



OVERVIEW

The idea for this toolkit stemmed from the three-part webinar series on the Economic Impact of COVID-19 conducted by the NC Inclusive Disaster Recovery Network and the NC Budget & Tax Center in Spring 2021. This toolkit is a collection of resources intended to assist local communities with understanding, reviewing, and ensuring that budget decisions are developed and implemented with

equity and resiliency in mind.

The resources, which are adapted from several partner organizations, provide the fundamentals needed for engaging local officials. Our hope is that they can be a starting point for deepening the connections between our collective investments and community priorities.

WHAT IS THE BUDGET PROCESS?

Local budgets, which entail town, city, or county governments, determine what level of funding that programs, services and institutions will receive to meet the priorities and policies of the community. Budgeting is one of the most important policy decisions that local officials will develop, and it has significant implications for how a community will, or will not, improve moving forward. For example, who pays taxes, if public schools have supplies, and whether families facing hardship get help from social services are all dependent on the budget. Considering the broad range of impacts, it is imperative that budgets incorporate input from community members and promote inclusive and equitable outcomes.

Overview of steps in the local budget

Pre-budget: Budget officers provide direction for budget preparation and submission. Directors of agencies each submit budget requests for the upcoming fiscal year (typically before April 30).

Budget Preparation: Budget Officers will prepare a draft budget (typically before June 1) for the local policymaking body. A notice is posted detailing when and where the public can offer comment on the proposed budget.

Budget Adoption: Public hearings are held for community members to offer input. The budget is then adopted (typically at least 10 days after the draft budget is prepared and no later than July 1).

Budget Implementation: Directors of agencies will implement the budget. Through this process, there may or may not be monitoring of the outcomes and assessment of resource needs.

WHAT YOU CAN DO

Monitor the local budget process, using these links to access documents and tools:

- **NC General Assembly Legislative Calendar:** <https://www.ncleg.gov/LegislativeCalendar>
- **Fiscal Research Division, NC General Assembly:** [ncleg.gov/fiscalresearch](https://www.ncleg.gov/fiscalresearch)
- **Legislative Budget Documents, Fiscal Research Division, NC General Assembly:** <https://sites.ncleg.gov/frd/budget/budget-documents/#2021>
- **Office of State Budget and Management:** <https://www.osbm.nc.gov/budget>
- **Weekly Cash Watch updates, NC Office of State Controller:** <https://www.osc.nc.gov/news/press-releases>

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HOW YOU CAN ENGAGE IN THE LOCAL BUDGET PROCESS

— From the NC Early Childhood Foundation's Local Financing for Early Education Toolkit

STEP 1: The budget process can begin as early as the fall when the Budget Officer and the Municipal or County Manager provides direction regarding budget preparation and submission. Note that the Budget Officer and the Municipal or County Manager may be the same person.

What you should do: Check with the municipal or county clerk to determine the budget timeline in your community as it may vary by local government.

STEP 2: Before April 30, each local department director must submit a budget request and revenue estimate for his/her department for the upcoming fiscal year. The time frame is similar for counties and municipalities.

What you should do: Ahead of this date and throughout the year, work directly with the relevant department leaders in your community to identify early childhood needs, effective programming solutions and funding sources to ensure that early childhood is considered in the development of the budget.

STEP 3: The Budget Officer, upon receipt of department requests, will prepare a budget for consideration by the county commissioners or municipal council no later than June 1. At this point: "the budget and budget message should be submitted (but is not required) at a formal meeting of the board." A budget message is the public announcement of the proposed budget by the Municipal or County Manager.

What you should do: Review the budget message to see if the department director included early childhood funding. If not, speak directly with the Budget Officer about the needs for early childhood investment.

