

2022

Regional
Survey of
Budgeting
Practices



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Why the Research, Why the Report?

A mentor of mine from my construction management days when I used to talk about wanting to take a different approach would quip “where’s that in the budget?” which meant, what isn’t budgeted doesn’t get done. It’s something I’ve repeated as a public manager to gate-keep elected officials and staff wanting to do something random during the year. That is old school.

Budget hearings tend to be among the least attended meetings of the year for public entities. For all the time spent building budgets for the coming year, reviewing budgets is often boring. Most elected officials study a budget mainly against recent budgets. That is one level of analysis for status quo outcomes. Fiscally responsible? Check. Other than a flashy capital project or two that may captivate an elected official, it is easy to miss the fact that a budget for most places is the work plan and strategic plan for the upcoming year wrapped together whether anyone thinks of it that way or not. Some places intentionally connect strategies and programmatic goals with performance measures to drive the budgeting process, and to measure how well they did. Old school budgeting success was measured by each department not quite spending over their budget—which by the way can lead to padding budgets to not look bad. That is the kind of approach that can lead to radical reforms like true zero-based budgeting.

We think civic leaders should consider how their organization approaches budgeting. Our Mission at NWCCOG is aligned with our funding partner in this project, the Colorado Department of Local Affairs which is to assist and support local governments. One way we do this is providing data through a regional perspective. DOLA has long worked to help small, rural places professionalize their management and governance. They have staff and funds available to assist a jurisdiction to fill most of the gaps you may identify. Information is aggregated in this report since the point isn’t to call out places for what they have yet to achieve. Member jurisdictions who would like to see the spreadsheet identifying jurisdictions may request it. The point is to allow leadership to enter into discussions that self-assess and to have some perspective about various approaches when they do.

In local government, budgeting and capital funding are done locally. Little is dictated by the state. There is always something to improve. Altering a time-tested budget process, or changing software can be a monumental task for an organization. The ability to seek improvement rather than uphold status quo is often dependent upon staffing capacity, financial resources, and time. The will to make change can require significant effort, and should be an interest shared among the board, citizens and staff. Many places have just enough resources to get by, let alone move to the next level. Though performance metrics linked to strategies through a public dashboard may be cutting edge budget transparency for some places, it may not fit their needs.

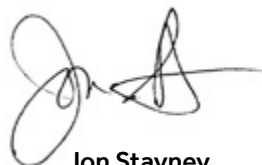
In my 15 years as an elected official and nearly a decade as a public manager I've observed that elected officials become comfortable with a budget process by relying on:

- » The accumulated wisdom of their colleagues and key staff at the table;
- » Their own experience with budgets; and
- » A state-wide adopted format that allows them a look-back to observe a proposed budget in context of the current and a couple prior years look back.

These approaches can be enough for some officials in some places. I've also observed that these approaches don't adequately inform most decisions when the budgeting becomes more complex and performance expectations more dynamic. Officials confronted with a new or ambitious project often seek additional context. Most places don't have agreed upon performance metrics to know success if they achieve it. When not placed in a system of analysis, expectations can vary widely depending on the program or who is asking the questions. So, in budgeting, there a benefit to agreeing to rules of measurement—is it last year's budget, adhering to the CIP plan, how an expenditure links to a strategic plan, or community-based goals or is it how efforts measure up to another jurisdiction. A wage range survey usually compares nearby or "like" jurisdictions. TABOR dictates a certain amount of reserve, but it isn't a real reserve since it isn't supposed to be used. Some utilities have a rule-of-thumb to have a reserve of 4 months operating costs on hand. Other than that, there don't appear to be many standards for other measures from one program do another or one jurisdiction to another. This report does not answer those questions. It is intended to get readers thinking about them.

