

IV. BUDGET PROCESS BRAINSTORMING QUESTIONS

Identifying “budget process” brainstorming questions is Step 4 in arriving at JO CO budget issues and recommendations. They are a CI/CP perspective analysis of the Oregon Local Budget Law (LBL) and JO CO budgets.

- Step 1: Chapter I. Introduction/Purpose.

Phase I. Identify Brainstorming Questions.

- Step 2: Chapter II. Oregon Budget Law Excerpts.
- Step 3: Chapter III. Excerpts from JO CO Budgets: FY 2006-07 TO FY 2016-17.
- **Step 4: Chapter IV.** Budget Process Brainstorming Questions From Oregon Local Budget Law & JO CO Budgets: FY Budget 2006-07 to FY 2016-17.

Phase II. Analysis of Budget Questions Identified During the Study of the Law, and a Final Identification of Budget Issues.

- Step 5: Chapter V. Analysis: Elements And Components of Citizen Participation In Budgeting Process.
- Step 6: Chapter VI. Budget Process Issues.

Phase III. Develop recommendations about the local JO CO budget process to the JO CO BCC and the JO CO Budget Committee.

- Step 7: Chapter VII. Budget Process Recommendations.
- Step 8: Chapter VIII. Budget Process Conclusions.

The budget process brainstorming questions were derived from ideas (i.e., perhaps tagged in “**bold**”) identified in Chapters II and III, excerpts from LBL and JO CO budgets. The budget process questions are the foundations for the budget process analysis in Chapter V. The analysis in turn supports the identification of budget process recommendations identified in Chapter VI.

Brainstorming Questions Remember that the goal of brainstorming is NOT to come up with lots of practical solutions, but to come up with a large quantity of ideas. The quality of those ideas is not of great importance because brainstorming helps us kick-start the mind out of its stuck place, and come up with new and interesting directions.

When brainstorming we’re interested in ALL ideas — however unlikely to succeed, ridiculous, funny, outrageous or silly. We capture the sensible, practical and even boring ideas too – but we don’t limit ourselves by saying “That won’t work because…” After all who knows where an impossible idea might lead?

A Few Brainstorming Tips

- The brainstorming questions are on JO CO's "budget process" for preparing its FY 2006-07 To FY 2016-17 budgets: 1. final completed proposed, 2. final completed approved, and 3. final completed adopted.
- Most questions are developed from the text of the actual FY 2006-07 to FY 2016-17 budgets and LBL.
- The question, "What else?" is powerful to open up more ideas and answers. You can also add the words "in life" to the end of the question to get the ideas flowing again!
- When identifying questions try not to 'think' and instead just write whatever pops into your head – The goal is to bypass the rational brain and get underneath to some new creative and different ideas.
- The Authors and the readers must try and strike a balance between allowing time for ideas to surface and keeping the momentum going with the questions.
- While the questions may not seem exciting, remember that the answers might be. The questions are totally open, so the Authors and readers can identify questions from the budget texts any way they see fit— even if their questions seem irrelevant at the time.

Goals and Directive comes from the FY 2015-16 budget message (Section III.B. JO CO Board of County Commissioners' (BCC) budget message financial policies). They are one major focus because of the directive from the JO CO BCC that the department heads submitting budgets "**Address County goals and clearly define program purpose and expected outcomes.**"

Proposed Budget Goals and Directives The Board of County Commissioners set goals to provide direction related to the "big picture" rather than listing individual actions or activities. **Each department has detailed in their budget how their programs meet the following goals** approved by the Board of County Commissioners on 02-12-2015:

1. **Improve community outreach** (emphasis) and communication to the public by investing in technology that will improve efficiencies within County departments and provide enhanced service to citizens.
2. Develop a **sustainable plan** (emphasis) for all **mandated and essential County government programs** (emphasis).
3. Provide access to County services to the citizens of Josephine County in a **transparent** (emphasis), open, and professional manner.

The Board of County Commissioners also provided several directives to be used in preparing department budgets. As you review the narratives, you will see how the directives are being addressed by the individual programs. Main directives are:

1. Budget at a level consistent with **current operational service levels** (emphasis).
2. **Budget only for mandatory** (emphasis) and/or self-supporting **programs**.
3. **Address County goals and clearly define program purpose and expected outcomes** (emphasis)

Some questions from the interpretation of the goals and directives follow.

Question #1. Are mandated and essential County government programs equal to budgeting at a level consistent with current operational service levels? This seems to be the only way to follow the goals and directives.

Question #2. Are the JO CO departments supposed to “*Develop a sustainable plan for all mandated and essential County government programs.*” but “*Budget only for mandatory and/or self-supporting programs.*” This would omit essential programs from being funded.

Question #3. What are the definitions for “mandated” and “essential” JO CO government programs”?

Question #4. Is to budget at a level consistent with “current operational service levels” equal to budgeting for “essential” County government programs?

Question #5. Are “mandated” county government programs to be budgeted the only “required” programs besides self-supporting programs? It is assumed that “required” is the “shall” standard that has been held up in court (Appendix F). True?

Question #6. Are there “JO CO mandated” programs in addition to “Oregon mandated” programs?

How are the FY 2015-16 budget message mandatory and essential program requirements interpreted from LBL and the Oregon budget manual? Does the proposed budget identify additional “mandatory” and “essential” program requirements and budget levels of service (LOS) outside of the budget message?

It appears the “mandatory” and “essential” program requirements are **standard procedures** (*Local Budgeting Manual*) from the governing body for the preparation of the proposed budget. These standard procedures in *Local Budgeting In Oregon* are identified as **standards and budget parameters** established by the governing body as guidelines for budget development.

At first glance many purpose and description statements in the FY 2015-16 budget appear to be “mandatory”. However, most budget programs do not make apparent any distinctions between “mandatory” or “essential” programs. In the budget text statements, mostly purpose statements, and facts and/or declarations of purpose are identified. The large majority of the program statements do not identify LOS supporting “mandatory”, or “essential”, or “self-supporting”, or “non-essential” programs.

What about the relationship between “mandatory” and “essential” programs and LOS (e.g., mandatory, essential, minimally acceptable level of public safety services (MALPSS), etc.), and typical “requirements” statements described by the verbs “shall,” “will,” “must,” “should, and “may”? What are the differences in LBL when the verbs “shall,” “will,” “must,” “should, and “may” are used? Often the terms “shall” and “must” are used interchangeably, with no definition of what any of these verbs mean.

Requirements The following is from “Requirements Experts” (Appendix F).

- Wheatcraft, Lou. Posted on: October 9th, 2012; Viewed June 28, 2016 *Using the correct terms – Shall, Will, Should*. Requirements Experts. <http://reqexperts.com/>.

Question. Customers have been known to want to include “non-mandatory” requirements in their specifications. They use the verbs “should”, “may” and “will”, among others. Some customers do state that such “non-mandatory” requirements will not need to be verified. What is your take on any statement other than a “shall” being referred to, or used, as a requirement?

Response. Shall – Requirement: Shall is used to indicate a requirement that is contractually binding, meaning it must be implemented, and its implementation verified. Period! Don’t think of “shall” as a word, but rather as an icon that SCREAMS: “This is a requirement.” If a statement does not contain the word “shall” it is not a requirement. If shall is not in the written law, ordinance, resolution, manuals, guidance, etc., it is not a mandatory requirement (Appendix F).

The Authors agree with this article by Requirements Experts as to the meaning of the “shall” statement. Their agreement is based on 15 years in the land use business having to interpret Josephine County’s comprehensive plan and zoning ordinance (i.e., Josephine County Rural Land Development Code).

Interpretations for the FY 2015-16 budget goals and directives. The Authors could not find any budget educational explanations or clarifications on “mandatory” and “essential” programs, budgeted LOS (e.g., mandatory, essential, minimally acceptable level of public safety services (MALPSS), etc.), and typical “requirements” statements described by the verbs “shall,” “will,” “must,” “should, and “may”. Therefore, without any written direction from JO CO on its budget process, and/or compliance standards, and to make sense in asking questions, the Authors developed there own interpretations of action verbs.

The three terms to use in the budget program purpose sections to describe mandatory and essential programs and budgeted level of services are “shall”, “will”, and “should”.

Shall – Requirement: Shall is used to indicate a requirement that is contractually binding, meaning it must be implemented, and its implementation verified through monitoring, evaluation, and/or auditing. This is a requirement. If a statement does not contain the word “shall” it is not a requirement. If shall is not in the written law, ordinance, resolution, manuals, guidance, budget, etc., it is not a mandatory requirement. Shall statements are subject to verification through monitoring (Appendix F).

Will – Facts or Declaration of Purpose. Will is used to indicate a statement of fact. Will statements are not subject to verification. For example: descriptions about another system will use “will”. “The XYZ system will have the timing as defined in an ICD 1234.” Or descriptions of something that exists today, will use “will”. “This report will contain this data...” In a statement of work (SOW) or task order for the budget, use will be to communicate something that will be done.

Should – Goals/Directives, non-mandatory provisions. Should is used to indicate goals and directives which must be addressed by the design of the budget process, but are not formally verified.

Why include “should” goal statements in the budget document? Because the governing body may have a very important issue they want to communicate to the county departments and the public, but it is difficult to do in the form of a verifiable requirement. The JO CO BCC identified the goals to provide direction. The governing body used directives for the public to see how the directives are being addressed by the individual programs.

The governing body can also use “should” if it wants to communicate design criteria. For example, rather than saying “The system shall minimize life cycle costs” which is not verifiable, it can be made into a goal using “should” instead of “shall”.

Should – Another use for goals is in minimum/maximum or threshold/goal situations.

Example: “The system shall have a threshold response time of less than or equal to 1.0 seconds, with a goal of less than or equal to 0.25 seconds.” The requirement that must be verified is the first value, however it was communicated to the developer that the developer would like better performance – if it doesn’t have a large impact on cost and schedule. Any value in between the threshold and goal is acceptable. MALPSS could work as a lower threshold to the goal.

Goals should always be located in front of budget documents, not buried in the requirements, but in an early section of the budget document. The goals will be part of the design review.

Must – Don’t use must because no one has defined how must is different from shall. Also, shall has held up in court.

Conclusion The following brainstorming questions will remain as they were when first developed at the start of the Exploratory Committee’s research of the JO CO budget process. For example, they will not change as the Committee becomes more informed about some of the budget processes, and especially after the analyses of Chapter V, including the identification of budget process issues (Chapter VI).

Months after the Authors wrote the above they discovered the criteria of the Government Finance Officers Association’s (GFOA) Distinguished Budget Presentation Award program (Section V.H). After studying the GFOA criteria (GFOA 2015) they found even more terms conditioning criteria (Section VI.H) that were, or could be, used in evaluating the budget goals and program purpose sections.

Should	Make Sure	Is Essential
May	Can Be	Recommended
Mandatory	Consider	Asks For
Shall	Is Not	Ought To Be
Must	Not Required	Might
Required	Will	Will Not

JO CO being awarded a GFOA Distinguished Budget Presentation Award is significant, except what does it specifically mean (i.e., what was the process applying for and receiving the award)? For example, the award criteria includes 177 modifying words to the 27 criteria from “shall” compliance standards to non-mandatory standards. The following are three categorizations of the 177 words. The two modifying words of “should” and “may” are used 96 (55%) times out of the total of 177 words. Four modifying words of “mandatory”, “shall”, “must”, and “required” are used 42 (23%) times out of 177 words. The remaining 12 modifying words (assumed to be non-mandatory compliance standards) are used 39 (22.6%) times out of 177 words.

All non-mandatory modifiers total 135 (77.6%) words out of 177 words (Sections V.H and VI.H).

A. Budget Process Questions From Oregon Local Budget Law

There are five parts to Section IV.A. budget process questions from LBL.

1. Budget Process Questions Oregon Revised Statutes: 294.305 to 294.565
2. Budget Process Questions Oregon Administrative Rules: 150-294.175 to 150-294.920
3. Budget Process Questions From Local Budgeting Manual
 - a) Oregon's Local Budget Law, per the "*Local Budgeting Manual*", is found in Oregon Revised Statutes (ORS) 294.305 to 294.565
 - b) Introduction, *Local Budgeting Manual*
 - c) Oregon's Local Budget Law's Objectives (ORS 294.321)
 - d) Oregon Local Budget Law's Citizen involvement Opportunity Questions
 - e) Chapter 1, Who Is Involved In The Budget Process?
 - f) Chapter 3, The Budget Process
 - g) Chapter 8, The Budget Committee and Approving the Budget
 - h) Chapter 9, Publication Requirements
 - i) Chapter 11, The Budget Hearing and Adopting the Budget
 - j) Glossary
4. Budget Process Questions From Local Budgeting in Oregon
5. Budget Process Questions From Josephine County FY 2016-17 Budgeting Calendar

Oregon LBL has several **important purposes** (ORS 294.321).

- (1) To establish **standard procedures for the preparation** (emphasis added), presentation, administration and appraisal of budgets of municipal corporations;
- (2) To provide for a brief **description of the programs** (emphasis added) of a municipal corporation and the fiscal policy which is to accomplish these programs;
- (3) To provide estimates of revenues, expenditures and proposed taxes;
- (4) To provide **specific methods for obtaining public views in the preparation of fiscal policy** (emphasis added);
- (5) To provide for the control of revenues and expenditures for the promotion of efficiency and economy in the expenditure of public funds; and
- (6) To **enable the public, taxpayers and investors to be apprised of the financial policies** (emphasis added) and administration of the municipal corporation in which they are interested.

1. Budget Process Questions From Oregon Revised Statutes: 294.305 to 294.565

- a-1) Are the purposes of LBL provisions to be addressed as information in the design of the budget process, but not verified for compliance?
- a-2) Are the six purposes of the LBL, ORS 294.305 to ORS 294.565, compliance requirements that are “shall” requirements for local governments?
- a-3) Are the six purposes of the LBL, compliance requirements under ORS 294.495, ORS 294.500, ORS 294.505, and ORS 294.510?

- b-1) The budget message and proposed budget are given separately to the JO CO Budget Committee (JOCOBC) at its first meeting. Is the budget message also part of the proposed budget as they both deal with the same written explanation of financial policies?
- b-2) Is the budget message required in all three final evolutions of the completed budget in the local JO CO budget process?

1. Final Complete Budget Officer Proposed Budget.
2. Final Complete Budget Committee Approved Budget.
3. Final Complete BCC Adopted Budget.

c) Local Budget Law Purpose No. (1). To establish standard procedures for the preparation, presentation, administration and appraisal of budgets of municipal corporations.

- c-1) How are the standard procedures for the proposed JO CO budget established? Where is JO CO’s written guidance for its budget process?
- c-2) Are the JOCOBC governing body members involved in establishing the standard procedures for the proposed JO CO budget in their separate role as the governing body before the JOCOBC meets? How and when?
- c-3) Are the JOCOBC “elector” citizen members involved in establishing the standard procedures and policies for the proposed budget? How and when? If not, why not?
- c-4) Is the public involved in establishing the standard procedures for the proposed budget? How and when? If not, why not?

d) Local Budget Law Purpose No. (2). To provide for a brief description of the programs of a municipal corporation and the fiscal policy which is to accomplish these programs.

