONSIBLE COMMUNITY	THRIVING and VIBRANT LOCAL ECONOMY	ATTRACTIVE and ENGAGED COMMUNITY with DESIRABLE, LIVABLE NEIGHBORHOODS		EFFECTIVE MOBILITY and RELIABLE INFRASTRUCTURE	SUSTAINABLE NATURAL ENVIRONMENT	ORDERLY, WELL-MANAGED GROWTH and DEVELOPMENT	RECREATIONAL, CULTURAL, EDUCATIONAL and LIFE-LONG LEARNING OPPORTUNITIES		
2014 CITIZEN SURVEY	Safe Community	Thriving Local Economy	Livable, Attractive Community	Community Engagement	Mobility	Infrastructure (Built Environment)	Natural Environment	Development & Growth	Recreation & Wellness	Education & Enrichment
	Healthy; mental & physical health care	Vibrant downtown; shopping; employment;	Neighborhoods, Appearance; Families; Seniors	Social Events; Neighborliness; Acceptance; Participation; Volunteerism	Public Transportation; Alternative Modes		Air; conservation; energy efficiency	Housing	Health and fitness	Schools; Child-care; Adult Education; Life-long Learning; civic enrichment
							Open Space		Parks; Open Space	Libraries; events
2014 Survey Open Ended Responses	Safety/Law Enforcement	Local Economy	Image		Transportation	Infrastructure	Environmental Sustainability	Affordable housing		Education
	Homelessness	Downtown Development	Civic Pride; Sense of Community		Traffic		Water	Code Enforcement; Rental Laws		
		Cost of Living						Revitalization;		
		Employment						Population growth		



Results Validation Exercise



Englewood Establishes Results

Englewood Establishes Results - PBB 2015

Establishing Results - "Why" Does our Local Government Exist:

Thank you for taking part in this unique "budgeting" experience. Through Priority Based Budgeting, we are presenting you an opportunity to directly influence the way dollars are spent in this community. Your input will lead directly to the prioritization of Results, and these Results will serve as the basis against which our community's resources are evaluated and allocated.

1. In this exercise, you are being asked to help identify the **RESULTS** that the City of Englewood strives to achieve for its residents, businesses and visitors. These Results will then be used as the City implements its **PRIORITY BASED BUDGETING** process. (The Result concepts shown below come from the "2014 Citizen Survey" as well as the City's "Vision" - [click here for a documented "road-map"](#) that demonstrates the connection between the Citizen Survey, the Vision, and these Results.)

For this exercise, imagine that you have **500 votes to allocate** in identifying the City's Results. Where would you allocate your votes? You can distribute these 500 votes to any of the Results identified if you feel these reflect what is expected by your community. You may also list any additional Results that are not reflected in the offered examples if you feel they describe why the City of Englewood "exists" in the eyes of the community. Results assigned "0 votes" represent a belief that this is NOT one of the reasons the City of Englewood offers programs and services to the community. Allocate your 500 points using the box to the right of the Results column until you have allocated your full allotment of points.

SAFE, HEALTHY and SOCIALLY RESPONSIBLE COMMUNITY

THRIVING and VIBRANT LOCAL ECONOMY

ATTRACTIVE and ENGAGED COMMUNITY with DESIRABLE.

Number of Local Governments by State



Results Validation Summary

City of Englewood, Colorado
Results Validation Exercise

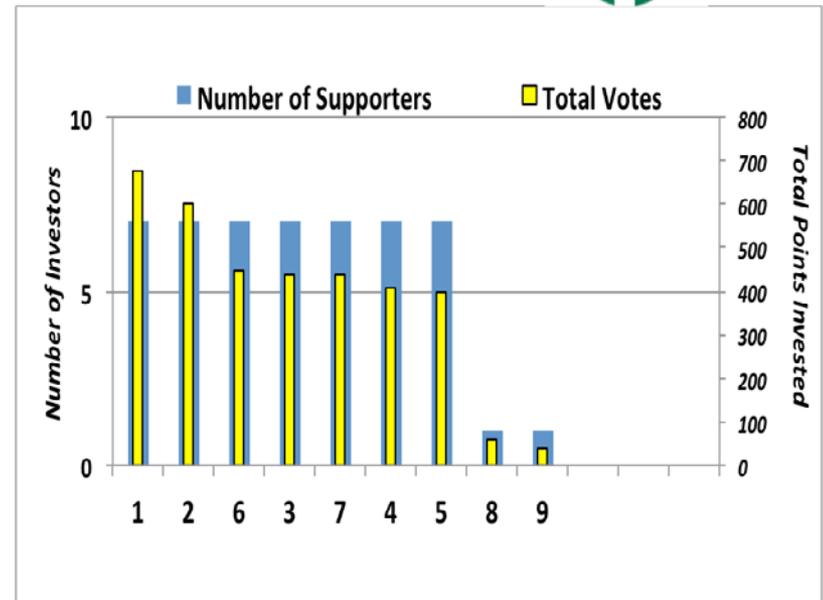
June 29, 2015



Results Identification Exercise

City of Englewood, Colorado: Results of Government

	Number of Supporters	Percentage of Voters	Total Votes
1.) SAFE, HEALTHY and SOCIALLY RESPONSIBLE COMMUNITY	7	100%	675
2.) THRIVING and VIBRANT LOCAL ECONOMY	7	100%	600
3.) ATTRACTIVE and ENGAGED COMMUNITY with DESIRABLE, LIVABLE NEIGHBORHOODS	7	100%	435
4.) EFFECTIVE MOBILITY and RELIABLE INFRASTRUCTURE	7	100%	410
5.) SUSTAINABLE NATURAL ENVIRONMENT	7	100%	400
6.) ORDERLY, WELL-MANAGED GROWTH and DEVELOPMENT	7	100%	445
7.) RECREATIONAL, CULTURAL, EDUCATIONAL and LIFE-LONG LEARNING OPPORTUNITIES	7	100%	435
8.) Thoughtful Financial Sustainability	1	14%	60
9.) Inclusive and welcoming community	1	14%	40
10.)	0	0%	0
11.)	0	0%	0
12.)	0	0%	0
TOTALS	7		3500



