

# Budgeting 101

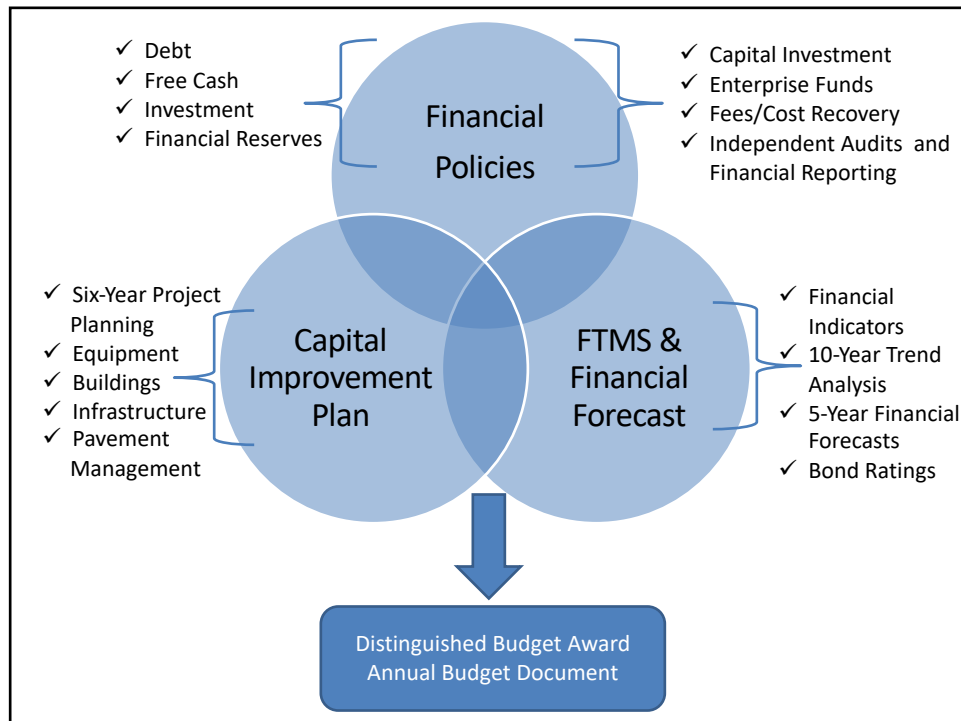
## A Guide to Best Practices

ASSOCIATION OF TOWN FINANCE COMMITTEES  
NOVEMBER 1, 2019

JOHN W. CODERRE, TOWN ADMINISTRATOR  
NORTHBOROUGH, MA

## Overview

- GFOA Distinguished Budget Award
  - Best Practices in Public Budgeting
- What information to look for and where to find it
  - The anatomy of a good budget
- Questions you should be asking



## Overview

- There is no mandated format for budget documents
- Every town is different in terms of its formal structure, culture and informal practices
- There are no right or wrong approaches, but there are best practices that can provide common ground for those involved in the budget process

## GFOA BEST PRACTICES

- **Government Finance Officers Association (GFOA) Distinguished Budget Award**
  - Only national awards program in governmental budgeting
  - Promotes best practices in public budgeting
  - Focus on information, transparency and accountability
  - Provides independent review and critique of a municipality's budget documents
  - Only good for one year so there is a focus on continuous improvement

## GFOA BEST PRACTICES

- **Evaluation criteria is based upon the four essential purposes a budget must serve as:**
  - Policy Document—identifies the Town's financial goals, objectives and guiding policies;
  - Financial Plan—presents the Town's current financial condition, stating assumptions and projecting where things are headed based upon those assumptions;
  - Operations Guide—describes the municipal services and operations, measuring their efficiency and effectiveness;
  - Communications Device—articulates the Town's challenges and priorities, goals and objectives.

## GFOA DISTINGUISHED BUDGET AWARD

- Three reviewers somewhere across the country review your budget based upon twenty-seven different evaluation criteria
- Reviewers must rate your budget as “Proficient” in the various categories to qualify
- Failure to be rated as proficient in any one of the fourteen mandatory criteria results in disqualification. These fourteen requirements represent the minimum standards of a quality budget document and process.

## GFOA BEST PRACTICES

- **Mandatory Criteria #1:** The document shall include a table of contents that makes it easier to locate information in the document.
  - Detailed indices preceding individual sections can be helpful, but they are not a substitute for a single comprehensive table of contents. Care should be taken in developing budget or electronic page number references in the table of contents, so they agree with the related page numbers in the budget document or electronic submission.

