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Sent: Saturday, June 6, 2026 4:07 PM
To: Mary Gourley <mgourley@cityofsebastopol.gov>; City Council <citycouncil@cityofsebastopol.gov>
Subject: Public Comment FY26_27 Budget Reduction Roadmap

Hi Mary,

This is for the next budget committee meeting and the next city council meeting.

The general lack of urgency to find ways to reduce spending vs. the enthusiasm for adding more costs at the last City Council Meeting motivated me to look into the budget more closely. This was particularly troubling as Bob Leland had spent a good amount of time showing everyone that without \$800,000 in new revenue or expense reduction the city was doomed to declining reserves and ultimately running out of money.

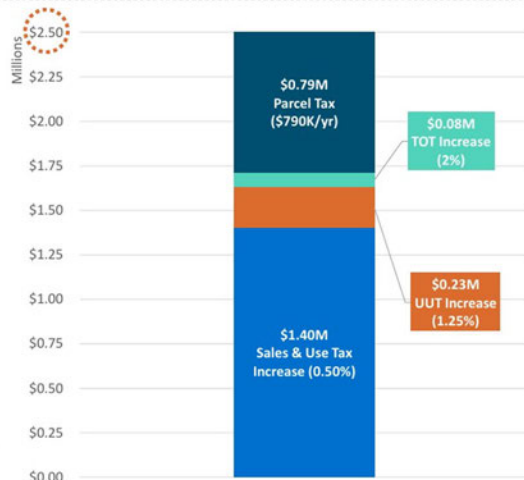
Revenue increases were not discussed at the meeting. The budget is divided between revenue and expense and now is the time to discuss both. I refer back to work NHA did in 2023 with recommendations for fiscal sustainability. That is a term the city throws around but is doing little about. NHA recommended a sales tax which was successfully implemented. However, NHA at the time also advised increasing TOT, UUT and adding a Parcel tax were needed to close the estimated \$2.5MM structural deficit. City council at the time, as I recall, were asked for a up or down on the other measures. They declined any other revenue measures. At the time it was not made clear to them that the structural deficit would continue if they did nothing.

Potential Revenue Enhancements

\$2.5M Hypothetical Funding Gap Goal



- ▶ Hypothetical \$2.5M funding gap is filled in with the following:
 - ▶ Sales & Use Tax Increase of 0.50% → \$1.40M/year
 - ▶ UUT Increase of 1.25% → \$0.23M/year
 - ▶ TOT Increase of 2.00% → \$0.08M/year
 - ▶ Potential Parcel Tax in June 2024 → \$0.79M/year
- ▶ This \$2.5M funding gap goal can be reached in various ways
 - ▶ E.g., larger parcel tax and lower sales & use tax increase; cost containment strategies



UUT tax and TOT tax increases should be put back on the table. They have potential to add up to \$300,000 in new revenue. Both revenue increases and substantial expense cuts are required to address the structural deficit.

As with any budget there are opportunities to reduce expenses further. The document attached goes through each department budget and makes suggestions that for the most part don't look like they would impede the ability to run the city. Some of the changes are a bit radical.

Reducing City Clerk Salary and benefit budget to something closer to the average in county seems reasonable. Your budgeted amount would make the Sebastopol City Clerk the highest paid in the County. Your stated long-term goal is to reduce salaries when new employees are hired. Why not start now?

Not fully staffing the Planning department seems radical but you did it by default this year and saved a lot of money compared to next year's budget. Replicate this again for FY26-27 and see how the revenue from permits does, if development slows.

At the end, I added a brief discussion about how to approach analyzing workload and understanding if the majority of work time is being spent on the most important goals. We implemented time tracking in my company and found the employees, once they understood what it was about, embraced the idea. It cannot be about "big-brother" - it is about changing the way they work. Employees have to have control over the decisions.

In our organization when staff saw how they spent their time some were surprised. Refocusing on higher value work increased job satisfaction. When management followed through by cutting much of the make work assignments and staff meeting time, employees bought in because they understood management was going to support them.

The city cannot support more staff, so you have to find a way to reduce low value work.