Tabulate and Summarize
Results of the Exercise



Proposed Community Results - City of Englewood, Colorado

- **Attractive and Engaged Community with Desirable, Livable Neighborhoods**
- **Effective Mobility and Reliable Infrastructure**
 - **Orderly, Well-Managed Growth and Development**
- **Recreational, Cultural, Educational and Life-Long Learning Opportunities**
 - **Safe, Healthy and Socially Responsible Community**
 - **Sustainable Natural Environment**
 - **Thriving and Vibrant Local Economy**



Governance Results Validation Exercise



Governance \$100 Exercise

City of Englewood, Colorado
Validating the Results of Government
June, 2015



DIRECTIONS: The proposed "Governance Results" that the CITY of ENGLEWOOD strives to achieve are suggested in the table below. In this exercise, we are asking you to help identify those Results against which the City's internally focused programs and services should be evaluated for the purposes of program prioritization. For this exercise, imagine that you have 100 points to allocate in identifying the City's Governance Results. Where would you allocate your points? You can distribute your 100 points evenly to all the Results or you can assign those points towards the various Results in varying quantities for each individual Result to demonstrate the varying degree of important you would assign. If you chose not a fund a Result, this indicates your belief that this is NOT one of the reasons for which the City offers programs and services to its internal departments. You may also choose to write in an additional Result not already identified if you believe strongly that it describes one of the reasons the City's Governance functions "exists" in the eyes of the organization. Allocate your 100 points until they are all used by indicating the amount you intend to assign to a Result in the box to the right of the Result Statement.

GOOD GOVERNANCE RESULTS

"When the CITY of ROSWELL _____, then it achieves the expectations of the internal organization."

Amount Allocated to each Result

Attracts, Develops, Retains and Values a High-Quality Workforce Dedicated to Service Excellence

Fosters Financial Sustainability, Operational Excellence, Trust and Transparency through Accountability, Honesty, Efficiency, Innovation and Best Practices

Protects, Manages, Optimizes and Invests in its Human, Financial, Physical and Technology Resources

Provides Assurance of Regulatory and Policy Compliance to Minimize and Mitigate Risk

Provides Responsive, Fair and Accessible Leadership, Facilitates Timely and Effective Two-Way Communication and Utilizes Input from all Stakeholders

Supports Decision-Making with Timely and Accurate Short-Term and Long-Range Analysis that Enhances Vision and Planning

ADDITIONAL RESULTS



Proposed Governance Results **City of Englewood, Colorado**

- ***ATTRACTS, DEVELOPS, RETAINS and VALUES a HIGH-QUALITY WORKFORCE DEDICATED to SERVICE EXCELLENCE***
- ***FOSTERS FINANCIAL SUSTAINABILITY, OPERATIONAL EXCELLENCE, TRUST and TRANSPARENCY through ACCOUNTABILITY, HONESTY, EFFICIENCY, INNOVATION and BEST PRACTICES***
- ***PROTECTS, MANAGES, OPTIMIZES and INVESTS in its HUMAN, FINANCIAL, PHYSICAL and TECHNOLOGY RESOURCES***
 - ***PROVIDES ASSURANCE of REGULATORY and POLICY COMPLIANCE to MINIMIZE and MITIGATE RISK***
 - ***PROVIDES RESPONSIVE, FAIR and ACCESSIBLE LEADERSHIP, FACILITATES TIMELY and EFFECTIVE TWO-WAY COMMUNICATION and UTILIZES INPUT from all STAKEHOLDERS***
 - ***SUPPORTS DECISION-MAKING with TIMELY and ACCURATE SHORT-TERM and LONG-RANGE ANALYSIS that ENHANCES VISION and PLANNING***



Results Definition Exercise



Results Definition Exercise



Englewood Defines Results

Englewood Defines Community Results - PBB 2015

Help the City of Englewood comprehensively define how **Results** are achieved:

*****PLEASE COMPLETE THIS ONLINE SURVEY BY July 15th*****

Precision in **Priority Based Budgeting** depends on the clear articulation of the cause and effect relationship between a program and a defined Result. Your input will influence the development of "**Result Maps**" - with clearly defined "**Result Maps**," detailing the factors that influence the **Results** the City is in business to achieve, it can seek to minimize subjectivity in the process of linking those **Results** to programs or services offered to the community. (For further instruction, and a brief video tutorial on Result Definitions, [click here](#))

1. Inclusive and Accessible Community (WELCOMING; CONNECTED) - When the City of Englewood _____, this Result is achieved. [Fill in the blank with action, a service, a measurable activity, etc]

When the City of Englewood...(start with an "action" verb)...

When the City of Englewood...(start with an "action" verb)...

When the City of Englewood...(start with an "action" verb)...

When the City of Englewood...(start with an "action" verb)...

When the City of Englewood...(start with an "action" verb)...

When the City of Englewood...(start with



Workshop Instructions

Safe, Healthy and Socially Responsible Community

Guiding Questions:

- When the CITY of Englewood _____ (fill in the blank), the Result is achieved.
 - What does “success” look like, feel like...?
 - What is happening in your community when this Result is achieved?
 - What is being or could be done to influence this Result?
 - What actions help produce this result?
 - What would the show the community that the Result has been accomplished?