# GFOA BEST PRACTICES

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# GFOA BEST PRACTICES

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- A. Financial Management Policies & Objectives
- B. Fund Descriptions and Balances
- C. Financial Trend Monitoring Report
- D. Glossary of Terms

## GFOA BEST PRACTICES

- **Mandatory Criteria #2:** The document shall include a budget message that articulates priorities and issues for the upcoming year. The message should describe significant changes in priorities from the current year and explain the factors that led to those changes. The message may take one of several forms (e.g., transmittal letter, budget summary section).
  - This criterion requires a summary explanation of key issues and decisions made during the budget process. The budget message also should address the ramifications of these decisions. It is recommended that the total amount of the budget be included in the budget message.

- **Northborough's Budget Message includes:**
  - Goals of the upcoming budget
  - Budget in brief
  - Summary analysis of the Town's financial condition & outlook
  - Position FTE summary table for entire organization
  - Summary of the Capital Budget Expenditures
  - Previous year's accomplishments
  - Summary of major upcoming issues and projects

## Budget in Brief

EXPENDITURES	FY2019 Budget	FY2020 Proposed	Variance	% Change
General Government (Town)	\$21,634,080	\$22,391,273	\$757,193	3.50%
Schools				
Northborough K-8	\$24,265,593	\$24,928,558	\$662,965	2.73%
Algonquin Reg. HS 9-12	\$11,304,714	\$12,252,514	\$947,800	8.38%
Algonquin Debt Exclusion	\$610,774	\$621,442	\$10,668	1.75%
Assabet Valley	\$612,406	\$694,822	\$82,416	13.46%
Assabet Valley Debt	\$145,316	\$141,488	-\$3,828	-2.63%
Warrant Articles				
Reserve Fund	\$175,000	\$175,000	\$0	0.00%
Free Cash Capital Projects	\$1,360,000	\$861,167	-\$498,833	-36.68%
Transfer to Stabilization	\$200,000	\$200,000	\$0	0.00%
Transfer to OPEB Trust	\$500,000	\$550,000	\$50,000	10.00%
Zeh School Debt	\$371,447	\$350,578	-\$20,869	-5.62%
Colburn St. Debt Service	\$64,680	\$62,315	-\$2,365	-3.66%
Library Debt Service	\$373,605	\$364,928	-\$8,677	-2.32%
Senior Center Debt Service	\$409,145	\$394,645	-\$14,500	-3.54%
Lincoln Street Debt	\$1,100,275	\$1,075,875	-\$24,400	-2.22%
Other Funds	\$967,828	\$952,083	-\$15,745	-1.63%
Adjustments	-\$256,673		\$256,673	-100.00%
<b>Subtotal General Fund</b>	<b>\$63,838,190</b>	<b>\$66,016,688</b>	<b>\$2,178,498</b>	<b>3.41%</b>
Water Enterprise Funds	\$2,496,718	\$2,548,680	\$51,962	2.08%
Sewer Enterprise Fund	\$2,132,715	\$2,244,114	\$111,399	5.22%
Solid Waste Enterprise Fund	\$811,839	\$933,959	\$122,120	15.04%
<b>Subtotal Enterprise Funds</b>	<b>\$5,441,272</b>	<b>\$5,726,753</b>	<b>\$285,481</b>	<b>5.25%</b>
<b>TOTAL ALL FUNDS</b>	<b>\$69,279,462</b>	<b>\$71,743,441</b>	<b>\$2,463,979</b>	<b>3.56%</b>

## GFOA BEST PRACTICES

- **Mandatory Criteria #3:** The document should provide an overview of significant budgetary items and trends. An overview should be presented within the budget document either in a separate section (e.g., executive summary) or integrated within the transmittal letter or as a separate budget-in-brief document.
  - The intent of this criterion is to help readers quickly understand major budgetary items and trends (revenues, expenditures, and capital). Highlighting, indentation, bullet points, outlines, tables, or graphs may help in communicating this information. If a budget-in brief is published as a separate document, inclusion of easy to read summary financial information in the main budget document is encouraged.