Change requires a sense of urgency to create the momentum needed. In this case city staff, management and City Council need to get behind a multi-pronged and relentless effort to increase revenues and reduce expenses while maintaining the quality of the works and services the taxpayers expect.

Hope this is helpful,

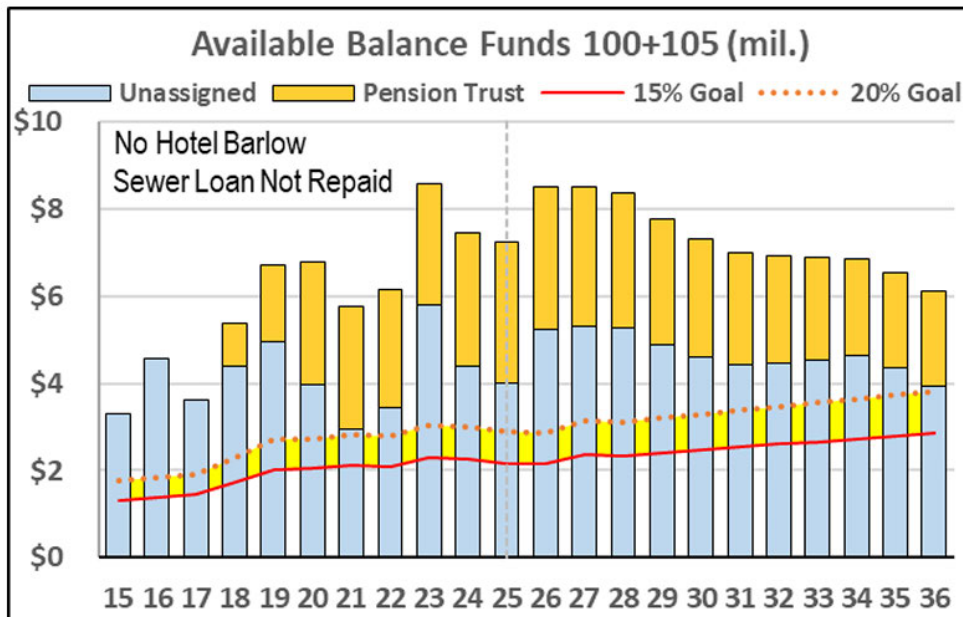
Lee



ROADMAP to Expense Reductions – “Repairing the Structural Deficit

During the June 2 Meeting it became obvious that the city needs to raise revenue and/or reduce expenses. The Alternative 1 Forecast with no hotel and no sewer loan repayment requires \$810,000 in revenues or reduced expenditure.

- **Alternative 1** after \$810K increase in revenues or reduced expenditures starting FY27:



REVENUES

I have written extensively in a past (March 25) Public Comment about revenue ideas. Below is a brief summary of the ideas expressed by NHA and presented at the March 2023 meeting which are summarized here.

Revenue Options	\$
Revenue Gap	\$810,000
Revenue Opportunities	
Increase Share of Property Tax 1%	\$390,000
Cannabis Tax	\$100,000
UUT Tax increase from 3.75 to 5%	\$230,000
TOT Tax increase to 14%	\$80,000
	\$800,000

Increase Property Tax

Reportedly the city gets 19.7% of property tax revenue collected by the county. An increase to 21.7% would bring in roughly \$390,000 more dollars. Sebastopol is too small to absorb all of the “overhead” costs from the county and the state. The County took away our downtown hotel and at least \$200,000 in TOT tax to establish Elderberry commons We are now hosting three permanent supportive housing projects and absorbing the public safety costs associated with those projects. We also have more low-income housing per capita than any other city. (Woodmark, Burbank, Elderberry, Park Village Burbank Senior Housing, Gravenstein Commons. These projects are exempt from property taxes. Lost property tax from these properties totals almost \$100,000. Also, ADUs have no impact fees. There is precedent for small cities to negotiate higher shares. East Palo Alto reportedly gets 33% to ensure it was financially viable. **We need to enlist our Supervisor in the cause to increase our property tax rather than take it for a pet EIFD project**

TOT tax

Sebastopol is currently at 12%. Healdsburg has the highest at 14%. Petaluma and Sonoma are at 10% and Santa Rosa is at 9%.