Humboldt **PBB**
Humboldt Defines Results

City of Humboldt Defines Results - PBB 2015

Help the City of Humboldt comprehensively define how **Results** are achieved:

PLEASE COMPLETE THIS ONLINE SURVEY BY APRIL 24th

Precision in **Priority Based Budgeting** depends on the clear articulation of the cause and effect relationship between a program and a defined Result. Your input will influence the development of **Result Maps** - with clearly defined **Result Maps**, detailing the factors that influence the **Results** the City is in business to achieve, it can seek to minimize subjectivity in the process of linking those **Results** to programs or services offered to the community. (For further instruction, and a brief video tutorial on Result Definitions, [click here](#))

1. **Safe and Caring Community (WELCOMING)** - When the City of Humboldt _____, this Result is achieved. [Fill in the blank with action, a service, a measurable activity, etc]

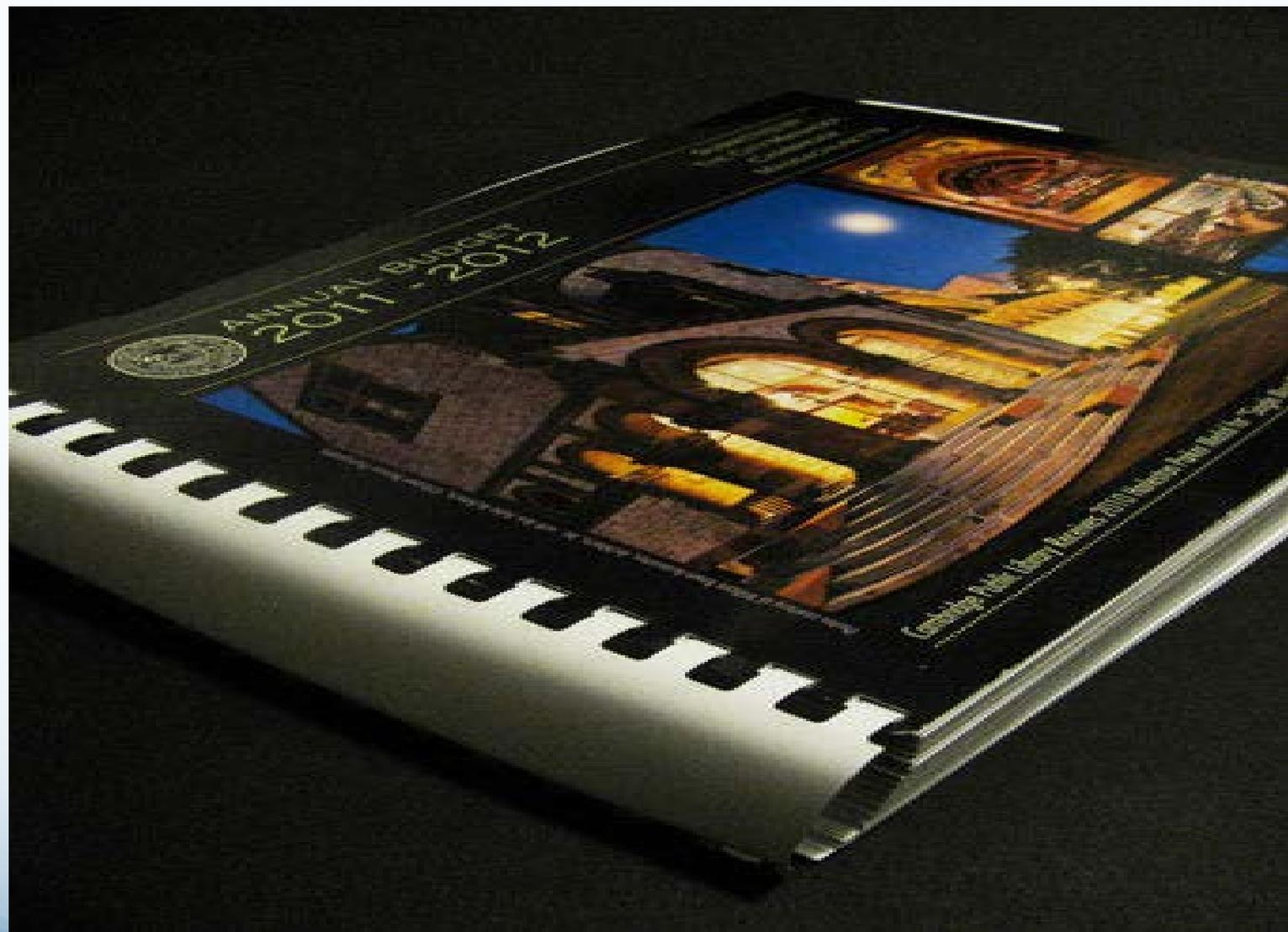
When the City of Humboldt... (start with an "action" verb)...	responds swiftly to emergencies, and is equipped to resol
When the City of Humboldt... (start with an "action" verb)...	fairly enforces the law...
When the City of Humboldt... (start with an "action" verb)...	
When the City of Humboldt... (start with an "action" verb)...	
When the City of Humboldt... (start with an "action" verb)...	
When the City of Humboldt... (start with an "action" verb)...	



Achieving Fiscal Health

-OR-

*Confessions of a 30-year
Finance Director !*





Comparison of Projected Revenues, Outlays, and Deficits in CBO's March 2009 Baseline and CBO's Estimate of the President's Budget

(Billions of dollars)

Actual	Total Total											
	2000	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019

CBO's Baseline

Revenue:

Outlay:

Total Deficit:

Revenue:

Outlay:

Total Deficit:

Revenue:

Outlay:

Total Deficit:

Major outlays:

Total Deficit as a

Percentage of GDP:

CBO's baseline

CBO's estimate of

President's B.

