Balancing the Budget with Limited Resources

Government Finance Officers Association of Texas
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Steve Williams
Assistant City Administrator/CFO
The Budget Manager’s Roles and Responsibilities
Many Roles

There are many potential hats to wear – some you must wear; some you want to wear; and some you may not be allowed to wear
The Roles Are Up to You

- The unique organization and the environment are keys
- Roles may be initially defined by past practice
- Roles may be defined by expectations
- Roles may be defined by needs
- Eventually, the roles will be defined by you, your skills and abilities, and the way you handle your job
The Budget Manager as a...

- Translator
- Planner
- Forecaster
- Communicator
- Analysis Expert
- Negotiator
- Capital Budget Manager (maybe)
- Partner
- Ethics Manager
- Ethics Manager
- Change Manager
- Strategist and Policy Developer
- Supporting Ally
- Humorist
- Leader
- Avoider of Conflicts with Superiors
- Realist
Example: The move toward performance empowerment implies an evolving CFO Role

CFO: From compliance officer to strategic leader

<table>
<thead>
<tr>
<th>Traditional CFO vs. strategic CFO</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Scorekeeper CFO</strong></td>
</tr>
<tr>
<td>Number cruncher</td>
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<tr>
<td>&quot;Dr. No&quot; on spending</td>
</tr>
<tr>
<td>Risk manager</td>
</tr>
<tr>
<td>Reporting and compliance hawk</td>
</tr>
<tr>
<td>Bank or funder of others’ priorities</td>
</tr>
<tr>
<td>Book balancer</td>
</tr>
<tr>
<td>Cost cutter</td>
</tr>
<tr>
<td><strong>Strategic CFO</strong></td>
</tr>
<tr>
<td><strong>Capacity builder:</strong> Educates and communicates with district leadership and the community about cost drivers and trade-offs</td>
</tr>
<tr>
<td><strong>Value champion:</strong> Furthers value and best return for dollars invested by promoting a return-on-investment process that assesses how all district resources are aligned with priorities</td>
</tr>
<tr>
<td><strong>Strategic partner:</strong> Teams with the chief academic officer, or CAO, to integrate financial and instructional perspectives</td>
</tr>
<tr>
<td><strong>Planner:</strong> Looks long term and addresses sustainability</td>
</tr>
<tr>
<td><strong>Strategist:</strong> Makes the budget a tool for accomplishing strategic goals</td>
</tr>
</tbody>
</table>

... And an evolving team role to support the work of local governments
Goal of the Budget Process
The budget process is not a budget document
  ○ But...

The budget process is not a technical or analytical exercise
  ○ But...
What is It?

The budget process is a set of activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets.

National Advisory Council on State and Local Budgeting
Why Do We Do It?

The mission of the budget process is to help decision makers make informed choices about the provision of services and capital assets and to promote stakeholder participation in the process.

National Advisory Council on State and Local Budgeting
Involvement and Communication

- **Stakeholder Involvement**
  - Participatory Budget Process
  - Department head rankings
  - Citizen Budget Partners
  - Citizen Surveys
  - Elected Officials
Consider the Basic Principles

- A government should have goals
- A government should have a plan to achieve those goals

- Programs and services in the budget should be consistent with the plan
- The plan should be periodically evaluated and adjustments made
Mission to Measurement

- Organizational Mission
- Strategic Plan with Goals and Objectives
- Subordinate Plans
  - Comprehensive Master Plan
  - Parks Master Plan
  - Transportation Master Plan
- Budget and CIP
  - Work to achieve Mission, Goals, and Plan Objectives
- Performance Measurement
  - Measure performance relative to Mission, Goals, and Plan Objectives
What is a theory of action?

