

21ST CENTURY BUDGETING FROM LINE ITEMS TO GREATER ALIGNMENT

A Clear Path to Applying Priority-Based Budgeting Data
Participants will utilize real-world case studies and exploratory exercises to apply priority-based budgeting data using ResourceX's Four Levels of Mastery.



ICMA MICRO-CERTIFICATION

January 18 - February 1, 2023

DRIVE COMMUNICATION & DECISION-MAKING

To best meet the needs of the 21st century local government organizations, program and priority-based budgeting are becoming more sought-after approaches. In contrast to traditional budgeting models, priority-based budgets align resources and funding with community priorities and outcomes. This builds a data-rich budget relevant to how residents experience local government services, creating transparency and a better understanding of where funds are used and how they align with what is important to the community.

Local governments have been clinging to the same incremental budgeting approaches for decades. The practice of line-item budgeting recently passed the 100-year mark. This type of budgeting creates a use-it-or-lose-it mentality and promotes across-the-board budget cuts that don't consider factors other than a percentage making it challenging to connect funding with strategic goals or performance metrics.

Learn and
practice the
Priority-Based
Budgeting
methodology

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WHAT IS PRIORITY-BASED BUDGETING?

When you're dealing with complex public and community issues, you need to see the full impact of every budgeting decision across all departments. This level of granularity isn't possible with traditional budgeting approaches.

Priority-based budgeting (PBB) describes the budget in terms of programs—such as park maintenance, youth literacy programs, and election oversight. This approach is more relevant to how residents and elected officials experience government services. The focus of PBB is on accountability for the results that formed the basis of a program's budget allocation, not whether the program stayed within spending limits regardless of the outcome.

PBB helps local governments address the goals & challenges of their communities by making programs the vehicles for change.

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PBB evaluates each program in various areas to determine its current alignment with the community's priorities—and provides a price tag for each program to demonstrate how funds are being used to support those priorities.

Participants will create program-centric budgets by answering these critical questions:

- »»» What services do you provide?
- »»» How much does it cost to provide these services?
- »»» Do the programs you fund align with community priorities?
- »»» How will this new data help local government reimagine decision-making processes to better align services with community results?
- »»» How will this data help you tackle our large-scale goals?



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