Debt Held by the Pub

as a Percentage of G

CBO's baseline

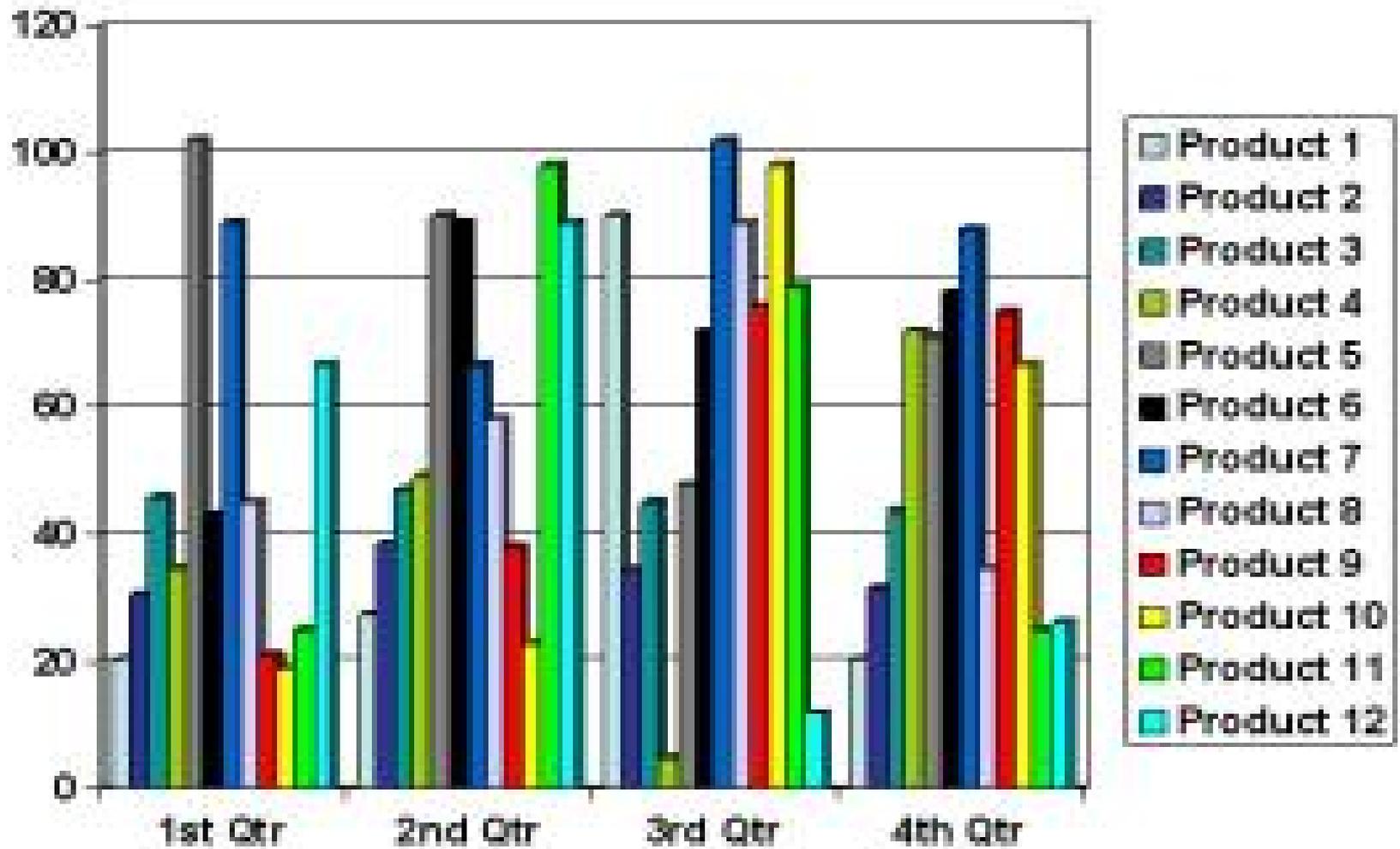
CBO's estimate of

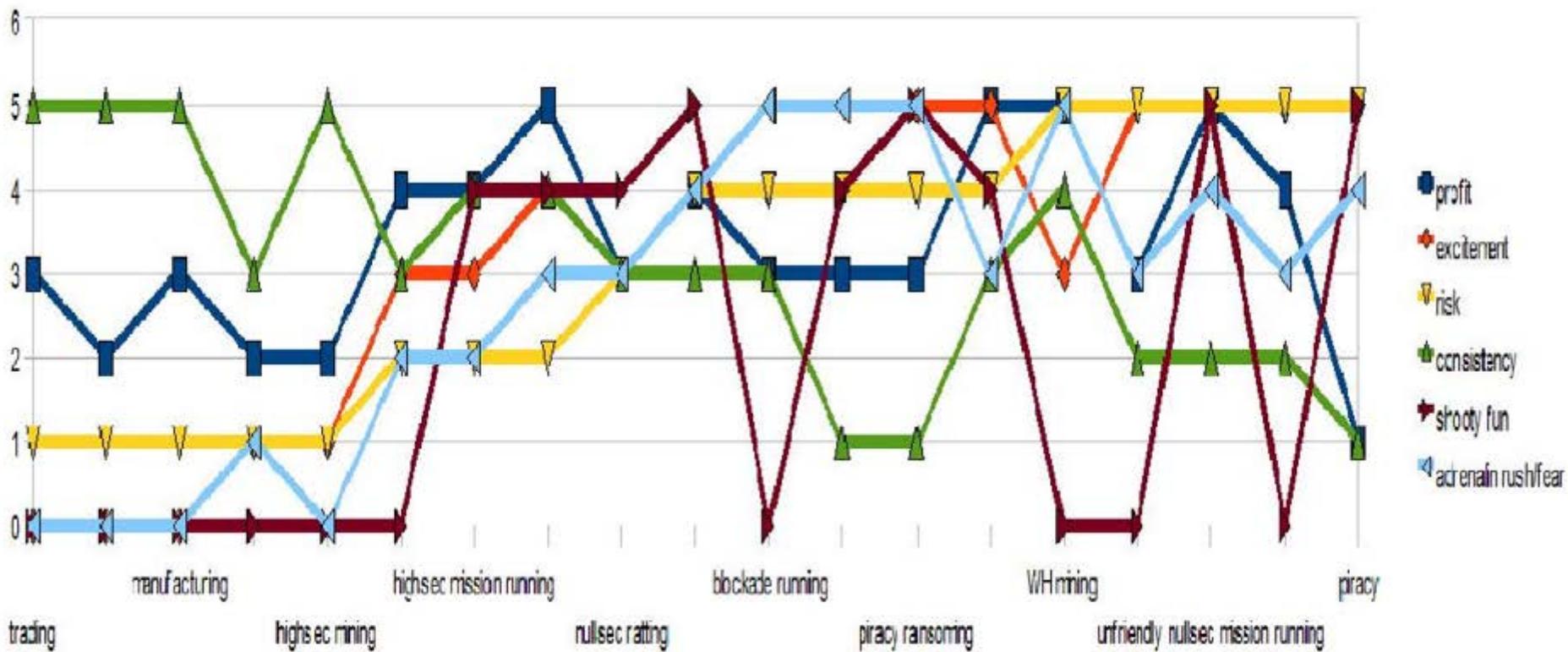
President's B.