If there are not standard measures or outcomes, the questions during budget season can get complicated... and random. Does the cost of our Police as a portion of the General Fund budget compare to nearby "Town X" of similar size? What did this cost in other places that have done a streetscape? For those whose day-job is not immersed in budgets, assessing proposals, bids—which is most of us—it can be daunting. Most ask questions because they want to make the best decisions without a framework. At NWCCOG we don't believe there is a single "right" way to approach budgeting, but we do think each jurisdiction should think about, and reach some consensus as to the framework for making budget decisions.

If you have feedback for improving this report in the future, please contact me directly.



Jon Stavney
Executive Director
NWCCOG



Introduction

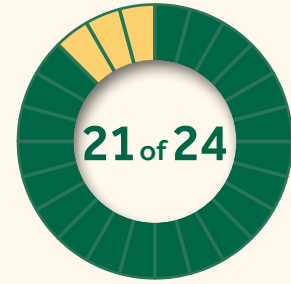
CO
P
E
N
H

Number of Survey Respondents:

Member
Counties
Responding:



Member
Municipalities
Responding:



Policies

Balancing standardized policies and procedures against the ability to adapt and operate with accepted norms can be a delicate matter in local government, especially for smaller organizations served by NWCCOG. As an organization grows beyond a threshold of core leadership to an organization with more directors, more employees, more citizens, the importance of establishing written policies and procedures increases.

Those dynamics parallel the size of place that grows from that in which the most important information is passed along to citizens through word-of-mouth and personal relationships between elected officials and interested citizens to a place that requires systems of communication & engagement to link policy intentions with public awareness. That may seem quaint in today's world, but it is a continuum that endures from the smaller places served by NWCCOG to the most sophisticated places which have a much larger audience and less real connectivity between citizens and leadership. Some of those places still have a small-town leadership core that operates in that other mode. Having policies is important, though for the Western Slope of Colorado, not being overly process oriented; less red tape and formality is still an ethic that is valued.

Some policies are dictated by state law. The board/council must review and approve the budget and the policies around budgeting. There are TABOR reserves. There is a budget format. Beyond that, much about budget policy for local government is a matter of norms. This is the focus of this report, to understand those norms.

Moving from norms to policies is something each place should weigh. Most places have moved toward adopted policies.

OUT OF THE 27 TOTAL RESPONDENTS...



21 have adopted
budget procedures.



12 have adopted CIP policies.



23 have Procurement Policies.



23 have Reserve Policies.

NWCCOG Member Map



Respondent General Demographic Sheet

	FTE (#Employees)	GENERAL FUND 2022 REVENUE (no enterprises)	POPULATION (2020 re. DOLA)
LARGE MUNICIPALITIES			
Aspen	344	\$40,579,000	6,995
Avon	107	\$22,400,000	6,144
Breckenridge	284	\$27,800,000	5,061
Frisco	165	\$16,800,000	2,902
Town of Snowmass Village	150	\$20,000,000	3,090
City of Steamboat Springs	318	\$54,772,000	13,185
Vail	346	\$51,100,000	4,803
Winter Park	40	\$34,406,000	1,036
MID-SIZE MUNICIPALITIES			
Basalt	36	\$11,432,000	4,840
Dillon	42	\$8,948,000	1,060
Eagle	67	\$10,615,000	7,484
Fraser	29	\$9,300,000	1,420
Granby	33	\$9,548,000	2,120
Gypsum	43	\$12,153,000	8,078
SMALLER MUNICIPALITIES			
Blue River	6	\$2,183,000	875
Hayden	35	\$3,800,000	1,937
Kremmling	13	\$1,586,000	1,499
Grand Lake	18	\$4,263,000	407
Hot Sulphur	5	\$416,180	683
Minturn	8	\$2,183,000	1,026
Walden	5	\$1,183,000	605
COUNTIES			
Eagle	560	\$50,400,000	55,624
Grand	271	\$23,600,000	15,707
Jackson	60	\$2,311,000	1,378
Pitkin	366	\$41,947,000	17,363
Routt	309	\$35,976,000	24,840
Summit	500	\$59,066,000	31,013

