

GFOA Distinguished Budget Award

A Guide to Best Practices



MASSACHUSETTS MUNICIPAL COUNCILLORS' ASSOCIATION
DECEMBER 1, 2022

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

- ✓ Debt
- ✓ Free Cash
- ✓ Investment
- ✓ Financial Reserves

Financial Policies

- ✓ Capital Investment
- ✓ Enterprise Funds
- ✓ Fees/Cost Recovery
- ✓ Independent Audits and Financial Reporting

Strategic Planning

Capital Improvement Plan

FTMS & Financial Forecast

- ✓ Six-Year Project Planning
- ✓ Equipment
- ✓ Buildings
- ✓ Infrastructure
- ✓ Pavement Management

- ✓ Financial Indicators
- ✓ 10-Year Trend Analysis
- ✓ 5-Year Financial Forecasts
- ✓ Bond Ratings



Distinguished Budget Award
Annual Budget Document

Overview



- There is no mandated format for budget documents
- Every municipality 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

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- 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.

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- **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.

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

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- **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	FY2021 Budget	FY2022 Proposed	Variance	% Change
General Government (Town)	\$22,913,699	\$23,639,610	\$725,911	3.17%
Schools				
Northborough K-8	\$25,177,844	\$25,799,678	\$621,834	2.47%
Algonquin Reg. HS 9-12	\$12,587,175	\$13,004,868	\$417,693	3.32%
Algonquin Debt Exclusion	\$632,229	\$647,846	\$15,617	2.47%
Assabet Valley	\$865,186	\$934,658	\$69,472	8.03%
Assabet Valley Debt	\$137,660	\$133,832	-\$3,828	-2.78%
Warrant Articles				
Reserve Fund	\$375,000	\$175,000	-\$200,000	-53.33%
Transfer to Stabilization	\$0	\$0	\$0	
Free Cash Capital Projects	\$712,775	\$805,000	\$92,225	12.94%
Transfer to OPEB Trust	\$0	\$0	\$0	
Colburn St. Debt Service	\$59,923	\$57,475	-\$2,448	-4.09%
Library Debt Service	\$354,248	\$343,567	-\$10,681	-3.01%
Senior Center Debt Service	\$380,145	\$371,445	-\$8,700	-2.29%
Lincoln Street Debt Service	\$1,051,475	\$1,026,775	-\$24,700	-2.35%
Fire Station Debt Service	\$17,098	\$52,750	\$35,652	100.00%
Other Funds	\$755,886	\$733,933	-\$21,953	-2.90%
Adjustments	\$220,180		-\$220,180	-100.00%
Subtotal General Fund	\$66,240,522	\$67,726,437	\$1,485,915	2.24%

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- **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.