- Town Administrator’s Budget Message . . . . . 1-18

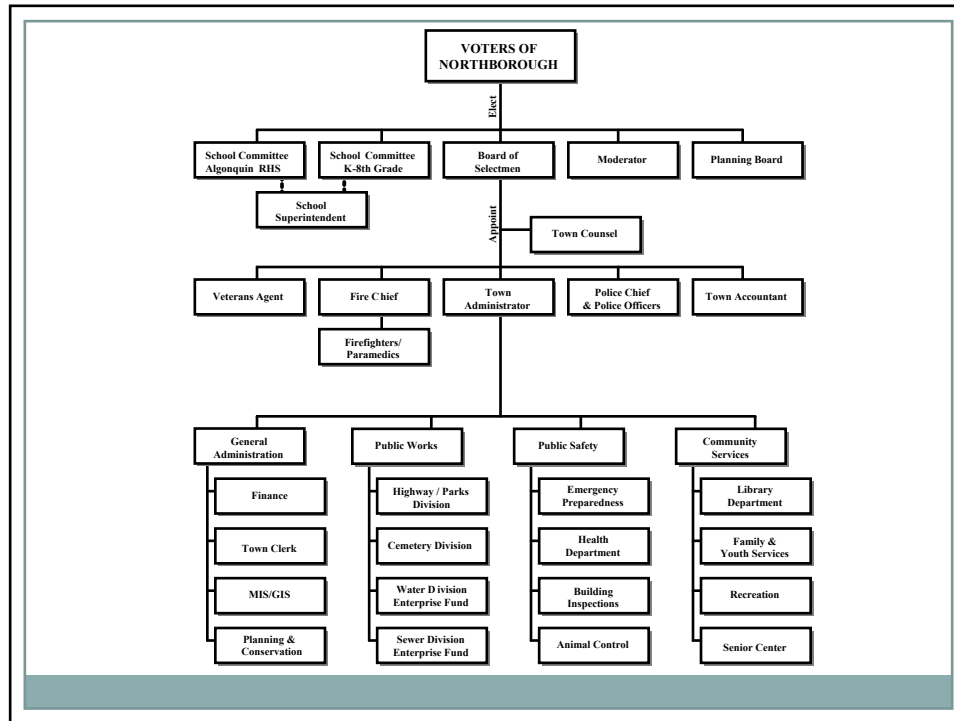
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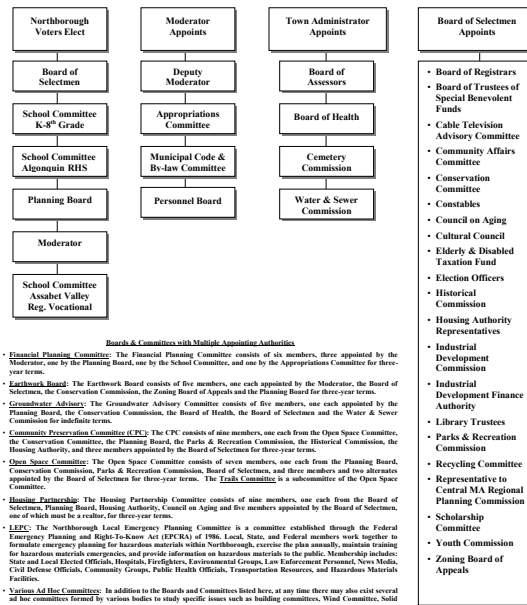
## GFOA BEST PRACTICES

- **Mandatory Criteria #4:** The document shall include an organization chart(s) for the entire entity.
  - This criterion requires that an organizational chart be presented only for the overall entity. Organizational charts for individual units are not required. When organizational charts are provided for individual units within the entity, those charts should be presented in such a way as to underscore the link between the individual unit and the overall entity.
  - Be consistent in how the organizational charts are presented throughout the document

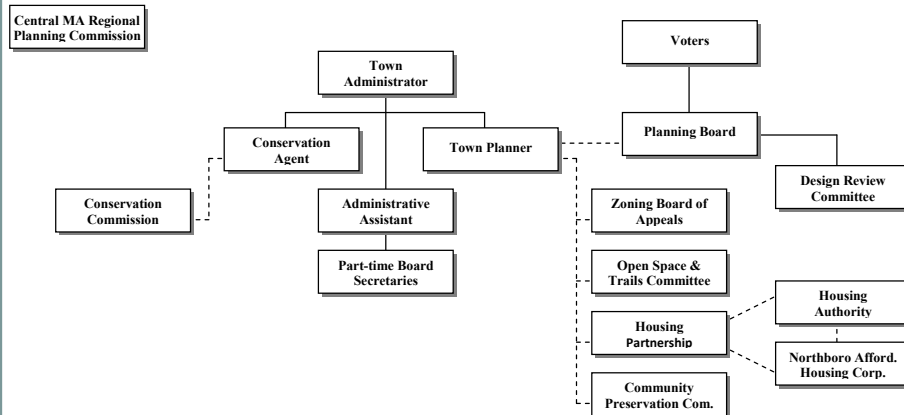




## Boards and Committees



### Planning & Conservation Organizational Chart



## GFOA BEST PRACTICES

- **Mandatory Criteria #5:** The document should include a coherent statement of entity-wide long-term financial policies.
  - Financial policies that should be included (but not limited to) and formally adopted relate to: (1) financial planning policies, (2) revenue policies, and (3) expenditure policies. The entity should adopt a policy(s) that supports a financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets, budget policies, and cash management and investment policies.

