**Searching ACRP Publications for Key Terms**

Looking for a specific topic that may be covered in the over 400 ACRP Research Reports, Legal Research Digests and Syntheses that have been published since 2008?

Here's a way to find where your topic may be discussed in detail as a part of a greater study of an ACRP project.
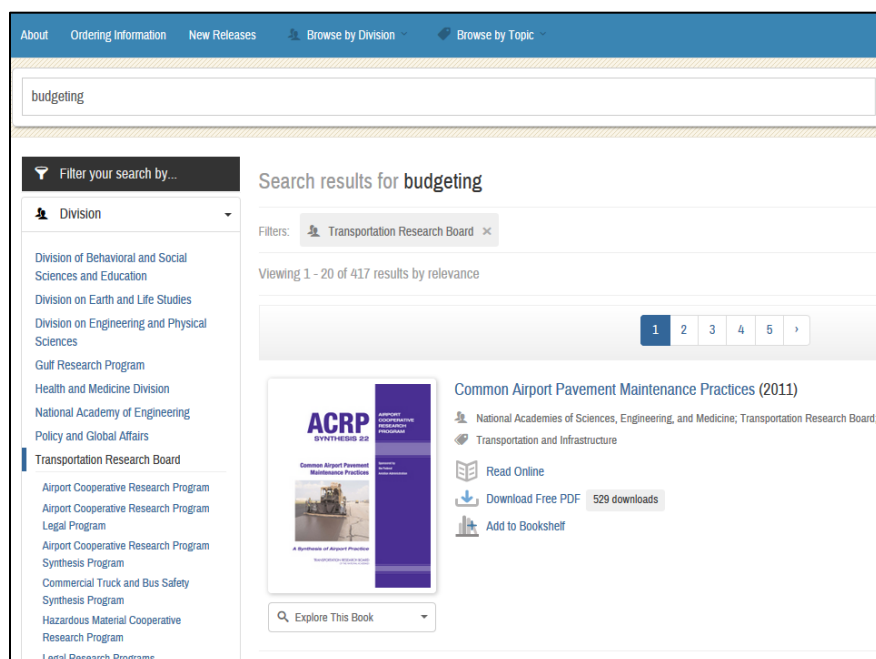
Example: Searching for airport budgeting practices

Step 1. Go to this link

https://www.nap.edu/author/TRB/transportation-research-board
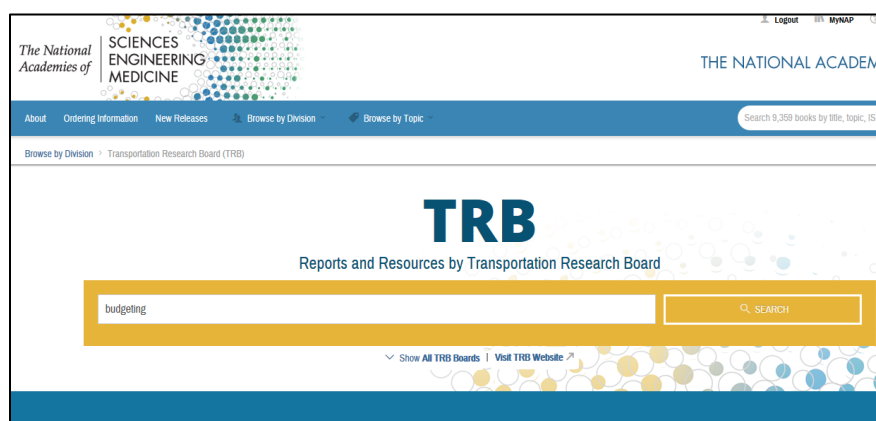
Step 2. Search "budgeting"

This will bring up all TRB pubs that have the term "budgeting" in the document.

Step 3. Filter search by "Division" = ACRP

Results will yield just ACRP Reports (Note: you currently have to search by Legal or Synthesis for separate results)

Step 4. Select a pub and click "Explore This Book"
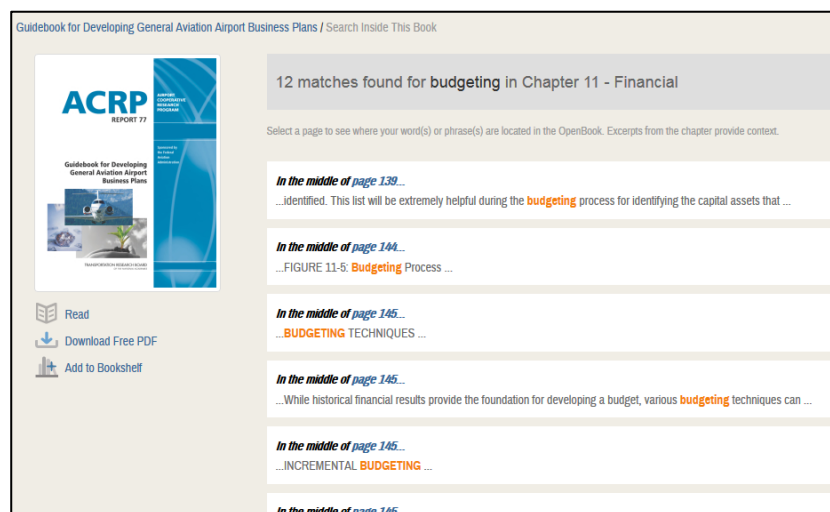
Step 5. You have the option to "View hits in context" or "Browse this chapter"

Selecting "View hits in context" yields short blurbs where the term is used.

Step 6. Select a page to find the term as it is used in the pub

BUDGETING TECHNIQUES

While historical financial results provide the foundation for developing a budget, various budgeting techniques can be used to forecast the financial performance of a general aviation airport. A discussion of the techniques most commonly used at general aviation airports follows.

INCREMENTAL BUDGETING

This budgeting technique focuses primarily on the results achieved during the previous financial period. Beyond this, an analysis of the previous 3-to-5-year period can be used to identify macro (or global) and micro (or line-item) trends. Inflationary trends can be examined as well. When using historical financial results for incremental budgeting, it is critical to eliminate any extraordinary or non-recurring operating revenues, operating expenses, or capital expenditures from consideration.

ZERO-BASED BUDGETING

Zero-based budgeting connects each functional area to the budget. This budgeting technique is used primarily during the preparation of an Operating Budget. Historical financial results and associated variances are set aside during this budgeting process. Operating revenues and expenses are established with consideration given only to the priority, timing, and schedule for achieving the goals set forth in the airport's business plan.

PERFORMANCE-BASED BUDGETING

This budgeting technique typically focuses on identifying the capital resources and operating expenditures required to achieve the goals, accomplish the objectives, and complete the action plans for the airport. Capital resources may not be available, in which case, additional capital resources would need to be secured or the goals, objectives, and action plans would need to be modified.

Summary

Unfortunately, as an OpenBook display, the page(s) cannot be printed directly from this result.

However, you can bookmark the place for reference and save the pub to your Bookshelf for retrieval later.

You can also download the pdf version and print the pages.

Also…if you would like to view an interactive graphics page illustrating the relationship among the ACRP material, go to the following:

https://www.nap.edu/academy-scope/#subtopic=425