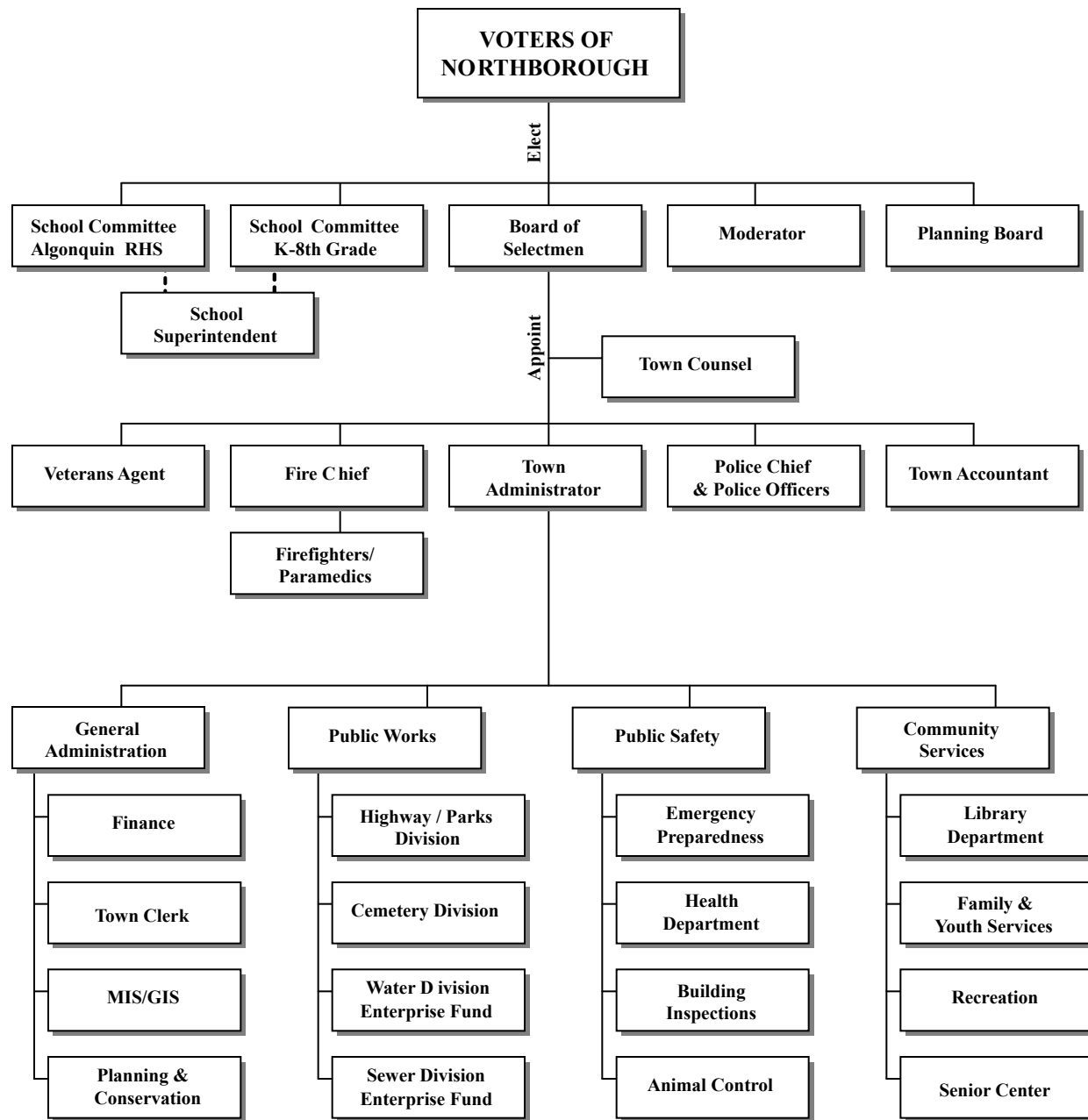


- Town Administrator's Budget Message 1-18
- **SECTION 1—BUDGET SUMMARIES**
- Balanced Budget Summary 1-2
- Revenue Budget Summaries 1-5
- Expenditure Budget Summaries. 1-11

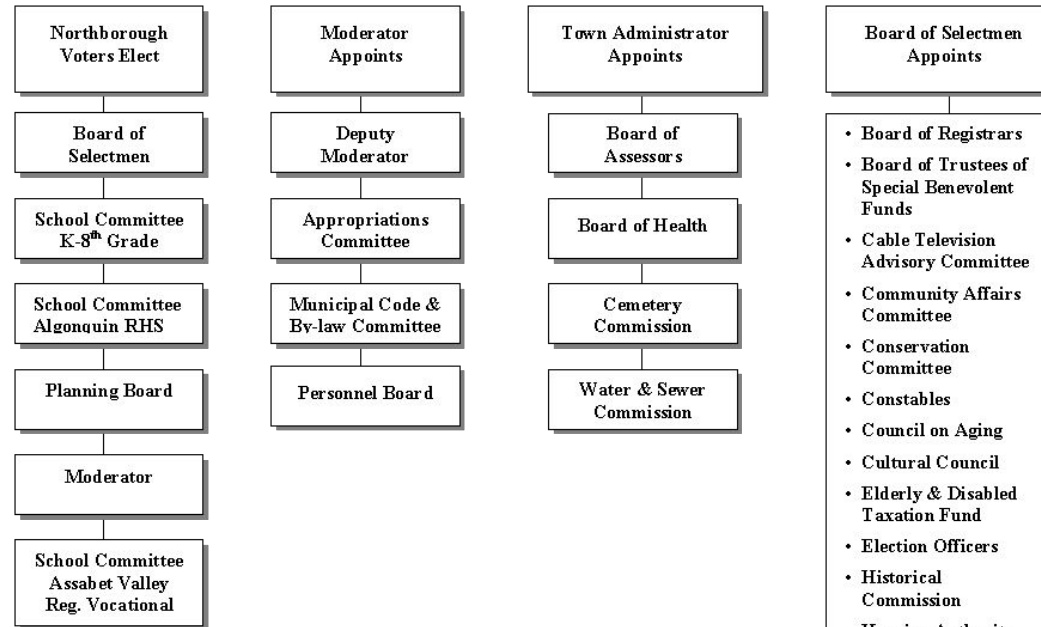
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- **Mandatory Criteria #4: The document shall include an organization chart(s) for the entire entity.**
 - This criterion requires that an organizational chart be presented only for the overall entity. Organizational charts for individual units are 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



