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## **Making Sense of Municipal Budgets.**

When it comes time to begin the development of your jurisdiction's annual budget, which song immediately pops into your head: "It's the Most Wonderful Time of the Year" or "Don't Cry Out Loud"?

We suspect that the answer to this question will be the same whether asked of staff or elected officials.

For most, the budget process is viewed as an accounting exercise that involves a multitude of spreadsheets, request forms and formulas all leading to a "balanced budget". Oftentimes, the process seems to be cloaked in mystery because no one is quite sure what happens between the time budget requests are submitted and the point at which a draft budget is presented for review. From our experience as a Finance Director and an Elected Official, it felt like a laborious effort that detracted from our actual job responsibilities and wasted a lot of time and paper. The end result is a final Approved Budget document that is full of numbers and graphs, which often falls short of clearly communicating how resources are being allocated to achieve the goals of the organization and meet the needs of community.

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**By NLC Guest Writer on September 11, 2019**

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