Finance/Budget Sub-Committee Budget Calendar Research: Models
Sept. 20, 2023

Early Budget Process:
- **Rockville:** In September 2022, Budget staff conducted an internal review of each department's base operating budget using a current services model. In November 2022, the Mayor and Council participated in a discussion on budget practices and policies. In December 2022, staff shared the results of the Mayor and Council budget survey and gathered more feedback from the elected body on city priorities. *See*: Rockville Budget Process Narrative.docx
- **Salisbury:** CIP finalized by Mayor in January
- **Mt. Rainer:** Budget process begun in October with Work Session; December Resolution on Budget Calendar. *See*:
  https://www.mountrainiermd.org/Home/Components/News/News/1814/
- **Hyattsville:** City Councilmembers propose budget priorities in January/February of each year (FY23. *See:*
  https://www.hyattsville.org/DocumentCenter/View/6425/Calendar-of-Budget-Presentations-FY23?bidId=
- **Greenbelt:**. Monthly Financial Reports provided by CM to Council. Greenbelt Budget Timetable.docx
- **Gaithersburg:** Budget **c**alendar begins with August kick off meeting. Public Hearing in December. *See* pg. 94 of:
  https://www.gaithersburgmd.gov/home/showpublisheddocument/12555/638224404794870000
- **Fredrick:** December Public Hearing. Six special budget public hearings held with City Departments. *See*: Fredrick Responses to Budget Questions .docx
- **Bowie:** November meeting with Council. *See:*
  https://www.cityofbowie.org/231/Budget-Development-Process

Inclusion of Early Community Engagement

- **Rockville**: In October 2022, the Mayor and Council received a presentation on the FY 2024 budget process, discussed the budget calendar, and budget priorities surveys for both the Mayor and Council and the Rockville community. Following Mayor and Council approval, staff published an online survey for members of the public to submit their ideas and share their top priorities. *See*: Rockville Budget Questions Response.docx and ../Documents/Rockville Community Budget Priorities Survey (Post-MC meeting 10.17).pdf
- **Greenbelt:** Send Funding requests to recognition groups in December. *See:*
  https://www.greenbeltmd.gov/government/departments-con-t/recreation-parks/recognition-groups-applications-fy-2019

GFOA Recommendations

8.1 Develop a Budget Calendar

8.2 Develop Budget Guidelines and Instructions

8.3 Develop Mechanisms for Coordinating Budget Preparation and Review

8.4 Develop Procedures to Facilitate Budget Review, Discussion, Modification, and Adoption

Practice: A government should develop and implement a set of procedures that facilitate the review, discussion, modification, and adoption of a proposed budget.

Rationale: Appropriate procedures are needed to resolve conflicts, to promote acceptance of the proposed budget by stakeholders, and to assist in timely adoption of the budget.

Outputs: A series of processes should be developed that permit stakeholders to satisfy themselves as to the appropriateness of the budget proposal and to allow the legislative body to achieve consensus and adopt a budget. These processes should be summarized in budget materials. Some examples include: small group meetings, hearings, workshops, independent analysis, specific decision-making techniques and procedures, conflict resolution processes, and methods for presenting portions of the budget.

Notes: Discussion will inevitably be needed regarding the tradeoffs and choices that need to be made. Issues can be more satisfactorily addressed to the extent that there are clear and accepted processes for considering options and reaching the compromise position that most budgets inevitably represent. Consistency over time in the budget review and adoption process is important, but it is also essential to recognize that as the makeup of the administration and legislative body changes, the process may need to be adjusted.

https://docs.google.com/document/d/1p9mksrojICocI5U13v4maZxeTOfHBOVv/edit?usp=sharing&ouid=105062933094286163333&rtpof=true&sd=true