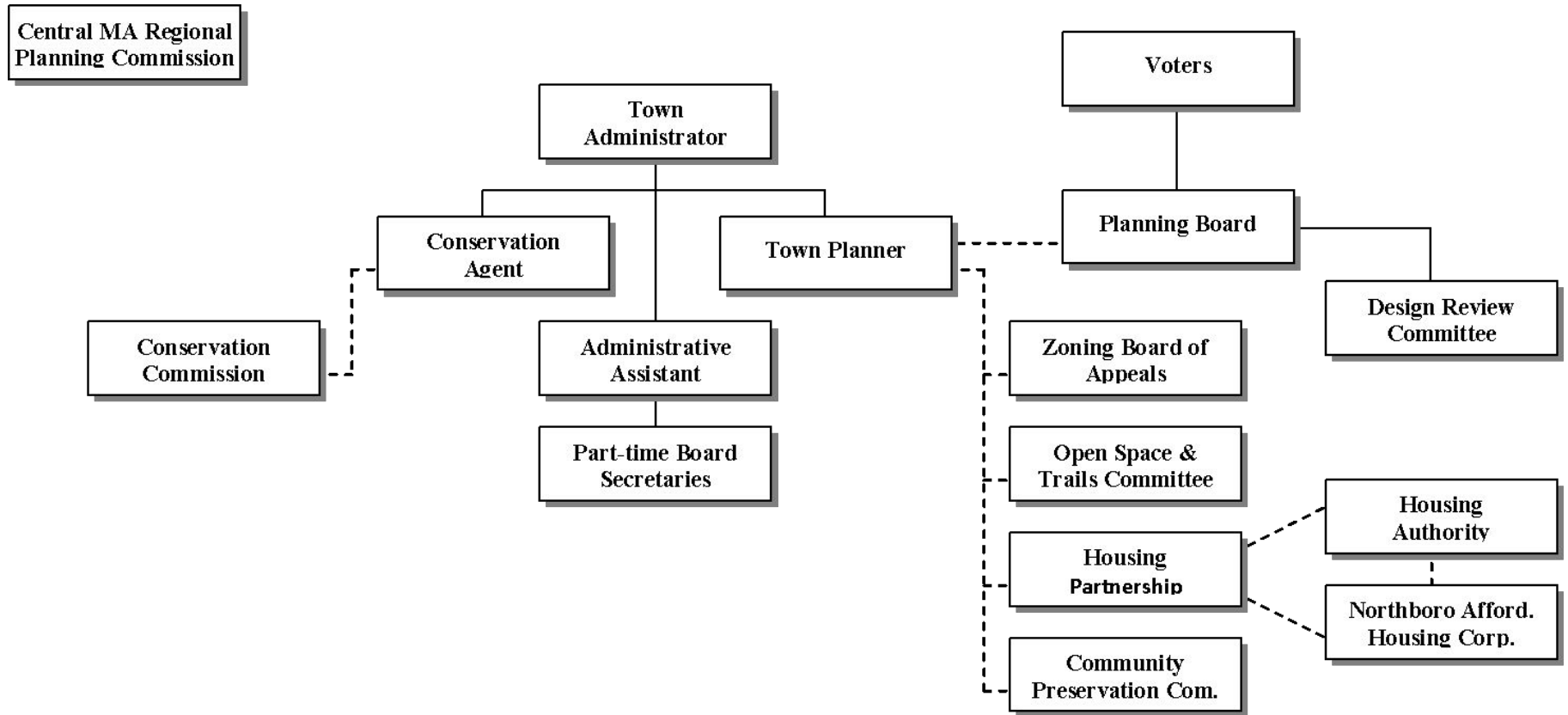
Boards and Committees



Boards & Committees with Multiple Appointing Authorities

- **Financial Planning Committee:** The Financial Planning Committee consists of six members, three appointed by the Moderator, one by the Planning Board, one by the School Committee, and one by the Appropriations Committee for three-year terms.
- **Earthwork Board:** The Earthwork Board consists of five members, one each appointed by the Moderator, the Board of Selectmen, the Conservation Commission, the Zoning Board of Appeals and the Planning Board for three-year terms.
- **Groundwater Advisory:** The Groundwater Advisory Committee consists of five members, one each appointed by the Planning Board, the Conservation Commission, the Board of Health, the Board of Selectmen and the Water & Sewer Commission for indefinite terms.
- **Community Preservation Committee (CPC):** The CPC consists of nine members, one each from the Open Space Committee, the Conservation Committee, the Planning Board, the Parks & Recreation Commission, the Historical Commission, the Housing Authority, and three members appointed by the Board of Selectmen for three-year terms.
- **Open Space Committee:** The Open Space Committee consists of seven members, one each from the Planning Board, Conservation Commission, Parks & Recreation Commission, Board of Selectmen, and three members and two alternates appointed by the Board of Selectmen for three-year terms. The Trails Committee is a subcommittee of the Open Space Committee.
- **Housing Partnership:** The Housing Partnership Committee consists of nine members, one each from the Board of Selectmen, Planning Board, Housing Authority, Council on Aging and five members appointed by the Board of Selectmen, one of which must be a realtor, for three-year terms.
- **LEPC:** The Northborough Local Emergency Planning Committee is a committee established through the Federal Emergency Planning and Right-To-Know Act (EPCRA) of 1966. Local, State, and Federal members work together to formulate emergency planning for hazardous materials within Northborough, exercise the plan annually, maintain training for hazardous materials emergencies, and provide information on hazardous materials to the public. Membership includes: State and Local Elected Officials, Hospitals, Firefighters, Environmental Groups, Law Enforcement Personnel, News Media, Civil Defense Officials, Community Groups, Public Health Officials, Transportation Resources, and Hazardous Materials Facilities.
- **Various Ad Hoc Committees:** In addition to the Boards and Committees listed here, at any time there may also exist several ad hoc committees formed by various bodies to study specific issues such as building committees, Wind Committee, Solid Waste Advisory Committee, etc.