STEP 4: Upon submission of the budget and budget message, the Office of the Clerk of the Board will share the

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WHAT YOU CAN DO

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Monitor the local budget process, using these links to access documents and tools:

- **General Fund Monthly Report, Office of State Controller:** <https://www.osc.nc.gov/public-information/reports/general-fund-monthly-reports>
- **Certified Budgets, NC Office of State Budget and Management:** <https://www.osbm.nc.gov/budget/certified-budget/prior-certified-budgets>
- **Tax Expenditure Reports, NC Department of Revenue:** <https://www.ncdor.gov/news/reports-and-statistics/biennial-tax-expenditure-report>
- **NC Budget & Tax Center – State Budget webpage:** ncjustice.org/statebudget
- **NC Budget & Tax Center – Budget Primer:** <https://www.ncjustice.org/wp-content/uploads/2018/12/budget-primer-2019.pdf>
- **2019 NCGA Budget Bill – House Bill 966:** <https://www.ncleg.gov/BillLookup/2019/H966>



HOW YOU CAN ENGAGE IN THE LOCAL BUDGET PROCESS (CONT'D)

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budget document with news media in the county or municipality and give notice of the time and place of the budget hearing. This public hearing provides an opportunity to mobilize support for early childhood, an effort that should have been underway in a more targeted fashion throughout the process.

What you should do:

Reach out to early childhood supporters from which you have been building support to attend the hearing. Before the hearing, highlight how the budget document does or does not reflect the principles and priorities for sound early childhood programming.

STEP 5: The county commissioners or the municipal council then hold a public hearing for comment on the budget. The public hearing is an opportunity for citizen and community leaders to speak on the record about early childhood.

What you should do:

Mobilize a variety of early childhood champions to comment at the hearing in order to demonstrate the importance of early childhood investments to the community. Testimony from community leaders such as business, faith and law enforcement is

important, as well as from families that need and use services.

STEP 6: Not earlier than 10 days after the budget is presented to the county commission or municipal council and no later than July 1, a budget ordinance shall be adopted. The budget ordinance sets the spending priorities and revenue collection anticipated by a local government entity.

What you should do:

Praise local leaders who have prioritized early childhood, work with stakeholders to explain what the investments will mean for children in your community and call attention to items that may have been missed.

STEP 7: Agency or department heads are then responsible for implementation of the budget ordinance. It is through implementation that the funds serve children. It is important to make sure that implementation is done effectively and efficiently. Doing so provides opportunities to identify needs for the next budget cycle.

What you should do:

Monitor the implementation of the budget. This is an important and all too often forgotten aspect of the budget.

NOTES



ALL YOU NEED TO KNOW ABOUT SPEAKING AT YOUR LOCAL CITY COUNCIL MEETING

— Prepared by Yolanda L. Taylor, Community Lawyer and Adjunct Professor of Law at Wake Forest University Law School

Before the Public Hearing

First, know that the community is already the expert. As a community resident you are already have expertise knowledge concerning the issues impacting your community. So, you already have some ideas around what workable solutions would address your concerns. Therefore, you are already the best person to give input to your local elected officials. Here are some steps to prepare.

First Recruit Other Concerned Citizens: Recruit people who share your same concerns and who share your vision around what the solution should be to address the concern. There is more power when you move collectively, so recruit others to speak with you.

Before the Hearing, Prepare Talking Points: Frame your message around an idea or a topic. (Example: Gentrification, Disaster Assistance, Affordable Housing, Vacant housing, Budget Spending)

- **Create concise and easy talking points** that will resonate with city council people who are local residents themselves.
- **Create a list of shared asks** and write a script containing your talking points. Your script should be no longer than three minutes when orated. It contains your framed message of concerns, but it should also contain a list of “asks” you have for the city. What actions do you want your city council to take?
- **Example of Framing:** If gentrification is a shared concern by residents, then you can frame your message around the topic of affordable housing or maybe equitable development. A

shared list of asks may look like the following:

“We need revitalization of our under resourced neighborhoods, but we also want to protect current and long-time residents from displacement.”

“Gentrification displaces people, and their history and culture. We wish to preserve the culture and heritage of our communities, and desire that actual buildings and things be preserve instead of them being replaced by signages.”

- **Identify Specific Items on the City’s Agenda:** You can also review past city meeting minutes and current city council agendas which are usually online at your city government’s page. The agenda will let you know if important issues or your concerns will be discussed, like a developer’s rezoning request, the budget, an affordable housing bond, land use and zoning, or gentrification. Residents can provide public comment and input regarding how the city should make its decision on these issues. Regardless if your concerns are discussed, you can still speak about them during the public input time slot.
- **List recommendations and solutions:** At the end of your script, be sure to give a few recommendations. Each resident in your group can give one solution to the concern. Example: “We propose safeguards to gentrification like an increase in funding for rehab and repair assistance for long-time residents.” or “We recommend that money in the budget be reallocated to help residents who are facing eviction, or who need housing assistance.”