NWCCOG Member Jurisdictions without responses: Red Cliff, Glenwood Springs, Silverthorne, Montezuma

Budget
Practices

EL
FE
CO
TI
AC
RA
PR

Personnel

There is a sliding scale of complexity in NWCCOG-represented local governments with regard to the number of staff and size of budget. Red Cliff and Montezuma operate with fewer than 2 full time staff equivalents (FTEs). Smaller towns have fewer than 20 FTE and budgets under \$2M. Some mid-sized towns have larger populations than their "larger" resort neighbors, but significantly lower budgets and fewer employees. One trend has been true over the decades for each is that these places are increasingly complex to manage. In many places personnel wear a number of hats. Expectations vary widely from Montezuma to Breckenridge, Vail to Red Cliff, Kremmling to Winter Park, Redstone to Aspen, Steamboat Springs to Phippsburg to Walden. For those few places that don't have professional managers, that time is coming to an end. The same can be said for those who don't have professionally trained finance staff. Not all places can afford that transition yet; when they do, DOLA has a program to help fund that.



25 have professional administrators.

(2 municipalities do not.)



24 have dedicated financial staff.

(2 municipalities & 1 county do not.)



Disaster Planning

In recent years, local governments have dealt with a rapid increase in disasters in which they are expected to respond. A NWCCOG survey in 2017 found that few leaders had experienced a disaster, few knew the basics about how disaster responses are flameworked. Most were, frankly, unprepared. For better or worse, that has changed. Nearly every community of the 31 represented by NWCCOG have been impacted directly by fire, pandemic, or other disaster. Still, there are a few that don't have adopted plans to continue to deliver services during those contingencies or have an ordinance in place that empowers leaders to make decisions necessary to respond adequately within the law in an emergency arises. Given recent experience, there is little excuse for not having such structures in place.



6 municipalities & 5 counties
have **Continuity of Operations (COOP) plans.**

(16 respondents do not.)



13 municipalities & 5 counties
have **standing Emergency Powers ordinances or resolutions in place.**

(8 municipalities & 1 county do not.)

City of Steamboat Springs

According to Kim Weber, Finance Director for the City, Steamboat Springs has been using OpenGov as their transparency tool for 6-7 years. She points out that up until last year it did not interface with Caselle, requiring a staffer to run a manual update weekly. The tool was purchased to "build community trust" and to be more transparent. She adds that the "bigger enhancement was adding the budget module of OpenGov last year which allows staff to run the entire budget process internally, eliminating the emailing of Excel worksheets back and forth for budget requests." With the increased usage staff is building monitoring dashboards for internal as well as external use. The interface now happens every night. As of 2022 City of Steamboat Springs staff continues to build out more reporting views on the managers dashboard of the OpenGov reporting tool which they refer to as the City's "[financial and performance gateway](#)." The home page for that can be found under Popular Links where the city has prioritized some of the most viewed budget graphics. There is the button at the bottom "Browse All Data" which has "reports" and "stories" reporting and allows customized datasets.

City of Steamboat Springs Manger Gary Suiter says, "what prompted the initial use of OpenGov was a distrust of city government when I arrived here in 2015." He notes that building back that trust "happened fairly



The City of Steamboat Springs staff continues to build out more reporting views on the managers dashboard of the OpenGov reporting tool which they refer to as the City's "financial and performance gateway."

quickly" between hiring a PR person to "communicate regularly with the public about what we were doing and why, and the use of OpenGov." According to the April 5th Managers Report to Council, the reports are dynamic and show budget, revised budget and actual year-to-date costs. The City of Steamboat Springs posts some other key documents with their budget including a web page summarizing legal requirements and budget calendar, the "budget ordinance" approved annually summarizes key funds.

One unusually impressive fact to note is that the Capital Projects Fund for the City is 62% the size of the General Fund for 2022! That is just the kind of tidbit that local governments may just want the public to discover through use of the tool!