Revenue: Corporate

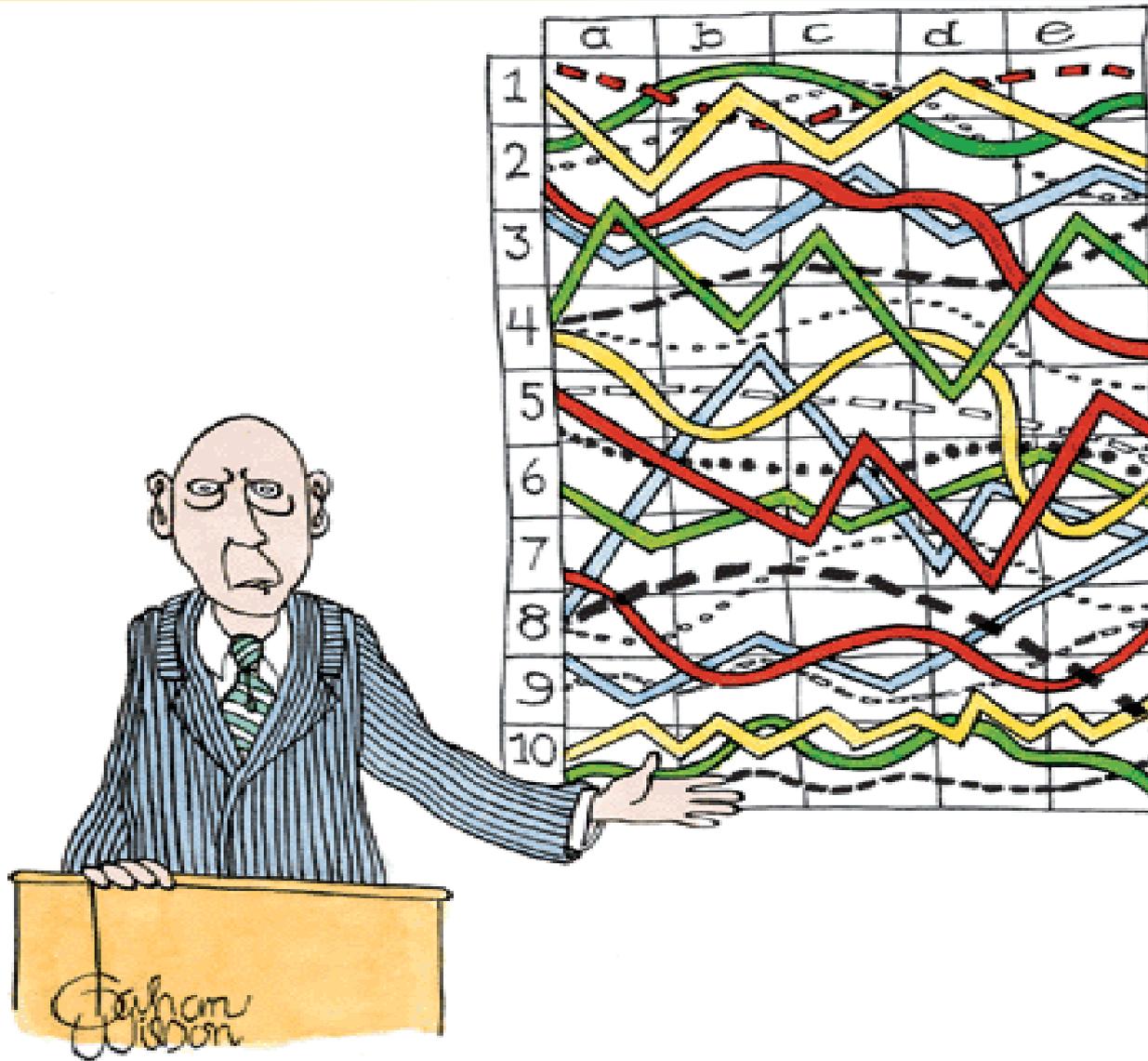
ACCOUNTS	OPERATING AND CAPITAL BUDGETS											
	2008 Actual	2007 Budget	2011 Actual	2010 Budget	2008 Actual	2009 Budget	Difference					
REVENUE	48000	48000	47712	50,200	47083	46201	2108					
Annual Fees												
Post-Use Accounts	6798	6898	6712	6776	6822	6822	0					
Lease Fees	375	375	375	375	375	375	0					
Property Transfer Fees	200	200	200	200	200	200	0					
Finance Charges	700	800	800	800	800	800	0					
Interest Income	100	200	200	200	180	200	20					
CBO Fees	500	500	0	500	70	500	300					
Total Revenue	80,888	61,671	61,807	63,861	69,960	63,884	6,484					
EXPENSES												
Real Estate Write Off	1000	1000	1041	1041	1070	1000	70					
Accounting	2000	4000	4000	4000	4000	4000	0					
Bank Service Charges	0	0	0	0	0	0	0					
Insurance	2000	2000	2000	2000	2041	2041	0					
Lease Costs (Rental)	24000	20000	20000	20000	19000	17000	2000					
Including Snow Removal - please see bottom on page for "breakdown" of expenses												
Postage & Sale	700	900	900	900	700	700	0					
Legal	700	700	0	700	0	700	700					
Office Supplies	200	100	10	100	0	100	100					
Printing	404	671	681	671	700	680	200					
Snow Removal	1500	1500	900	1400	See table*							
Other Events	800	800	200	200	700	700	0					
Travel	1000	2000	2000	2000	2200	2200	0					
Filing Fees	200	200	100	100	100	100	0					
Taxes - Federal	200	100	70	70	74	74	0					
Taxes - Property	275	70	62	62	0	70	70					
Power	180	180	200	200	170	170	0					
Software Licensing		700	700	700	800	800	0					
Repairs to Parks & Equipment					100	1000	1000					
Tax Preparation		200	200	200	200	200	0					
CAPITAL												
Common Area Creation	1800	0	0	0	0	0	1800					
Sign - Floor Entrance		600	0	0	0	0	600					
Floor Work		1000	0	1000	0	0	0					
Total Expenses	48,888	61,671	61,807	61,761	67,086	63,884	2,488					