The Public Hearing

Determine the date and time of your city council meeting by going online to the city’s website and

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SPEAKING AT YOUR LOCAL CITY COUNCIL MEETING (CONT'D)

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searching for “city council meetings.” Also feel free to review previous city minutes if they are online. This will provide insight to what has been previously discussed relating to your concern. Most importantly review the Agenda for the city council meeting to determine the designated time slot for public comments. The agenda is usually available on the city’s website. If you can’t find it, reach out to the city clerk who will email or send you a copy of the agenda.

The actual public hearing will typically be at the City Council Chambers, and your elected city council members will sit collectively behind a long bench or table. The mayor sits in the middle and presides over the city council meetings. Residents will sit in the pews set aside for the public. Usually, the mayor only votes in case of a tie. The city manager leads the agenda and will bring forth items on the agenda for the city council members to discuss. Sometimes the city council may go into a close session to discuss matters involving personnel, a contract matter related to development or any other matter that NC law allows to be discussed within closed session. After the closed session the city council will vote on a motion to return to open session.

Public Comments

Local bodies of government allow for public comment on the agenda. However, this is a limited speech forum, so you may only be able to speak for three minutes. On some occasions, depending on how many people are signed up to speak, you could be limited to two minutes.

Depending on the city, you may need to sign up a day or two before the city council meeting. Smaller towns often allow residents to sign up the night of the city council meeting, so arrive early to ensure you have a spot on the sign-up sheet, because the number of speakers could be capped or limited.

Most city councils provide recordings of these meetings via Social Media or public television. Usually, the public comments are a part of these public recordings.

Take a deep breath and speak. Then commit to do it again.

NOTES



BUDGET PRIORITIES SCORECARD

This scorecard is a tool to help you assess a budget proposal and evaluate whether it meets a community priority and advances equity.

Your community should decide what threshold makes sense to generate community support for a budget proposal.

SUMMARY OF BUDGET PROPOSAL

A simple scoring system to assess whether the budget proposal or investment priority:

- Meets the standard = 3
- Neutral with regard to the standard = 2
- Does not meet the standard = 1

SUMMARY OF BUDGET PROPOSAL

What is the specific budget proposal?

What dollars (amount and source) will be invested?

What is the desired outcome from this public investment?

SCORECARD

Is this a community identified and driven proposal?

Does this align with the long-term plans or vision of the community as documented in local government plans or other shared documents?
If yes, note document connection.

Does this investment consider the impact of the issue on different racial and ethnic groups and make design choices to ensure anti-racist outcomes?

Does this investment build on existing community assets?

TOTAL



BUDGET MEETING OBSERVATION CHECKLIST

This form can be used to track observations at County Commission, City Council, Board of Health, & School Board meetings and document opportunities and challenges to advancing your priorities in budget discussions. Your responses will be sent to you via email upon submission.

Ask for meeting minutes from the previous meeting and links to relevant budget documents that are being referenced and reviewed.

1. Email

2. Meeting Date

3. Length of Meeting

4. Setting

5. Total Number of Attendees

6. Demographics: How many people with the following identities are in attendance?

People of Color:

Men:

Women:

Non-Binary:

Young Adults (17-25):

Middle-Aged (25-65):

Seniors (65+):

7. What are the main funding streams discussed during the meeting?

8. How are community priorities or needs presented and discussed?

9. What was the length of the discussion?

10. Who talked the most during the discussion? Make note of their role. (board member, community member, etc.)

11. Was agreement reached in this discussion?

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BUDGET MEETING OBSERVATION CHECKLIST (CONT'D)

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12. Were issue(s) taken seriously by the attendees?

13. If No, please explain.

14. Were people's comments taken seriously?

15. If No, please explain.

16. Was there any action planned related to the budget?

17. If No, please explain.

18. Were all items on the agenda discussed?

19. If No, which were not discussed?

20. Were there items that concern you that were not on the agenda?

21. If Yes, please list those issues here.

22. Additional notes or comments.

23. Describe your participation in the meeting as None, Very Little, Somewhat, Often or Very Often.

Observation:

Made Comment:

Active Discussion:

Advocacy on an Issue:



TEMPLATE FOR COMMUNITY LETTER TO DECISION MAKERS

From the NC Inclusive Disaster Response Network: Edit this template as needed to address your community's needs.