- d-1) What are the elements of a brief description of JO CO programs? Are these elements the part of the standard procedures for developing the proposed budget?
- d-2) Are elements of JO CO budget programs the goals and directives of the governing body pertinent to the programs? Is the development of goals and directives for programs part of the standard procedures for developing the proposed budget?
- d-3) If a goal is to develop a “sustainable plan” for all “mandated” and “essential” JO CO government programs, does each program have to describe the specific mandated and essential programs?
- d-4) Do the standard procedures have to identify what a sustainable plan is? Is there written guidance describing the components and standards of a sustainable plan?
- d-5) If a main directive in preparing JO CO department budgets is to budget only for mandatory and/or self-supporting programs, should each program have to describe the specific mandated and self-supporting programs?

d-6) If a main directive in preparing department budgets is to budget at a level consistent with current operational service levels, does each program have to describe the specific mandated, essential, and/or self-supporting programs' levels of service (LOS)?

d-7) Are the fiscal policy requirements of the budget message different from those in the proposed budget?

d-8) Are the fiscal policy requirements the same fiscal policies required in both the budget message and proposed budget?

d-9) Are fiscal policies part of the required standard procedures for developing the proposed budget?

e) Local Budget Law Purpose No. (4). To provide specific methods for obtaining public views in the preparation of fiscal policy.

e-1) Under LBL, what are the types of specific methods for obtaining public preferences in the preparation of fiscal policy? Is a record need for how these preferences are obtained?

e-2) Is the requirement to provide methods for obtaining public views in the preparation of fiscal policy the same financial policies required for the budget message and proposed budget?

e-3) What is the range of citizen involvement (CI) mechanisms (i.e., methods for obtaining public views) in the preparation of fiscal policy?

e-4) Is it correct that the minimums for specific methods is to require one public meeting of the proposed budget before the JOCOBC for oral public input (i.e., comment), and one meeting before the JO CO BCC for oral public input?

e-5) Are there any requirements in LBL for obtaining public views in the preparation of fiscal policy by written comments? When can written comments be submitted?

e-5) Are there any requirements in LBL for obtaining public views in the preparation of fiscal policy by written comments during a designated comment period?

f) Local Budget Law Purpose No. (6) To enable the public, taxpayers and investors to be apprised of the financial policies and administration of the municipal corporation in which they are interested.

f-1) Is the meaning of "apprised" equivalent to the dictionary sense of to give notice to; inform; and/or advise?

f-2) If so, is this meaning about being informed, like reading a newspaper, and not about participating in the sense of CI in the budget process (i.e., preparation of budget by commenting and receiving feedback (i.e., two-way communications) on establishing standard procedures for the preparation, such as financial policies, and on the actual appropriations)?

g) ORS 294.414 JO CO Budget Committee.

g-1) Is the JOCOBC design of an equal number of governing body members and an equal number of citizen elector members for balance between voters and elected officials (i.e., government)? If so what is the purpose and how is it demonstrated?

g-2) Are citizen electors appointed for three years equal governing body members elected for four years with elected incumbents having a good chance to be elected again?

g-3) Is the JOCOBC design of having all members, both elected and electors, eligible as the presiding officer for the goal of minimizing the government's influence? If not, what is the reason? Does the presiding officer have any additional powers or responsibilities?

h) ORS 294.426. Budget committee meeting; notice; receipt of budget message and document; provision of copies of document.

h-1) How does having the requirement of receiving the budget message and the budget document for the first time, and providing members of the public with an opportunity to ask questions about, and comment on the budget document during the first meeting before the JOCOBC, promote CI/CP?

h-2) How does having one meeting before the JOCOBC promote CI/CP in establishing standard procedures for the preparation of the proposed budget and in commenting on the preparation of fiscal policy?

h-3) How does having the possibility of subsequent meetings after the first meeting promote CI/CP in establishing standard procedures for the preparation of the proposed budget and in commenting on the preparation of fiscal policy?

h-4) How does providing one copy of the budget document only to each member of the JOCOBC before the first JOCOBC budget meeting promote CI/CP?

h-5) How does filing a copy of the budget document in the office of the governing body of the municipal corporation immediately following presentation of the budget document to the members of the budget committee promote CI/CP for the purposes of “apprising” the public and providing an opportunity for an educated public to comment on the proposed budget?

h-6) Does JO CO web publish it three budgets on the web to promote CI/CP?

1. Final Completed Budget Officer Proposed Budget
2. Final Completed Budget Committee Approved Budget
3. Final Completed BCC Adopted Budget

i) ORS 294.444 County budget summary of revenues and expenditures funded in part by state resources.

i-1) Do the specific programs receiving revenues and having expenditures for major programs (e.g., community corrections, district attorneys, juvenile corrections, etc.) funded in part by state resources have to show the specific funding sources in the budget program?

i-2) What about the sheriff, jail, and legal counsel?

i-3) What if programs do not provide the total expenses for each program and identify the revenues used to fund the program from general county resources, state grants, federal grants, video lottery resources and other resources? Are these deficiencies of the Local Budget Law acting like compliance requirements under ORS 294.495, ORS 294.500, ORS 294.505, and ORS 294.510?

j) ORS 294.448. Manner of publication; alternative requirements in certain cases.

j-1)?

k) ORS 294.451. Sufficiency of publication of budget documents; notice to governing body and assessor of publication error.

k-1) Does a good faith effort that fails to publish budget documents (ORS 294.305; ORS 294.311) make the effort legally sufficient?

k-2) If so, why have the requirements if there is not accountability?

l) ORS 294.453. Hearing by governing body on budget document as approved by budget

committee; alternative procedure in certain cases.

l-1) What does the CI/CP opportunity for any person to appear for or against any item in the approved budget document mean?

l-2) Can citizens provide written comments in advance without showing up for the hearing before the governing body?

l-3) Are citizen's written comments read at the meeting for the record?

l-4) Can citizens recognize the governing body's response to their written or oral comments (i.e. for the record demonstration of public comments being considered) in the meeting minutes, or some other written document?

l-5) Can citizens recognize their oral comments in the meeting minutes?

l-6) Can citizens recognize their oral comments and the governing body's response to their comments in the meeting minutes or some other written document?

m) ORS 294.456. Governing body to adopt budget, make appropriations, declare and categorize property tax amount or rate; amendment of budget estimates, appropriations and tax amounts or rates limited; requirements for appropriations and tax amounts or rates.

m-1)?

n) ORS 294.458. Filing copy of budget and certain documents with county assessor and Department of Revenue; records.

n-1) What if the local government does not file with the ODR a copy of the resolution adopting the budget and of the resolution making appropriations?

o) ORS 294.461. Tax certification contrary to law voidable by Oregon Tax Court; appeal procedure.

o-1) What does voidable specifically mean? What is the process?

o-2) How do 10 or more interested taxpayers appeal to the regular division of the Oregon Tax Court? What is the process?

p) ORS 294.471. Supplemental budget in certain cases; no increase in property taxes permitted.

p-1)?

q) ORS 294.473. Procedure when supplemental budget changes estimated expenditures by more than 10 percent.

q-1)?

r) ORS 294.476. Local option tax approved after adoption of budget; supplemental budget.

r-1)?

s) ORS 294.495. Oregon Department of Revenue to construe Local Budget Law; rules.

s-1) Is the Oregon Department of Revenue (ODR) the final authority for construing (i.e., interpreting) LBL? Does construe mean the following: interpret a word or phrase in a particular way; analyze the syntax of text, sentence, or word; and/or translate a passage word for word, typically aloud?

s-2) Does the ODR review local budgets for compliance with LBL?

s-3) Does ODR review local budgets when requested by the public for compliance with LBL?

t) ORS 294.500. Declaratory ruling by Department of Revenue as to its rules; rules.

t-1) What is a declaratory ruling with respect to the validity of a rule?

t-2) What is a declaratory ruling with respect to the applicability of a rule to any person?

t-3) What is a petition and a disposition?

t-4) How does an interested party provide for a hearing?

u) ORS 294.505. Division of Audits to issue notification of budgetary irregularities; Department of Revenue to advise municipal corporation of correct procedures.

u-1) What starts an audit by the ODR?

u-2) What does notify the municipal corporation of irregularities in the budget procedure specifically mean?

v) ORS 294.510. Order for revision of budgetary procedures; enforcement.

v-1) What types of irregularities are there?

v-2) How are irregularities called to the attention of the ODR?

v-3) How does the ODR order a municipal corporation to revise its budget procedures to conform with LBL?

v-4) What does file for inspection a copy of the budget document mean?

v-5) What are the stages in the procedure of the budget preparation?

v-6) How does a municipal corporation or officer or employee neglect to comply with the ODR order?

v-7) How does a municipal corporation or officer or employee refuse to comply with the ODR order?

v-8) How does the ODR apply to the judge of the Oregon Tax Court for an order? What is the order requested?

(5) What does the remedy provided in this section for “cumulative” mean?

2. Budget Process Questions From Oregon Administrative Rules: 150-294.175 to 150-294.920

a) OAR 150-294.175. Department of Revenue Review of the County Assessment, Appeal, Collection, and Distribution of Property Taxes.

a-1) What does “laws requiring equality and uniformity in the system of property taxation” mean?

a-2) Under what circumstances would the ODR examine property and records to verify the accuracy of county records?

a-3) What is the Computer Assisted Valuation program?

b) OAR 150-294.311. Definition of Taxing Authority.

b-1) "Permanent Tax Rate"?

b-2) "Local Option Tax"?

c) OAR 150-294.311(6). Definition of Budget Document.

c-1) What is a budget detail sheet?

c-2) Resolution statement or ordinance - what is the difference? Do all formal local government plans have to be implemented by resolution statement or ordinance?

c-3) What are examples of “any other document the district chooses to include” in the budget document? Could this mean documentation for enhanced CI/CP beyond the minimums of LBL?

c-4) Would these other documents include a range of CI/CP opportunities (e.g., review and comment periods, meetings, hearings, focus groups, simulations, permanent advisory committees, surveys, third-party intermediation, workshops, etc.) in budget preparation?

d) OAR 150-294.311(31) Definition of Taxing Authority (Definition of Organization Unit).

d-1) Is an organizational unit any work unit in a local government’s organizational chart?

d-2) What does “accountable” mean? How important is the issue if the government fails in being accountable? How is accountable monitored, evaluated, and/or audited?

d-3) What are the definitions of the specific services, specific functions, and specific activities?

e) OAR 150-294.361(2). Budget Resources.

e-1)?

f) OAR 150-294.388. Proposed Expenditures-Required Presentation.

f-1) What does required presentation mean?

f-2) It is assumed that presentation does not mean the dictionary meaning (i.e., awarding, presenting, giving, handing over/out, bestowal, granting, award "the presentation of his certificate")? True?

f-3) Does presentation mean proposing a budget in a required format?

f-4) What is the relationship between “required presentation” and the GFOA Distinguished Budget Presentation Award that JO CO has received several times?

g) OAR 150-294.388(1)-(A) Governmental Fund Definitions.

g-1)?

- General Revenue Funds.
- Special Revenue Funds.
- Capital Projects Funds.
- Debt Service Funds.
- Special Assessment Funds.
- Enterprise Funds.
- Internal Service Funds.
- Trust and Agency Funds.

h) OAR 150-294.414. Quorum Necessary to Hold Meeting.

h-1) Is it true that all members of the budget committee are equal? What are the standards being used to find that conclusion correct?

i) OAR 150-294.426(8). Charging for Budget Document Copies.

i-1) What is the proposed budget document identified as when the local government is establishing fiscal policies for preparing the proposed budget document? “Draft” proposed budget document?

j) OAR 150-294.453(1). Quorum Necessary to Hold Meeting.

j-1) What is the difference between OAR 150-294.414 and OAR 150-294.453(1)?

j-2) Do the governing board members of the JOCOBC and the citizen elector members have different authorities when determining quorums? False? True?

k) OAR 150-294.456(1)-(C). Publishing of Amended Budget Document.

k-1)?

l) OAR 150-294.456(3). Manner of Appropriations.

l-1)?

m) OAR 150-294.471. Supplemental Budget Procedures.

m-1)?

n) OAR 150-294.905(2). Members of the Budget Committee: Governing Body and Appointees.
Definition of Representatives of the Services Provided for a Council of Government.

n-1)?

3. Budget Process Questions From *Local Budgeting Manual*

a) Oregon’s Local Budget Law, per the “*Local Budgeting Manual*”, is found in Oregon Revised Statutes (ORS) 294.305 to 294.565 (Section II.C; Appendix A3).

a-1) What are the specific citizen involvement/citizen participation (CI/CP) steps that must be followed during the budgeting process?

a-2) What does “*The process must begin far enough in advance that it can be followed.*” mean? Does this mean as far in advance to perform all the steps in order to meet the final dateline submission to the Oregon Department of Revenue? Does it mean the internal process with the JOCO BCC, elected officials, JO CO Budget Officer, and JO CO department heads prior to the proposed budget being submitted to the JOCOBC at its first public meeting?

a-3) Is one of the most important steps (i.e., standards and budget parameters established by governing body for preparation of the proposed budget) defined well enough for citizens without budget experience (i.e., CI experience in budget process)?

b) Introduction, *Local Budgeting Manual*

b-1) Is budgeting more than something a local government does once every year?

b-2) Is budgeting a continuous process, taking 12 months to complete a cycle?

b-3) Is the budgeting multi-year with certain components or parts of the budget applicable each year?

b-4) Are all of the stakeholder groups (i.e., governing body, JOCOBC, elected officials, JO CO department heads, applicable staff, and public) provided opportunities to participant in all steps in the process to prepare the budget?

b-5) Are the four parts of the the budgeting process what follows?

- Prepared (Proposed Budget).
- Approved Budget.
- Adopted Budget.
- Executed.

c) Oregon’s Local Budget Law’s Purposes (ORS 294.321).

- Purpose 1. To establish standard procedures for the preparation, presentation, administration and appraisal of budgets of municipal corporations;
- Purpose 2. To provide for a brief description of the programs of a municipal corporation and the fiscal policy which is to accomplish these programs;
- Purpose 3. To provide estimates of revenues, expenditures and proposed taxes;
- Purpose 4. To provide specific methods for obtaining public views in the preparation of fiscal policy;
- Purpose 5. To provide for the control of revenues and expenditures for the promotion of efficiency and economy in the expenditure of public funds; and
- Purpose 6. To enable the public, taxpayers and investors to be apprised of the financial policies and administration of the municipal corporation in which they are interested.

(1) Oregon Local Budget Law's Purpose 1. To establish standard procedures for the preparation, presentation, administration and appraisal of budgets of municipal corporations.

c-1-1) What are the LBL procedures JO CO uses to establish standard procedures for the preparation of its annual budget?

c-1-2) Do the JO CO LBL CI/CP procedures include the following goals: 1. informing decision making, 2. educating participants on the budget, 3. gaining support for budget proposals, 4. influencing decision making, and 5. enhancing trust and creating a sense of community? If so, how are their accomplished? If not, what does CI/CP procedures does the JO CO use?

c-1-3) What are the public opportunities to be involved in the preparation of the budget, including policy standards for the preparation of the budget, including goals and directives, and JO CO departments draft budgets submitted to the JO CO Finance Director to develop a proposed budget.

(2) Oregon Local Budget Law's Purpose 2. To provide for a brief description of the programs of a municipal corporation and the fiscal policy which is to accomplish these programs.

c-2-1) What are the standards and criteria to determine what and how a "brief description" of the budget programs are prepared? Is there any JO CO written guidance?

c-2-2) Does fiscal policy, which is to accomplish budget programs, mean standards and budget parameters established by governing body for preparation of the proposed budget? How so?

c-2-3) Does fiscal policy, which is to accomplish budget programs, mean the FTE, costs and budget detail sheets?

(3) Oregon Local Budget Law's Purpose 3. To provide estimates of revenues, expenditures and proposed taxes.

c-3-1)?

