WISCONSIN CERTIFIED PUBLIC MANAGER PROGRAM

Budgeting for Public Managers

Core Competency Addressed in this Class:

Managing Work
Describe financial management processes, including budget preparation

Objective
This workshop gives managers a working knowledge of how to make budgets meaningful in both establishing and reaching program and financial objectives within their units.

Desired Learning Outcomes
After participating in this workshop, participants should be able to:

1. Explain the purposes of the budget in the public sector, including its role as a policy document, a resource allocation plan and a financial plan.

2. Describe the roles and responsibilities of managers, elected officials and the public in the budget process.

3. Describe the relationship between the budget and the accounting system.

4. Identify the essential steps, documents and critical decision points in the budget development process.

5. Identify and analyze the strengths and weaknesses of different budget systems.

6. Explain what is meant by “service effort” and how that contributes to the budgeting process.