2008 Court increase of \$2M/year or \$1.68/month based on 177 homeowners - \$1.10/monthly
 *Breakdown for Lease Costs, Moving, Facilities, Board Control, Printing, Billing - \$20,170.24, Repairs to Facilities, etc. - \$1008.26, Gas Service - \$798.62 and Snow Removal - \$1017.82





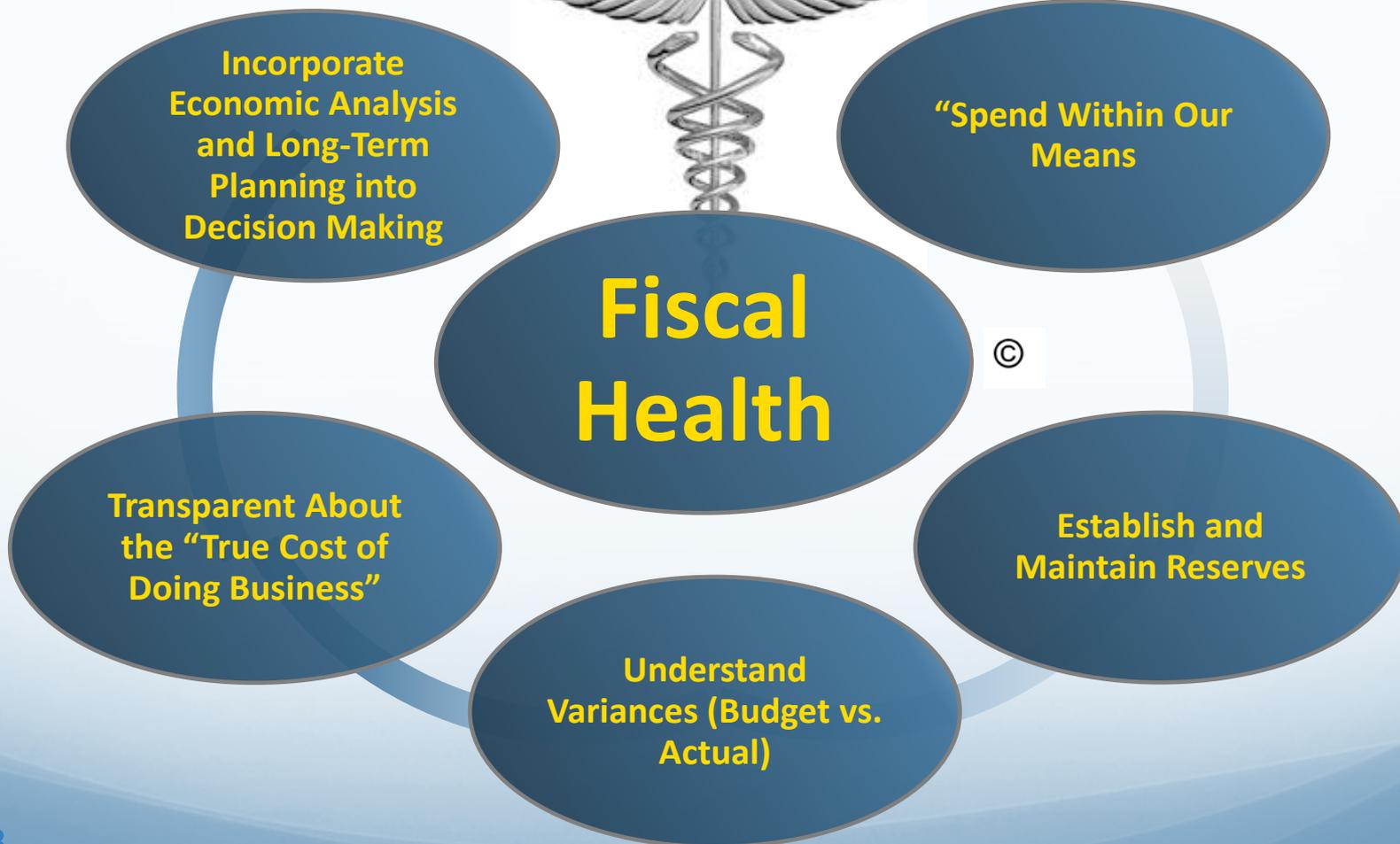




"I'll pause for a moment so you can let this information sink in."