Software/Enterprise Resource Planning

NWCCOG and DOLA are proud to have recently provided funds to help the Town of Walden, which we believed to be the last remaining jurisdiction in the region to migrate from hand-written spreadsheets to budget software. There may be a couple others who did not respond to the survey remaining.

Other than that, we have an interest in information sharing among municipalities that have one software system or another to discuss and consider what upgrades or transitions may be of use. Most municipalities are on Caselle, a Salt Lake City based software platform. The remainder are on one of several platforms by Tyler industries: Munis, or New World. A couple outliers may have something for the rest to learn from Oracle or Quickbooks or may be ready for an upgrade. We hope information in this report may provide perspective to help motivate those decisions.

Not studied this time around was whether jurisdictions are leveraging "budgeting" software to its full potential. Most "budget" platforms have other functionality including ERP or Enterprise Resource Planning which usually includes life-cycle or other capital management modes.



Board Involvement & Transparency:

Involvement of Boards/Councils is not precisely the same as transparency. Informing a board through packets and agendas is no longer good enough when it comes to being transparent with the public. For an example of high-level transparency, take the Town of Basalt which can tell a citizen when their local street is due for its next treatment. Especially in this day when robust communications tools exist for pushing information out to the public, when some agencies utilize public dashboards that connect spending with programs with strategic priorities most jurisdictions surveyed have moved on to the next level of transparency..

As a board member, including being Mayor, who had a day job, and then as a Town Manager, I know there is a balance to how much to involve board in basic day-to-day decisions. Boards that get into the weeds operating as if they were staff tend to negatively impact their organizations. Boards that become out of touch create other risks. I've heard regularly as a manager, can you provide less information in the memos, and shorten the budget presentations? Think I'm kidding? In 24 meetings or more a year for a municipal board and closer to 52 each year for County Commissioners, I think that 3-5 hrs doing a deep dive into an annual budget would be about right with regards to fulfilling one's fiscal responsibilities. This is also probably an old school habit of mine to lose. Its not just citizens; board members are hungry for another way to format their involvement in complex issues. If you have a Best Practice on how to present a budget, or a more engaging way to do so, please share with NWCCOG so we can report out on it in a follow up.

100% of respondents have the board or council approve the budget.



26 track year-to-date budget-to-actuals at staff level.



9 leverage software for cash flow planning.



22 keep the board up to date about the budget through the year.



26 publish and post a budget.



24 have the board regularly review policies.



22 have narratives that accompany the budget.



12 track performance indicators.



4 municipalities have (or plan to have) a public dashboard for their budget.

Use of ClearGov, CivicPlus & Open Book

In looking through which towns have a public dashboard, the [Town of Avon](#) and Town of Dillon both utilize a tool called ClearGov which provides large clear numbers and graphics to show projects that are highlighted. Avon also utilizes CivicPlus.

One innovation that Avon has adopted which integrates into CivicPlus which they have also utilized for the Town Initiatives (strategic priorities) is to show a photo of the staffer beside the project. The Initiatives page also has data about how that priority is linked to the recent Avon Community Survey, example [Housing](#). On the latter the photo and name are titled "Who is Listening" and in the former it identifies the staffer by title with contact information. Nice touch. For a project such as Nottingham Park improvements, CivicPlus has drawings and a simple project timeline and a button that allows an interested citizen to subscribe to project updates. This is a great way to humanize a complex project.

Avon Finance Director Scott Wright says, "I like ClearGov for the ease of the final published budget and graphics built into the platform." Wright said the phased transition away from an end-of-life accounting product was not so simple. In 2021 Avon converted to Tyler Encode which integrates directly with a Purchasing Card eliminating 12-16 hours each month of input, and allows users through an app to code receipts. During

that transition year to Encode, his short-staffed office manually downloaded to Excel from Encode to input into ClearGov which was time consuming. He noted that 2022 was the first year the two were integrated allowing the budget that council sees to be published from ClearGov. As a tip, Wright says he is a member of GFOA and is on their small gov list serve in which there are many threads that cover topics such as those in the narratives of this report.

