

## **BUDGET DOCUMENT ASSESSMENT**

Point Range	Assessment Question	Score
0 - 2	Does the budget include a table of contents and a glossary of terms?	
0 ó 2	Does the budget describe the organization? (such as an org. chart)	
0 ó 4	Does the budget message address major strategic issues (assumptions, trends, problems and opportunities)?	
0 ó 2	Does it include a clear mission or ðbroad goalsö statement?	
0 ó 3	Does the budget include goals for the year / biennium - including how they connect to strategic long term goals?	
0 - 3	Are relevant financial policies included and referenced?	
0 ó 3	Does the budget include a summary of major revenues, and expenditures for the at least a three year period (prior year actual, current year, and proposed budget)?	
0 - 5	Is the overall financial plan clear? Is there a forecast of at least 3 years?	
0 ó 4	Is there a chart showing staffing by department which provides historical information (comparative) such as FTEø?	
0 ó 4	Does the budget document discuss reserves (policy, targets, levels, planned uses, plans to restore)?	
0 ó 4	Is there a description of the programs and activities provided that includes measurable objectives? Are they related to the goals?	
0 ó 3	Does the budget discuss current debt levels by debt types (general obligation, revenue, assessment) including comparisons to legal limits?	
0 ó 4	Does the budget include a list of capital projects for the year? Does it discuss how the improvements will impact future operating budgets?	
0 ó 2	Does the budget convey its messages clearly such as with graphs, tables or other means throughout the document?	
0 ó 2	Is the overall budget format easy to follow and use?	
0 ó 4	Would a citizen or an elected official feel this is a user-friendly budget?	
0 ó 2	Does the budget document provide the reader with opportunities to gain further information?	
<b>53 possible</b>	<b>TOTAL</b>	

General Comments and purpose regarding this assessment ó The order of the questions typically represents the order this information is found in budget documents. The following is a description of the ideals for each section.

Does the budget include a table of contents and a glossary of terms? <i>A simple table of contents should be included. A glossary of terms unique to budgeting and to your particular organization should also be included. An index is a bonus.</i>
Does the budget describe the organization? (such as an org. chart). <i>An organization chart of the entire government is needed but often not enough to describe the organization to an “outsider”. Add defining narrative to help bridge the gap.</i>
Does the budget message address major strategic issues (assumptions, trends, problems and opportunities)? <i>The most important element of your budget is your message. Here you can incorporate other elements (see below) but should be sure to tell your story. Describe what you emphasized (and what you de-emphasized) in this budget and why! Talk about more than numbers.</i>
Does it include a clear mission or ðbroad goalsö statement? <i>What is the purpose of your organization? If you haven’t discussed it and written it down, there is likely confusion on that point. Be sure to include it in the budget!</i>
Does the budget include goals for the year / biennium - including how they connect to strategic long term goals? <i>A great budget message element. Describe what things of significance you hope to accomplish during the budget period.</i>
Are relevant financial policies included and referenced? <i>At a minimum discuss reserve, revenue, budget and expenditure policies. Don’t include (but you can make reference to) non-budget policies (such as purchasing or investments). Describe where this budget might deviate from your policy guidance (or clearly state that it is consistent with policy).</i>
Does the budget include a summary of major revenues, and expenditures for the at least a three year period (prior year actual, current year, and proposed budget)? <i>Include fund balances as well. This is your “financial plan”. Fewer, simple charts are best! Graphs are great but need some captions to interpret them – and make your points.</i>
Is the overall financial plan clear? Is there a forecast of at least 3 years? <i>Along with the financial summary, include a forecast of the major operating funds. Keep to high level account descriptions (avoid too much detail). Summarize into thousands.</i>
Is there a chart showing staffing by department which provides historical information (comparative) such as FTEs? <i>Staffing is often the most significant cost. Also, this can help provide insight into how the government is organized.</i>
Does the budget document discuss reserves (policy, targets, levels, planned uses, plans to restore)? <i>Fund balance changes of more than 10% should be explained. Uses of fund balance in your budget should be explained as well.</i>
Is there a description of the programs and activities provided that includes measurable objectives? Are they related to the goals? <i>“Narratives” take many forms. Basically describe what you are doing, why you are doing it and who is the customer. This can be organized by department, fund, program or community priority.</i>
Does the budget discuss current debt levels by debt types (general obligation, revenue, assessment) including comparisons to legal limits? <i>Debt or other legal / financial obligations can be a significant budgetary and financial issue. Transparency is the key – but again at a summary level. What debt exists and why? How does it compare to legal limits and ability to pay?</i>
Does the budget include a list of capital projects for the year? Does it discuss how the improvements will impact future operating budgets? <i>Capital budgets are challenging to present in clear and simple ways. However a few schedules of sources and uses of funds, along with descriptions of your largest projects works well. Be sure to discuss operating budget impacts.</i>
Does the budget convey its messages clearly such as with graphs, tables or other means throughout the document? <i>Budgets can be intimidating – work to avoid jargon, long-running paragraphs of text, too many details and other potential distractions.</i>
Is the overall budget format easy to follow and use? <i>Consider a “highlights” or other ways to convey the most important points. Most casual readers will look at the message and a few additional pages. Use this limited attention well!</i>
Would a citizen or an elected official feel this is a user-friendly budget? <i>A “budget in brief” or some other summary is often helpful. Put the hot-button issues right up front. Be clear about what you are proposing – in simple terms.</i>
Does the budget document provide the reader with opportunities to gain further information? <i>Provide references to your web site, other documents, staff contacts, and other ways that someone can find out more about the budget or a related topic.</i>