Planning & Conservation Organizational Chart



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- **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.

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- **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.

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● 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

A CITIZEN'S GUIDE TO THE BUDGET

Congratulations! If you are reading this it means you are interested in better understanding one of the most important documents produced by your community. The Annual Budget document is much more than just numbers; it is a reflection of our community's values, priorities and goals. The Budget document serves as a policy document, a financial guide and a communications device to its residents. To this end, it is designed to be as user-friendly as possible. This guide was created to help orient interested readers by providing a brief overview of the budget process, as well as an explanation of the organization of the budget document itself. We hope you find this introductory guide a useful tool as you better acquaint yourself with the latest financial and planning information for the Town of Northborough.

THE BUDGET PROCESS

The Town of Northborough operates under State statutes and the Home Rule Charter as amended to establish the Selectmen-Town Administrator form of government. The legislative body of Northborough is an Open Town Meeting comprised of all registered voters. Town Meeting has the sole authority to appropriate funds for the operating budget and capital projects except for specific instances where statutes or regulations do not require appropriation. Any amendments to appropriations require Town Meeting vote at either a regular or Special Town Meeting. The procedures for Town Meeting are specified in Chapter 1-80 of the Town of Northborough Code. Annual Town Meeting is always held on the fourth Monday in April.

While this document contains detailed departmental budgets, it should be noted that these details are provided for information purposes only. The final budget vote of Town Meeting constitutes the legal budget authority which ultimately governs the manner and amount of local funding expended during the fiscal year. This budget presents only the General Fund, which is required by state statute to be appropriated by Town Meeting.

Readers should also obtain a copy of the Annual Town Meeting Warrant book which contains the actual budget articles to be voted upon. Town Meeting Warrant Articles contain additional funding sources such as Revolving Funds used to offset specific departmental budgets. A more detailed explanation and overview of the Town's larger fund structure and basis of accounting can be found in Appendix B.

BUDGET CALENDAR

August/September

- Identify Goals & Strategic Needs

October

- Capital Budget Manual sent out to Departments

November

- Capital Requests Submitted & Reviewed by Financial Planning Committee
- Operating Budget Manual sent to Departments

December

- Town Administrator Reviews Requests and Develops Operating Budget
- Town Administrator & Financial Planning Committee Develop Capital Budget
- Financial Trends and Forecast Report Updated

January/February

- Proposed Capital Budget Presented to Appropriations Committee
- Preliminary Operating Budget Presented to Appropriations Committee

February/March

- Appropriations Committee Holds Public Budget Hearings with Departments
- Proposed Budget Presented to Board of Selectmen and Appropriations Committee

April

- Proposed Operating and Capital Budgets Presented to Annual Town Meeting

June/July

- June 30th Current Fiscal Year 2021 Ends
- July 1st Fiscal Year 2022 Begins
- State Budget typically passed with Final State Aid numbers (a/k/a "Cherry Sheets")

November

- Tax Classification Hearing & Final Tax Rate Set

A CITIZEN'S GUIDE TO THE BUDGET

Budget documents are traditionally difficult to read, especially if you are not familiar with the organization. One reason is that most of us do not work with written budgets every day and thus are uncertain as to where we should focus our attention. For this reason the Town's budget has been consciously organized to provide a "big-picture" overview first, followed by progressively more detailed information. This document respects both your time and your need to understand complex financial issues at a level that allows you to actively participate in the discussion in a meaningful way. In order to address these issues, and to assist interested readers in making the budget understandable, we would like to suggest that it be read in the following order:

HOW TO READ THE BUDGET

First, Appendix D at the back of this document contains a **Glossary of Terms** that the reader may want to refer to when using this document.

Second, the **Town Administrator's Budget Message** contains the overall philosophy upon which the budget was developed as well as an explanation of any significant increases or decreases in the level of services being provided in the current fiscal year as well as what will be provided during the upcoming fiscal year. Immediately following the Budget Message is the Town's **Vision Statement** and a general **Community Profile**.