(4) Oregon Local Budget Law's Purpose 4. To provide specific methods for obtaining public views in the preparation of fiscal policy.

c-4-1) What types of public involvement opportunities are used in the budget process for obtaining public views in the preparation of fiscal policy (e.g., public meetings, public hearings focus groups, simulations, advisory committees, surveys, etc.)? Are there any restrictions in LBL as to the type of citizen involvement mechanism? Is there any preferences to mechanism?

c-4-2) Is informed decision making accomplished through passive participation in which citizens communicate their level of satisfaction with the proposed budget to decision makers through written and oral testimony at public meetings/hearings?

c-4-3) Is citizen education an important goal in budget participation?

c-4-4) Is citizen participation useful in marketing budget proposals?

c-4-5) Is citizen participation designed to actually influence budget decision making? Does JO CO have some examples over the last 10 years where public input at budget meetings changed the proposed budget?

c-4-6) Does fiscal policy which is to accomplish budget programs mean standards and budget parameters established by governing body for preparation of the proposed budget?

c-4-7) Does fiscal policy, which is to accomplish budget programs, mean the FTE, costs and budget detail sheets?

c-4-8) Are the JO CO BCC goals clearly articulated to the public before the preparation process

begins (i.e., at the time the JO CO departments learn of the goals)?

c-4-9) Are meetings and hearings required for the public to share their comments?

c-4-10) Are their public comment periods on the policy standards for the preparation of the budget, proposed budget, approved budget, and adopted budget?

c-4-11) Are public comments part of the written public record with feedback in the record for how the governing body used public comments?

c-4-12) Are the governing body's responses to citizen comments part of the written public record?

(5) Oregon Local Budget Law's Purpose 5. To provide for the control of revenues and expenditures for the promotion of efficiency and economy in the expenditure of public funds.
c-5-1)?

(6) Oregon Local Budget Law's Purpose 6. To enable the public, taxpayers and investors to be apprised of the financial policies and administration of the municipal corporation in which they are interested.

c-6-1) What does "to enable the public to be apprised" mean?

c-6-2) Does to be apprised mean informing the public of a reality already constructed by officials through two meetings/hearings at the end of the budget process? Is this like most states which impose certain legal budget requirements on local governments (such as public hearings) that may either enhance or constrain citizen participation? What is JO CO's record of CI/CP in the budget process (e.g., how many citizens show up for meetings/hearings, contact a member of the JOCOBC or JO CO BCC, provide oral testimony, submit written comments, are part of organized local groups, support or protest levies, etc.)?

c-6-4) Is there any opportunity in LBL to have a CI/CP process where citizen input is possible at the preparation stage rather than the budget approval and adoption phases? Is this legal under LBL?

c-6-5) Does fiscal policies mean standards and budget parameters established by governing body for preparation of the proposed budget, but not the JOCOBC and/or the public?

c-6-6) Does fiscal policies mean the FTE, costs and budget detail sheets?

c-6-7) Does fiscal policies mean both c-6-5) and c-6-6)? If so, how?

d) Oregon Local Budget Law's Citizen Involvement Opportunity Questions

(1) Public Ample Opportunity to Participate in the Budgeting Process

d-1-1) What does “ample” mean? Does ample mean enough or more than enough; plentiful. Does ample mean large and accommodating?

d-1-2) What does “ample opportunity” mean? Does it mean fully sufficient or more than adequate for the purpose or needs; plentiful; enough: an ample supply of water; ample time to finish; of sufficient or abundant measure; liberal; copious: an ample reward?

d-1-3) Does “To give the public ample opportunity to participate in the budgeting process,” mean that it is important enough for the ODR to have a formal CI/CP in budgeting program? Is it important enough for JO CO to have a formal CI/C program by ordinance? If so, where can it be found? If not, why not?

d-1-4) Is CI/CP about people, their perceptions, beliefs, aspirations, knowledge, and understanding. How does the JO CO BCC measure success for the goal of giving the public an ample opportunity to participate in the budgeting process? Where are examples of this monitoring and evaluation?

d-1-5) Would having practical criteria for the measurement of CI/CP efforts based on evaluation of participants' goals and expectations be of value?

d-1-6) As the final interpreter of LBL, the DOR have guidance and/or direction to local governments on how to develop a CI/CP in budgeting program and plan? If so, how does the public get a copy? If not, why not?

d-1-7) Does “public ample opportunity to participate in the budgeting process” use “The Ladder of Citizen Participation” to identify beneficial outcomes of CI/CP in budgeting programs such as the following?

- Reducing isolation of the financial planner from the public.
- Generating a spirit of cooperation and trust.
- Providing opportunities to disseminate information.
- Identifying additional dimensions of inquiry and research.
- Assisting in identifying alternative solutions.
- Providing legitimacy to the planning effort and political credibility of the local government.
- Increasing public support.

d-1-8) What CI/CP techniques are part of the ODR;s CI/CP in budgeting programs?

- Publicity
- Public Education
- Public Input
- Public Interaction
- Public Partnership

d-1-9) Does JO CO's LBL's budgeting process provide ample CI/CP opportunities in both budget planning and budget policy making? If so, what some examples?

d-1-10) Worst Case - Is “To give the public ample opportunity to participate in the budgeting process,” two one-day meetings/hearings (i.e., before JO CO BCC and JO CO BCC) where “any person may appear for or against any item in the budget,” for the purpose of minimizing CI/CP in the budget process claiming citizen participation is too expensive and time consuming. If so, what is the record evidence supporting the expensive and time required criteria?

d-1-11) Does establishing performance standards and benchmarks for CI/CP provide the advantage of allowing initial agreement between JO CO and the public on what is important? Do pre-established metrics, including performance indicators, benchmarks, and performance standards set beforehand between JO CO and the public based on key project goals help to gain up-front agreement on what to measure, to be integrated into the project design.

d-1-12) What about a mix of CI/CP process and outcome goals, as well as a mix of tools and techniques? Does LBL allow a mix desired by local governments?

d-1-13) What are the key factors in developing an effective CI/CP process in budgeting that can attain the goals of the JO CO BCC and address the expectations of the public?

d-1-14) What about the following ideas for CI/CP: early involvement, inclusiveness, two-way communication, adequate information and resources, an appropriate degree of citizen control, incentives and/or compensation, government clarity, openness, and management (i.e., JO CO BCC, other elected officials, JO CO department heads) commitment, development of trust, prior community experience, agreement on goals, and going beyond legal LBL minimums?

(2) Governing Body Holds a Public Hearing for Citizen Comments

d-2-1) Does JO CO's "for or against comment (input) process" promote citizens expressing their views, provide opportunities for citizens to respond to the ideas of others, and offer a future toward the work of consensus?

d-2-2) Does the "for or against comment process" aid the JO CO BCC by ensuring that views are identified, questions raised, answers provided, judgements supported in for the record documents?

d-2-3) Is the "for or against comment process" recorded for the record?

d-2-4) Does the "for or against comment process" recorded record provide a written response from the governing body on how it considered and addressed public comments?

d-2-5) Does the "for or against comment process" address the following goals/objectives of CI/CP?

1. To build credibility with those who will be affected, those who will pay and those who will use a public service.
2. To identify public concerns and values.
3. To develop consensus among the impacted parties, users of public services, and those who pay for services.
4. To create the greatest number of "unsurprised" apathetics.
5. To produce better financial policy decisions (i.e., public consultation and "technical" decision process).
6. To enhance democratic practice (i.e. the democratic ideology which underlies the North American political structure has as a principle tenet of the right to participate in decision making).

d-2-6) Does the "for or against comment process" start and end the day of the hearing?

d-2-7) Does the "for or against comment process" avoid the problem that can arise when the public feels it is excluded from a public budget decision-making process?

(3) Citizen Involvement in the Budget Cycle Varies by Community

d-3-1) What is CI in the budget cycle and how does it, or can it, vary from one community to another? What is the potential to go beyond the legal LBL minimums?

d-3-2) What is the difference, if any, between citizen involvement (CI) and citizen participation (CP)?

d-3-3) Are the following definitions considered accurate by the ODR?

- Is CP a process which provides private individuals an opportunity to influence public decisions and has long been a component of the democratic decision-making process?
- Is CI a means to ensure that citizens have a direct voice in public decisions?

d-3-4) Would the following CP in budgeting process techniques vary from one community to another?

- Publicity — Publicity techniques are designed to persuade and facilitate public support, relating to citizens as passive consumers.
- Public Education — Public education programs present relatively complete and balanced information so that citizens may draw their own conclusions.
- Public Input — Public input techniques solicit ideas and opinions from citizens. They are most effective when combined with feedback mechanisms which inform participants of the extent to which their input has influenced ultimate decisions.
- Public Interaction — Public interaction techniques facilitate the exchange of information and ideas among citizens, planners, and decision makers. When these techniques are effectively utilized, each participant has the opportunity to express his or her views, respond to the ideas of others, and work toward consensus.
- Public Partnership — Public partnerships offer citizens a formalized role in shaping the ultimate decisions.

(4) Budget That Clearly Outlines its Fiscal Policies for the Citizens It is up to each local government to prepare a budget that clearly outlines its fiscal policies for the patrons of the district.

d-4-1) Can the fiscal policies of the JO CO FY 2015-16 budget process, and final adopted budget near 800 pages long, including appendices, be clearly outlined (i.e., give a summary of something)?

Is Fiscal policy the use of government spending and taxation to influence the economy?
If fiscal policy when the government decides on the goods and services it purchases, the transfer payments it distributes, or the taxes it collects?

Is Clear Meaning a way as to allow easy and accurate perception or interpretation?

Are Synonyms for Clearly the following: intelligibly, plainly, distinctly, comprehensibly, with clarity; without doubt; obviously, evidently, patently, unquestionably, undoubtedly, without doubt, indubitably, plainly, undeniably, incontrovertibly, irrefutably, doubtless, it goes without saying, needless to say.

d-4-2) Are the budget goals and directives from the budget message equal to the fiscal policies of the budget?

d-4-3) Can the JO CO BCC's proposed fiscal policies be clearly articulated to the JOCOBC and the public before the budget process formally begins at the time the budget message is given at the first public meeting of the JOCOBC?

d-4-4) Would making the the JO CO BCC's proposed budget goals and directives to the JOCOBC and the public before the budget process publically begins assist in understanding?

d-4-5) Would involving the public in the total JO CO budget process be more transparent, open and help build trust in government?

d-4-6) What are JO CO budget process strategy alternatives that might have a chance, over the long-term, to improve public trust in government, even support from the public for government budget decision-making?

(5) Clear and Concise Budget Promotes Taxpayers Understanding If a budget is clear and concise, would taxpayers have a better understanding of what services their tax dollars are buying? What are the criteria for clear and concise? Are there monitoring standards for evaluation of success?

d-5-1) Is a "clear and concise" JO CO FY 2015-16 budget process, and final adopted budget near 800 pages long, including appendices, be transparent and understandable by the public?

d-5-2) Can a near 800 page budget be clear and concise (i.e., clear and concise = expressing or covering much in few words; brief in form but comprehensive in scope; succinct; terse)?

d-5-3) Can a near 800 page budget promote a better understanding of an extremely complex budget?

d-5-4) What do the taxpayers need to have for a better understanding of what services their tax dollars are buying? How did JO CO decide the services the citizens wanted?

d-5-5) Would a *Citizens' Guide To The Budget* help?

d-5-6) Would more time to be involved (e.g., review the proposed budget, give testimony, etc.) help, from the day the JO CO BCC provides goals and directives to the JO CO elected officials and JO CO department heads for developing the proposed budget?

e) Chapter 1, Who Is Involved In The Budget Process?

e-5-1) When do the many state and local agencies, and organizations involved in the budget process start participating in the preparation of the budget?

e-5-2) What is the authority of the ODR in its oversight role in the budgeting process?

e-5-3) What does ODR's sole authority to interpret and administer LBL mean?

e-5-4) How can citizens become involved in asking for assistance from the ODR in understanding their role in the JO CO budget process per the LBL requirements?

f) Chapter 3, The Budget Process

f-6-1) How can citizens become involved in the local budgeting process for the purpose of evaluating a local government's needs?

f-6-2) How do citizens meaningfully review a proposed budget of 800 pages in a few days or weeks?

f-6-3) What "information" is in the budget that encourages CI/CP in government and the budget process?

f-6-4) How timely should the "information" be for public review to have relevance at a public

meeting/hearing?

f-6-5) How does JO CO BCC temper the detail of the budget with common sense to make the document as informative and uncomplicated as possible? What are the criteria for compliance?

f-6-6) Can the JOCOBC and the public become involved at the time the JO CO BCC provides financial policy direction to the budget officer on how to prepare the proposed budget? If not, why not?

f-6-7) Is understanding the financial policies in the budget message crucial to understanding the proposed budget? Is the budget message part of the complete proposed budget?

f-6-8) How should the budget message explain the budget document?

f-6-9) What is a brief description of the proposed financial policies for the coming fiscal year?

f-6-10) What are the proposed financial policies beyond the goals and directives?

f-6-11) What are the important features to be described in the budget message?

f-6-12) Can the JOCOBC and the public be involved in the development of the financial policies of JO CO, its changes from the previous year, and any major changes in the future?

f-6-13) Why is the availability of the budget message to the public delayed until the first meeting of the JOCOBC?

f-6-14) Since the budget message is part of the complete budget document (i.e., per Local Budget Manual, but not per the ORS) must it be available in all the completed budgets available for JOCOBC and public review (i.e., proposed budget, approved budget, and adopted budget)?

f-6-15) Can the budget message be shared with the JOCOBC and the public before the first scheduled and advertized budget committee meeting?

f-6-16) Is the minimum LBL standard that at least one meeting/hearing must provide the opportunity for questions and input on the proposed budget from any interested person in front of both the JOCOBC and the JO CO BCC?

f-6-17) Does the minimum LBL standard allow the JOCOBC to meet for **training and advisory reviews** throughout the year as long as the proposed budget is not deliberated before its first meeting for which notice is published?

f-6-18) What kind of CI/CP budget training is provided? What kind of CI/CP budget training can be provided?

f-6-19) What is an advisory review?

f-6-20) Has the JOCOBC every met for training and advisory reviews? When and how long?

f-6-21) Are all JO JOCOBC training and advisory reviews “meetings” subject to Oregon’s Public Meetings Law (ORS Chapter 192)?

f-6-22) What is the purpose of **making the proposed budget available** to the members of the JOCOBC **at any time before its first advertized meeting**?

f-6-23) Does the proposed budget become a public record at the time it is made available to the JOCOBC, and therefore, it is available to the public for review and comment?

f-6-24) What is the purpose of not making the proposed budget available to the members of the JOCOBC and the public before the committee’s first meeting?

f-6-25) How does not making available the policies and directives of the proposed budget to the JOCOBC before its first meeting in compliance with the public meeting law policy statement (ORS 192.620) that “*The Oregon form of government requires an informed public aware of the deliberations and decisions of the governing bodies and the information upon which such decisions were made. It is the intent of ORS 192.610 to 192.690 that decisions of governing bodies be arrived at openly.*”

f-6-26) How can not providing vital information on proposed fiscal policy decisions of the JO CO BCC to the JOCOBC and the public provide that decisions are arrived openly for “*an informed public aware of the deliberations and decisions of the governing bodies and the information upon which such decisions were made?*” How is the JO CO BCC arriving at internal non-public budget process proposed financial policies open decision-making?

g) Chapter 8, The Budget Committee and Approving the Budget

g-7-1) How does the JOCOBC perform the role of fiscal planning advisory committee to JO CO the when it is not involved in fiscal policies delivered to the JO CO departments by the JO CO BCC prior to the JO CO Budget Committee’s first scheduled meeting, and when it is only in operation about two months a year? What time does the JOCOBC have to be a fiscal planning advisory committee when it barely has time to approve the proposed budget?

g-7-2) Do the minimum LBL standards require JO CO to establish a JOCOBC (ORS 294.414)? Do the minimum LBL standards require the JOCOBC to make sure the public is apprised of the financial polices in the proposed budget when most of them are not in the JO CO proposed budget? Why is that?

g-7-3) Is the JOCOBC composed of the governing body members and an equal number of citizen electors appointed by the JO CO BCC? Is an elector a qualified voter who has the right to vote for a ballot measure submitted by the local government?

g-7-4a) What are the authorities of appointed members of the JOCOBC versus the elected members? Do all members of the JOCOBC have equal authority as each member’s vote counts the same, and any member can be elected by the committee as its chair?