- A set of underlying assumptions about how we will move our organization from its current state to its desired future.
Principles for Budgeting

- Link the budget to long-term, strategic plans
  - Establish intent to link budget to plans
- Critically examine past patterns of spending
  - Establish intent to avoid incrementalism
- Prioritization of services
  - Establish intent to prioritize services based on evidence of effectiveness of meeting goals
- Fund liabilities
  - Establish intent to fund current portions of long-term liabilities like pensions, OPEB, or asset maintenance
Balanced Budgets

- Laws often call for a “balanced budget”
  - However, this may only mean that sources = uses
  - This may not, in fact, be sustainable
- Develop a local standard for a balanced budget
  - Strict: recurring revenues = recurring expenditures
  - Less strict: operating revenues = operating expenditures
Operating vs. Capital Budget

- **Definition of “capital”**
  - If not capital, then must be operating
  - Recurring capital
    - Equipment replacement
  - Non-recurring capital

- **Length of time period covered**
  - Five years very common
  - “Strategic Capital Plans”
Budget Control Systems

- Budget control ensures actual expenditures do not exceed budget

- A board policy should hold managers accountable for budgets

- A policy should also charge finance with providing useful reports

- A policy could also create incentives or disincentives for budgetary control
Budget Reporting

- **Frequency**
  - At least quarterly to policy body *(monthly may be preferred)*
  - At least monthly to management

- **Type**
  - Written
  - In person

- **Availability**
  - At council / board meetings
  - On web site
Budgetary Amendment Policy

- **Who approves amendments**
  - Board only or can staff approve?

- **The amount of approval**
  - Does the amount of the amendment impact approval authority?

- **Criteria for acceptable amendments**
  - What is the impact of the amendment on the structural balance of the budget?
Technical Aspects
The books we live by...
• Fund balance is often a key element in budgeting

• Your bottom line (fund balance and net position) is important in the CAFR

• Your bottom line and its change are also important in the budget book

• But they rarely mean the same thing

• And there are also reserves in the CAFR; but are they in the budget book, and what do they mean?
Budget staff and accounting staff should work together to define budget basis and budgetary bottom line.

Usually, you will want the bottom line to be the amount that the governing body could appropriate if they wished (the “funds available” for appropriation).

Reserves become all monies set aside for other purposes.

A reconciliation process is strongly encouraged with the CAFR budget basis numbers agreeing with the respective year’s budget numbers.
# Fund Balance Example - Conroe

## Consolidated Budget Summary by Fund Group

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
<th>Enterprise Fund</th>
<th>Service Funds</th>
<th>Other Funds</th>
<th>Grand Total</th>
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<tr>
<td><strong>Revenues:</strong></td>
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<tr>
<td>Property Taxes</td>
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<td>$9,313,716</td>
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<td>Gross Receipts</td>
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<td>Other Taxes</td>
<td>$1,057,605</td>
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<td>$1,942,751</td>
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<td>Licenses and Permits</td>
<td>$3,021,587</td>
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<td>Charges for Current Services</td>
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<td>Traffic and Criminal Fines</td>
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<td>Other Revenues</td>
<td>$1,632,246</td>
<td>$429,433</td>
<td>$160,611</td>
<td>$1,151,783</td>
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<td>Intergovernmental Revenue</td>
<td>$2,192,779</td>
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<td>$1,718,225</td>
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<td>Transfers In</td>
<td>$145,163</td>
<td>$301,696</td>
<td>$15,407,850</td>
<td>$7,813,564</td>
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<td><strong>Total Revenues</strong></td>
<td>$71,063,749</td>
<td>$36,997,921</td>
<td>$24,882,179</td>
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<td><strong>Beginning Fund Balances</strong></td>
<td>$20,584,420</td>
<td>$16,726,051</td>
<td>$9,958,971</td>
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<td><strong>Total Available Resources</strong></td>
<td>$91,648,169</td>
<td>$53,723,972</td>
<td>$34,879,150</td>
<td>$70,328,186</td>
<td>$251,079,477</td>
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<tr>
<td><strong>Expenditures:</strong></td>
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<td></td>
<td></td>
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<tr>
<td>General Government</td>
<td>$10,409,604</td>
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<td>$29,625,092</td>
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<td>Public Safety</td>
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<td>$ -</td>
<td>$515,020</td>
<td>$33,553,810</td>
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<td>Community Development</td>
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<td>$496,926</td>
<td>$2,514,558</td>
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<td>Public Works</td>
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<td>$480,305</td>
<td>$34,898,750</td>
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<td>Culture and Recreation</td>
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<td>$ -</td>
<td>$2,224,276</td>
<td>$8,071,414</td>
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<tr>
<td>Non-Departmental</td>
<td>$8,639,732</td>
<td>$15,160,661</td>
<td>$ -</td>
<td>$10,644,396</td>
<td>$34,464,609</td>
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<td>Debt Service:</td>
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<tr>
<td>Principal</td>
<td>$ -</td>
<td>$ -</td>
<td>$14,645,000</td>
<td>$116,000</td>
<td>$14,761,000</td>
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<td>Interest</td>
<td>$ -</td>
<td>$ -</td>
<td>$10,957,115</td>
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<td>$10,993,448</td>
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<td>Administrative Fees</td>
<td>$ -</td>
<td>$ -</td>
<td>$166,850</td>
<td>$ -</td>
<td>$166,850</td>
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<td><strong>Total Expenditures</strong></td>
<td>$71,368,314</td>
<td>$39,248,906</td>
<td>$25,968,143</td>
<td>$44,141,850</td>
<td>$160,759,033</td>
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<tr>
<td><strong>Ending Fund Balances</strong></td>
<td>$20,279,855</td>
<td>$14,477,066</td>
<td>$8,910,967</td>
<td>$26,686,536</td>
<td>$70,354,444</td>
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<tr>
<td><strong>Total Fund Commitments/Fund Balance</strong></td>
<td>$91,648,169</td>
<td>$53,723,972</td>
<td>$34,879,150</td>
<td>$70,328,186</td>
<td>$251,079,477</td>
</tr>
</tbody>
</table>
There are various ways to develop a budget