Raising the TOT to 14% would raise approximately \$80,000 per year (NHA). More when the new hotel opens.

UUT – Utility User Tax

Currently set at 3.75%. The voters approved maintaining that rate and lifting the sunset clause. Santa Rosa has a 5% rate. This would raise \$230,000(NHA) per year

Parcel Tax

NHA calculated in 2023 that a \$290 parcel tax would raise \$790,000(NHA) in annual revenues. A parcel tax would be more acceptable to voters if it was clearly designated to improve the city and its quality of life.

Next Step: TOT & UUT tax increase = \$310,000 in new revenue

The TOT tax may be the easiest. It is charging tourists not citizens. It will offset any negotiated split to get one or both hotel projects moving and when the hotels open revenue will come to the city more quickly and at higher levels.

The UUT tax is one that most probably don't even know they pay.

The parcel tax would be a more difficult sell. You have gone to the well too many times for streets. I have suggested separating parks and rec as a separate district, combining it with the Sebastopol Commons idea and using a parcel tax to fund it. This would give control of the parks and recreational attractions to those who use them through their own board, which would be attractive. People might pay more taxes if they know it will make the city more fun for them and their families. Separating the parks maintenance (\$656,000) and CIP(\$3.6MM), Senior Center (\$57,655), Community Center (\$147,059) and Ives pool (\$259,483-less \$85,000 from swimming club). **This moves up to \$1MM in expense and \$3.6MM in CIP to the Parks and Rec district to be funded by fees and parcel tax.**

EXPENSE REDUCTIONS

A review of the budget identified expenditure in most departments that does not appear to be central to the goals of the city. Some suggestions will require more work, but the potential represented here for up to \$988,000 in savings makes the effort worthwhile.

Below are some areas that seem to be opportunities for reductions

Dues and Subscriptions

Currently the city has 26 organization dues and subscriptions totaling \$9,747. This does not include the administrative cost of keeping all of these paid. It also does not include staff time spent reading all the materials from each organization. Even though Sebastopol views itself as very cosmopolitan, membership in international organizations seems like nice to have and easy opportunities for cuts. I took a shot at a rationale for cutting and saved 15%. Keep the 15% goal and let staff prioritize.

Liability Insurance

Even though we are in an insurance pool the city is spending \$997,679 on liability insurance. The city cannot afford this cost. It has been increasing double digits every year. The increases may be due to risk/claims (\$1MM fraud loss?) or just that we have too much coverage. Set a goal of \$100,000 savings and see what decreases in coverage or co-pay would be required. The city probably has sufficient assets to self-insure for part of any loss.

Liability Insurance		Budget	Target Savings				
Situation:	Large and growing double digits; reduce growth to <5% per year by increasing deductible, bidding out the insurance?						
	Liability	\$ 997,679	\$ 100,000				

Park Village

The city runs its own, slightly off the grid, affordable housing project. There are PW costs as well as a management contract with West County Community Health. Presumably there is rental income being collected by West County, why are they not responsible for maintenance costs as well?

This project needs to be accounted for as a department with all expenses consolidated. If there is revenue for the city that should be here also. The goal should be to operate with a slight budget surplus that can be applied to capital projects needed in the future.

(Note: a consultant for the city on the SVdP project showed how HUD Housing Choice Vouchers would provide near market rate rental income to Gravenstein Commons and pay all operating expenses). We need someone to look at this operation in that light. Is it possible the West County does and makes a profit off this endeavor.

Park Villiage							
Situation:	City quietly operates a Permanent Supportive Housing - Costs are hidden in PW and CM budget; time for rents to cover costs						
	Park Villiage maintenance an repairs	\$ 12,000	\$ 12,000				
	Cabin Stair Replacement park villiage	\$ 15,000	\$ 15,000				
	Lease Payment	\$ 64,585	\$ 64,585				
	West Coast Community Health	\$ 50,000	\$ 50,000				
		\$ 141,585	\$ 141,585				

City Bill Utilities

The city uses nearly \$400,000 in city water. I can't even begin to sort out how the city is paying for water and 30% of the cost is actually city expenses. Recommend cutting water use by 10% and/or pursuing lower rates for all customers to provide savings. Climate Action Committee should conduct an audit and provide recommendations to city staff.

