

## **Session**

### **Performance Budgeting For Special Districts**

#### **Moderator**

##### **Tanya Anthony**

Director of Budget and Management  
Chicago Park District, Chicago IL

#### **Speakers**

##### **Lorrie B. Gillis**

Chief Financial Officer  
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Executive Director, Finance  
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“Insanity: Doing the same thing over and over again and expecting different results.”

- Albert Einstein 1879 – 1955

- I. What is it?
  - a. Performance budgeting allocates funds to activities, programs and services in a manner that will most likely achieve desired results
  - b. A local government perspective on what's important when moving to performance budgeting
  - c. Focus is on expectations and outcomes
- II. Why implement performance budgeting?
  - a. Organizational shift in thinking
  - b. Results- driven process forcing tough decisions in lean times
  - c. Historical methods will not meet today's fiscal challenges
- III. Who needs to be involved?
  - a. Organization leadership must support and lead the process
  - b. Department leadership and staff must be educated and buy in
  - c. Stakeholder are players throughout the process
  - d. Use your best talent – not a job for the mediocre
- IV. When
  - a. Now – never miss a crisis-opportunity
  - b. Over time – still not a turn-key implementation process
  - c. A process not a project
- V. Processes and challenges in implementing performance budgeting
- VI. Lessons learned