ACHIEVING FISCAL HEALTH





Strategic Questions

- **How much do we have available to spend? - (not “How much do you need”?)**

“Spend Within Our Means”



- **Why do we need to keep “money in the bank”?**



Establish & Maintain Reserves



- **What’s the “difference”?**

Understand Variances (Budget to Actual)



Strategic Questions

- **“It costs how much”?????????**



**Transparent About
“True Cost of Doing Business”**

- **“What’s the plan and what could cause it to change?”**



Economic Analysis & Long-Term Planning

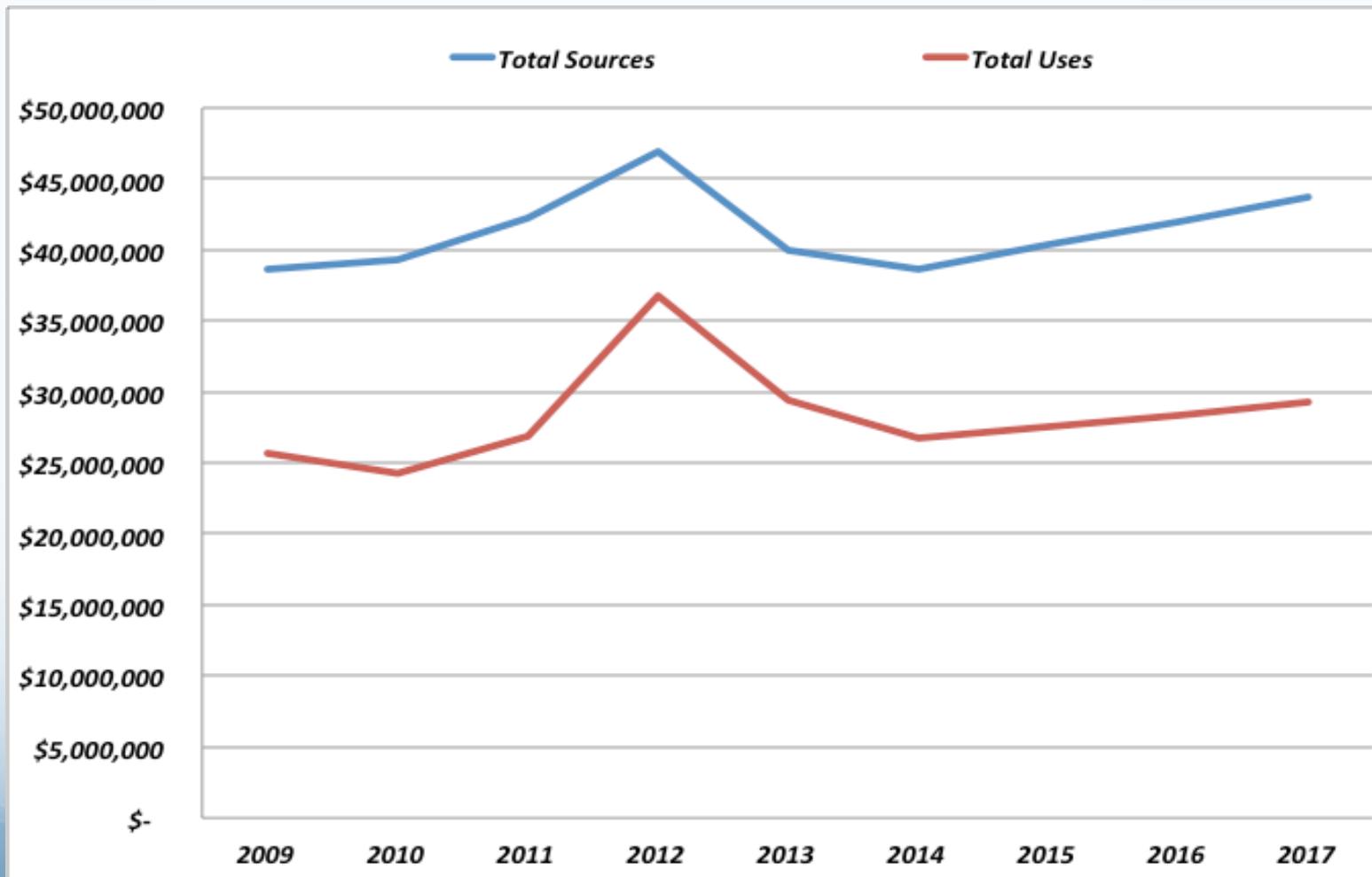
- **What does the future look like?**
- **What if.....???**



“Fiscal Health Diagnostic Tool”



Looks like a Financially “Healthy” Organization – Right?



Let's Look through a Different Lens!



CITY OF WHEAT RIDGE, COLORADO COMBINED GENERAL and CAPITAL FUNDS

Wednesday, May 15, 13



Fiscal Health Diagnostic (Are objectives met?)

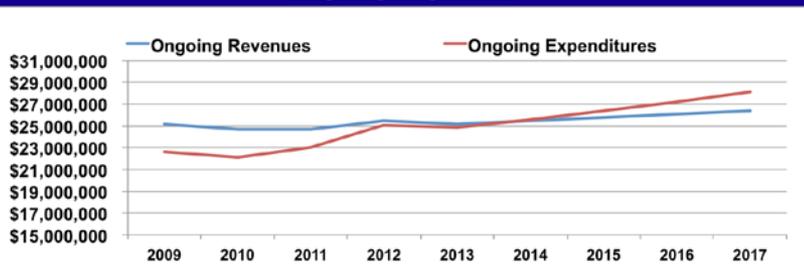
Objectives	Status	1st Year Missed	1st Year Impact
Set Aside Reserves	Meets	-	\$0
Achieve "Ongoing" Alignment	Does Not Meet	2014	(\$137,866)
Achieve "One-time" Alignment	Meets	-	\$0