City Bill - Utilities													
Situation: Assume this is for water - city shifts \$1.7MM in general fund/sewer raising rates then pays those rates. Big dollars													
Government Buildings	\$	4,200											
Community Center	\$	15,000											
IVES Pool	\$	8,200											
Wastewater	\$	2,500											
Police	\$	16,275	cut water use by 10% and implement a rae study with goal of reducing rates by 10%										
PW Consolidated	\$	157,200											
Corp yard	\$	7,500											
Streets	\$	14,000											
Parks	\$	125,000											
Parking Lot Maintenance	\$	21,000											
	\$	370,875	\$	37,088									

Streets Maintenance

The Tree lighting and downtown beautification should be funded from the Downtown Business Fund. This is a savings to the General Fund.

Streets Maintenance													
Situation: Downtown business association agreed to use some of their money for holiday lighting and downtown beautification for anniversary?													
main st tree lighting	\$	10,000	\$	10,000	Fund from Downtown Improvement District fund								
Downtown beautifications - anniversary	\$	15,000	\$	15,000	Fund from Downtown Improvement District fund								
Skid Steer 1/3 cost	\$	15,000	\$	7,500	Buy used with buckets forks etc for 1/2 cost								
Vac Truck 1/3 costs	\$	50,000											
			\$	32,500									

There is a charge for a share of a new skid steer. PW does not currently have a skid steer. It just bought a second backhoe which has a similar purpose. If it is due to increased demand for fixing potholes in the streets then it should be funded 100% from streets. Suggest purchasing used, since it may be of less use as it was never available before? Also suggest total purchase cost comes from the Vehicle Fund and not the Enterprise or General Fund. Of course, **rental is another option** while you wait for other revenue enhancements and cost reductions to take place. Maybe buy one next year if the budget is balanced.

Police

The idea of \$90,000 (I heard it is more like \$120,000) to pick up and care for 20 animals a year is unacceptable. Goal should be \$45,000. Suggest cutting West County Homeless coordinator this year. The city is not financially sound enough to consider a bailout to West County. Heart is now “permanent” and actually reports on successes which West County could not do.

Police			
Situation:	Increase from \$25,000 to \$90,000		
Annual Animal Control	\$ 90,000.00	\$ 45,000.00	20 animals per year? We spend less than this on 100+ homeless!
Homeless outreach support	\$ 40,000.00	\$ 40,000.00	Assume this is West County - the HEART program is effective west county is not
Sheriff booking fees			only 10 bookings? Seems pretty low

Planning

For much of this year all positions in Planning have been vacant. With perhaps the highest workload in recent history you are estimating \$650,291 in expense for FY25-26. The budget for 27-28 is \$131,000 more. You are estimating 25-26 expenses for contract workers at \$219,930 and salaries and benefits of \$298,000. **For FY26-27 you are increasing salaries and benefits from \$298,000 to \$624,000.** It appears that you can save \$135,000 with a blended use of employees and contractors the same as you did this year. Propose freeze salaries and benefits at FY25-26 levels and contract support at similar cost for next year.

Conduct a careful analysis of the option of contracting this service rather than filling vacancies. A contracting firm can attract better talent and use them more efficiently as they can work on other projects when Sebastopol demands are reduced. When demands spike they can adjust staffing much more easily than the city can. They don't pay CalPERS retirement costs and probably get their benefit package for less as well. They have experts at various tasks that can be assigned as needed and get work done more quickly instead of Sebastopol trying to reinvent the wheel.