## GFOA BEST PRACTICES

- **Mandatory Criteria #6:** The document shall describe the process for preparing, reviewing, and adopting the budget for the coming fiscal year. It also should describe the procedures for amending the budget after adoption.
  - This criterion requires a concise narrative description of the budget process, including an explanation of relevant legal or policy requirements. This description should include the internal process to prepare the budget, the opportunities for public input, and the actual adoption of the budget. A budget calendar should be included (noting both key operating and capital dates), although its format may vary.

### BUDGET CALENDAR

- Identify Goals & Strategic Needs
  - August/September
- Capital Budget Manual sent out to Departments
  - October
- Capital Requests Submitted & Reviewed by Financial Planning Committee
  - November
- Operating Budget Request Manual sent out to Departments
  - December
- Town Administrator Reviews Requests and Develops Operating Budget
  - January/February
- Town Administrator & Financial Planning Committee Develop Capital Budget
  - January/February
- Proposed Capital Budget Presented to Appropriations Committee
  - February/March
- Preliminary Operating Budget Presented to Appropriations Committee
  - February/March
- Appropriations Committee Holds Public Budget Hearings with Departments
  - April
- Proposed Budget Presented to Board of Selectmen and Appropriations Committee
  - April
- Proposed Operating and Capital Budgets Presented to Annual Town Meeting
  - June/July
- June 30<sup>th</sup> Current Fiscal Year 2019 Ends
  - June/July
- July 1<sup>st</sup> Fiscal Year 2020 Begins
  - June/July
- State Budget typically passed with Final State Aid numbers (a/k/a “Cherry Sheets”)
  - November
- Tax Classification Hearing & Final Tax Rate Set
  - November

## GFOA BEST PRACTICES

- **Citizens Guide to the Budget**
  - Explains the Budget Process
  - Provides a Budget Calendar
  - Explains the anatomy of the document and how to read the budget

## GFOA BEST PRACTICES

- **Mandatory Criteria #7: The document shall present a summary of major revenues and expenditures, as well as other financing sources and uses, to provide an overview of the total resources budgeted by the organization.**
  - This criterion requires a summary of the revenues and other financing sources and expenditures and other financing uses of all appropriated funds in one place in the budget document. Other funds may be included in this schedule, but appropriated funds must be included. Both revenues and other financing sources and expenditures and other financing uses must be presented either (1) together in a single schedule OR (2) in separate but adjacent/sequential schedules OR (3) in a matrix. Merely showing fund totals in a summary schedule is not proficient.

## GFOA BEST PRACTICES

- **Mandatory Criteria #8:** The document must include summaries of revenues and other financing sources, and of expenditures and other financing uses for the prior year actual, the current year budget and/or estimated current year actual, and the proposed budget year.
  - This criterion requires a schedule(s) that includes both revenues and other financing sources and expenditures and other financing uses for at least three budget periods (prior year actual, current year, and budget year).

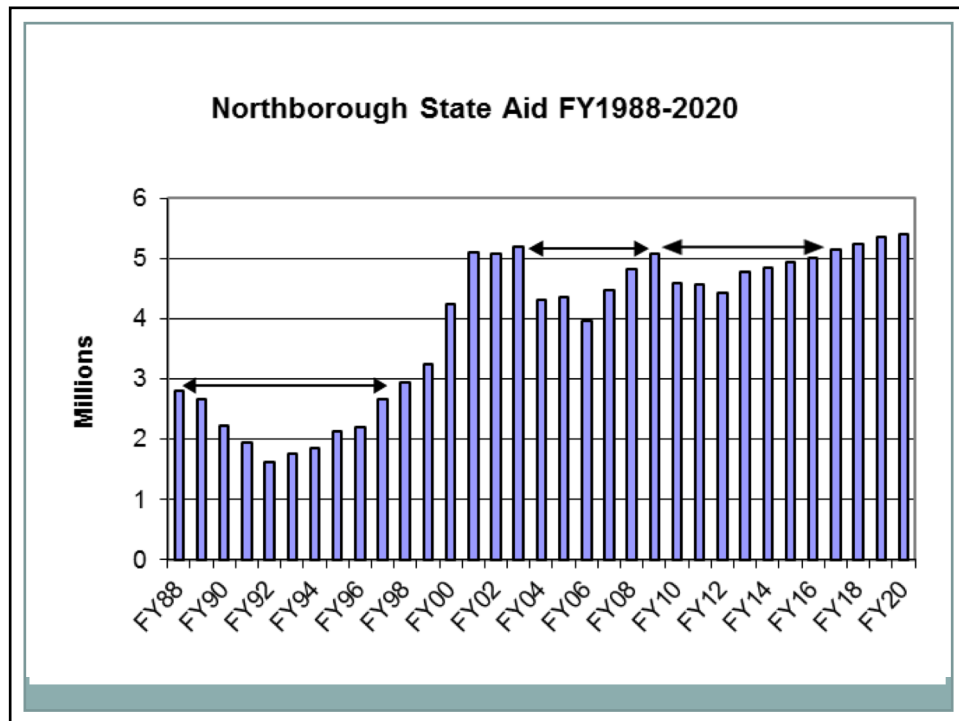
	FY2016	FY2017	FY2018	FY2019	FY2019	FY2020
	ACTUAL	ACTUAL	ACTUAL	BUDGETED	SIX MONTHS	PROPOSED
<b>DEBT SERVICE</b>						
<b>Expenses</b>						
59100 Principal/Long-term Debt	1,827,532	2,072,532	2,024,382	2,060,533	62,398	1,996,500
59150 Interest/Long-term Debt	659,680	851,115	782,757	740,711	315,187	670,315
59270 Interest/Temporary Loans	957	0	35,180	0	0	0
<b>SUBTOTAL</b>	<b>2,488,169</b>	<b>2,923,648</b>	<b>2,842,319</b>	<b>2,801,244</b>	<b>377,585</b>	<b>2,666,815</b>