- Line item budgeting
- Program budgeting
- Performance budgeting
- Budgeting for results (or outcomes)
- Base budgeting
- Zero-based budgeting
- Values-based budgeting
- Participatory budgeting

GFOA and NACSLB do not take a position on the approach to budgeting (several of the above reflect a best practice)
Budget Balancing

- Typical costs increase faster than typical revenues (We’ll talk more about long range financial forecasts later)
  - Therefore balancing the budget will require choices
  - Be careful to describe this activity correctly (If the budget is growing – did you actually “cut the budget”?)
## Budget Balancing

<table>
<thead>
<tr>
<th></th>
<th>FY 18-19</th>
<th>FY 19-20</th>
<th>FY 20-21</th>
<th>FY 21-22</th>
<th>FY 22-23</th>
<th>FY 23-24</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Fund Balance</td>
<td>$25,698,928</td>
<td>$25,217,933</td>
<td>$22,690,992</td>
<td>$20,758,643</td>
<td>$18,658,737</td>
<td>$17,115,696</td>
</tr>
<tr>
<td>Property Tax</td>
<td>$23,628,448</td>
<td>$24,573,586</td>
<td>$25,556,529</td>
<td>$26,578,791</td>
<td>$27,641,942</td>
<td>$28,747,620</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>$35,256,197</td>
<td>$35,961,321</td>
<td>$36,680,547</td>
<td>$37,414,158</td>
<td>$38,162,441</td>
<td>$38,925,690</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>$17,937,155</td>
<td>$18,475,270</td>
<td>$19,029,528</td>
<td>$19,600,414</td>
<td>$20,188,426</td>
<td>$20,794,079</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>$76,821,800</td>
<td>$79,010,177</td>
<td>$81,266,604</td>
<td>$83,593,362</td>
<td>$85,992,810</td>
<td>$88,467,389</td>
</tr>
<tr>
<td>Personnel</td>
<td>$52,318,105</td>
<td>$54,008,584</td>
<td>$55,358,798</td>
<td>$56,999,878</td>
<td>$58,424,875</td>
<td>$60,155,725</td>
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<tr>
<td>Supplies</td>
<td>4,789,806</td>
<td>4,849,674</td>
<td>4,898,121</td>
<td>4,951,874</td>
<td>5,001,343</td>
<td>5,056,225</td>
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<tr>
<td>Contractual</td>
<td>13,456,413</td>
<td>13,757,792</td>
<td>13,902,143</td>
<td>14,498,601</td>
<td>14,654,047</td>
<td>14,814,175</td>
</tr>
<tr>
<td>Capital</td>
<td>2,161,030</td>
<td>1,825,000</td>
<td>1,750,000</td>
<td>1,750,000</td>
<td>1,750,000</td>
<td>1,750,000</td>
</tr>
<tr>
<td>Transfers</td>
<td>4,502,262</td>
<td>7,020,889</td>
<td>7,214,713</td>
<td>7,417,736</td>
<td>7,630,406</td>
<td>7,853,191</td>
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<tr>
<td>Debt Service</td>
<td>75,179</td>
<td>75,179</td>
<td>75,179</td>
<td>75,179</td>
<td>75,179</td>
<td>75,179</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>$77,302,795</td>
<td>$81,537,118</td>
<td>$83,198,953</td>
<td>$85,693,269</td>
<td>$87,535,850</td>
<td>$89,704,495</td>
</tr>
<tr>
<td>Ending Fund Balance</td>
<td>$25,217,933</td>
<td>$22,690,992</td>
<td>$20,758,643</td>
<td>$18,658,737</td>
<td>$17,115,696</td>
<td>$15,878,590</td>
</tr>
<tr>
<td>Sources minus Uses</td>
<td>$ (480,995)</td>
<td>$ (2,526,941)</td>
<td>$ (1,932,349)</td>
<td>$ (2,099,906)</td>
<td>$ (1,543,040)</td>
<td>$ (1,237,106)</td>
</tr>
<tr>
<td>Exp. Net of Transfers</td>
<td>$72,800,533</td>
<td>$74,516,228</td>
<td>$75,984,241</td>
<td>$78,275,532</td>
<td>$79,905,444</td>
<td>$81,851,304</td>
</tr>
</tbody>
</table>

