

**Section 1802 to be amended by addition of the following:**

**BUDGET CONTENTS**

INTENT. It is essential that the proposed and adopted budgets be presented in a form which is both usable and understandable by the citizens of the County. In furtherance of this public goal, the tentative budget and capital program presented under this section, and any appropriations acts and amendments made pursuant thereto, shall contain the following information:

- 1) Transparency: The entire budget document, both tentative and adopted, shall be prepared in a manner and with language that can be easily understood by the citizens of the County. Such document shall also be placed on the Internet to provide easy access by the public.
- 2) Programmatic Budget:
  - A separate statement organized by department or office of the individual programs conducted or supported or functions carried out by each such department or office.
  - Such statement shall set forth, for each individual program, the major goals and objectives, a description of the need for the program, including whether mandated or discretionary, and specific outcomes related to proposed and approved expenditures for each program or function.
  - A description of the alternatives, if any, to each such program or function which were considered prior to the formulation of the submitted proposal.
  - A detailing of the activities to be carried out, services to be supplied to the citizens of the County, and the functions to be performed by the individual program or function.
- 3) Quantitation: Program measures and performance standards to be used in monitoring and evaluating the delivery of services, including the specification of appropriate evaluation cycles and milestones, and a description of the manner in which the citizens of the County will be able to obtain access to the results of such monitoring and evaluations.
- 4) Cost Accounting, with unit cost information:
  - A clear and detailed description of the expenses to be incurred by each such individual program or function, including the cost of all county facilities to be utilized, so that a true cost accounting of the program will be obtained in order to facilitate unit cost assessment of the program in terms of units of service provided.
  - A clear and detailed presentation of the proposed sources of funding for such programs or functions, including amounts to be funded directly by county appropriations, other governmental grants, reimbursements or contributions, and revenues raised directly as a result of program activity.

The following items should be in the Code:

- 1) Periodically, the specific format of the budget and its required contents shall be submitted to the legislature for review and comment. Such submission shall be made at least once in any two year period
- 2) There shall be made available for publication listing of all activity and program-related evaluations performed in the previous two years with guidance indicating the manner in which the public can gain access to the full text of such studies.
- 3) All capital budget items shall include justifications based on return on investment, leverage of other revenue sources, payback period, impact on credit rating, relative value in reducing operating or capital costs, or other such appropriate measures typically utilized to justify and prioritize such expenditures.