## GFOA BEST PRACTICES

- **Mandatory Criteria #9:** The document shall include projected changes in fund balances, as defined by the entity in the document, for appropriated governmental funds included in the budget presentation.
  - This criterion requires that beginning and ending fund balances, as defined by the entity in the budget document, be shown for the budget year, as well as revenues, expenditures, and other financing sources/uses.
  - What is happening with stabilization fund, free cash?
  - What is happening with Enterprise Fund balances?

## GFOA BEST PRACTICES

- **Mandatory Criteria #10:** The document shall describe major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends.
  - This criterion requires that the major revenues of the appropriated funds in the aggregate be identified and described. If an outside source (e.g., another government or consulting firm) provides an estimate of the revenue for the budget year, that fact must be clearly stated.
  - Taxes, State Aid, Local Receipts and Available Funds



## GFOA BEST PRACTICES

- **Mandatory Criteria #11:** The document should explain long-range financial plans and its effect upon the budget and the budget process.
  - This criterion requires the identification of long-range financial plans that extend beyond the budget year. The impacts of the long-range financial plan upon the current budget and future years should be noted.
  - Five-year Financial Forecasts, Fiscal Indicators Report, etc.

## Financial Trend Monitoring Report Summary

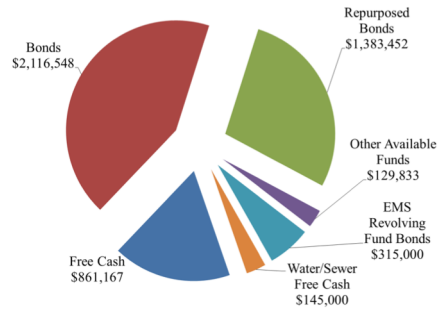
Financial Indicator		FY2019
1	Property Tax Revenues	Favorable
2	Uncollected Property Taxes	Favorable
3	Revenues & Expenditures per Capita	Favorable
4	State Aid (Intergovernmental Revenues)	Unfavorable / Uncertain
5	Economic Growth Revenues	Uncertain
6	Use of One-Time Revenues	Favorable
7	Personnel Costs	Marginal / Stable
8	Employee Benefits	Uncertain
9	Pension Liability	Unfavorable
10	Other Post Employment (OPEB) Liability	Unfavorable / Improving
11	Debt Service Expenditures	Favorable
12	Financial Reserves/Fund Balance	Favorable
13	Capital Investment—Overall fixed asset values	Favorable
14	Capital Investment—Pavement Management	Improving

## GFOA BEST PRACTICES

- **Mandatory Criteria #12:** The document should include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget.
  - This criterion does not mandate any particular definition of “capital expenditures,” only that whatever definition is being used by the entity be disclosed. After defining capital expenditures, the entity should indicate the total dollar amount of such expenditures for the budget year.
  - Current Fiscal Year Capital Budget and Six-year Capital Improvement Plan (CIP)