The Town of Dillon is phasing in ClearGov according to Finance Manager Carri McDonnell using it internally to begin in 2023 and perhaps have a public dashboard with it at some point. McDonnell said that the import from Caselle to ClearGov is simple. Winter Park is in the same place as Dillon, planning to utilize ClearGov in upcoming years.

Of the Counties covered in this report, Eagle County is the only one with an on-line transparency tool. The county utilizes [Open Book](#) which is a public-facing search engine to peruse a budget by expenses, vendors or department. County Finance Director Jill Klosterman says the tool was developed internally and syncs with New World each night to populate information on the website. She says the county has utilized the tool for close to a decade now. For those organizations that fret over the right level of transparency, Klosterman said that in the beginning there was "a lot of consternation internally about the right level of information to share, but I don't think any of the potential issues came to fruition." She also notes that today the site gets few clicks, which is OK, "it is there, and it is useful to point some inquiries to the website for people to answer their own questions." She also notes that they recently received notification from Tyler that New World is coming to the end of life and soon will not be supported.

I like ClearGov for the ease of the final published budget and graphics built into the platform.

~ Scott Wright, Avon Finance Director



Capital Planning

Ostensibly, this was the object of the exercise for this report. In scoping this project during COVID there was a sense that many places may have deferred Cap projects due to reduced revenues. Turned out, that was temporary for the spring of 2020. The abundance of caution at the beginning of COVID along with lowered expectations, combined with the Supreme Court's Wayfair decision (bringing online sales to local governments) and oddly, more local spending during lockdown meant that there wasn't really a decrease in revenues. Some Cap projects were deferred that first summer. With Federal recovery dollars, most local governments are in better financial shape than before the pandemic. That premise for a survey went out the window.

There remain a wide variety of approaches to Capital Improvement Planning CIP budgets, and few accepted standards. The report didn't get this deep, but I am also clear that many places don't have capital funds set aside for ALL of their assets from vehicles, to plow trucks to pavement to play equipment to public restrooms. In following up, most jurisdictions have some version of a 5 or 10-year plan. Some are integrated into their software platform, some are on separate spreadsheets. The exercise and the funding is more important than the form. Nearly all say they "think" on at least a 5 year timeframe. Not all have published CIP budgets that go beyond the following year.



24 report being "current" with CIP planning.



25 report being "current" with an asset inventory.



Basalt: Taking Cap Funding to the Voters

The Town of Basalt did not always have a finance director. Like many smaller places, budgeting had been done by a Town Manager working with Directors. Like many places around NWCCOG region, the town has ambitions greater than its resource base. Christy Chicoine, Finance Director at the Town of Basalt says, "We are a smaller entity, so we really need a long range, visionary approach. We don't have a lot of resources."

To be able to know about a particular road when it is planned is huge with the public. Basalt just went through full facility needs study in 2021. They hired a consultant. It was a strategy for the election as was having a Capitol

Needs Committee of community members. That robust process with public involvement got support for the vote.

"Sometimes we put in too many projects and then we need to decide. We look at what we know we will not be able to do without outside support, internally we call that Facility Needs over One Million Dollars. For those projects, we call out the amount. Then can talk about how to pursue. The voters just passed a bond for capital funding in Basalt. We love our process."

Basalt balances needs with a Cap Improvement Plan that is integrated into the budget process and the Town Managers strategic work plan. That way they have accountability for what they are planning to get done and why. The Town Manager reports out on progress annually to council. On the financial end, they do a 5-year plan. Police and PW vehicles and equipment are on a regular replacement cycle.

In the annual budget which the Town of Basalt posts on their website, approximately the last 10 pages are spreadsheet identifying and ranking cap projects.

Sometimes we put in too many projects and then we need to decide. We look at what we know we will not be able to do without outside support.