Planning			
Situation:	Last year all positions vacant nearly all year - cost \$219,559; fully staffed department \$652,559 - \$433,000 savings		
	Budget	Savings	
Recruitment services	\$ 10,000	\$ (10,000)	
Sevices and supplies	\$ 13,360		Get an estimate to outsource planning - one person onsite 2 days per week
Contracted Services	\$ 46,445	\$ 200,000	Add back contract services based on last year's estimates
Equipment rental	\$ 3,600		
Conference and training	\$ 1,575		
Telecommunications	\$ 2,804		
Salary and Benefits	\$ 624,024	\$ (325,000)	Freeze salary and benefits at FY25-26 levels
Allocated Insurance	\$ 82,395		
	\$ 784,203	\$ (135,000)	

Administration/Finance

The GFOA award is paying \$1,000 to congratulate yourself. Unnecessary. Credit card/bank fees need to be offset by revenue. Set a surcharge on credit card use to offset the bank fees. Everyone does it. Cost allocation plan should be abandoned. There are no labor negotiations scheduled this year – remove the \$10,000 cost.

Administrative Services				
Situation	Costs can be reduced or eliminated	Budget	Savings	
	GFOA Award	\$ 1,000	\$ 1,000	Every city gets this, in spite of spreadsheet errors and unbalanced budget still get an award - why bother
	Annual credit card fees	\$ 24,000	\$ 24,000	Offset with a charge for using credit cards
	Cost allocation plan refresh	\$ 8,200	\$ 8,200	Work toward city staff using the model as it was intended. Go to direct billing and save the cost
	Labor negotiation contract	\$ 10,000	\$ 10,000	No labor contract this year
	Cal OPPS Recruitment	\$ 4,300	\$ 4,300	There are recruiting budgets in all departments - how often do we get a qualified candidate on CalOpps - does recruiter use CalOpps?
	Govt Job posting annual contract	\$ 850	\$ 850	
	Teams Calling License	\$ 4,510	\$ 4,000	New charge to make phone calls using Microsoft instead of landlines - still paying \$3,180 for landlines and 720 for cell phones
	SB90 Annual Filing	\$ 4,000		New charge to try to recover taxpayer dollars for complying with state imposed requirements - great idea present the plan to CC
		\$ 56,860	\$ 52,350	

Evaluate the Cal OPPS and Job posting costs. You pay a recruiter for every position, and they likely also pay for these services. How many employees were hired from one of these jobs sites? If these sites work, then keep the cost and cut all recruiting costs in the departments.

‘Teams Calling License’ is a Microsoft product that allows phone calls on computer. Sounds nice but not essential as you are paying a high cost for cell phone and land line. If you want to add Teams Calling, then cut one of the others. Better yet, wait for a better year to experiment.

Assistant City Manager/City Clerk

The city needs to cut costs, and the number 1 place is the City Clerk position. Past city council wanted to reward Mary for her hard work and loyalty. They were also giving Larry a big raise at the time and wanted to be fair to Mary. They combined an imaginary Assistant City Manager position with City Clerk and raised the salary with the rationale it was for two positions. Combining City Manager with City Attorney may have saved some compensation cost which they could also spend on the new Assistant City Manager Position. Today those conditions do not exist.

The city needs a city clerk. It cannot afford an Assistant City Manager. Healdsburg is the only city on the State Controller website with an Assistant City Manager. They are a larger city, have a more stable budget and have a larger staff to justify an additional senior manager. Sebastopol does not.

The latest data from the State Controller Website (as reported by the cities) is for 2024. In that year Sebastopol paid the highest compensation for City Clerk. The amount was \$120,000 more than any other city. Sebastopol was the only city to have a combined Assistant Manager/City Manager.

For the current year the budget proposal is for \$309,403. This is still \$87,000 (39%) more than the average for the county. These are wages for 2024 so inflation (3.5%) would increase the average to \$246,327, still \$63,000 more than the average.

Given the financial situation we should be recruiting a basic city clerk with total compensation no more than the average. If Cloverdale and Sonoma are our comparator Sebastopol is now budgeting \$100,000 more than they pay.