## FY2020 CAPITAL FUNDING SOURCES



PROJECTS BY DEPARTMENT		EXPENDITURE
<b>Police</b>		
	Police Cruiser Replacements	145,000
	<b>Police Subtotal</b>	<b>\$145,000</b>
<b>Fire</b>		
	Ambulance 1 Replacement	315,000
	Fire Station Design, OPM and Land Expenses	3,500,000
	<b>Fire Subtotal</b>	<b>\$3,815,000</b>
<b>DPW: Highway Division</b>		
	One-Ton Pickup Truck w/Plow	90,000
	20-Ton Dump Truck w/ Spreader & Plow	271,000
	Roadway Improvements/Maintenance	300,000
	<b>Highway Subtotal</b>	<b>\$661,000</b>
<b>DPW: Sewer Enterprise Fund</b>		
	Water/Sewer Garage Design	75,000
	<b>Sewer Enterprise Fund Subtotal</b>	<b>\$75,000</b>
<b>DPW: Water Enterprise Fund</b>		
	Assabet Water Storage Tank Rehabilitation Design	70,000
	<b>Water Enterprise Fund Subtotal</b>	<b>\$70,000</b>
<b>Northborough K-8 Public Schools</b>		
	Communication and Security Upgrades	185,000
	<b>Northborough K-8 Schools Subtotal</b>	<b>\$185,000</b>
	<b>TOTAL FY2020 CAPITAL BUDGET</b>	<b>\$4,951,000</b>

## PROJECT DETAIL SHEET

Project Title: **ENGINE 2 REPLACEMENT**Department: **Fire**

Category:

Description and Justification:


This project seeks to replace the 1996 Engine 2. In 2016 the vehicle will be 20 years old and well beyond its expected useful life which is typically about 10 years for front-line service. The Insurance Services Office requires Northborough to maintain 3 pumping apparatus in order to sustain its ISO rating of 4, which residential and commercial fire insurance rates are based upon. Engine 2 is currently the back-up reserve pumper and carries the "Jaws of Life," has a 2,000 gallon portable water storage tank and extra hose for areas not served by municipal water supply. The 2005 Engine 1 will become the reserve back-up pumper once the new replacement is purchased and takes over as the new front-line pumper.


**RECOMMENDED FINANCING**


		Source of Funds	Total Six -Year Cost	Estimated Expenditures by Fiscal Year					
				FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
A. Feasibility Study									
B. Design									
C. Land Acquisition									
D. Construction									
E. Furnishings/Equipment									
F. Departmental Equipment	6	688,000	688,000						
G. Contingency									
H. Other									
TOTAL		\$688,000	\$688,000						

Source of Funds Legend

(1) Operating Revenues	(3) State Aid	(5) EMS Revolving Fund Fees	(7) Sewer Enterprise Fund Fees
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash / Other	(8) Water Enterprise Fund Fees

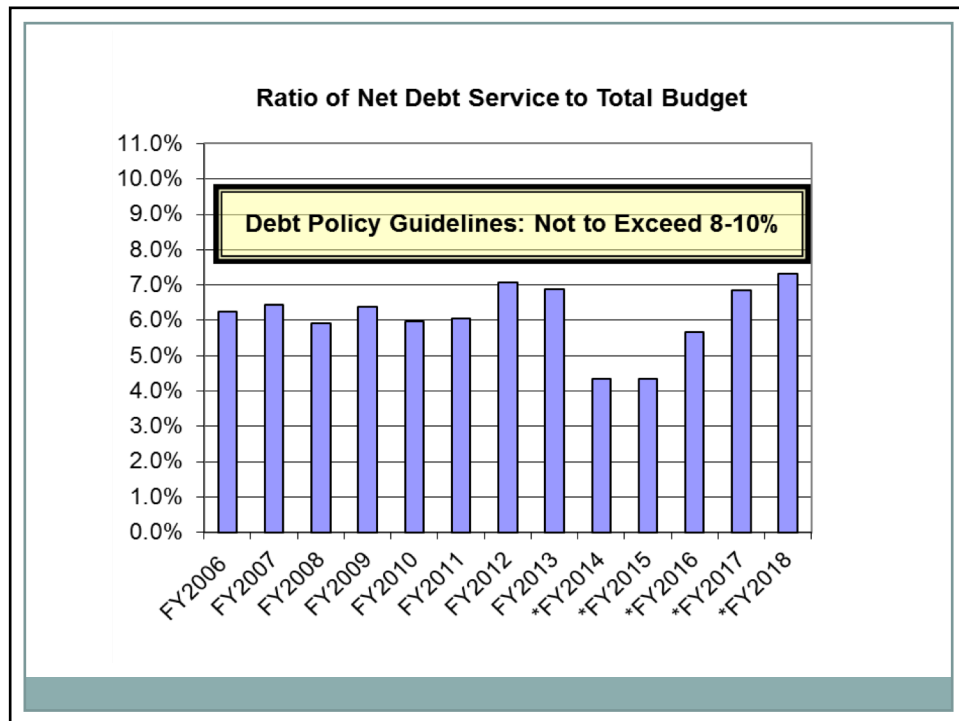
PROJECT DETAIL SHEET									
Project Title: <b>SKID STEER</b>									
Department: <b>DPW - Highway</b>					Category: <b>Equipment Replacement</b>				
Description and Justification:									
<p>This request is to replace a 2006 John Deere skid steer. This piece of equipment is used regularly by the Highway Division on various roadway projects throughout Town. It is multi-purpose with numerous attachments including a broom, road cutting saw, forks, asphalt miller, etc. This is also used during seasonal maintenance at various parks and municipal buildings. The picture to the right represents an example of a new skid steer.</p>									
<b>RECOMMENDED FINANCING</b>									
		Source of Funds	Total Six -Year Cost	Estimated Expenditures by Fiscal Year					
				FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
A. Feasibility Study									
B. Design									
C. Land Acquisition									
D. Construction									
E. Furnishings/Equipment									
F. Departmental Equipment									
	6		105,000	105,000					
G. Contingency									
H. Other									
<b>TOTAL</b>				<b>\$105,000</b>	<b>\$105,000</b>				
<b>Source of Funds Legend</b>									
(1) Operating Revenues		(3) State Aid		(5) EMS Revolving Fund Fees		(7) Sewer Enterprise Fund Fees			
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash / Other		(8) Water Enterprise Fund Fees			