Third, the budget itself is contained in **Budget Highlights & Summaries Section 1**. This segment provides budget summaries which display revenue and expenditure histories as well as proposed appropriations for the coming fiscal year. This section identifies significant budget issues, and explains the Town Administrator's rationale for budget recommendations.

Fourth, since the budget document is designed to present summary information first, and progressively become more in-depth, Sections 2 through 5 are designed to provide **Departmental Detail** according to functional budget categories such as Public Safety, Community Services, etc.

Included in this detail are departmental mission statements, organizational charts, staffing histories, and goals for the upcoming fiscal year. These sections, explain in detail how the expenditures contained in the Budget Highlights section were arrived at and what services will be provided to Town residents.

Fifth, Section 6 contains information on **Undistributed Expense Categories** such as Employee Benefits, Long-term Debt, Non-Appropriated Expenses and the FY2022 Warrant Articles.

Sixth, Section 7 contains the basic budgets for Schools. Please refer to the separately published **School Department** budget documents for more detail.

Seventh, Section 8 contains **Water, Sewer and Solid Waste Enterprise Fund budgets**.

Lastly, Section 9 details the FY2022 **Capital Projects Budget** and contains detailed information on the Town's Six-Year **Capital Improvement Program**. This is where the Town comprehensively plans for major projects that typically require funding with debt, such as new or renovated buildings and large equipment acquisitions. Contained within Section 9 is an additional reader's "introduction" guide that explains Northborough's Capital Planning process in a straight-forward manner.

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- **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.

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- **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).

FY2018	FY2019	FY2020	FY2021	FY2021	FY2022
ACTUAL	ACTUAL	ACTUAL	BUDGETED	SIX MONTHS	PROPOSED

DEBT SERVICE

Expenses

Principal/Long-term Debt	2,024,382	2,048,532	1,996,500	1,600,548	0	1,543,000
Interest/Long-term Debt	782,757	747,661	669,660	591,434	295,717	534,976
Interest/Temporary Loans	18,489	0	0	0	0	42,200
Issuance Costs	16,691	0	0	10,550	0	10,550
SUBTOTAL	2,842,319	2,796,193	2,666,160	2,202,532	295,717	2,130,726

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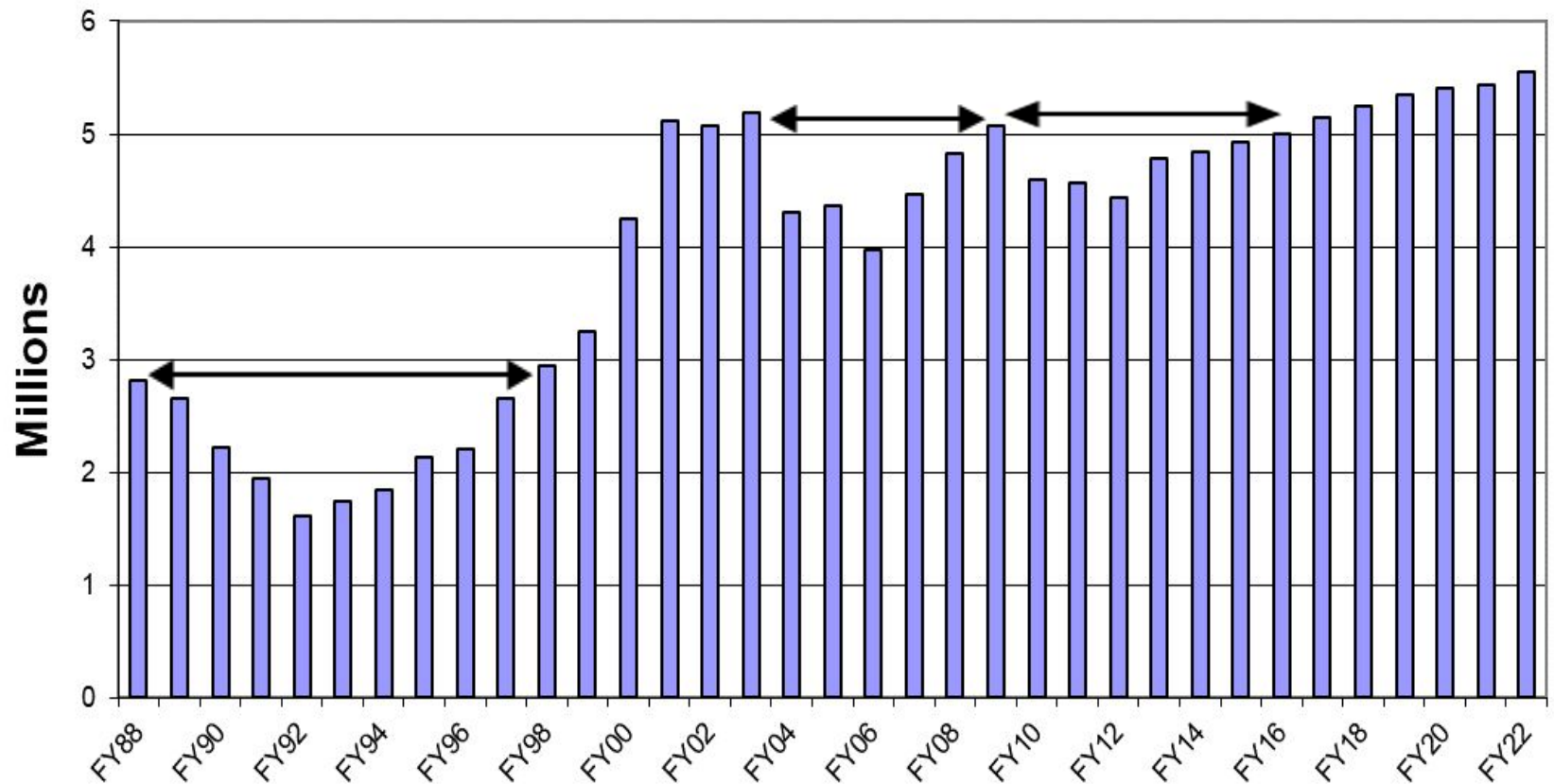
- **Mandatory Criteria #9:** The document shall include projected changes in fund balances, as defined by the entity in the document, for appropriated governmental funds included in the budget presentation.
 - This criterion requires that beginning and ending fund balances, as defined by the entity in 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?