Even the smaller towns tend to have capital plans for vehicles, heavy equipment and utilities. I see a lot that don't have pavement management plans. I have yet to run into one of our jurisdictions that has everything CIP planned for from facilities, to parks equipment, curb-gutter-streetscapes to other items over \$5,000 value that are considered capital items. It sounds like a lot, but the more that you have on paper, the better it can define decisions over time. As many of our mountain towns mature to their "natural" growth boundaries, such planning becomes increasingly necessary.

Rethinking Budgeting

What is the Government Finance Officer's Association's (GFOA) Rethinking Budgeting Initiative?

GFOA launched the Rethinking Budgeting campaign with the paper: "[Why We Need to Rethink Budgeting](#)." According to GFOA, local governments have long relied on incremental, line item budgeting where last year's budget becomes next year's budget with changes around the margin. Though this form of budgeting has its advantages and can be useful under circumstances of stability, it also has important disadvantages. The primary disadvantage is that it causes local governments to be slow to adapt to changing

conditions. The premise of the Rethinking Budgeting initiative is that the public finance profession has an opportunity to update local government budgeting practices to take advantage of new ways of thinking, new technologies, and to better meet the changing needs of communities. [Program Budgeting](#), and [Priority Based Budgeting](#) position local government leaders to effectively govern in the 21st Century. This section supplied by ResourceX.

Budgeting Methods

In following up survey responses with phone calls and emails to get more detail from those who answered "yes" to certain questions, it became apparent that the initial survey questions about priority-based budgeting, zero-based budgeting, outcome-based budgeting were not asked with enough detail to determine what was meant by those answers. Specifically, the one sentence questions did not define each concept. In this section, the report avoids highlighting these false positives with charts and large-font data points.

Clearly there is some follow up work to this report to be done in coming years if it is of interest.

Do you use Priority Based Budgeting?

If so, we would like to know more about the structure you use!

Email: jon.stavney@nwccog.org



PRIORITY-BASED BUDGETING

Priority Based Budgeting (PBB) builds on a program budget, by evaluating program impact on an organization's intended outcomes. PBB allocates resources according to how well a program or service achieves the goals and objective that the community values most. In general, the steps of PBB include: identify priorities in terms of measurable results that have been agreed upon by stakeholders; prepare programs for evaluation; score those programs against priority results; compare the scores; allocate resources; and hold employees accountable for producing the results they promised.

QUICK REFERENCES:

- » [City of Duluth, Minnesota's implementation of PBB – Government Finance Review](#)
 - » [City of Pittsburgh, Pennsylvania's Climate PBB Budget – Atlas](#)
 - » [City of Longmont, Colorado's PBB homepage](#)
 - » [City of Flagstaff, Arizona's PBB homepage](#)
-

ZERO-BASED BUDGETING

Zero-base Budgeting (ZBB) is a budgeting process that asks managers to build a budget from the ground up, starting from zero. ZBB arose as decision-makers desired more understanding and justification for line-item budgets presented as last-year's budget with an incremental addition (known as incremental budgeting).

TARGET-BASED BUDGETING

Target Budgeting is the application of any other budgeting approach, with a targeted allocation of resources to any given department or division. Often times, policy is established, for example, to allow departments to receive 100% of fee-based charges for services (program revenue), while general government resources are subject to what the organization can afford. Targets can be set as across the board increases or decreases in general government revenue. Or, with PBB, targets are set in alignment with the priority of programs the department offers.

OUTCOME-BASED BUDGETING

Outcome based budgeting is a type of Priority Based Budgeting, popularized by the City of Fort Collins Colorado, where the budget is allocated to outcomes, and outcome teams act as purchasing agents soliciting proposals from local government managers and service providers outside the organization as well.