Note: Items in "Blue" can be modified; items in "Black" can not

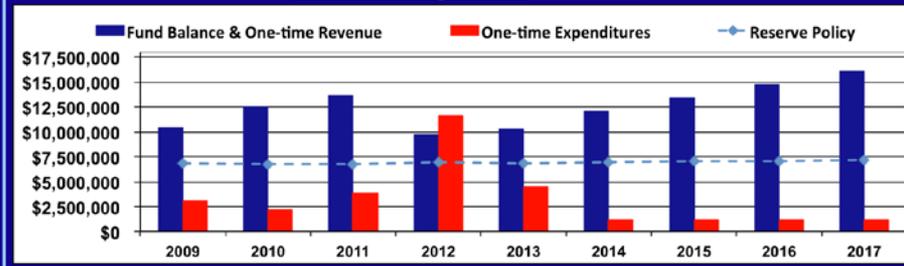
Additional Ideas for Revenue Enhancement

Description	R	Ongoing	Year 1	Year n	One-time	Year
Increase Sales Taxes	R	\$0	2014	2017	\$0	2013
Sell City Hall (sell assets)	R	\$0	2014	2017	\$0	2014
ULTIMATE ELECTRONICS CLOSES	R	\$0	2014	2017	\$0	2012
Anticipated Increase in Sales Tax Revs	R	\$0	2015	2017		
Fill Gap	N		2014	2015		
Adjust Reserve Policy	N	10%	2013			

Ongoing Alignment



One-time Alignment (as of year-end)



Ongoing Initiatives

	Y/N	Approval Year	First Year \$
	N	2013	\$ -
	N	2013	\$ -
CIP - 32nd Ave. Reconstruction - Wadsworth to Kipling	N	2014	\$ -
CIP - Wadsworth Reconstruction - 36th to 46th	N	2014	\$ -
CIP - Pedestrian & Bike Master Plan	N	2015	\$ -
CIP - Dispatch Center	N	2016	\$ -

One-time Projects

	Y/N	Approval Year	First Year \$
	N	2012	\$ -
	N	2012	\$ -
CIP - 32nd Ave. Reconstruction - Wadsworth to Kipling	N	2013	\$ -
CIP - Wadsworth Reconstruction - 36th to 46th	N	2013	\$ -
CIP - Pedestrian & Bike Master Plan	N	2014	\$ -
CIP - Dispatch Center	N	2015	\$ -

\$15,000,000

2009 2010 2011 2012 2013 2014 2015 2016 2017



"FISCAL HEALTH DIAGNOSTIC TOOL" - Tell the Story with a "Picture"



City of Wheat Ridge Colorado

Dashboard

Setup

Training

Control Panel

Scenarios



Fiscal Health

Reserves

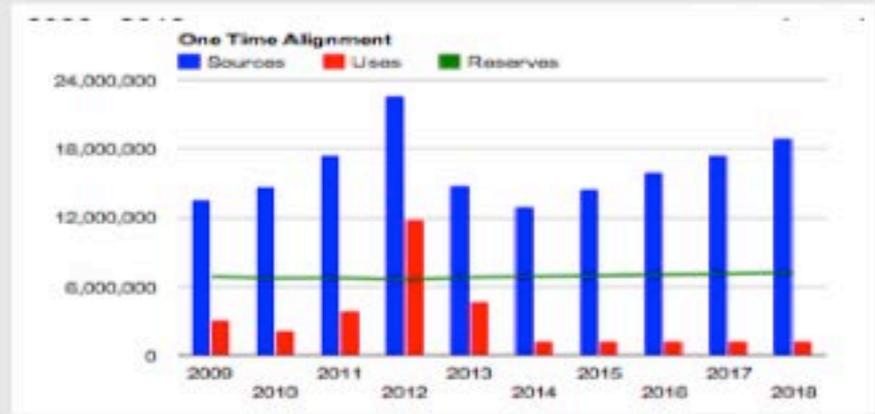
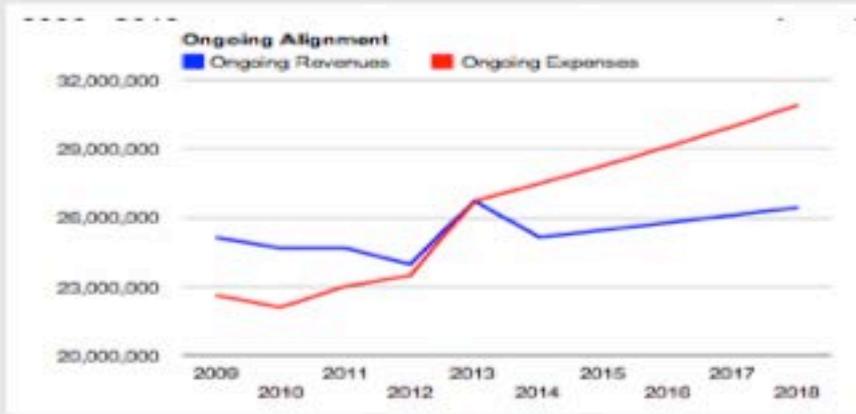
Ongoing

One-time

Fund: 3 - COMBINED GENERAL & CAPITAL FUNDS

Scenario: Baseline

Create Scenario



FILL GAP (+)

Year	Active	Amount
2013	<input checked="" type="checkbox"/>	\$1,889,697 (remove)
2014	<input type="checkbox"/>	\$0 (remove)
2015	<input type="checkbox"/>	\$0 (remove)
2016	<input type="checkbox"/>	\$0 (remove)
2017	<input type="checkbox"/>	\$0 (remove)

FUNDING SOURCES (+)

Title Y/N Year 1 Year n Amount

INITIATIVES (+)

Project	Active	Appr. Yr.	Ongoing \$	One Time \$
32nd Ave Reconstruction	<input type="checkbox"/>	2011	\$0.00	\$0.00



Thank You !



CENTER FOR PRIORITY BASED BUDGETING

Using a Unique Lens to Focus Community Resources on Results

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