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- **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

Northborough State Aid FY1988-2022



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- **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



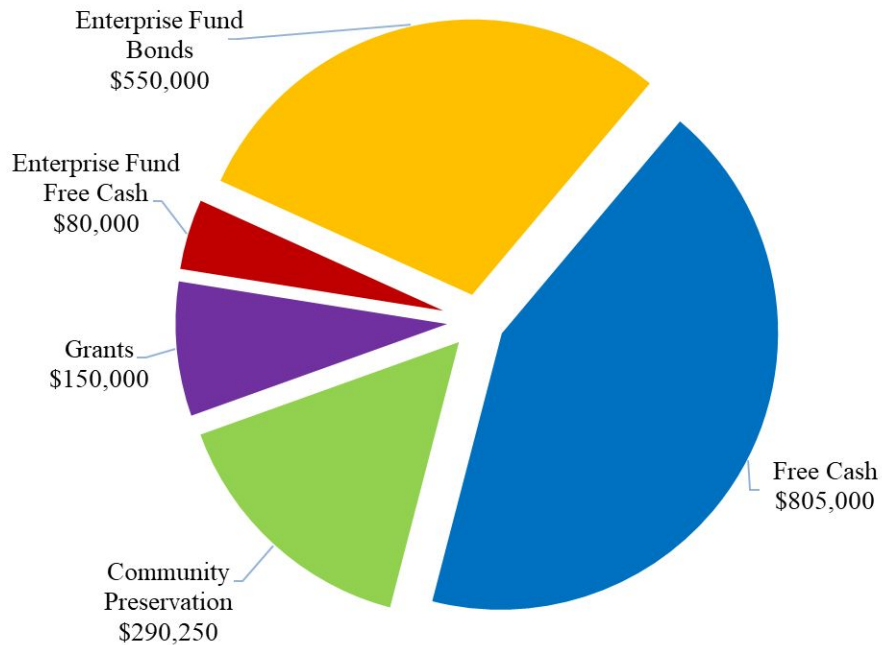
Financial Indicator	FY2021
1 Property Tax Revenues	Favorable
2 Uncollected Property Taxes	Favorable
3 Revenues & Expenditures per Capita	Favorable
4 State Aid (Intergovernmental Revenues)	Unfavorable
5 Economic Growth Revenues	Unfavorable / Uncertain
6 Use of One-Time Revenues	Favorable
7 Personnel Costs	Stable
8 Employee Benefits	Stable / 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

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- **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)

FY2022 CAPITAL FUNDING SOURCES




PROJECTS BY DEPARTMENT		EXPENDITURE
Police		
	Police Cruiser Replacements (3)	150,000
Police Subtotal		\$150,000
Fire		
	Car 3 Pick-Up Truck Replacement	80,000
	Car 1 SUV Replacement	76,000
Fire Subtotal		\$156,000
Recreation		
	Pickleball Courts at Ellsworth/McAfee Park	290,250
Recreation Subtotal		\$290,250
DPW: Highway Division		
	Roadway Improvements/Maintenance	310,000
	One-Ton Dump Truck w/Plow Replacement	115,000
	One-Ton Pickup Truck w/Plow Replacement	74,000
Highway Subtotal		\$499,000
DPW: Sewer Enterprise Funds		
	Supervisory Control & Data Acquisition (SCADA) System (split water 44%/sewer 56%)	500,000
Sewer Enterprise Fund Subtotal		\$500,000
DPW: Water Enterprise Fund		
	Reservoir Dam Compliance (Design & Permitting for removal)	200,000
	Utility Tractor Replacement (split water 40%/sewer 60%)	80,000
Water Enterprise Fund Subtotal		\$280,000
TOTAL FY2022 CAPITAL BUDGET		\$1,875,250

