

Bond Case Briefs

Municipal Finance Law Since 1971

Fundamentals of Local Government Budgeting: GFOA eLearning Course

January 21, 22, 23, 28 29, 30 2026 | 1-3 p.m. ET

Details

This virtual training will emphasize the fundamental components of a local government's budget policies and processes, along with best practices and techniques required for effective budgeting. Each training module/day will focus on a specific topic and feature both presentation and interactive discussions and exercises. Attendees will go through the basic structures of a local government budget, learn how budgeting can be better used to promote long-term planning, process improvement, and better community outcomes. In addition, the course will cover specific techniques for developing the budget, communicating budget messages, and balancing the budget in times of financial distress.

Learning Objectives

Those who successfully complete this seminar should be able to:

- Learn the basic structure of a government budget (i.e., funds, departments, accounts, programs, projects, etc.) and how budgeting principles relate to accounting and financial reporting
- Understand why budgeting is important and the connection to long-term planning and performance management
- Learn how to perform basic revenue and expenditure analysis
- Understand the various methods local governments use to develop a budget
- Learn techniques for personnel budgeting
- Learn techniques for capital budgeting
- Identify strategies for public engagement
- Develop strategies for effective communication and presentation of the budget
- Identify methods to monitor and evaluate budgetary performance
- Learn about GFOA's Fiscal First Aid techniques and how to balance the budget in times of fiscal distress

[Click here](#) to learn more and to register.