



# The University of New Mexico Shared Knowledge Conference



## Viability of Zero-Based Budgeting Methods in the City of Albuquerque

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### Program

Public Administration

### College

Public Administration

### Student Level

Master's

### Start Date

7-11-2018 3:00 PM

### End Date

7-11-2018 4:00 PM

### Abstract





This project's objective is to study and propose an alternative budgeting method for use by the City of Albuquerque's municipal government. Zero-base budgeting (ZBB) is a modern government budgeting process that allocates funds starting from a base of zero for operating units and requires annual justification of all resource and service items in the budget. Although traditional ZBB is rare in practice, local and state governments in the United States are starting to utilize elements of ZBB and are incorporating ZBB methods into their current budgeting process. Interannual variability in economic standing and resultant municipal revenues has prompted the City of Albuquerque to look at measures like ZBB that ensure fiscal preparedness in the event of an economic downturn. Albuquerque's evaluation of the utility of ZBB procedures is currently in progress and will be conducted over the course of the following 8 weeks. It will involve an intensive review of programs and service items within the Planning Department and the Department of Finance and Administrative Services in the City of Albuquerque. For the greater part, the methodology used will be qualitative consisting of interviews and document review; however, the analysis of expenditure may be quantitative by necessity. The study design is informed by supporting literature on zero-based budgeting and is based on budget processes already used by the State of Georgia from which the questions to be asked in departmental interviews are drawn. The project will be conducted in two phases: the information-gathering process and the analytical summary. The information-


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