

MODEL RESOLUTION TO ENSURE THE XX CITY/COUNTY BUDGET PROCESS IS TRANSPARENT, PROMOTES EFFECTIVE COMMUNICATION WITH STAKEHOLDERS, AND REFLECTS COMMUNITY PRIORITIES

WHEREAS a budget is a moral statement of values and priorities.

WHEREAS the annual budget is the most important regularly prepared document by (name of city/county) because it is the framework for establishing and implementing the goals of the county/city.

WHEREAS a well-implemented budget process enables decision makers to make informed choices about the provision of services and capital assets.

WHEREAS a budget process that is transparent and based on clear goals and established priorities promotes good government and a sense of unity and direction.

WHEREAS a budget process that effectively involves all stakeholders and reflects their needs and priorities will promote an opportunity for consensus, civic pride, and the public's trust in government.

WHEREAS engaging stakeholders should include identifying stakeholder issues and concerns; obtaining stakeholder support for the overall budgeting process; achieving stakeholder acceptance of decisions related to goals, services, and resource utilization; and reporting to stakeholder on services and resource utilization.

WHEREAS the National Advisory Council on State and Local Budgeting (which included the National Association of Counties and the National League of Cities) has created "A Framework for Improved State and Local Government Budgeting" which establishes a standard of excellence in state and local government budgeting that can provide guidance in developing a model budget process for xx city/county.

THEREFORE, BE IT RESOLVED that xx city/county formalize a budget process based on best practices that will increase transparency, stakeholder engagement, and the creation of a final document that meets the needs, challenges, opportunities, and priorities of our city/county.

BE IT FURTHER RESOLVED that the xx city/county annual budget process adopt the following goals and implement the following practices:

THE BUDGET PROCESS MUST DETERMINE THE NEEDS, CHALLENGES AND OPPORTUNITIES OF THE CITY/COUNTY SO THAT THE BUDGET CAN RESOURCE THE BEST METHODS FOR MEETING THOSE NEEDS.

- There shall be a regular process for evaluating and prioritizing community needs, conditions, opportunities, and challenges.

- The assessment of needs and priorities shall include an inventory and evaluation of programs and services to determine the relationship of these programs to needs and priorities of the community. The review shall include an assessment of the programs' purposes, beneficiaries and needs served; their success in achieving goals; and issues, challenges and opportunities affecting their provision in the future.
- The assessment of needs and priorities shall include an evaluation of financial options, as well as opportunities for revenue diversification.

#### THE BUDGET DOCUMENTS SHALL BE COMPREHENSIVE.

- The budget shall articulate broad goals based on needs, opportunities, challenges, and current conditions and capacities.
- Budget documents shall include a breakdown of expenditures by programs that are familiar to the public.
- The budget documents and discussion shall provide a clear way to evaluate whether there is an appropriate balance of resources and assigned uses.
- Budget documents shall include sufficient information so that interested stakeholders can understand the programs and services provided, can identify goals and priorities of each program, and can place resource needs for those programs and services into an appropriate context.

#### THE BUDGET DOCUMENTS SHALL BE TRANSPARENT.

- Documents shall include a budget summary – presented in as nontechnical and easy-to-read way as possible, including a summary of key issues, choices, and financial trends; and direct the reader to locations in the full budget or elsewhere for additional information.
- The entire budget shall be presented in a clear easy-to-use format, using such things as: charts and graphics to illustrate important points, succinct and clearly written summaries, detailed information that does not overwhelm the reader, consistent format,

#### THE BUDGET PROCESS SHALL FOSTER CONSENSUS BY MAXIMIZING STAKEHOLDER ENGAGEMENT AND ENSURING EFFECTIVE ONGOING COMMUNICATION WITH STAKEHOLDERS.

- The budget process shall utilize many strategies, including public hearings, advisory commissions, informal conversations, round-table briefings, TV and video presentations, opinion surveys, neighborhood meetings, office hours, letter writing, telephone calls, and mail. (Examples of processes can include small group meetings, hearings, workshops, independent analyses, decision-making techniques, conflict resolution processes, and the presentation of parts of the budget.)
- There shall be specific opportunities for citizen input where government officials are available to explain issues and choices and to receive comments.
- All information and input shall be collected in a timely and complete manner so that it is useful in budget decision-making.
- All budget documents shall be on-line at least 1 week prior to public discussion.

- Public hearings and meetings related to the budget shall be held in a manner that is accessible to the public, including having key hearings at times when the public can attend, and provide childcare for parents who wish to participate.
- Budget meetings/hearings shall be held throughout the city/county, and they shall include key department and city personnel and fiscal officers.

THE CALENDAR FOR PRODUCING THE BUDGET SHALL BE BASED ON THE FOLLOWING PRACTICES AND TIMELINES:

- Publication of an annual calendar for the development of the budget each year as soon as consideration of budget begins (at the outset of the budget process), citing all opportunities for public input; specifying when budget tasks are to be completed and identifying specific dates and deadlines for beginning and ending these tasks, including when stakeholder engagement will occur.
- Well publicized public meetings throughout the city/county at the outset of budget consideration (immediately following the completion of the previous year's budget) to identify stakeholder concerns, needs and priorities. Ensuring these meetings are attended by representatives of major city/county departments responsible for implementing the budget and fiscal officers responsible for drafting the budget.
- Public hearings by the Board of Supervisors/City Council on the results of community meetings that guide the legislative body in establishing at the outset of the budget process the budget priorities for the upcoming year.
- Public meetings conducted by city/county departments prior to submitting budget requests to the Mayor, County Administrator to report the status of budget options and get community input about priorities and budget recommendations.
- A forum conducted by the Mayor/County Manager to report on the status of budget planning and provide ample opportunity for public input prior to finalizing budget for submission to the Board of Supervisors/City Council.
- Well publicized hearings on the proposed budget by the Board of Supervisors/City Council, including hearings on weekends or evenings early enough in the process to impact decision-making.