PROJECT DETAIL SHEET									
Project Title: <b>BACKHOE</b>									
Department: <b>DPW - Highway</b>					Category: <b>2B</b>				
Description and Justification:									
<p>This request is to replace a 2005 model backhoe that is used by the Highway Division. This backhoe is used for drainage and roadway repairs, plowing of streets throughout Town and digging graves in the cemeteries. The long reach of a backhoe is necessary to properly excavate (repair, maintain and install) drain pipes and structures (catch basins, manholes, culverts, swales, etc.) throughout Town. The useful life of these vehicles is 10 to 12 years, the existing backhoe is a 2005 model year and will be at least 11 years old when it is replaced. The picture to the right represents an example of new similar model backhoe and the cost is net of an anticipated trade-in value for the 2005 model of approximately \$15,000.</p>									
<b>RECOMMENDED FINANCING</b>									
		Source of Funds	Total Six -Year Cost	Estimated Expenditures by Fiscal Year					
				FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
A. Feasibility Study									
B. Design									
C. Land Acquisition									
D. Construction									
E. Furnishings/Equipment									
F. Departmental Equipment									
	6		145,000	145,000					
G. Contingency									
H. Other									
<b>TOTAL</b>				<b>\$145,000</b>	<b>\$145,000</b>				
<b>Source of Funds Legend</b>									
(1) Operating Revenues		(3) State Aid		(5) EMS Revolving Fund Fees		(7) Sewer Enterprise Fund Fees			
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash / Other		(8) Water Enterprise Fund Fees			

PROJECT DETAIL SHEET									
Project Title:		LOADER							
Department:		DPW - Highway				Category:		Equipment Replacement	
Description and Justification:		<p>This request is to replace the 2006 John Deere loader with a newer model. At the Public Works Garage, the loader is regularly used to transfer materials, rotate the compost piles and load the spreaders with salt for snow removal operations. Off-site, it is used throughout town on various construction projects as well as during snow removal operations. The loader is exposed to many different environments including corrosive materials which cause disintegration of the Public Works equipment. As the equipment ages, it requires additional mechanical and body work to keep it operational. The picture to the right represents an example of a new loader.</p>							
									
RECOMMENDED FINANCING									
		Source of Funds	Total Six -Year Cost	Estimated Expenditures by Fiscal Year					
				FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
A. Feasibility Study									
B. Design									
C. Land Acquisition									
D. Construction									
E. Furnishings/Equipment									
F. Departmental Equipment		2/6	257,000			257,000			
G. Contingency									
H. Other									
TOTAL			\$257,000			\$257,000			
Source of Funds Legend									
(1) Operating Revenues		(3) State Aid	(5) EMS Revolving Fund Fees	(7) Sewer Enterprise Fund Fees					
(2) Municipal GO Bonds		(4) Trust Funds	(6) Free Cash / Other	(8) Water Enterprise Fund Fees					

## GFOA BEST PRACTICES

- **Mandatory Criteria #13:** The document shall include financial data on current debt obligations, describe the relationship between current debt levels and legal debt limits, and explain the effects of existing debt levels on current operations.
  - Entities should describe their legal debt limits. The legal debt limits may be expressed in terms of total dollars, millage rates, or percentages of assessed value. A graph may supplement the calculation, but may not be a substitute for the calculation.
  - What are your policies regarding debt? Will you still be in compliance if you approve this capital budget?