### Assumptions:
1. FY18-19 includes 9.0% growth in property tax and an M&O rate of $0.2925. 4% growth in property tax in subsequent years.
2. 2% growth in sales tax, and 3% growth in all other revenues.
3. Personnel costs increase at 2.5%, including Health Insurance. Supplies and Contractual expenditure base budget includes a 1% increase.
4. Capital includes ongoing Street Rehabilitation and Drainage, as well as $250,000 for miscellaneous.
5. Transfers include re-instating VERF in FY 19-20.
Set up the Construct

- Use your budget instructions to set up the discussion you want to have later
  - Almost always will want to have choices, so
    - Ask for alternatives (cuts) of various amounts
  - Relate the reductions to the impacts
    - If no impact – reduction choice should be easy
  - Communicate that exercise is about choices (not about dire financial predictions – unless...)

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Politics of the Budget Process
Dealing with the Politics

- Understand, recognize and act on politics and key undercurrents
- Financial policies may provide elected officials ‘cover’
- Listen
- Create relationships
- Stay away from political infighting
- Be even-handed
- Communicate same information to everyone
- Let those above you call the shots - but try to have a say in how the shots are called
- Get informal feedback on how you did
Long Term Financial Planning
Long-term financial planning is a process that identifies approaches to help make resources available in the long-term to achieve or more closely achieve organizational service and infrastructure goals through use of multi-year financial information, including forecasting.
A long-term financial plan is a document used to communicate the approaches developed and actions needed during the planning process, and to identify the information and forecasts used in the long-term financial planning process.
What is long-term financial planning?

- A combination of technical analysis & strategizing
  - Forecasting & strategy development
- A collaborative and visionary process
  - Governing board, staff, & clientele
- An anchor of financial sustainability
  - Changing mindsets
  - Institutionalize long-term thinking
The Five Pillars of LTFP

- Successful long-term financial plans (LTFPs) share the following characteristics:
  - Long-term service vision
  - Financial policies
  - Technically sound analysis & forecasting
  - Collaborative & participative process
  - Connection to other plans
GFOA’s Best Practice on Long-Term Financial Planning
A Forecast Is Essential

- Revenues, expenditures, structural balance, fund balances, and reserves
- Both current and potential future status
- Credibility and politics can play key roles
- Recognize the limitations of forecasting
  - Can say it represents trends or the general situation
  - Can provide ranges, can use descriptions in some cases
- Be careful about political sensitivities
- Needs to paint a picture
Revenue Considerations

- Explore volatility of major revenue streams
  - Changes in the economy; reliance on large revenue sources and companies; changes in other governments’ actions
- Explore key factors you can control or influence
- Explore how volatility can be reduced and revenues improved
- Explore contingency planning
Expense Considerations

- **Show Maintenance of current services**
  - Usually an excellent choice for the base forecast

- **Mandatory vs. strategic initiative**
  - What do you have to do? What do you want to do?