- “All members of the budget committee have **equal authority** (emphasis added). Each member’s vote counts the same. Any member can be elected by the committee as its chair.” (*Local Budgeting Manual*, p. 44).

g-7-4b) How are all members of the JOCOBC equal under the OARs for a quorum necessary to hold a meeting (OAR 150-294.414 and OAR 150-294.453(1))?

g-7-4c) How are the three electors (i.e., qualified JO CO voters) equal to the three members of the JO CO BCC when many LBL requirements exist in the JO CO budget process whose outcomes dictate otherwise?

g-7-4d) Is the JO CO budget process a continuous process with the JO CO BCC members involved for 12 months of the year (e.g., the BCC developed the proposed fiscal policies it thought best after months of work without the budget committee being involved)?

- Budgeting is not simply something a local government does once every year or two. **It is a continuous process, taking 12 or 24 months** (emphasis added) to complete a cycle. The budgeting process has four parts. The budget is: 1) prepared, 2) approved, 3) adopted, and 4) executed (*Local Budgeting Manual*, p. 5).

g-7-4e) Are the citizen electors to the JOCOBC appointed by the JO CO BCC? When in the 12 month budget process are they appointed?

- g-7-4f) Is the JO CO budget process a continuous 12 month process where the citizen electors are involved for about two months from when the proposed budget is made available to the JOCOBC and the public by the JO CO Budget Officer to the time the JOCOBC approves the proposed budget?
- g-7-4g) Will the elected members of the JOCOBC have more budget training and budget experience in the JO CO budget process than the citizen electors on the JOCOBC. Is it possible, from the published budget record transparent to the public, to understand the facts about budget training and budget experience for the elected and appointed members of the JOCOBC?
- g-7-4h) Are the citizen electors excluded from significant internal steps of the JO CO budget process, where members of the JO CO BCC are the unequal authority over the JO CO Management Team, including the JO CO Budget Officer and JO CO department heads, during the period prior to the first advertized public meeting of the JOCOBC when the proposed financial policies are being developed?
- g-7-4i) Are the internal standards and budget parameters (S&BP) established by the JO CO BCC and provided to the JO CO Finance Director (i.e., budget officer) and administrative staff in February - March as general guidelines for development of the proposed budget?
- g-7-4j) Are the completed proposed budgets from JO CO departments to JO CO Finance Director internal to oversight by the JO CO BCC?
- g-7-4k) When is the internal process where JO CO BCC reviews with JO CO Finance Director and individual JO CO departments the proposed budgets?
- g-7-4l) When does the JO CO Finance Director prepares a proposed budget which reflects the JO CO BCC's S&BP and the JO CO department proposals?
- g-7-4m) Is the timing late when the citizen electors of the JOCOBC and the public become part of the budget process to develop the proposed budget? Does this lateness in participating in the budget process result in a higher probability they will be less likely to influence the outcomes?
- g-7-4n) Is the JO CO Finance Director's final proposed budget what the JOCOBC and the public sees for the first time and considers during JOCOBC meetings?
- g-7-4o) Is it true that the JO CO Budget Committee, when it approves the overall budget and establishes the tax levy, is usually not involved with the funding for specific services?
- g-7-4p) Having said all that, is it true that if a majority of the JOCOBC agrees, it can add or delete funding for specific services?
- g-7-4q) Does public input at JOCOBC meetings influence the final committee approval decisions? How can one tell if there is an influence? Does the record show that there is every a major change to the proposed budget before it is approved?
- g-7-4r) Are the members of the JO CO BCC the unequaled authority for the final adopted budget?
- g-7-4r) Does the JO CO BCC normally make changes after the JOCOBC normally approves the proposed budget?
- g-7-4t) Is the final authority for administration of the adopted budget rest with the JO CO BCC?
- g-7-5) Should JOCOBC members develop a general understanding of the budget process, the departments or programs included in the budget document, and the legal constraints imposed on the local government's tax levy after budget committee approval?
- g-7-6) Will reading "*Local Budgeting in Oregon*" (150-504-400) create understanding of the JOCOBC members for the budget process, the JO CO departments or programs, and the legal constraints?

g-7-7) Are the duties of the JOCOBC limited to meeting publicly to review the proposed budget document as submitted by the JO CO Budget Officer?

g-7-8) Is the first time the proposed budget and the budget message are made available to the JOCOBC at its first noticed/advertized meeting?

g-7-9) Does LBL require at least one meeting/hearing in which the public may ask questions about, and provide input on the proposed budget before both the JOCOBC and at least one meeting/hearing before the JO CO BCC?

g-7-10) Does LBL permit the first meeting of the JOCOBC to also be the first and only meeting the public may provide input on the proposed budget before the JOCOBC?

g-7-11) Can the JOCOBC meet from time to time throughout the year at its own discretion (i.e., the freedom to decide what should be done in a particular situation) without approval of the JO CO BCC as JO CO's governing body?

g-7-12) Are JOCOBC budget training meetings open to the public? Can the public participate with equal opportunities as members of the JOCOBC?

g-7-13) How many JOCOBC training meetings has the JO CO BCC authorized and implemented in the last 10 years?

g-7-14) Are the following purposes the only roles of the JOCOBC at its meetings?

Purpose 1. The budget **committee elects a presiding officer** from among the members at the first meeting [ORS 294.414(9)].

Purpose 2. The budget committee **hears the budget message at its first meeting.**

Purpose 3. One of the committee's **most important duties is to hear and consider any testimony presented by the public about the budget.**

Purpose 4. The budget committee reviews and, if a majority of the committee feels it is necessary, **revises the proposed budget submitted by the budget officer.**

Purpose 5. The committee must ultimately **balance each fund and approve the budget.**

Purpose 6. The committee **may ask questions of the executive officer or other staff, and request additional information.** The committee is **entitled to receive any information it needs** to make decisions about the budget (ORS 294.428).

Purpose 7. Any budget committee action requires the affirmative vote of a majority of the total budget committee membership [OAR 150-294.336-(B), implementing ORS 294.414].

Purpose 8. The budget **committee may approve the budget at the first meeting.** However, it **could take several meetings** to do so. [ORS 294.428(2)].

g-7-15a) What does the JOCOBC purpose of "*consider any testimony presented*" mean? Does it mean the JOCOBC will consider without documenting for the record how the comments were actually considered, and whether they influenced in anyway changes to the proposed budget?

g-7-15b) Has the JOCOBC completed all of the duties required of it by LBL as interpreted by the JO CO BCC once it has approved the proposed budget?

g-7-16) Can the JOCOBC have a substantial role in other parts of the budget process besides approving the proposed budget, such as developing local policy decisions, participating in the budget adoption process and adopting a supplemental budget? Do these action have to be approved by the JO CO BCC versus the JOCOBC? Can the JOCOBC do anything own its own? Doesn't the JOCOBC only do what is directed by the JO CO BCC as JO CO's governing body?

g-7-17) After the JOCOBC approves the proposed budget, is it turned over to the JO CO BCC and the process enters into the adoption stage. True?

g-7-18) Does the JO CO BCC have the final responsibility for allocating the resources of the budget to the programs and departments of the local government [ORS 294.456(1)]?

g-7-19) Can the JOCOBC decide to have a meeting on its own, without the approval of the JO CO BCC?

h) Chapter 9, Publication Requirements

h-8-1) Why is publishing **meeting notices and a financial summary of the budget some of the most important parts of the budget process** (ORS 294.426; 294.438; and 294.448)?

Especially publishing meeting notices seem odd, doesn't it? Why wouldn't having a meaningful CI/CP program is high turnouts from the public at budget meetings, with the potential to turnaround the very poor trust in government from the majority of voters in the last four county public safety levies?

h-8-2) Why is publishing notice of the first meeting of the JOCOBC held for the purpose of receiving the budget message and budget document important? Wouldn't an involved public be important to understand the preferences they would be willing to pay for?

h-8-3) Why is publishing notice of the first meeting at which questions and comments from the public will be heard important? Does the public know in advance the meeting that public testimony will be accepted? Is public input restricted to the possible LBL one minimum meeting before the JOCOBC, or is there also a public comment period, say for the approximate two months the JOCOBC has the responsibility to approve the proposed budget?

h-8-4) If the purpose of a narrative publication (ORS 294.438) is to give meaning to the budget figures while highlighting significant features in the budget, how is it different from the CI purposes identified in *Local Budgeting Manual*?

- It is up to each local government to prepare a budget that clearly outlines its fiscal policies for the patrons of the district.
- If a budget is clear and concise, taxpayers have a better understanding of what services their tax dollars are buying.

h-8-5) Does the JO CO BCC have the authority to include a narrative publication with any other information that it wants to provide, in any form or format?

h-8-6) Is a narrative publication like a *Citizens Guide To The Budget*?

i) Chapter 11, The Budget Hearing and Adopting the Budget

i-9-1) Must the JO CO BCC hold a public hearing on the budget and then adopt the budget after the JO CO Budget Committee has approved the budget?

i-9-2) Why is publishing a summary of the budget that has been approved by the JOCOBC, and a notice of the budget hearing, one of the most important steps in the JO CO budget process?

i-9-3) After the "*Notice of Budget Hearing*" is published, does the budget hearing have to take place at the time and place published for the hearing? What happens is it doesn't?

i-9-4) Does the JO CO BCC conduct the "*Notice of Budget Hearing*" hearing and receive testimony from any person present (ORS 294.453)?

i-9-5) Must the JO CO BCC give consideration to matters discussed at the hearing (ORS 294.456)? How is this consideration action recorded? It must be a different record than the budget meeting minutes as they don't come close to providing a meaningful record, do they?

i-9-6) Is the testimony from any person present at the JO CO BCC hearing (ORS 294.453) limited to oral and/or written testimony at the hearing, or can input be provided via other CI mechanisms?

i-9-7) Can the public provide written testimony to the JO CO BCC before the meeting/hearing?

i-9-10) Is there a public comment period for the purpose of the JO CO BCC receiving testimony from any person present in the form of written testimony?

i-9-11) Does to give consideration to matters discussed at the hearing (ORS 294.456) mean the JO CO BCC has public testimony recorded for the record in a written document transparent to

the public?

i-9-12) Does to give consideration to matters discussed at the hearing (ORS 294.456) mean the JO CO BCC has recorded for the record specifically how it considered testimony from the public in a written document, and whether it changed the approved budget?

i-9-13) Can the JO CO BCC make it their policy to ask the JOCOBC to participate in the adoption phase of the budget process? See Appendix L.

i-9-14) Must the adoption hearing be held on the budget that was approved by the JOCOBC, even if the JO CO BCC intends to modify that version of the budget before adopting it?

i-9-15) Must the published financial summary reflect the version of the budget that was approved by the JOCOBC?

j) Glossary

j-10-1) What is the purpose of the Local Budget Manual glossary?

j-10-2) What terms are required in the Local Budget Manual glossary?

j-10-3) How many CI/CP terms are included in the Local Budget Manual glossary?

4. Budget Process Questions From *Local Budgeting in Oregon* The document, *Local Budgeting in Oregon* (LBIO), is a supplement to the *Local Budgeting Manual* (150-504-420), (*Manual*). This booklet will introduce you to the requirements of Oregon’s Local Budget Law (LBL), but it is not a substitute for the *Manual*

- Oregon Department of Revenue (ODR). 2014. *Local Budgeting in Oregon*. Salem, OR (ODR 2014).

a) Important Purposes of Local Budget Law

a-1-1a) Does Oregon’s Local Budget Law do the following two important purposes?

- **It establishes standard procedures for preparing, presenting** (emphasis added), and administering the budget (ODR 2014, p. 1).
- **It requires citizen involvement in the preparation of the budget** (emphasis added) and public disclosure of the budget before its formal adoption (ODR 2014, p. 1).

a-1-1b) Does “*standard procedures for preparing, presenting*” and “*citizen involvement in the preparation of the budget*” mean that the JO CO budget will be prepared and presented in accordance with LBL and the standards of the Government Finance Officers Association’s (GFOA) Budget Presentation Award Program (Section V.H; Section V.J; Appendix U; Appendix V)?

a-1-1c) Has JO CO received the GFOA’s Distinguished Budget Presentation Award several times in recent years?

a-1-1d) What is the GFOA’s Budget Presentation Award Program? Is the purpose of this award program to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting, and the GFOA’s best practices on budgeting, and then to recognize individual governments that succeed in achieving that goal?

a-1-1e) Does a JO CO presentation of its annual budget mean the budget will be in compliance with LBL, and will aspire to be in compliance with all applicable standards and criteria in four basic categories of 27 specific GFOA best practice criteria (GFOA 2014) (Section V.H; Section V.J; Appendix U; Appendix V)?

a-1-2) Is budgeting in Oregon a **joint effort between the people affected** by the budget and the **appointed and elected officials responsible** for providing the services?

a-1-3a) What does joint effort mean? What are the specific processes, roles, and responsibilities of a joint effort?

a-1-3b) Is it a partnership understood by all JO CO stakeholders as documented in a formal JO CO CI/CP budget plan (adopted through ordinance) as the roles and responsibilities of all the stakeholders?

a-1-3c) Is a quality assurance standard for community stakeholder engagement part of the JO CO CI/CP budget plan (i.e., IAP2 2015 publication, *Quality Assurance Standard: For Community Stakeholder Engagement*; Section V.A.5. Budget Process Questions From Josephine County FY 2016-17 Budgeting Calendar)?

a-1-4) Does joint effort mean one of the following: 1. as in collaboration, 2. as in teamwork, or as in coaction?

a-1-5a) Or, does joint effort mean none of the definitions in brainstorming question a-1-4), and means a relationship between people affected and elected officials responsible?

a-1-5b) Could it mean GFOA's recommendation that governments incorporate public participation efforts in planning, budgeting, and performance management (PBPM) results processes?

a-1-5c) Could GFOA's PBPM results also mean to ensure effective and well implemented public participation processes by local governments designing their CI/CP program to include the following: **Purposes** for involving the public; **Assurances** that they are getting the public's perspective rather than only that of a small number of highly vocal special interest groups; **Approaches** to eliciting public participation and the points in the planning-budgeting-performance management cycle those approaches are likely to be most effective; **Information** that the process will be incorporated into decision making; **Communication** to the public regarding how the information collected will be and was used; and **Buy-in from top JO CO government officials**?

a-1-6) How does LBL requiring that a budget officer be appointed and a JOCOBC be formed give the public ample opportunity to participate in the budget process?

a-1-7) How does notices that budgets are made available for public review provide opportunities for public comment?

a-1-8) What does the "**at least two opportunities for public comment**" at hearings at the end of the budget process give meaningful encouragement for public participation in the budget-making process?

a-1-9) How does the "**at least two opportunities for public comment**" at hearings at the end of the budget process give meaningful public exposure to budgeted programs and fiscal policies before their adoption?

a-1-10) Has the "**at least two opportunities for public comment**" at hearings at the end of the budget process' informal public participation plan develop public trust in the JO CO budget process?

