



Legislation Text

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File #: 220394, Version: 2

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COMMITTEE SUBSTITUTE FOR RESOLUTION NO. 220394

RESOLUTION - Directing the City Manager to implement Priority Based Budgeting to better align resources with community priorities/values, build upon the City's comprehensive framework that ensures financial resiliency, and increases transparency in the budget process.

WHEREAS, the Adopted Citywide Business Plan includes in the Finance and Governance goal an objective to ensure the resiliency of City government. A strategy contained within the objective is to implement an outcomes-based budgeting system; and

WHEREAS, the philosophy of priority-based budgeting is that resources should be allocated according to how effectively a program or service achieves the goals and objectives that are of greatest value to the City, as measured by data and evidence; and

WHEREAS, priority-based budgeting is accepted as a best practice in government budgeting by International City/County Management Association (ICMA) and Government Finance Officers Association (GFOA). Priority based budgeting is adopted and applied in over 300 municipalities across North America; and

WHEREAS, the principles of priority-based budgeting include:

- Prioritizing services that most align with the citywide business plan goals
- Evaluate historical spending practices
- Spend within means
- Understand the costs of doing business
- Providing transparency of priorities
- Providing transparency of service impacts
- Consider the future that each and every program or that the City provides and determine its relevance and alignment with priority results; and

WHEREAS, priority-based budgeting is a collaborative, evidence-based process ranking city programs/services according to:

- Alignment to strategic goals and priorities outlined in the citywide business plan (our Values)
- Mandate review - Is the program mandated by federal, state, or local regulations?
- Demand changes - Is the demand for the service changing?
- Population served review - How many residents does the program serve?
- Reliance review - Is the service offered by others in the community considering both affordability and accessibility?
- Program revenue review - Does the program revenue support the cost of the service?

- Efficiency review - Is the program running in the most efficient way possible;

NOW, THEREFORE:

BE IT RESOLVED BY THE COUNCIL OF KANSAS CITY:

That the City Manager is directed to deliver a plan back to Council within 90 days of the adoption of this resolution to implement priority-based budgeting or a best practice approach to government budgeting.

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