### MOODY'S BOND RATING SYMBOLS

Aaa
→ Aa1
Aa2
Aa3
A1
A2
A3
Baa1
Baa2
Baa3
Ba1
Ba2
Ba3
B1
B2
B3
Caa
Ca
C

## GFOA BEST PRACTICES

- **Mandatory Criteria #14: A schedule or summary table of personnel or position counts for prior, current and budgeted years shall be provided.**
  - This criterion requires a presentation of position counts or full time equivalents (FTEs) within the entity. Presentation may be by position and/or by summaries of positions. Position summaries within individual departments may supplement, but not be a substitute for, the position counts on the consolidated schedule.
  - Be consistent in how these are shown and link departmental tables to the summary table.

### TOWN OF NORTHBOROUGH PERSONNEL SUMMARY FY2016–FY2020

Town Government	FY 2016 FTE	FY 2017 FTE	FY 2018 FTE	FY 2019 FTE	FY2020 FTE	Change FY19-FY20
Executive Office	3.50	4.00	4.00	4.00	4.00	0.00
Public Buildings	0.50	0.50	0.50	0.50	1.50	1.00
Financial Offices	9.50	9.50	9.50	9.50	9.50	0.00
MIS/GIS	2.00	2.00	2.00	2.00	2.00	0.00
Town Clerk's Office	1.98	2.00	2.00	2.00	2.00	0.00
Planning & Conservation	2.76	2.78	2.78	2.78	3.45	0.00
Police Department	28.50	29.50	29.50	29.50	30.50	0.00
Fire Department	21.53	21.53	21.53	21.53	23.18	-0.17
Building Department					2.80	0.00
Health Department					2.20	0.00
Dog Officer					contract	contract
Dept. of Public Works			20.48	20.48	20.48	0.00
Senior Center/COA		3.00	3.00	3.00	3.00	0.00
Library		10.28	10.48	10.48	10.48	0.00
Recreation	2.00	2.00	2.00	2.00	2.00	0.00
Family & Youth Services	1.96	1.96	1.96	1.96	1.96	0.00
Veterans' Services	district	district	district	district	district	0.00
<b>Town Subtotal</b>	<b>112.31</b>	<b>115.41</b>	<b>116.70</b>	<b>118.22</b>	<b>119.05</b>	<b>0.83</b>
<b>School Department (K-8)</b>						
K-5 Teachers	56.00	56.00	52.50	52.00	52.00	0.00
Grade 6-8 Teachers	33.00	33.00	33.00	31.00	29.00	-2.00
Specialists	40.90	41.80	42.30	42.90	41.90	-1.00
Special Education Staff	40.15	45.10	46.60	46.10	46.30	0.20
Administration	6.00	6.00	6.00	6.00	6.00	0.00
Support Staff	105.30	97.74	95.00	93.30	94.30	1.00
<b>K-8 Schools Subtotal</b>	<b>281.35</b>	<b>279.64</b>	<b>275.40</b>	<b>271.30</b>	<b>269.50</b>	<b>-1.80</b>
<b>Total Town &amp; K-8 FTEs</b>	<b>393.66</b>	<b>395.05</b>	<b>392.10</b>	<b>389.52</b>	<b>388.55</b>	<b>-0.97</b>

THIS IS NOT AN  
EYE EXAM!

**FIRE DEPARTMENT****Personnel Summary**

<b>Position</b>	<b>FY 2016 FTE</b>	<b>FY 2017 FTE</b>	<b>FY 2018 FTE</b>	<b>FY 2019 FTE</b>	<b>FY 2020 FTE</b>
Fire Chief	1	1	1	1	1
Fire Captain	4	4	4	4	4
Firefighter / EMT Basic	2	2	2	1	1
Firefighter / EMT Advanced	1	0	0	0	0
Firefighter / Paramedic	11	13	14	15	15
Administrative Assistant	1	1	1	1	1
Office Assistant (ambulance billing)	0.18	0.18	0	0	0
Hazardous Materials Assistant	0.48	0.48	0.48	0.48	0.48
Call Firefighters	0.87	0.75	0.87	0.78	0.70
<b>Total Full-time Equivalent</b>	<b>21.53</b>	<b>22.41</b>	<b>23.35</b>	<b>23.26</b>	<b>23.18</b>

## Concluding Thoughts

- **Benefits of pursuing the GFOA Distinguished Award**
  - Focuses the Financial Staff and Boards on a clear set of goals and standards to work toward
  - Improves communication and support for the budget at all levels
  - Minimizes criticisms that budget is not transparent or easily understandable by design
  - Provides third party assessments and a process for continuous improvement

## Concluding Thoughts

- **Where/how to begin?**
  - Approach it incrementally in an agreed upon priority schedule negotiated between staff and board members
  - Designate a point person or team
  - Develop and adopt comprehensive Financial Policies!
  - Start standardizing information, especially personnel tables and organizational charts
  - Create coherent “Budget Message,” “Revenue Summary” and “Expenditure Summary” sections for the budget document
  - Work with departments to standardize their individual budget submissions

## Questions?



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