City Clerk Salary and Benefits - Sonoma County					
			Total Wages	Total Benefits	Total Compensation
2024	Cloverdale	City Clerk	\$ 126,875	\$ 71,298	\$ 198,173
2024	Healdsburg	City Clerk/Public In	\$ 169,222	\$ 90,676	\$ 259,898
2024	Petaluma	City Clerk	\$ 177,615	\$ 47,094	\$ 224,709
2024	Rohnert Park	1130 City Clerk	\$ 138,334	\$ 67,084	\$ 205,418
2024	Santa Rosa	City Clerk	\$ 149,899	\$ 89,730	\$ 239,629
2024	Sebastopol	City Clerk	\$ 294,333	\$ 84,954	\$ 379,287
2024	Sonoma	City Clerk	\$ 161,021	\$ 44,192	\$ 205,213
2027	Sebastopol Proposed Budget				\$ 309,403
		Average excluding Sebastopol			\$ 222,173
		Above average proposed for new City Manager			\$ 87,230

Propose reducing target total compensation by \$90,000 and eliminating the \$5,000 to recruit an Assistant City Manager. There is still \$5,000 to recruit a City Clerk in the budget.

Assistant City Manager/City Clerk			
Situation	No city has a combined city clerk assistant city manager		
	Budget	Savings	
Salary & Benefits	\$ 309,403.00	\$ 90,000.00	This is the difference between the proposed salary and benefits cost and the average for the county - savings!
			No rationale for paying extra for assistant city manager -
recruitment assistant city manager	\$ 5,000.00	\$ 5,000.00	Only recruit a city clerk
		\$ 95,000.00	

Legal

Legal fees seem very high. The initial contract for Alex was \$140,000. It appears if Alex is General Legal Support that amount has tripled (\$343,750+ Enterprise costs). At the time \$140,000 was an estimate and the City Council (Mostly D. Rich) was concerned that if everyone on staff and city council asked Alex questions the cost would rise very quickly. Good prediction. No apparent controls in place.

When we saw the \$600,000 budget for legal a couple of years ago, we were told it was the ACLU lawsuit. Now we see that Personnel matters (\$150,000), and general legal advice (\$343,750) were 2/3 of that increased cost. Difficult to know what is going on but high legal

costs are symptoms, and you need someone to assess the situation, identify the root cause of these costs and address them. **The city cannot afford \$600,000 in legal costs.**

Start by freezing General legal costs at last year's amount. Prioritize tasks assigned to Alex.

Legal			
Situation: The city has a contract with Alex which was originally for \$140,000 - not sure when City Council approved higher expense (not in a public meeting?) City needs to control expense = Freeze Legal Support General at \$227,250			
	Budget	Savings	
Legal Support General	\$ 343,750.00	\$ 116,500.00	
		\$ 116,500.00	

Legal Support - General	174,081	189,250	189,250	227,250	343,750
Fire - Consolidation ¹	28,789	1,000	1,000	500	-
Sales Tax Measure Support ²	59,448	1,000	1,000	750	-
Well No. 4 Support	7,560	15,000	15,000	25,000	-
Enterprise Fund - Routine ³	-	-	-	5,000	-
Enterprise Fund - Non Routine ⁴	-	-	-	7,500	-
Litigation - ACLU	201,032	220,000	220,000	100,000	100,000
Labor - Negotiations	10,000	20,000	20,000	34,000	-
Personnel - Confidential	142,338	197,500	197,500	100,000	150,000
Total	623,248	643,750	643,750	500,000	593,750

¹ FY 2025-26 costs reflect support for communications and post-fire consolidation grant deed review

² FY 2025-26 costs reflect support for coordination with staff and the CDTFA on documentation review related to Measure U implementation

³ FY 2025-26 costs reflect support for staff report review and coordination with staff regarding utility billing (UB) customer correspondence

⁴ FY 2025-26 costs reflect support for the Enterprise Fund Oversight Committee (EFOC), inquiries related to Propositions 218 and 26, and the cost allocation plan.

City Manager

Overall, the City Manager budget is significantly lower than FY24-25 when the position was last fully staffed. However, it does have a bit of slush. The Holly Hansen Special project is showing up every year. This should come to council if in fact there is a special project needed. Savings \$10,000

City Manager			
Situation: Holly Hansen Special Project has been in the budget each year - making it essentially a slush fund. If you need a special project either cut something from you budget or ask City Council.			
	Budget	Savings	
Holly Hansen Contract Routine	\$ 40,000.00		
Holly Hansen Special Project	\$ 10,000.00	\$ 10,000.00	

City Council

The City Council budget, like others has room for tightening. \$5,000 for a consultant for goal setting is not a real expense. \$1,000 or plaques and business cards seem excessive given plaques are also budgeted in office supplies.

