



Budgeting and Fiscal Management
Budgeting for Results and Outcomes
Policy 5.1.0

POLICY. To achieve the objective of integrating Strategic Planning and performance into the budgetary process, the District will:

- 0.1 Conduct analysis to determine what strategies, objectives and actions will best achieve the desired results.**
- 0.2 Prioritize the results or outcomes as services and activities that matter most to the parcel owners as a whole.**
- 0.3 Allocate resources among high priority results.** The allocations should be made in a fair and objective manner. Then budget resources to the most significant services and activities to maximize the benefit of the available resources as the best use of public funds.
- 0.4 Set measures of annual progress, monitor, and provide feedback.** These measures should spell out the expected results and outcomes and how they will be measured.
- 0.5 Monitor Outcomes for what actually happened.** This involves using performance measures to compare actual versus budgeted results.
- 0.6 Communicate performance results.** Internal and external stakeholders should be informed of the results in an understandable format.
- 0.7 The District Finance and Accounting Department responsibilities are:**
 - 1.1 Facilitating government-wide results and analytical support.
 - 1.2 Providing credible budget allocations and expected revenues in the light of current environmental factors.
 - 1.3 Advising on allocations for administrative support functions, which provide necessary organizational infrastructure for achieving community goals, but do not typically emerge as high priorities on their own.
 - 1.4 Design a work product to facilitate the process of budgeting for results and outcomes and in a reportable form.
 - 1.5 Serving as an advocate for outcomes and the process in general rather than for any particular department.