- Outcome - Traditional service provision minimizes citizen involvement in service planning and involvement in service delivery, favoring professional control over most service delivery procedures. Within this model, citizens may have some control over the system by being able to elect decision makers, however, the ability of citizens to make direct decisions or help in the provision of services is limited (Davis 2016, p. 48).
- Outcome - The current system in Josephine County is very similar to the traditional model. Josephine County residents have some control over budgeting as it concerns to property tax issues, but for the most part, decisions are made by the County Commissioners. Since this system appears to be inadequate at ensuring procedural justice, Josephine County should seek to change its mechanisms of service provision to allow for more citizen voices (Davis 2016, p. 48).

b) Monitoring And/Or Compliance Of Local Budgets Under Local Budget Law

b-2-1) What has the JO CO BCC and/or the JOCOBC done when citizens ask for information not specifically required under LBL? Can the JOCOBC even receive public budget process questions, let alone address the questions outside the approximately two month period the JOCOBC is reviewing and approving the budget? Can the JO CO Budget Officer and/or the JOCOBC consider budget process questions without the approval of the JO CO BCC?

b-2-2) How does the JO CO BCC and/or JOCOBC determine that its budgets (i.e., proposed, approved, and adopted) clearly outlines its fiscal policies and is **satisfactory to the voters** of the JO CO?

b-2-3) What are the specific CI/CP mechanisms in budgeting (i.e., public surveys - see Section V.E. Citizen Participation Mechanisms in Budgeting) that are used to determine that its annual budgets' (i.e., proposed, approved, and adopted) fiscal policies are **satisfactory to the voters** of the JO CO?

b-2-4) Does any kind of monitoring or compliance analysis and documentation occur by the JO CO BCC and/or JOCOBC?

b-2-5) If the JO CO budget is clear and concise, does the JO CO BCC and/or JOCOBC find that taxpayers have a better understanding of the purposes for which their tax dollars are spent and trust in government is building? What are the standards and criteria used to come to conclusions on "clear and concise"?

b-2-6) Does the JO CO BCC and JOCOBC find that citizen input is informative and beneficial, and if so, how? Can the JO CO BCC make available a half dozen examples over the last 10 budget years where it had determined that citizen input was informative and beneficial?

b-2-7) Does the JO CO BCC and JOCOBC find that taxpayers have a better understanding of the purposes for which their tax dollars are spent when JO CO budgets are clear and concise? What are the standards and criteria used to come to conclusions on "better understanding of the purposes"?

b-2-8) What about trust in JO CO government? What public surveys, or other CI/CP participation mechanisms in budgeting were used to determine, for the record, the condition of public trust in JO CO government?

c) Budgeting Process Encourages Citizen Input

c-3-1) Does the JO CO budget outline programs for the coming year, and control the local government's spending authority?

c-3-2) Does the JO CO budgeting process encourage citizen input, and if so, how?

c-3-3) If the JO CO budgeting process encourages citizen input, what is the vehicle for obtaining public opinion about proposed programs and fiscal policies of JO CO?

c-3-4) Does being a CI/CP mechanism in JO CO budgeting for obtaining public opinion about proposed programs and fiscal policies of JO CO mean the two meetings/hearings opportunities for the public that provide a time of public input?

d) The Budget Cycle: The Nine Steps

Preparing the Budget

- Step 1. Budget Officer Appointed.
- Step 2. Proposed Budget Prepared.

Approving the Budget

- Step 3. Budget Officer Publishes Notice.
- Step 4. Budget Committee Meets.
- Step 5. Committee Approves Budget.

Advertising and Holding Hearings

- Step 6. Budget Summary and Notice of Budget Hearing Published.
- Step 7. Budget Hearing Held.

Adopting the Budget

- Step 8. Budget Adopted, Appropriations Made, Tax Levy Declared, and Categorized.
- Step 9. Budget Filed and Levy Certified.

d-4-1) Is budgeting something done once a year, or is it a continuous operation, that takes 12 months to complete a cycle?

d-4-2) What are the implications of a 12 month budget cycle for the JOCOBC and/or the public

versus and end of the budget cycle for CI/CP outside the time period where the JOCOBC is approving the proposed budget?

e) Preparing the Budget

e-5-1) Is a budget officer a “shall” requirement of LBL as interpreted by some government official in JO CO?

e-5-2) Is the budget officer under the supervision of the JO CO BCC?

e-5-3) Is the budget officer responsible for preparing or supervising the preparation of the JO CO BCC proposed financial policies budget for presentation to the JOCOBC where the public can attend?

e-5-4) Is the JO CO Budget Officer responsible for developing CI/CP budget programs from the officer’s interpretation of LBL’s apprise, or does the JO CO BCC establish CI/CP budget program policies implemented by the JO CO Budget Officer?

f) Approving the Budget By The JO CO Budget Committee

f-6-1) Is it the minimum requirement of LBL that at least one meeting must be held before JOCOBC to 1. receive the **budget message** and budget document, and 2. hear the public, and it could occur at one meeting/hearing, or over several meetings/hearings?

f-6-2a) What does “hear the public” mean? Does it mean I “db” heard oral input from the public at a meeting?

f-6-2b) Does “hearing” the public exclude “written” input as a form of public testimony because it was not specifically addressed in written LBL, manuals, or interpretation documents?

f-6-2c) Does public input being heard by the JOCOBC mean something more satisfying to the public submitting testimony, oral or written?

f-6-2d) Does being heard mean the JOCOBC will provide, to the public submitting input at a meeting and all the other citizens and stakeholders, transparent written feedback for the record on budget input analysis, alternatives, and/or decisions?

f-6-2e) Does the JOCOBC provide any written feedback on its meetings beyond the meeting minutes, or written responses of the specific affects the public comments had on the complete budget decision for the stage the public comments were applicable (i.e, complete proposed budget, complete approved budget, complete adopted budget)?

f-6-2f) Does the JOCOBC consider approaches to eliciting public participation and the points in the planning-budgeting-performance management cycle those approaches are likely to be most effective?

f-6-2g) Does the JOCOBC offer any assurances to the public providing budget input that their concerns will be incorporated into decision making for the record?

f-6-2h) Is there by-in by the JO CO BCC that public testimony is important? Is so, where in the historical budget record?

f-6-2i) Has the JO CO BCC, over the last 20 years, provided the JOCOBC with CI/CP budgeting programs implemented through JO CO ordinance? If not, why does the JO CO BCC not feel CI/CP budgeting programs and citizens are worth a guidebook for involving citizens in the resolution of budget issues?

f-6-2j) Would, or could, a CI/CP budgeting program provide a model and supportive materials that can be used to design and implement a program for involving citizens in decision-making that concerns significant budget process and content issues?

f-6-3) Does the proposed budget become a public record, and must it be made available to the public, when it is given to the JOCOBC?

f-6-4) Do all budget discussions by the JOCOBC have to be held at public meetings on the budget? What are the range of potential exceptions?

f-6-5) Does the budget message have to be delivered to the JOCOBC at its first budget committee meeting?

f-6-6) Is the purpose of the **budget message** given at the first budget committee meeting, to explain the proposed budget, and significant changes in the local government's financial policies? Are financial policies in the budget message standalone from the proposed budget and not provided in that document? Are the financial policies in the budget message part of the complete proposed budget submitted by the JO CO Budget Officer to the JOCOBC at its first annual advertised meeting?

f-6-7) Is it true that at its first meeting, the JOCOBC may provide members of the public the opportunity to ask questions about or comment on the budget?

f-6-8) How does the JOCOBC know to provide members of the public the opportunity to ask questions about, or comment on the budget, if it has not been involved in the preparation of the budget, and has never hear the budget message before? Does the JOCOBC have a written budget guide does it have to use its memory of what a budget training meeting offered?

f-6-9) Under LBL, must the JOCOBC provide the public with the opportunity for public input at subsequent meetings, if it was allowed at the first JOCOBC meeting?

g) Advertising and Holding Hearings

g-7-1)

h) Adopting the Budget

h-8-1) Must all budgets meet certain minimum requirements? If so what are they?

h-8-2) Under LBL, must a local government's budget follow a basic format, including a schedule?

i) The Local Budget Process Chart The nine step budget process is shown on a chart.

Step 1. Budget Officer Appointed.

Step 2. Proposed Budget Prepared (emphasis added).

Step 3. Budget Officer Publishes Notice.

Step 4. Budget Committee Meets.

Step 5. Committee **Approves Budget** (emphasis added).

Step 6. Budget Summary and Notice of Budget Hearing Published.

Step 7. Budget Hearing Held.

Step 8A. Tax Levy Declared, and Categorized.

Step 8B. **Budget Adopted** (emphasis added), Appropriations Made.

Step 9. Budget Filed and Levy Certified.

i-9-1) Is the JOCOBC the JO CO's fiscal planning advisory committee? How can the JOCOBC act as a fiscal planning advisory committee when the JO CO BCC works on the financial policies of the proposed budget from approximately 2 - 6 months before the JOCOBC is provided the final complete financial policies in the proposed budget to review?

i-9-2) Are the citizen elector members of the JOCOBC equal to the JO CO BCC members of the JOCOBC, when the citizen electors are appointed by the JO CO BCC?

i-9-3) Do the citizen elector members of the JOCOBC appointed by the JO CO BCC necessarily represent the public? Does the JO CO BCC explain to the public the criteria for appointment as citizen elector members of the JOCOBC? Are the JOCOBC and the public provided written feedback by the JO CO BCC on the appointment process, information considered, and decision made on appointing citizen elector members to the JOCOBC?

i-9-4) What are the rules about JOCOBC meetings developed prior to the first meeting of the JOCOBC? Do they provide an accessible and transparent public record for the citizens of JO CO to understand their role in budget hearings before the proposed budget process starts?

i-9-5a) Where are the minutes of JOCOBC meetings kept? If they are web published, are all of them web published?

i-9-5b) Are there other records on the JO CO budget process besides budget meetings not web published (e.g., appointments to JOCOBC; Budgeting For Outcomes (BFO) materials of any type; applications for GFOA budget award; evaluations by GFOA of JO CO's applications for GFOA budget awards; annual budget BFO process steps (e.g., determine the price of government, identify the high-priority [program] areas (issues), allocate revenue to priorities, develop requests for results, prepare and submit proposals, rank the proposals, create a proposed, and final implementation of the budget)?

i-9-5c) Have all BFO commitments for the last 10 budget years and into the future until changed by the JO CO BCC come from the JO CO FY 2006-07 budget?

- “The Budget for fiscal year 2006-07 is a major change in how Josephine County budgets. This Budget establishes funding levels for programs and services instead of categories of expenditures. The Board of Commissioners reorganized County departments and services September 1, 2005. The Budget and new fund structure is modeled after the reorganizations. The Board also supported a fundamental change in the budget process, following the **concept of a modified zero based budgeting process known as “Budgeting for Outcomes”** (emphasis added).^{III-1} “Budgeting for Outcomes” is based on programs and service levels within the County. Future budgets **will incorporate citizen input on services levels they are willing to fund** (emphasis added), **goals set by the Board** (emphasis added) and **stakeholder support of programs** (emphasis added). The Budget before you clearly outlines the programs and services that the County Departments provide, **creating the transparency in government that our citizens have requested** (emphasis added).”

i-9-5d) How has the JO CO BCC incorporated citizen input on services levels they are willing to fund? Has it used public preference surveys, or some other CI/CP in budgeting mechanism? Where is this material available and transparent to the public?

i-9-5e) How has the JO CO BCC incorporated stakeholder support of budget programs? Has it used public preference surveys, or some other CI/CP in budgeting mechanism? Where is this stakeholder support material available and transparent to the public?

i-9-6) Are minutes the JOCOBC and JO CO BCC budget meetings the full written record of the annual JO CO budget process? Are there other budget materials not web published. If so, what are they and how can they become available and transparent to the public?

i-9-7) How important is it that minutes are accurate for public input (i.e., comprehensive, more than a summary, address feedback to citizens, provide how the input affected or did not affect the proposed budget, etc.)?

i-9-8) How does the JO CO BCC and/or the JOCOBC document that the JO CO budget process was in compliance with LBL beyond a position statement without vetted facts? If so, where is this documentation, and especially where are the assessments supporting these compliance statements?

i-9-9) What if the budget process is perceived by some citizens to not be in compliance with LBL? Is there some contact in JO CO available to answer budget process questions? Is there some contact in the State of Oregon available to answer budget process questions?

j) What happens at the first JOCOBC meeting?

j-10-1) Is the following accurate for the roles of the JOCOBC at its first meeting: 1. budget committee elects a chair and other officers, **2. receives the budget message and proposed budget, 3. hears patrons**, 4. sets dates for future meetings, and 5. adopts rules of order?

j-10-2) Does at least one subsequent meeting have to be provided if the opportunity for the public to ask questions and make comments about the budget at the first meeting does not occur?

j-10-3) Does this mean that citizens must be prepared to attend at least two JOCOBC meetings (i.e. first and potential subsequent) because the first meeting does not have to advertise that public testimony will be accepted?

k) How is the material that is presented by the JO CO Budget Officer at the first JOCOBC meeting prepared?

k-11-1) Is the budgeting process a continuous cycle that generally begins long before the JOCOBC first meets? Why does the JO CO BCC omit the JOCOBC from one of the most important processes of the annual budget – developing the financial policies of the budget (e.g., goals, directives, etc.)?

k-11-2) What is the specific JO CO procedure and processes for development of the proposed budget before it is presented to the JOCOBC at its first meeting (i.e., beyond the very brief budget calendar statements that are not comprehensive enough for the interested public to understand)?

k-11-3) Are budget goals and directives for preparing the budget given to JO CO departments to develop their individual budgets for the upcoming fiscal year months prior to the first JOCOBC?

k-11-4) Are these individual JO CO department budgets then “rolled up” into the total JO CO proposed budget by the JO CO Budget Officer and made available to the JOCOBC and public at the committee’s first meeting?

k-11-5) Why does this action (in k-11-4) occur so late in the budget process as to make the JOCOBC job of considering public input almost meaningless because of the deficiency of time and resources to do other than approve the proposed budget in time to meet the **FINAL**

June 1 (per FY 2016-17 budget calendar) date for adoption and certification?

k-11-5) How many months and hours of work have been expended in budget development by the JO CO BCC, other elected officials, JO CO Budget Officer, JO CO department heads, and other JO CO staff administrators by the time the JOCOBC and the public sees the **budget message and proposed budget document** for the first time?

k-11-6) **When does the official internal JO CO budget process start and what are its steps? September??**

- k-11-7) May JOCOBC members ask questions other than at budget committee meetings?
- k-11-8) Would it help other JOCOBC members if inquiries were not restricted to committee meetings?
- k-11-9) Would checking with the JO CO Budget Officer between meetings allow JOCOBC members to explore budget items of interest in greater detail than might be practical during committee meetings?
- k-11-10) Would JOCOBC members questions also assists the budget officer by giving an indication of concerns, making it possible to highlight issues that may be of interest to the entire JOCOBC?
- k-11-11) Can JOCOBC members consult with other JOCOBC members about details in the budget other than at budget committee meetings? No? Yes?
- k-11-12) Can the JOCOBC add or delete programs or services, or is the JOCOBC's role not to directly establish or eliminate specific programs or services?
- k-11-12) Are the **standards and budget parameters established by the JO CO BCC** given to the budget officer and JO CO departments as general guidelines for budget development without involvement by the JOCOBC and the public?
- k-11-13) Why aren't the JOCOBC and the public involved in developing the goals and directives with the budget officer and JO CO departments prior to the budget process officially beginning at the first advertized meeting of the JOCOBC meeting?

l) JO CO Budget Process To Develop JO CO Proposed Budget

l-12-1) Is the following the actual JO CO budget process for developing the proposed budget?