PROJECT DETAIL SHEET

Project Title:	ENGINE 2 REPLACEMENT							
Department:	Fire				Category:			
Description and Justification:								
								

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			0						
B. Design			0						
C. Land Acquisition			0						
D. Construction			0						
E. Furnishings/Equipment			0						
F. Departmental Equipment	6		688,000	688,000					
G. Contingency			0						
H. Other			0						
TOTAL			\$688,000	\$688,000	\$0	\$0	\$0	\$0	\$0

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 Title:	SKID STEER									
Department:	DPW - Highway				Category:	Equipment Replacement				
Description and Justification:										

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			0						
B. Design			0						
C. Land Acquisition			0						
D. Construction									
E. Furnishings/Equipment			0						
F. Departmental Equipment	6		105,000	105,000					
G. Contingency			0						
H. Other			0						
TOTAL			\$105,000	\$105,000	\$0	\$0	\$0	\$0	\$0
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 DETAILS SHEET

Project Title:	BACKHOE			
Department:	DPW - Highway		Category:	2B
Description and Justification:				




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	145,000	145,000					
G. Contingency			-						
H. Other			-						
TOTAL			\$145,000	\$145,000	\$0	\$0	\$0	\$0	\$0

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:	LOADER								
Department:	DPW - Highway				Category:	Equipment Replacement			
Description and Justification:									

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		0						
B. Design		0						
C. Land Acquisition		0						
D. Construction								
E. Furnishings/Equipment		0						
F. Departmental Equipment	2/6	257,000			257,000			
G. Contingency		0						
H. Other		0						
TOTAL		\$257,000	\$0	\$0	\$257,000	\$0	\$0	\$0

Source of Funds Legend

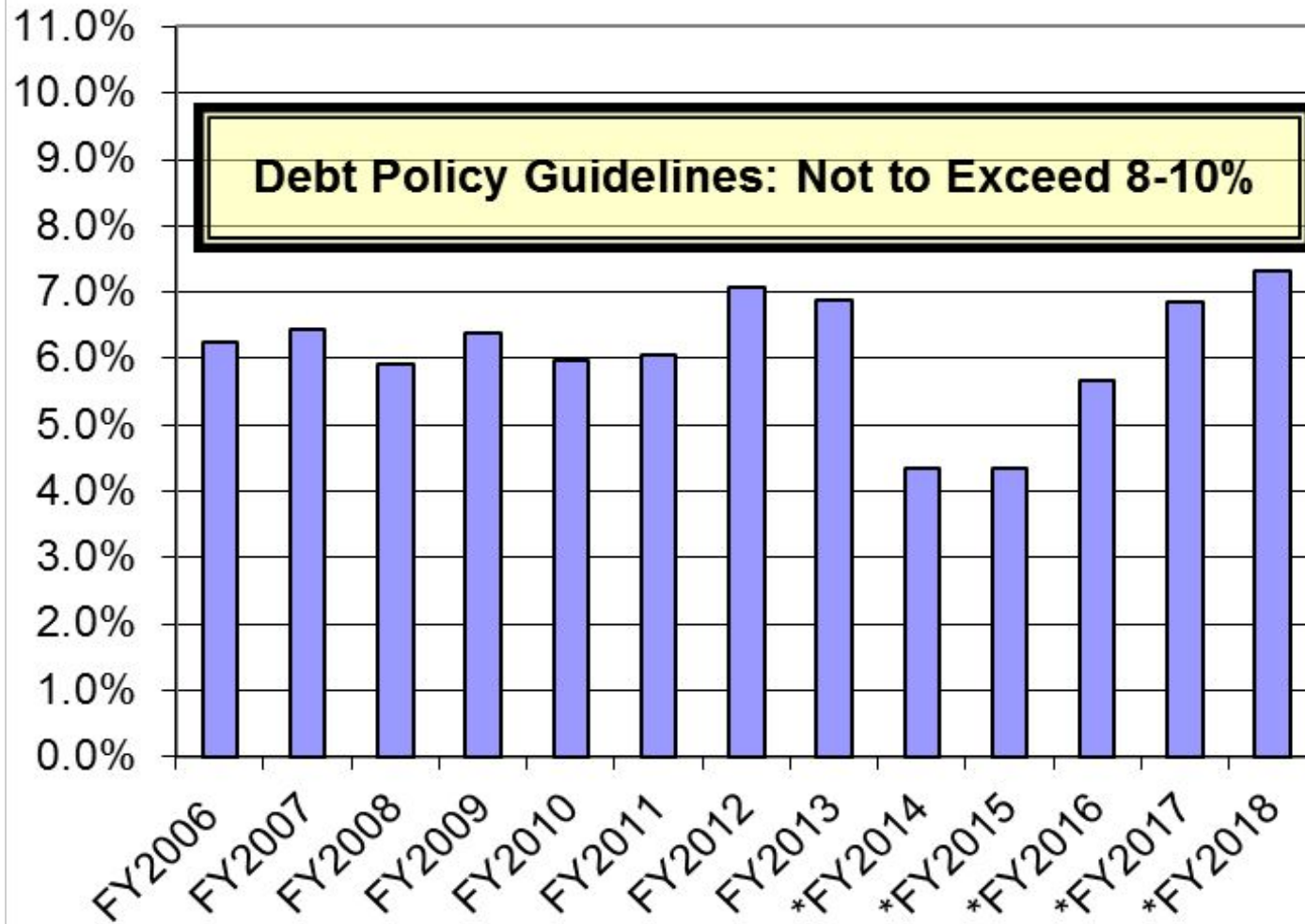
(1) Operating Revenues	(3) State Aid	(5) EMS Revolving Fund Fees	(7) Sewer Enterprise Fund Fees
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash / Other	(8) Water Enterprise Fund Fees