City Council			
Situation: Council needs some skin in the game			
	Budget	Savings	
City Council Goal Setting Consulting	\$ 5,000.00	\$ 5,000.00	Council has refused consultants in the past, \$5,000 is not enough for a proper consultant
Plaques and Business Cards	\$ 1,000.00	\$ 500.00	Plaques are includes in Office Supplies; \$1000 is a lot for business cards - use a printer
		\$ 5,500.00	

Summary All Savings and Revenue

The combined potential for savings totals \$895,455.

Department	Savings	Summary Rationale
Senior Center	\$ 87,665	Self Sufficient - Pay all costs
Community Center	\$ 14,468	Move toward self sufficient pay 1/3 of cost
Dues and Subscriptions	\$ 11,500	31 organizations - cut 15%
Liability Insurance	\$ 100,000	Renegotiate - change coverage/deductable reduce 10%
Park Villiage	\$ 141,585	Review revenue and expenses/ restructure so revenue covers expense
Building	\$ 5,000	No turf use plant budget and rock cut 50% cost
Parking Lot	\$ 26,300	EV chargingn revenue to offset costs or sell operation
City Bill - Utilities	\$ 37,088	Cut water use by 10%
Streets Maintenance	\$ 32,500	Use downtown business fund - buy used skid steer
Police	\$ 85,000	50% cut Animal control; cut West County
Planning	\$ 85,000	Outsource planning department to consultant
Administraive Services	\$ 52,350	Fee increase; cut labor negotiation (none planned)
Assistant City Manager/City Clerk	\$ 95,000	Reduce budget total compensation to average in county
Legal	\$ 116,500	Freezd General Legal at FY25-26 level
City Council	\$ 5,500.00	Remove goals consultant and duplicate plaque purchases
Total Savings	\$ 895,455	

Revenue opportunities could further address the budget gap with \$300,000 in new revenues. New revenue combined with expense reductions would total nearly \$1.2MM in budget improvements. This addresses the structural deficit and leaves a small surplus. Unfortunately, this surplus is only about 1/3-1/2 of the amount being overpaid by rate payers so there is more work to be done.

Some of the biggest savings come from outsourcing planning. This is a once in a lifetime opportunity. You already have done it in a year where planning is in peak demand with new development. You don't have to lay anyone off. The Union will be upset but, the alternative is to lay people off, freeze wage increases or cut benefits. The Union might be ok. **When that development activity returns to baseline, a fully staffed department will become a cost you can't afford.** Outsourcing allows scaling. The agreement can have provisions for someone onsite to assist the City Manager in dealing with businesses and developers and the Planning Commission. Hopefully, council will direct the City Manager to explore the opportunity fully.

INCREASING JOB SATISFACTION

In my company we had the problems of expenses continually increasing faster than revenues. Department heads made passionate pleas for more headcount and then more money to pay for resources to support the new headcount. Our President recognized this as the "King" syndrome. Every Department head had a "kingdom" and felt like their success

was measured by growing the Kingdom. The culture changed when leadership recognized and rewarded departments that did more with less.

Just asking employees to do less is not a formula for success. You have to give them the tools to understand where they can improve. Time Tracking was critical. Once employees discovered where they were spending their time they felt like they understood what they had to change.

A huge part of the problem was “boss induced” time. Staff meetings, handling something the boss didn’t want to handle. Writing reports for the boss. These tasks were not aligned with the priorities and once everyone realized how much time was involved behavior changed from top to bottom in the organization.

Everyone believes they are overworked. In our work it turned out that by tracking time, focusing on priorities and ceasing or spending less time on lower priorities the overworked feeling disappeared. The ability to do what is important increases satisfaction. Recognition for accomplishing change made the work more satisfying. Staff also became much more disciplined with department expenses the next year.

The next step in our approach was to teach about how to document processes and identify ways to make work more efficient and effective. Have to walk before we can run. Also need data to understand processes. Do the time tracking first.

Changing culture is difficult but important to achieving a higher performing organization.