1. Internal. Standards and budget parameters (S&BP) established by the JO CO BCC and provided to the JO CO Finance Director (i.e., budget officer) and administrative staff as general guidelines for development of the proposed budget (i.e., February?).
2. Internal. Completed budgets from JO CO departments to JO CO Finance Director.
3. Internal. Week of JO CO BCC review with JO CO Finance Director and individual JO CO departments.
4. Internal. The JO CO Finance Director prepares a budget which reflects the JO CO BCC's S&BP.
5. Public. The JO CO Finance Director's final proposed budget is what the JOCOBC and public sees for the first time and considers during its meetings.
6. Public. JOCOBC's influence on programs and services is most often exerted at a higher level, when it approves the overall budget and establishes the tax levy; it is usually not involved with funding for specific services.
7. Public. Having said all that, if a majority of the JOCOBC agrees, it can add or delete funding for specific services.
8. Public. Public participation at JOCOBC meetings may influence committee approval decisions.
9. Public. Final authority for administration rests with the JO CO BCC.
10. Public. The JO CO BCC can make changes after the JOCOBC has approved the budget, although they may have to re-publish the budget and hold another public hearing to do so.

m) After the budget is approved by the JOCOBC and recommended to the JO CO BCC, what action does the JO CO BCC take?

m-13-1) Is the JO CO BCC required to publish a financial summary of the proposed budget that was approved by the JOCOBC?

m-13-2) What is the financial summary of the proposed budget?

m-13-3) Is the notice of the adoption budget hearing also published with the financial summary?
 m-13-3) Does the JO CO BCC hear any citizen input on the approved budget at its adoption public hearing?

5. Budget Process Questions From Josephine County FY 2016-17 Budgeting Calendar The following JO CO FY 2016-17 budget calendar is web published on the Exploratory Committee’s web page.

- Proposed Budget 2016-17*
- Proposed Budget 2016-17 (Introduction, but no identified "Budget Message")*
- Proposed Budget 2016-17 (Budget Import Documents)

Budget Calendar FY 2016-17*

?, 2016	Standards and budget parameters (S&BP) established by the JO CO BCC and provided to the budget officer and JO CO Department staff on general guidelines for budget development.
March 11, 2016.	Completed JO CO Departments Budgets to Finance.
March 28, 2016.	Week of JO CO BCC review with Finance and Individual JO CO Departments.
April 19, 21, 26, 2016.	Budget Committee Meeting(?), 4 to 6 p.m. On Proposed Budget (Other meetings may be added or removed at first meeting).
May 18, 2016.	JO CO BCC Hold Approved Budget Hearing.
June 1, 2016.	JO CO BCC Adopt Budget and Certify Tax.

Budget Process Brainstorming Questions

5-1 Public Trust In JO CO Government – Is the perceived fairness surrounding the controversy for the last four years of proposed public safety levies for JO CO mean the public trusts JO CO government, or the lack of it?

5-1-1) Is fair treatment within JO CO budget processes a common argument utilized by county levy opponents? Would reading letters-to-the-editor in *The Grants Pass Daily Courier* create a feeling that citizens have a lack of trust in governmental processes? Would this mean that opponents of the levy are much more likely to oppose the levy because they see government as wasteful or otherwise untrustworthy? (Davis 2016).

5-1-2) What budget policies do JO CO residents appear to want from their local government? Is it true that supporters of the public safety levies would like to see proper funding for public safety levies, and that opponents would prefer that a property tax not be used to raise that funding? Would opponents also like a more trustworthy process? (Davis 2016).

5-1-3) Does JO CO want to resolve issues regarding citizen feelings of disenfranchisement from county processes? Should it seek to incorporate more citizen voices into the decision-making process through co-productive models of governance? (Davis 2016).

5-1-4) Do JO CO citizens have some control over the budget process by being able to elect decision makers (i.e., three members of JO CO BCC and seven other elected officials)? Or, is the ability of citizens to make direct budget decisions or help in the provision of budget services limited? (Davis 2016).

5-1-5) Is JO CO’s budget process similar to Oregon’s traditional minimalist LBL CI model for local governments? Do residents have some control over budgeting as it concerns property tax issues? Or, for the most part, are decisions made by the JO CO BCC? (Davis 2016).

5-1-6) Are there any examples in the annual budget records that citizen input changed elements of a proposed budget?

5-1-7) Should JO CO government find ways to incorporate CI/CP into the annual budget process? Could enhanced CI/CP display the legitimacy of the process of public safety provisions? (Davis 2016).

5-2 Timing Of Proposed Budget To JO CO Budget Committee (JOCOBC) & Public

5-2-1) Is it important that the local government budget literature cites a variety of considerations when designing the participation process: timing, type of budget allocation, participants, and gathering sincere citizen preferences?

5-2-2) Overall, do JO CO citizens view effective CP as including two-way communication between all stakeholder groups (i.e., elected officials, officials staff, and citizens), more opportunity to be heard earlier in the process (not in late April - May at the public budget hearings), and involvement in open dialogue with staff and elected officials regarding the budget and the citizens' role in the process?

5-2-3) Is it true that budget research finds that even though public hearings are the most common method used, city and county officials alike see them as the least effective way to involve the public?

5-2-4) Is timing the main criticism of public hearings, or is it because most jurisdictions hold only the state-mandated hearing(s), and that these meetings/hearings usually takes place late in the process when the public has little opportunity to actually influence resulting allocations?

5-2-4) Do JO CO elected officials want to involve the public in the budget process? If they do, will they consider using CI/CP mechanisms at the beginning of the 12 month budget process (i.e., development of financial policies) rather than the end of the process, when little meaningful input can be given?

5-2-5) If JO CO elected officials want to involve the public, would they consider a JOCOBC with authorities and responsibilities for the entire fiscal year, with annual FYs overlapping each other?

5-2-6) If the JOCOBC and the JO CO BCC wish to have citizens actively involved in the budget process, will they consider at what point in the process that citizen input most effectively takes place?

5-2-7) Is it true that meetings, surveys, and conversations, when conducted in a timely manner, afford the best opportunities for citizen input? Will a two-way exchange early in the budget process, result in a greater likelihood that the information exchanged will be used and that both citizens and officials will be better informed about the other's position and more committed to the result?

5-3A Why are the Standards and budget parameters (S&BP) established by the JO CO BCC and provided to the budget officer and JO CO Department staff on general guidelines for budget development (i.e., JO CO Action Plans) have no opportunities for input from citizens?

5-3A-1) Why hasn't the JO CO government established action plans for its own staff and the public to explain the annual budget processes? Per Government Finance Officers Association (GFOA) recommendations, would any of the following action plans assist JO CO in carrying out its budgeting goals and directives?

- Strategic Plan (GFOA recommended)
- Long-term Financial Plan (GFOA recommended)
- Citizen Involvement Plan (GFOA recommended)
- County Budget Manual (GFOA recommended)
- Budget-In-Brief (GFOA recommended)
- Citizen Involvement in Budgeting Plan (GFOA recommended)
- County Citizen's Guide to the Budget (GFOA recommended)

5-3A-2) Are the questions pertinent because JO CO uses the GFOA's best management practices when it applies for GFOA's *Distinguished Budget Presentation Awards*. For example, the April 30, 2015 Budget Message provided the following: "*The Government Finance Officers Association (GFOA) of the United States and Canada has given the Distinguished Budget Presentation Award to Josephine County for the third year in a row. This award is the highest form of recognition in governmental budgeting and shows that our budget document reflects nationally recognized guidelines for effective budget presentation.*"

5-3A-3) Does GFOA recommend local governments conductive strategic planning and develop a strategic plan? Is strategic planning about influencing the future rather than simply preparing or adapting to it?

5-3A-4) How would strategic planning assist JO CO fulfill its missions, meet its mandates, and satisfy its citizens in future years?

5-3A-5) Does GFOA recommend that all governmental entities use some form of strategic planning to provide a long-term perspective for service delivery and budgeting, thus establishing logical links between authorized spending and broad organizational goals with the strategic planning process addressing the following key steps?

1. Initiate the Strategic Planning Process?
2. Prepare a Mission Statement?
3. Assess Environmental Factors?
4. Identify Critical Issues?
5. Agree on a Small Number of Broad Goals?
6. Develop Strategies to Achieve Broad Goals?
7. Create an Action Plan?
8. Develop Measurable Objectives?
9. Incorporate Performance Measures?
10. Obtain Approval of the Plan? Policymakers should formally approve the strategic plan so it can provide the context for policy decisions and budget decisions?
11. Implement the Plan?
12. Monitor Progress? Progress toward planned goals should be monitored at regular intervals.
13. Reassess the Strategic Plan?

5-3A-6) Is JO CO using the GFOA recommendation that all governments regularly engage in long-term financial planning that encompasses the certain elements and essential steps. Do two of those steps follow?

- Content? A plan should include an analysis of the financial environment, revenue and expenditure forecasts, debt position and affordability analysis, strategies for achieving and maintaining financial balance, and plan monitoring mechanisms, such as scorecard of key indicators of financial health.
- Visibility? The public and elected officials should be able to easily learn about the long-term financial prospects of the government and strategies for financial balance. Hence, governments should devise an effective means for communicating this information, through either separate plan documents or by integrating it with existing communication devices.

5-3B If JO CO is still using Budgeting For Outcomes (BFO) financial policies stated in the FY 2006-07 budget, where are the BFO written analyses for FY 2006-07 - FY 2016-17? – No BFO Evidence Provided And/Or Referenced?

5-3B-1) Except for the annual JO CO budget BFO statements of purpose and intent, **where is the evidence provided and/or referenced in the FY 2006-07 - FY 2016-17 budgets to show how the BFOs were analyzed and accomplished?**

5-3B-2) Where is the written evidence that future budgets from the base FY 2006-07 year to FY 2016-17 incorporated citizen input on services levels they were willing to fund?

5-3B-3) Where is the written evidence that future budgets from the base FY 2006-07 year to FY 2016-17 incorporated stakeholder support of programs?

5-3B-4) **Does this BFO record deficiency provide the transparency** in government that JO CO citizens had requested? Is this question mark so huge as to award the JO CO BFO program a non-compliance rating in meeting the annual budget goals, and the BFO goals of transparency and communication to the public, especially as the committed BFO process is to occur from scratch each budget year?

5-4 Are the three Elector Citizens of the JO CO Budget Committee (JOCOBC) equals with the three elected members of the JO CO BCC when months in advance of the first JOCOBC's meeting, the BCC had provided to the other seven elected officials the county financial policies for use in developing their departments budgets, including a later review of their proposed budgets?

- ?, 2016 Standards and budget parameters (S&BP) established by the JO CO BCC and provided to the budget officer and JO CO Department staff on general guidelines for budget development.
- March 11, 2016 Completed JO CO Departments Budgets to Finance.
- March 28, 2016 Week of JO CO BCC review with Finance and Individual JO CO Departments.
- April 19, 21, 26, 2016 JO CO Budget Committee Meetings On Proposed Budget

5-4-1) Do the elector citizens of the JOCOBC have as much budget process training as the BCC?

5-4-2) Are all six members of the JOCOBC equal because it elects a presiding officer from among its members at its first meeting (ORS 294.414(9))?

5-4-3) Are there any differences between the civilian members of the JOCOBC and the BCC members for determining quorums necessary to hold meetings: OAR 150-294.414 for total membership of the committee present, and OAR 150-294.453(1) for the total governing board membership present?

5-4-4) Are JO CO BCC members equal to the JO CO BCC members when the BCC members have been continually involved in developing and refining the financial priorities for the 12 months of the budget process and the appointed citizen members for about 2 months from when the proposed budget is made available to them and the public to the time the committee approves the proposed budget?

5-4-4) Will the members of the JO CO BCC have more training and experience in the budget process than the elector citizens?

5.5 Does the JO CO BCC hold hearings on the JO CO BCC's approved budget document and does it consider public input through an open comment period before adopting the annual budgets?

5-5-1) Does the JO CO BCC meet its compliance standard to apprise (i.e. inform level of influence) the public on its financial policies?

5-5-2) Why does the JO CO BCC not meet the next level of public participation above "apprise - inform", which is the "consult" level of influence?

5-5-3) Why is their such low public turnout at JO CO budget meetings? Is it because of the inequality of power and information of citizens and government? For example, do citizens decide on not participating in future budget meetings because of their experience at a previous one? For example, has the following occurred: dialogue with other non-designated speakers not permitted, even if citizen questions were pertinent; citizens usually get no information about rejected alternatives and were allowed only to react to the proposal; they were frequently told that the proposal represents the best answer, and the focus is on technical data; and citizens who wanted to speak of fairness and justice were ruled out of order?

5-5-3) Are procedures for review and comment meetings common in the US? Are JO CO's budget review and comment procedures better than the straight public hearing? If true are there still participation problems?

5-5-4) Does JO CO's minimal budget process CI/CP standards meet the BLM's public involvement standards for an environmental impact statement (EIS) which follow?

The federal government issues regulations which do not become law until after an official comment period open for several months where there are public meetings near the end of the comment period. In environmental review potential impacts of an EIS project are documented in a detailed technical report. There are public hearings on the report and designated comment periods, and comments are made in writing by agencies, stakeholder groups and citizens and eventually published by the government with responses. Even though agency staff have to respond to comments, they can be unresponsive or dismissive. They may declare comments off point, just as in JO CO public hearings. The citizen does not know who wrote the responses, much less have the opportunity to confront the individual or have an interchange on the topic. On the other hand, well-funded interest groups are capable of making comments that get responses because they know the law and they are capable of bringing lawsuits. Comment processes are difficult to learn about and not readily accessible to the ordinary citizen. Citizens giving testimony do not have an opportunity to discuss or resolve issues among themselves.

5-5-5) What are the similarities in the JO CO budget process and the BLM's EIS process as they concern public comment meetings and scheduled periods for commenting (see 5-5-4)?

5-6, Does JO CO's Budgeting Calendar Have a CI/CP Monitoring and Assessment Phase? Were the budget goals met, especially BFO? Were the accounting goals met?

5-7, Does JO CO’s budgeting calendar have a quality assurance standard for community stakeholder engagement? For example the IAP2 provides the following.

The International Association for Public Participation (IAP2) provides a CI/CP standard in its 2015 publication, *Quality Assurance Standard: For Community Stakeholder Engagement*. The Standard has adopted the IAP2 core values as the “principles upon which to define quality throughout the process of community and stakeholder engagement.” The IAP2’s core values define the expectations and aspirations of the public participation process. Local governments should adhere to these values for community engagement to be effective and of the highest quality. The extent to which the Core Values can be adhered to is impacted by the level of influence.

5-7-1) Does JO CO’s budgeting calendar or the eventual budget goals and directives include any of IAPA’s CI/CP core values?

- Core Value 1. Public participation is based on the belief that those who are affected by a decision have a right to be involved in the decision-making process.
- Core Value 2. Public participation includes the promise that the public’s contribution will influence the decision.
- Core Value 3. Public participation promotes sustainable decisions by recognizing and communicating the needs and interests of all participants, including decision makers.
- Core Value 4. Public participation seeks out and facilitates the participation of those potentially affected by or interested in a decision.
- Core Value 5. Public participation seeks input from participants in designing how they participate.
- Core Value 6. Public participation provides participants with the information they need to participate in a meaningful way.
- Core Value 7. Public participation communicates to participants how their input affected the decision.

5-8 Does JO CO’s budget process have a quality assurance standard for a CI/CP budget process which is undertaken in order to ensure a quality community engagement exercise?

5-8-1) If JO CO has a CI/CP engagement standard, does it include any of the following steps?

- Step 1. Problem Definition?
- Step 2. Agreement of Purpose/Context and Identification of Negotiables and Non-Negotiables (includes establishing or restating key performance indicators)?
- Step 3. Level of Participation?
- Step 4. Stakeholder Identification and Relationship Development?
- Step 5. Project Requirements?
- Step 6. Development and Approval of Engagement Plan?
- Step 7. Execution of Engagement Plan?
- Step 8. Feedback?
- Step 9. Evaluation and Review?
- Step 10. Monitoring?
- Step 11. Documentation of evidence?

