



# A budgeting guide for local government

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**Third Edition**

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With this third edition, Professor Bland breaks new ground as he delves more deeply into the various approaches that have been undertaken to improve local budgeting. He examines the impact that such strategies have had on local government management and leadership. Addressing the disconnect between expected performance (the level of service that executives, legislators, and citizens can reasonably expect to receive), optimum performance (the level of service that managers and council members assume to be achievable given the resources appropriated), and actual performance (the observed level of services produced given available funding and administrative capabilities), Professor Bland discusses the limitations of the commonly used performance measures of inputs, outputs, and outcomes. In their place he argues for the use of meta measures—more holistic measures of performance that are based on the interconnectedness of local government programs and services. He notes that by making budget choices that promote equity and strengthen the long-term economic viability of the community, managers can achieve a better understanding of the linkages between budget inputs and outcomes and can thereby serve the needs of their constituents more effectively.