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- **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?

Ratio of Net Debt Service to Total Budget



MOODY'S BOND RATING SYMBOLS

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

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- **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 FY2018–FY2022

Town Government	FY 2018	FY 2019	FY2020	FY2021	FY2022	FY2021-22
	FTE	FTE	FTE	FTE	FTE	Change
Executive Office	4.00	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	9.10	9.10	0.00
MIS/GIS	2.00	2.00	2.00	2.00	2.00	0.00
Town Clerk's Office	2.00	2.00	2.00	2.00	2.00	0.00
Planning & Conservation	2.93	3.45	3.45	3.45	3.48	0.03
Police Department	29.50	30.50	30.50	30.50	30.50	0.00
Fire Department	23.35	23.35	23.18	23.18	22.85	-0.33
Building Department	2.80	2.80	2.80	2.80	2.80	0.00
Health Department	2.20	2.20	2.20	2.20	2.20	0.00
Dog Officer	contract	contract	contract	contract	contract	0.00
Dept. of Public Works	20.48	20.48	20.48	19.00	19.00	0.00
Senior Center/COA	3.00	3.00	3.00	3.00	3.00	0.00
Library	10.48	10.48	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
Cable Access TV	2.38	2.38	2.38	2.38	2.53	0.15
Veterans' Services	district	district	district	district	district	0.00
Town Subtotal	119.08	120.60	120.43	118.55	119.40	0.85
School Department (K-8)						
K-5 Teachers	52.50	52.00	52.00	59.00	53.00	-6.00
Grade 6-8 Teachers	33.00	31.00	29.00	28.00	28.00	0.00
Specialists	42.30	42.90	41.90	41.52	41.90	0.38
Special Education Staff	46.60	46.10	46.30	50.95	49.30	-1.65
Administration	6.00	6.00	6.00	6.00	6.00	0.00
Support Staff	95.00	93.30	94.30	89.90	96.70	6.80
K-8 Schools Subtotal	275.40	271.30	269.50	275.37	274.90	-0.47
Total Town & K-8 FTEs	394.48	391.90	389.93	393.92	394.30	0.38

FIRE DEPARTMENT

Personnel Summary

Position	FY 2018 FTE	FY 2019 FTE	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE
Fire Chief	1	1	1	1	1
Fire Captain	4	4	4	4	4
Firefighter / EMT Basic	2	1	1	1	0
Firefighter / EMT Advanced	0	0	0	0	0
Firefighter / Paramedic	14	15	15	15	16
Administrative Assistant	1	1	1	1	1
Hazardous Materials Assistant	0.48	0.48	0.48	0.48	0.48
Call Firefighters	0.87	0.78	0.70	0.70	0.37
Total Full-time Equivalent	23.35	23.26	23.18	23.18	22.85

GFOA BEST PRACTICES



- **NEW Mandatory Criteria Effective FY2023**
 - Strategic Goals and Strategies—Provide a coherent statement of organization-wide, strategic goals and strategies that address long-term concerns and issues
 - Performance Measures—Provide objective measures of progress toward accomplishing government's mission as well as goals and objectives for specific departments and programs
 - Misc. modifications and updates to the various criteria
 - Overall criteria consolidated from 27 to 25 and from 14 mandatory to 15
 - Refer to the new Criteria Location Guide on the GFOA website <https://www.gfoa.org>

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?



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Northborough
Massachusetts**

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Merrill

Executive Director