5-9, Are JO CO’s use of Government Finance Officers Association (GFOA) Best Practices Transparent? For example:

JO CO’s April 30, 2015 Budget Message provided the following: “The Government Finance Officers Association (GFOA) of the United States and Canada has given the **Distinguished Budget Presentation Award to Josephine County for the third year in a row**. This award is the highest form of recognition in governmental budgeting and shows that our budget document reflects nationally recognized guidelines for effective budget presentation.”

5-9-1) What does a distinguished budget “presentation” award mean? Does “presentation” mean the proffering or giving of something to someone, especially as part of a formal ceremony. Does presentation mean when JO CO makes a presentation of its annual proposed budget to the JO CO Budget Committee and the public?

5-9-2) Did the JO CO have to submit GFOA form applications for the years it received the

Distinguished Budget Presentation Award?

5-9-3a) Does the JO CO's annual GFOA budget presentation application mean the JO CO annual budget document is in compliance with all GFOA's best practices criteria when it receives the award?

5-9-3b) Does the JO CO being awarded a GFOA Distinguished Budget Presentation Award mean that JO CO's annual budget reflects nationally recognized guidelines for effective budget presentation?

5-9-3c) Does this mean that all of GFOA's Distinguished Budget Presentation Award compliance criteria are recognized as national guidelines for effective budget presentation?

5-9-3d) Or does this mean that all of GFOA's Distinguished Budget Presentation Award compliance criteria "reflect" national guidelines for effective budget presentation?

5-9-3e) Can JO CO provide an example for one annual JO CO budget what "reflect" means in relationship to the national guidelines for effective budget presentation?

5-9-3f) Who is the owner (i.e., private or public) of the national guidelines for effective budget presentation and what was the process to arrive at this determination?

5-9-4) Where are the JO CO applications to GFOA? Except for the budget declarations that JO CO received the award, is this distinguished budget presentation award program a secret from citizens? If so, why? If not, why does JO CO share the details of the award program with its citizens (e.g., reasons JO CO applies, JO CO actual applications, and actual GFOA evaluations, etc.)?

5-9-5) If JO CO applications were sent, where are the GFOA evaluations of the applications for the years JO CO received the Distinguished Budget Presentation Award?

6. Summary

B. Budget Questions From JO CO Budgets: FY Budget 2006-07 to FY 2016-17

1. FY Budget 2016 - 2017 Budget Questions (Proposed)
2. FY Budget 2015 - 2016 Budget Questions
3. FY Budget 2014 - 2015 Budget Questions
4. FY Budget 2013 - 2014 Budget Questions
5. FY Budget 2012 - 2013 Budget Questions
6. FY Budget 2011 - 2012 Budget Questions
7. FY Budget 2010 - 2011 Budget Questions
8. FY Budget 2009 - 2010 Budget Questions
9. FY Budget 2008 - 2009 Budget Questions
10. FY Budget 2007 - 2008 Budget Questions
11. FY Budget 2006 - 2007 Budget Questions

The budget process questions from JO CO budget were mostly derived from ideas (i.e., identified in **“bold”**) provided in Section II.C, “Excerpts from Josephine County Budgets: FY 2006-07 To FY 2016-17.” They are identified by applicable fiscal year.

The budget process questions are the foundations for the budget process analysis identified in Chapter V, *Analysis: Elements and Components of Citizen Participation in Budgeting Process*. The Chapter V analysis supports the identification of budget process issues (Chapter VI) and recommendations (Chapter VII).

1. FY Budget 2016 - 2017 Budget Questions (Proposed)

a) Is the **budget message** required in all three final completions of the budget in the local JO CO budget process?

1. Final Completed Budget Officer Proposed Budget
2. Final Completed Budget Committee Approved Budget
3. Final Completed BCC Adopted Budget

Budget message. Written explanation of a local government's budget and financial policies, including any changes from the prior fiscal year. It is prepared and presented under the direction of the executive officer or chairperson of the governing body [ORS 294.403].

b) What is the definition of a **sustainable plan** for all mandated and essential County government programs? Does sustainable mean: 1. able to be maintained at a certain rate or level, or 2. able to be upheld or defended? Is this about the difference between a sustainable budget and a balanced budget? Is a balanced budget not a sustainable budget? Financial planning uses forecasts to provide insight into future financial capacity so that strategies can be developed to achieve long-term sustainability in light of the government's service objectives and financial challenges (GFOA 2008). Is a sustainable plan a long-term financial strategic plan?

c) What are the standards and criteria to identify a “**mandated**” JO CO program?

d) What are the standards and criteria to identify an “**essential**” JO CO program?

e) Is the proposed FY 2016 - 2017 budget a “**Budgeting for Outcomes**” budget or a “**Status Quo**” budget? These two ideas would seem to be in conflict with each other.

The proposed FY 2016 - 2017 budget identified the following budget directives/guidelines.

- Based on Local Budget Law and Budgeting for Outcomes
- Status Quo budget required unless change is supported by revenue
- Reported at Service Levels - Mandatory and/or self supporting

f) What are the standards and criteria to identify a “**mandatory service level**” (level of service)?

g) What are the standards and criteria to identify a “**self supporting service level**”(level of service)?

h) What is a **justification paper** (e.g., purpose, elements, analysis, etc.)?

i) Does not exceed projections/based on FY 15-16 percentage allocations mean a “**Status Quo**” budget?

The proposed FY 2016 - 2017 budget identified the following budget directives/guidelines.

- Public Safety Fund budgets and requirements should not exceed projections for FY 16-17. Dollar limits will be provided to departments based on FY 15-16 actual percentage allocation.

2. FY Budget 2015 - 2016 Budget Questions

- a) What is the definition of JO CO **financial priorities**? How are they different from mandatory and essential programs?
- b) What is a Government Finance Officers Association (GFOA) of the United States and Canada **distinguished budget presentation award**? Is presentation a way to describe how it looks?
- c) Does the distinguished budget presentation award have anything to do with **the content of the budget, including citizen involvement opportunities for budget preparation**?
- d) What is the definition of an “**open and accountable budget process**”? Accountable for what policy elements: policy, financial, organization’s operations, and/or communications medium?
- e) What is the definition of a “**commitment to provide an accessible budget document**” to the citizens of Josephine County?
- f) What is the JO CO Board of County Commissioners **definition of detailed information** in department budgets for how their programs meet the goals approved by BCC?
1. Improve community outreach and communication to the public by investing in technology that will improve efficiencies within County departments and provide enhanced service to citizens.
 2. Develop a **sustainable plan** (emphasis) for all **mandated and essential County government programs** (emphasis) .
 3. Provide access to County services to the citizens of Josephine County in a transparent, open, and professional manner.
- g-1) What is the definition of **main directive** and other directives?
- g-2) What is the definition of **current operational service levels**?
- g-3) What are the standards and criteria to identify a “**mandated**” JO CO program?
- g-4) What are the standards and criteria to identify an “**essential**” JO CO program?
- g-5) What are the elements of a **program purpose**?
- g-6) What is the definition of expected outcomes (i.e., impacts to property owners?)?

The Board of County Commissioners also provided several directives to be used in preparing department budgets. As you review the narratives, you will see how the directives are being addressed by the individual programs. Main directives are:

1. Budget at a level consistent with **current operational service levels** (emphasis).
 2. **Budget only for mandatory** (emphasis) and/or self-supporting **programs** (emphasis).
 3. **Address County goals** (emphasis) and **clearly define program purpose** (emphasis) and **expected outcomes** (emphasis).
- h) Does a program identified as **self-sustaining** have to be 100% self-sustaining? Is there a cut off?
- i) What is the definition of a “**services at a reduced level;**” is this service level a serious reduction, and, if so, by what **standards**?

j-1) What is a **significant change** (e.g., percent, dollars, impacts, etc.) to a county program?

j-2) How does the county **define significance**? Is this like a significant impact. For example, 40 CFR 1508.27 - "Significantly" as used in the National Environmental Policy Act (NEPA) requires considerations of both context and intensity:

(a) Context. This means that the significance of an action must be analyzed in several contexts such as society as a whole (human, national), the affected region, the affected interests, and the locality. Significance varies with the setting of the proposed action. For instance, in the case of a site-specific action, significance would usually depend upon the effects in the locale rather than in the world as a whole. Both short- and long-term effects are relevant.

(b) Intensity. This refers to the severity of impact. Responsible officials must bear in mind that more than one agency may make decisions about partial aspects of a major action.

j-3) Does the county use a **scientific process** to define significance (i.e., define issue, indicator, and standards)?

j-4) What is a **significant loss** to the Public Safety Fund? What public services are lost? How is the loss measured?

k-1) What does “**maintain essential service in most programs**” mean (e.g., maintain funding, FTE, LOS, etc.)? What programs?

l) Budgeting for Outcomes (BFO) Questions

l-1) What is a “**review of everything from citizens’ perspectives**”, rather than a department or government perspective?

l-2) How does the **county decide on what citizens’ perspectives** are?

l-3) Has, or does the county **conduct citizen surveys** for identifying the voters values, needs, and/or preferences?

l-4) **How many people provided comments** to establish a citizens’ perspective? What citizen participation mechanisms in budgeting were used?

m-1) How did the county decide “**What outcomes (results) matter most to our citizens?**”*

n-1) How did the county identify an “**outcome that citizens expect?**”*

* Is this about implementing the budget and evaluating performance? For example, eventually local governments will implement the approved budgeted proposals as programs. Proposal costs are matched up with line-item accounts for management and accounting purposes, and performance measures are used to monitor and evaluate performance. The BFO process is often part of a larger performance management effort that provides a way for the government to review performance results throughout the year.

3. FY Budget 2014 - 2015 Budget Questions

a) What is the **definition of financial priorities**?

b) What are the **standards and criteria used to evaluate compliance** with “provide as much transparency in government as possible”?

“goal is to provide as much transparency in government as possible while following Oregon Budget Law.”

c) Does the **Oregon Budget Law restrict providing transparency**?

d) What is the reference for “**Budgeting for Outcomes**” (e.g., author, date, title, analysis, etc.).

Based on “**Budgeting for Outcomes**”, the FY 2014-15 budget details Oregon Revised Statute (ORS) mandates, program outcomes, revenue and expenditure line items and personnel for each department within their respective fund. Each Department has detailed **how their programs meet the goals** set by the Board of Commissioners in FY 2014. 2). **Develop a sustainable plan** for all mandated and essential County government programs.

e) What are the **specific ORS mandates**, including the specific sections identifying either programs or LOS?

f) What is the **definition of program outcomes**?

g) What is the **methodology** by which JO CO departments **detail how their programs meet JO CO BCC goals**?

h) What are the **elements of a sustainable plan**? For example, 10 key elements to strategic planning were found on the internet by Strategic Planning Partners. Is this what is meant by elements of a sustainable plan (http://yourstrategicconsultant.com/ten_key_planning.php)?

1. Development of a Communication Strategy.
2. Development of a Strategic Planning Task Force.
3. Identify Organization’s Vision Statement.
4. Mission Statement – an organization’s mission is a definition of whom and what they are. Often mission statements include core goals and values of the organization.
5. Values – values are the organization’s fundamental beliefs in how they operate. Values can provide a guideline for management and staff for acceptable organizational behavior. Often values relate to the organization’s organizational culture.
6. Goals – goals are broad based strategies needed to achieve your organization’s mission.
7. Objectives – objectives are specific, measurable, action oriented, realistic and time bound? strategies that achieve the organization’s goals and vision.
8. Tasks – tasks are specific actionable events that are assigned to individuals/departments to achieve. They, too, should be specific, measurable and time bound.
9. Implementation Strategy As a part of the implementation strategy, accountability measures are put in place to ensure implementation takes place.
10. Monitoring of Strategic Plan – it is critical to monitor the success and challenges of planning assumptions and initiatives. When evaluating the successes of a plan, you must look objectively at the measurement criteria defined in the organizations goals and objectives. It may be necessary to retool the plan and its assumptions if elements of the plan are off track.

i) How do the departments identify **mandated programs**?

j) What is the threshold for defining **minimal services**?

k) Why doesn't the JO CO budget process have opportunities for the three voter members of the budget committee to understand the proposed budget policies like the JO CO BCC before the first formal advertized public meeting? Why are they not in the meetings with the BCC for the following purposes (Appendix C):

1. Standards and budget parameters (S&BP) established by the governing body and provided to the budget officer and administrative staff general guidelines for budget development.
2. Week of JO CO BCC review with Finance and Individual Departments of proposed budgets.

l) Why is the first formal advertized public meeting of the budget committee the **first opportunity for the citizens to comment on the budget process** (i.e., standards and budget parameters)?

Today is the first opportunity for the Budget Committee to deliberate on the proposed budget and to hear from the citizens of the County. Additional opportunities (emphasis added) in the next few weeks will be available for our citizens to voice their thoughts on what services Josephine County should provide in FY 2014-15.

m) Why doesn't the budget process have a **citizen involvement plan** to detail the comprehensive set of opportunities available for citizens to voice their thoughts on: 1. JO CO BCC proposed budget policies before the first formal advertized public budget committee meeting, and 2. what services JO CO should provide?

n) What is the methodology (e.g., issues, indicators, standards/thresholds, etc.) to define and/or identify "**essential services.**" How are essential services different from mandated services?

o) **What does "reduced levels" mean?** For example, what does it mean a reduction in .1 FTE, .5 FTE, 1 FTE, etc.?

p) What is the **budgeting for outcomes** model? How does the county use it? How does outcomes compare with budgeting for mandated and essential programs?

Why isn't the BFO model and/or BFO analyses provided in the budget, and/or referenced to applicable BFO documents in the budget document? Not having this information available does not feel like transparency in government.

4. FY Budget 2013 - 2014 Budget Questions

- a) What are the **specific measurable financial priorities**?
- b) What is the specific definition of “**as much transparency in government as possible**”? What parts of the budget are not transparent?
- c) What is “**Budgeting for Outcomes**”?
- d) How are **Oregon Revised Statute (ORS) mandated programs** different from essential programs?
- e) What are **program outcomes**?
- f) What are the JO CO BCC requirements for how departments **detailed how their programs meet the goals**?
- g) What does “**attempting to fund essential programs**” mean? Does this mean essential programs might not be funded. If so, by what standards is the determination made?
- h) How does JO CO’s “**goal of maintaining service levels comparable to FY 2012-13**” complement “**Budgeting for Outcomes**”? Are these two ideas compatible, or are they apples and oranges?
- i) What is the threshold and/or impacts of providing **minimal services** for our citizens?
- j) How does the personnel “**organizational chart**” with the proposed positions county wide assist in understanding the individual department programs and their relationships with other programs?
- k) What does the following sentence mean? “Even if the levy passes, Josephine County and its **citizens will need to continue to work together on a plan for sustainable long term funding** (emphasis added) for the criminal justice system.” What alternative solutions is the JO CO BCC considering? What alternative solutions are the citizens of JO CO considering?
- l-1) Why is the first formal advertized public meeting of the budget committee the **first opportunity for the citizens to comment on the budget process**?
- l-2) Why doesn’t the budget process have a **citizen involvement plan** to detail the comprehensive set of opportunities available for citizens to voice their comments?
- l-3) What is the methodology (e.g., issues, indicators, standards/thresholds, etc.) to define and/or identify “**essential services**.” How are essential services different from mandated services?
- m) What is the **budgeting for outcomes** model? How does the county use it? How does outcomes compare with budgeting for mandated and essential programs?