- **Compensation: Salaries and Pensions**
  - Usually the largest cost drivers

- **Deferred maintenance, et al**
  - An unbudgeted, but annually incurred cost

- **Capital and infrastructure**
  - Usually different funding and different issues, and usually handled separately
What-If Scenarios

- May help credibility
- Can be used for ranges of projections
- Will help explain threats and opportunities
- But scenarios introduce complexity and can create confusion
- Experiment and see what works best
Potential Strategies
For FY2020: Short-Term Solutions

**Fund Balance**
For example, every 1% below the 25% floor equals approximately $7.8 million

**Fund Balance + Cuts**
For example, use some amount of fund balance combined with cut scenarios

**Raise the Tax Rate**
Generates approximately $22 million per $0.01

**Cut Scenario - Minimize Jobs Impact**
Implement furloughs, cut contract days, rescind COLA, cut all new investments

**Cut Scenario - Jobs Impact**
Implement school austerity, hiring freezes, cuts to non-instructional staff
Potential Strategies: Long-term Solutions

**People**
- Contract days
- COLA / Step
- Stipends and supplements
- Furlough days

**Mandatory**
- Transportation Rethink
- Pension Rethink
- State Health Rethink

**Parameters**
- Turnaround
- Signature Funds
- Flex and Cluster Funds
- SEL
- Fine Arts
- Athletics
- Decentralization

**Other Assets**
- Property
- Valuable Assets Rethink

**Political**
- Raise the Millage
- Use Fund Balance
- Close Schools
- School Austerity
How You Present Information is Important

**Forecast Model**

- **Expenditures** were greater than revenues during the Great Recession, but we now have them stabilized.
- **Revenues** have recovered and our best estimate is for steady growth.
- We are 90% confident revenues will fall between these lines.

**Desired Minimum Reserve Level**

- If we hit upper limit of forecast revenues
- If we hit lower limit of forecast revenues
- If we hit best estimate of forecast revenues

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<th>Year</th>
<th>Forecast</th>
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<th>2017</th>
<th>2018</th>
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<td>2020</td>
<td></td>
<td>190k</td>
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</table>
The World Will Not End

- Lack of a formal long-term financial plan will not result in cataclysmic events
- But long-term financial planning can help make the government better at seeing major issues on the horizon
- Any progress made in this area is positive and beneficial
A long-term financial plan can be integrated into an overall strategic plan or it can be separate.

The approach taken should be what works well for the organization.

What works well now will change over time as threats and opportunities occur.
Strategic Planning:
Another Key Step to Good Financial Management
What is Strategic Planning

Strategic planning is an organizational, management activity used to set priorities, focus energy and resources on goals, establish agreement on outcomes and results, and assess and adjust the organization to a changing environment.
Why focus on strategy?

- Strategy is designed to implement change
- Strategy informs how the people, activities and resources support the instructional core
- Strategy positions the organization to realize critical outcomes and accomplish the mission and vision
As a best practice, GFOA recommends that governments use strategic planning. Of necessity, it would incorporate some kind of long-term financial plan. In its best practice on strategic planning, GFOA identifies 13 steps in the planning process, including defining the mission, setting goals, developing action plans, monitoring and measuring results, and periodically reassessing.
Is strategy easy?

The Vision Barrier
Only 37% said they have a clear understanding of what their organization is trying to achieve.

The People Barrier
Only one in five was enthusiastic about their team's and organization's goal.

The Alignment Barrier
Only one in five said they have a clear "line of sight" between their tasks and their organization's goals.

The Resource Barrier
Only 15% felt that their organization fully enables them to execute key goals.

9 of 10 organizations fail to execute strategy

Source: Stephen R. Covey, The 8th Habit: From Effectiveness to Greatness ©2006
Is strategy easy?
Often, sadly, the answer is no.

The People Barrier
Only two of the 11 would care.

The Vision Barrier
Only four of the 11 players on the field would know which goal is theirs.

The Alignment Barrier
Only two of the 11 would know what position they play and know exactly what they are supposed to do.

The Resource Barrier
And all but two players would, in some way, be competing against their own team members.

The soccer team would lose 9 out of 10 games!

Source: Stephen R. Covey, The 8th Habit: From Effectiveness to Greatness ©2006
Strategic Planning – Breakdown

What is our purpose?  
What do we do?

What is our picture of the future?