Resources

Report Processes

The data in this report was self-reported by each jurisdiction. The narratives are written by Jon Stavney, Executive Director at NWCCOG. Any inaccuracies in the narratives are on us. The sections entitled Budgeting Methods and Rethinking Budgeting were supplied by Chris Fabian and Denise Taylor from ResourceX a budgeting consultant providing some expertise on the project.

Acknowledgments

RESPONDENT MUNICIPALITIES

- » Aspen Andrew Kramer andrew.kramer@aspen.gov
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- » Jackson Matt Canterbury mcanterbury@jacksoncountycogov
- » Pitkin Connie Baker connie.baker@pitkincounty.com
- » Routt Daniel Strnad dstfnad@co.routt.co.us
- » Summit Martina Ferris martina.ferris@summitcountycogov

Survey Method

Questions asked were derived from a DOLA self-assessment questionnaire to which NWCCOG added a few more questions about emergency preparedness and approaches to budgeting. The intent was to call every responding jurisdiction back to dive deeper what they included in any Capital Improvement Plans (CIP). For various reasons, instead, a sampling of respondents were contacted for more information. The more detailed questions such as whether a CIP includes such items as vehicles, heavy equipment, parks, park equipment, all buildings, streets, recreation paths, utilities and other infrastructure will have to be asked another day. It became clear in asking a few jurisdictions all these questions that the data cross tabbed by who budgets for how long, in what form, and what size organization they were would get unwieldy very quickly. Instead, the questions were asked in an on-line format that took about 10 minutes to complete. Those responses populated a spreadsheet from which the data below was derived. Some follow up calls and emails were made to clarify answers or request more detail which helped with the highlight sections. Any inaccuracies are likely due to the overly simple, generalized questions or my own interpretation of the data.

“
Next level assessment of CIP would include such items as vehicles, heavy equipment, parks, park equipment, all buildings, streets, recreation paths, utilities and other infrastructure.

Survey Questions

Note: This survey was published using Microsoft Forms

1. Your Name, Email and Phone Number
2. Jurisdiction Name
3. Total # FTE Employees
4. 2022 General Fund Total Revenues
5. 2022 General Fund Total Expenditures
6. Does your jurisdiction have a written and adopted budget policy/procedure?
7. Does your jurisdiction have a capital improvement policy?
8. Does your jurisdiction have a debt policy?
9. Does your jurisdiction have an expenditure/procurement policy?
10. Does your jurisdiction have an investment policy?

11. Does your jurisdiction have a reserve policy?
12. Does your jurisdiction have a continuity of operations plan (COOP)?
13. Does your jurisdiction have emergency power ordinance/policy/procedures?
14. Does your jurisdiction have a professional manager or administrator?
15. Does your jurisdiction have dedicated finance staff?
16. Does your jurisdiction use accounting software?
17. Please list the type of accounting software used:
18. Is your Board involved in establishing goals and priorities?
19. Is your Board regularly involved in reviewing your budget through the year?
20. Is your Board regularly involved in reviewing your policies?
21. Do you monitor YTD budget-to-actual?
22. Do you track ratios or performance indicators?
23. Do you have cash flow forecasting or other long-term financial scenario planning tools?
24. Please list the type of financial planning tools you use:
25. Is your budget published on-line?
26. Does your budget include narratives or other reference structure?
27. Do you use an on-line dashboard or other innovations?
28. Do you use priority based budgeting?*
29. Do you use zero based budgeting?*
30. Do you use target based budgeting?*
31. Do you use outcome measures?*
32. Do you have a current capital improvement plan?
33. Do you keep a current and regular inventory of assets?
34. Who may we contact for more details regarding capital improvement planning?
35. Is there any additional information you would like to share?

**These could have used definitions.*



COLORADO
Department of Local Affairs

The purpose of the Northwest Colorado Council of Governments is to be responsive to our members' needs and interests by providing guidance and assistance in problem solving, information sharing and partnership building, advocating members' interests and needs with local, state and federal entities, and providing quality services to our membership that are relevant, effective, and efficient.

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