5. FY Budget 2012 - 2013 Budget Questions

- a) What are JO CO's **financial priorities**?
- b) Does following Oregon Budget Law mean the county **can not provide transparency in government at the maximum level it desires**? What does the statement mean about what citizens don't know that they need to know?
- c) What is an **ORS program mandate**?
- d) How does the county define program outcomes?
- e) What happens if a department has not **detailed how their programs meet the JO CO BCC goals**? How does the voter know if this might occur? Are the goals measured for compliance (i.e., performance criteria, evaluation, and audits)?
- f) What are the citizen participation **programs used by JO CO to encourage public involvement** in identifying service requirements and programs to be provided in JO CO? Does JO CO have any formal "action plans": strategic plan, long-term financial plan, citizen involvement plan, county budget manual, citizen involvement in budgeting plan, or county citizen's guide to the budget?
- g) What are the **community outreach programs used by JO CO to encourage public involvement** in identifying service requirements and programs to be provided in Josephine County?
- h) What is the **definition of service requirements**? Does service requirements mean level of services (LOS) as defined by FTE and cost, or by describing a program's service requirements purposes in text?
- i) What does **sustainable funding for 10 years mean** versus sustainable funding for five years?
- j) What are the definitions for, or methodologies to define, **mandated and essential JO CO programs**?
- k) What does providing services in an **open and transparent manner** mean? Does this mean all components of the budget process are open to citizens, including recorded public budget documents? Does it mean the equivalent of a freedom-of-information act request to review these documents?
- l) How does JO CO provide monitor/measure services to citizens in an **efficient manner** (i.e., efficient for the government to provide the services and/or efficient for the citizen)? What measurement standards and/or criteria are used to evaluate being provided in an efficient manner?

m) How does a **highly qualified and professional workforce ensure cost effective achievement of services** to the County's citizens? Wouldn't some kind of performance evaluation standards better achieve this goal? What are the thresholds for "highly qualified" and "professional workforce"?

n) Does self sustaining county programs mean 100 percent self sustaining?

o) What is the measurable level of "**minimal services for citizens**? How does minimal compare to essential? What are the thresholds for each? Is minimal like a MALPSS?

p-1) Why is the first formal advertized public meeting of the budget committee the **first opportunity for the citizens to comment on the budget process**?

p-2) Why doesn't the budget process have a **citizen involvement plan** to detail the comprehensive set of opportunities available for citizens to voice their comments?

p-3) What is the methodology (e.g., issues, indicators, standards/thresholds, etc.) to define and/or identify "**essential services.**" How are essential services different from mandated services?

q) What are the **performance requirements** by which departments are evaluated for explaining in their budget submissions how their budget(s) meet JO CO BCC goals.

- 1) Encourage public involvement, through community outreach, in identifying service requirements and programs to be provided by Josephine County.
- 2) Provide sustainable funding for all mandated and essential County government programs for the next ten years.
- 3) Provide services in a transparent, open and efficient manner to all the citizens of Josephine County
- 4) Ensure cost effective achievement of services to the County's citizens by providing an environment that fosters a highly qualified and professional workforce.

r) What is **budgeting for outcomes** budget? Is budgeting for outcomes what the Economic Times mean in August 2005? Would it mean the same thing in a different search link?

http://articles.economictimes.indiatimes.com/2005-08-22/news/27483290_1_outcome-budget-expenditure-government-employees

An outcome budget measures the development outcomes of all government programmes. For instance, it will tell a citizen if money has been allocated for building a primary health centre, has indeed come up. In other words it is a means to develop a linkage between the money spent by a government and the results which follow.

s) Does a **traditional budgeting model** use last year as a base, adding inflation, and then cutting the result to balance the budget? Is that model equivalent to budgets and requirements not exceeding projections for FY 16-17 (i.e., dollar limits will be provided to departments based on FY 15-16 actual percentage allocation).

t) What **specific public involvement outreach programs** does JO CO use to decide on "**What outcomes (results) matter most to our citizens?**"

u) What specific public involvement outreach programs and/or citizen participation mechanisms does JO CO use to decide on what "**Outcomes do citizens expect?**"

6. FY Budget 2011 - 2012 Budget Questions

- a) How did the county arrive at a budget that includes **citizen input on services they are willing to fund**? Was it a formal survey of citizens? What were the specific outreach programs that enabled the JO CO BCC to understand what services citizens were willing to fund?
- b) What were the **guidelines set by the Board of County Commissioners**? When were they available to the budget committee and voters? How and when were they developed?
- c) What were the **mandates required by the State of Oregon**? How and when were they identified?
- d) What was the **stakeholder support of programs**? Who were the specific stakeholders and how did they provide support of the budget programs?
- e) What are the budget **details on program mandates** for each department within the respective fund.
- f) What are the budget **details on program outcomes** for each department within the respective fund. What is a program outcome. Are outcomes developed each year?
- g) How was the **goal is to provide as much transparency in government as possible** achieved? What does Oregon Budget Law have to do with transparency in government?
- h) **What was the year the county is continuing from** with the “Budgeting for Outcomes” model? What are the web links to the original “Budgeting for Outcomes” process/analysis?
- i) What evaluation method was used to conclude compliance with the JO CO BCC’s request that all departments **relate how their programs met the BCC’s goals**.
- Goal 1) **Encourage public involvement, through community outreach** (emphasis added), in identifying service requirements and programs to be provided by Josephine County.
 - Goal 2) Provide **sustainable funding for all mandated and essential County government programs for the next ten years** (emphasis added).
 - Goal 3) Provide **services in a transparent, open and efficient manner** (emphasis added) to all the citizens of Josephine County
 - Goal 4) Ensure **cost effective achievement of services** (emphasis added) to the County’s citizens by providing an environment that fosters a **highly qualified and professional workforce** (emphasis added).
- k) When were the **goals compliance evaluations** made available to the public?
- l) **What are services at minimal levels**?
- m) How can the public get a copy of the **Public Safety Plan, approved in January 2009**?

n) What is the relationship between “**Budgeting For Outcomes and maintaining Public Safety at the same level of service**”?

o) **What are the impacts to the citizens in quality of life** from reduced service levels referred to as Service Level 1 budgets.

p-1) **How do citizens, through their representatives, identify the programs** that are considered necessary to maintain the quality of life we expect in Josephine County?

p-2) **What is the citizen involvement plan** for voters to make comments to their representatives?

p-3) Is there a **public comment period**?

p-4) How will citizens know their comments were considered? **Will there be a written analysis of their comments** and how they were considered by the decision-makers?

q) **What is the JO CO plan for citizens working together** in providing sustainable long term funding for services?

r) What are the **performance requirements** by which departments are evaluated for explaining in their budget submissions how their budget(s) meet JO CO BCC goals.

- 1) Encourage public involvement, through community outreach, in identifying service requirements and programs to be provided by Josephine County.
- 2) Provide sustainable funding for all mandated and essential County government programs (emphasis added) for the next ten years.
- 3) Provide services in a transparent, open and efficient manner to all the citizens of Josephine County
- 4) Ensure cost effective achievement of services to the County’s citizens by providing an environment that fosters a highly qualified and professional workforce.

s) What is the **county’s public involvement plan** to encourage public involvement through community outreach?

t) What is the definition of **sustainable funding for all mandated and essential JO CO programs** for the next ten years?

u) What is the **county’s program to provide services in a transparent, open and efficient manner** to citizens?

v) How will fostering a **highly qualified and professional workforce** ensure **cost effective achievement of services** to the County’s citizens? Is there an evaluation mechanism in place for compliance?

w) **How are departments evaluated in their requirement to explain** in their budget submissions how their budgets meet JO CO BCC goals?

7. FY Budget 2010 - 2011 Budget Questions

a) What does **continuing with the “Budgeting for Outcomes”** mean?

b) Are **service levels equal to FTE and costs**?

c) What **methods do JO CO departments use** to respond to the JO CO BCC’s request that department programs relate the BCC’s four goals?

Goal 1) **Encourage public involvement** (emphasis added), through **community outreach** (emphasis added) , in identifying service requirements and programs to be provided in Josephine County.

Goal 2) Provide **sustainable** (emphasis added) funding for all **mandated and essential** (emphasis added) County government programs for the next 10 years.

Goal 3) Provide services in a **transparent, open and efficient manner** (emphasis added) to the citizens of Josephine County.

Goal 4) **Ensure cost effective achievement of services** (emphasis added) to the County’s citizens by providing an environment that fosters a **highly qualified and professional workforce** (emphasis added) .

d) What does **public involvement** mean?

e) What is the method that citizens should use to provide **citizen input on services they are willing to fund**?

f-1) Are the JO CO BCC **guidelines limited to the four goals**?

f-2) Are the JO CO BCC guidelines part of the Oregon’s Local Budget Law objective (ORS 294.321) to establish **standard procedures for the preparation of the proposed budget**?

g) What are the specific **mandates required** by the State of Oregon?

h) How does the JO CO BCC figure out the **stakeholder support** of programs?

i) What are the budgets **details on ORS mandates**?

j) What are **program outcomes** (i.e., citizen quality of life and/or FTE and costs)?

k) What is the citizen involvement plan for the JO CO BCC goal to provide **as much transparency** (emphasis added) in government as possible **while following Oregon Budget Law**?

l) Does **self sustaining** county programs mean 100% self sustaining?

m-1) How do the departments define **providing services at minimal levels**?

m-2) Do departments have a methodology to define minimal levels? If so, is it available to the public?

n) What is the JO CO approach, method, and/or citizen involvement plan that guides **citizens**

need to work together on a plan for sustainable long-term funding for public safety.

o) What is the JO CO departments' approach, method, and/or plan that directs/guides the identification of **other essential county government services**?

p) How are the public meetings formatted to enhance public comments on programs and service levels?

q-1) Are there other citizen involvement comments opportunities besides JO CO Budget Committee public meetings.

q-2) Do **citizens have the chance to be heard** on what services they feel are important at all Budget Committee meetings (i.e., **as part of the JO CO Budget Committee process**)?

8. FY Budget 2009 - 2010 Budget Questions

- a) What does **continuing with the “Budgeting for Outcomes”** mean? How many years has it been continuing?
- b) How do the JO CO BCC know what services **citizen are willing to fund** ?
- c) What are the **mandates required by the State of Oregon**?
- d) How do the JO CO BCC know **programs stakeholders support**?
- e) What are the types of budget **details to be identified for outcomes**?
- f) What are the county’s standards and criteria for **providing as much transparency in the budget process** as possible?
- g) Is the **Public Safety Fund available for public review on-line**?
- h) How does the county define **improving service levels**?
- i) How does the county define **service reductions**?
- j-1) What is the county’s long-term plan for citizens to **work together for long term funding** for essential public safety services?
- j-2) Does the identification of public safety as essential services mean they are **not mandatory services**?
- j-3) What other services beside public safety **are essential services**?
- k) What is the county’s plan for **more of Josephine County’s citizens to be heard concerning County government**? No citizen involvement budgeting plan is known to be available.
- l) What is the **county’s plan for citizens** working together as a community to provide a **safe and livable environment** that will be supported?
 - What is JO CO plan for citizens?
 - What is the JO CO process for citizens working together as a community?
 - What is the definition of safe? The sheriff’s opinions that crime is going up. Some citizen have developed an analysis that crime is going down. Neither meets the standards of a scientific vetted study.
 - How do citizens define a livable environment. Has JO CO completed a citizen opinion survey of preferences?

9. FY Budget 2008 - 2009 Budget Questions

- a) What does **continuing with the “Budgeting for Outcomes”** mean?
- b) How do the JO CO BCC know what services **citizen are willing to fund** ?
- c) What are the **mandates required by the State of Oregon**?
- d) How do the JO CO BCC know **programs stakeholders support**?
- e) What are the types of budget **details to be identified for outcomes**?
- f) What are the county’s standards and criteria for **providing as much transparency in the budget process** as possible?
- g) What were the **major changes to the county in FY 07-08**?
- h) What were the county government **programs that became self sustaining**?
- i-1) What are the **Service Level 1 mandated and/or self funded services**?
- i-2) If there are only mandated services and self funded services from a Service Level 1, does that mean there **are no essential services beyond the other two service types**?
- j-1) Are there **“justification” papers on the purpose of positions available** for public review?
- j-1) What are the **purposes and components of justification papers**?
- k-1) If JO Co is at a turning point in its history, does that mean public safety services are **below a minimally acceptable level of services (MALPSS)**, and if so, by what standards and criteria?
Has MALPSS study been completed for JO CO?
- k-2) **What is a sustainable level of services** for the public safety and the criminal justice system?
- k-3) What is the **definition of sustainable** as it relates to a MALPSS LOS?
- l-1) Does the county have a citizen involvement plan for how the voters can **work together to find a long term sustainable way to fund essential services**?
- l-2) What is the **definition of essential services**?

10. FY Budget 2007 - 2008 Budget Questions

- a) Josephine County **continues to be in a transition period** how?
- b) If O&C funding has been a sustainable source of revenue to fund JO CO government for over seventy years, does that mean a **sustainable level is the historic funding of all programs**, including public safety services?
- c) If Service Level 1 is based on current revenue sources with no O&C funding, does that mean there will be **no services beyond self supporting services**?
- d) If Service Level 2 includes revenues from a Criminal Justice Systems Local Option Levy to fund the Sheriff, District Attorney, and Juvenile Justice, **does that mean patrol and the jail are not public safety services**?
- e) What is **“Budgeting for Outcomes”**?
- f) How did the county establish a budget that incorporates **citizen input on service levels they are willing to fund**?
- g) How does the JO CO BCC set **goals**? Does it involve any of the stakeholders? What kind of involvement process does it use to involve the other elected officials and county department heads?
- h) What are the specific **mandates required by the State of Oregon**?
- i) How did the county establish that the budget incorporates **stakeholder support of its programs**?
- j-1) What is the county’s definition of transparency in government that our citizens have requested?
- j-2) What was the method used by citizens to request transparency?
- j-2) Are written records available concerning the transparency request?
- k) How did the county decide that the continuation of the historic O&C revenue levels (i.e., **continue programs and services at historic levels**) was the level needed and expected by the citizens?

11. FY Budget 2006 - 2007 Budget Questions

a) What does it mean to “**continues to be in a transition period**”?

b) What is an example of **tightening revenue sources**?

c-1) What is an example of **rising costs in operations**?

c-2) Are the rising costs in operations **higher than normal inflation**?

d-1) What services are the **continued mandates**?

d-2) How is a **mandate defined**?

d-3) **What method** (e.g. indicators, threshold standards, etc.) does the JO CO Finance Department use to define a mandated program and/or services?

The Board of Commissioners **reorganized County departments and services September 1, 2005.**

The Board also supported a fundamental change in the budget process, following the **concept of a modified zero based budgeting process known as “Budgeting for Outcomes”**(emphasis added). “Budgeting for Outcomes” is based on programs and service levels within the County.

Future budgets **will incorporate citizen input on services levels they are willing to fund** (emphasis added),

goals set by the Board (emphasis added)

and **stakeholder support of programs** (emphasis added).

The Budget before you clearly outlines the programs and services that the County Departments provide, **creating the transparency in government that our citizens have requested** (emphasis added).

Service Level One (emphasis added) reflects mandated and/or self supporting programs

Service Level Two (emphasis added) recognized existing programs within the County had been funded in prior years.

Fund Structure Changes The new **Public Safety Fund** (emphasis added) consolidates into one fund the departments of **Sheriff, District Attorney** (emphasis added), **Community Justice** (emphasis added), and **Court Securing**.

The proposed Budget **maintains current service levels in most Departments**

to continue programs and services to the citizens of Josephine County with declining resources (emphasis added).

The new **organization chart** (emphasis added) is included in the Personnel section of this budget book. The 2006-07 budget reflects the new organization.

It also reflects a fundamental **change in the fund structure and budget categories which has been done with the purpose to bring greater clarity to the County's budget for the Budget Committee and the County's citizens** (emphasis added).

12. Summary

Many of the individual budget documents for FY budget 2006-07 to FY 2016-17 had similar goals, directives, and statements across the years. There was redundancy in the budget questions because of this similarity and differences as the statements were stated in different ways, and/or additional information was provided.

C. Conclusion

Local government budgets in Oregon are just too complex to understand without a concentrated government citizen participation budget program to assist its citizens.