What results do we want to satisfy our customer/stakeholder needs?

What are the main focus areas (“Pillars of Excellence”) of our business?

What continuous improvement activities are needed to get results?

How will we evaluate performance to know if we are achieving the results we want?

Specifically, what projects and programs will lead to the desired results?

Customer/Stakeholder Needs

Mission

Vision

Strategic Goals

Strategic Priority Areas/Themes

Objectives

Measures & Targets

Strategic Initiatives

35,000 ft.

Vision

25,000 ft.

Mission

15,000 ft.

Ground

35,000 ft.

Vision

25,000 ft.

Mission

15,000 ft.

Ground

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Vision

25,000 ft.

Mission

15,000 ft.

Ground

35,000 ft.

Vision

25,000 ft.

Mission

15,000 ft.

Ground
The Strategic Plan and the Budget Process

- Strategic plans should set relative priorities (everything can’t be of equal value)
- Strategic plans may include organizational goals, potentially down to the department or main functions level
- But - the budget process must allocate limited resources and inherently results in prioritization
- Thus, a strategic plan will help with, but does not substitute for, a budget process
- The budget process should have results consistent with the objectives of the strategic plan
Prioritization:
Making Budget Decisions
Budget Context For Decisions

- Departments should know guidelines and themes (emphasis) before preparing decision packages
  - Is this a growth year; a cut year?
  - What immediate priorities/issues need to be addressed?
  - Implications of the strategic plan and long-range financial plan?

- Consistency and advance notice, e.g., from strategic and/or long-term financial plan will help with organization’s ability to adapt and accept
  - But still need to be flexible and adjust to current needs and situation
There are various ways to develop decision packages

Base/incremental budget is most common approach and can accommodate some other approaches layered on top

- Base: current service levels updated for new costs and revenues
- Increment (positive or negative): developed from budget guidance and/or approach to decision-making
Decision Packages - Politics

- Decision package approaches can be political – that can be good or bad
  - **Good:** Addressing a real budgetary decision making issue
    - Such as illustrating improved results around a political priority
  - **Bad:** If done solely because it sounds good or progressive and isn’t connected to the strategic goals of the organization
    - Such as funding for a museum that no one goes to, but...
  - **Alternative:** Suggest requiring decision packages to illustrate the intended impact on desired outcomes
    - Such as reducing vehicle accidents at troublesome intersections
**Decision Packages - Considerations**

- **Considerations**
  - How much effort
    (don’t go through the drill if you aren’t going to use it)
  - How will it respond to the decision makers
  - Will it help solve some problem
  - Does it work or work more than once
    (you may have to stay with it to see progress)
  - Level of conflict & competition
    (between departments; among priorities)
Decision Packages - Example

CITY OF CONROE
FY 2018-2019
0001-1100

SUPPLEMENTAL REQUESTS WITH LINE ITEMS
(Active Only)

<table>
<thead>
<tr>
<th>ID</th>
<th>Rank</th>
<th>Title</th>
<th>Type</th>
<th>Line Items</th>
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Total for 0001-1100 $306,120
Decision Packages - Expectations

- **Must-Do**
- **Should-Do**
- **Nice-to-Do**
Decision Packages - Conroe

- Participatory Process
- Rankings (Division, Department, Director, City Administrator)
Supporting information for decisions (depending on approach/type of budget) may include:

- Priority assignment based on predefined criteria
- Addressing strategic and/or long-term financial plan or other governing body/chief executive priorities (may or may not be part of priority assignment)
- Relevant performance metrics
- A (simple) justification
Decision Packages - Example

### CITY OF CONROE
FY 2018-2019
0001-1100

### SUPPLEMENTAL REQUESTS WITH LINE ITEMS
(Active Only)

<table>
<thead>
<tr>
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<th>Rank</th>
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**Summary:**
- **Total Requested:** $506,120
- **Total Requested:** $306,120
The Smoke Filled Room

- Stand back and evaluate the current process for decision making and where the actual decisions are made
- Are you there at all decision points – if not, is that OK?
- Constantly look at how the process can be improved for the decision makers and the departments
  - Who is there
  - What is the environment
  - How is the process/meeting handled
  - Who leads
  - Who sets and controls the tone
  - Stages to the meeting(s)?
  - Get feedback