[Insert date]

Re: Ensuring Budgetary Decisions Address the Priorities of Communities with the Greatest Needs [or **Insert other relevant title**]

Dear [Insert Policy Maker, Government Official or Members of a Governing Body],

We request your consideration of [Insert number of recommendations] key interventions as you make life-changing decisions around COVID-19 support and funding to ensure all [Insert Community Demonym] have what they need and that the recovery leads to greater resiliency.

As you are aware, the pandemic and subsequent economic downturn are generating uncertainty as to the path forward to a robust and just economic recovery for communities across our state. It is imperative that future budgetary decisions do not exacerbate the chronic underinvestment and inequitable distribution of public monies that has continued to undermine the public good in recent years. Failure to engage community leaders in an inclusive and equitable manner will further extend the timeline for creating a foundation for long-term economic prosperity in [Insert Community].

Our community cannot afford to wait any longer and we are experiencing the compounding barriers of the downturn and COVID-19 on top of years of underinvestment. [Insert paragraph describing the landscape in your respective community]

- **Things to include could be unemployment figures, health outcomes, poverty rates, etc.**
- **What disparate outcomes exist and how have they grown/shrunk over time?**
- **If interested, the Budget & Tax Center could direct you to appropriate sources depending on your needs and what you are trying to illustrate.**

As community-based organization(s) that work with underserved populations and respond during times of crisis, we have seen the importance of funding decisions to ensure dollars get to those most in need and build systems that prepare us for the next challenge.

We have also noted that dollars can drive greater inequities without inclusion of community members in the process of identifying needs. For example, in 2020, more CARES Act dollars went to the state's four largest counties than to all other local governments combined and significant investments in new programming was not targeted to those most in need.

Current estimates of the American Rescue Plan (ARP) suggest [Insert community] will receive [Insert specific dollar amount; specific details for all NC communities can be found [here](#).]

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COMMUNITY LETTER TO DECISION MAKERS (CONT'D)

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These funds must be invested intentionally. Even with this aid, **[Insert community]** will likely need additional support to ensure our community has the resources needed to adequately rebuild from this pandemic, address the negative impacts of the downturn, and get on a path towards resiliency.

North Carolina will receive \$5.3 billion from the ARP and has an unreserved cash balance of \$7.5 billion dollars **[This number changes weekly and can be checked [here.](#)]**, meaning the state can afford to invest in our community, if need be.

We hope our expertise and lessons learned in providing assistance, crisis response, recovery, and rebuilding can be a resource to you as you make decisions for immediate and long-term funding needs. We would welcome the opportunity to join with you in conversation soon about our work and how it could inform your funding decisions.

To that end, we offer the following recommendations as you consider funding allocations:

[Insert recommendations in order of importance]

- **Recommendation 1:** Write 2-3 sentences elaborating on the importance of this recommendation.
- **Recommendation 2:** Write 2-3 sentences elaborating on the importance of this recommendation.
- **Recommendation 3:** Write 2-3 sentences elaborating on the importance of this recommendation.

Additionally, we are highlighting a few replicable examples of how other communities implemented strong and effective communication channels between community leaders and decision makers.

- **[Insert name of example]** Write 1-2 sentences describing the example and how it is effective and promotes equity, transparency, and/or resiliency
- **[Insert name of example]** Write 1-2 sentences describing the example and how it is effective and promotes equity, transparency, and/or resiliency

We hope that you, along with your colleagues **[Insert respective organization, agency, or governing body]** will make every effort to utilize listed criteria and learn from, or replicate, examples of community practices as recovery continues. We welcome the opportunity to talk with you further about our concerns as well as best practices that the **[Insert respective organization, agency, or governing body]** must use to strengthen the voice of community leaders, improve transparency and access to resources, and foster equitable outcomes.

Please contact **[Insert point person that will deliver the letter and communicate between decision makers and stakeholders]**.

Sincerely,

[Signatories]