



GFOA AWARD FOR BEST PRACTICES IN SCHOOL BUDGETING

Applicant and Judge's Guide

GFOA Award for Best Practices in School Budgeting

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INTRODUCTION

This document provides an overview of the GFOA Award for Best Practices in School Budgeting. Readers are encouraged to first consult the “Definitions” section of this document as a number of terms have been given precise definitions in order to make this document and its instructions as clear and consistent as possible. Terms that have precise definitions have been capitalized. This document goes on to explain all aspects of the GFOA Award for Best Practices in School Budgeting such as eligibility for the GFOA Award for Best Practices in School Budgeting, the process for applying and judging the awards, and the criteria that will be used to assess whether an applicant has won the GFOA Award for Best Practices in School Budgeting.

DEFINITIONS

Academic Officer. An employee of the Applicant who is in an executive position with substantive responsibility over curriculum and instruction. The Academic Officer must be a co-sponsor of the Applicant’s Submittal. Positions that could fill the role of Academic Officer include superintendent, assistant or associate superintendent for curriculum and instruction, chief academic officer, etc.

Applicant. The organization that is applying for the Award, this is most commonly a school district. See the “Eligibility” section of his document for more information on eligible organizations.

Application. See Award Application.

Award Application. The application for the GFOA Award for Best Practices in School Budgeting. As part of the Application, the Applicant submits essay style responses to describe how the Applicant has met the Award Criteria. The Award Application along with other components of the Submittal comprises the Applicant’s complete entry into the GFOA Budget Award program.

Award Criteria. The criteria the Applicant must meet, in order to receive the GFOA Award for Best Practices in School Budgeting. The Award Criteria are derived from the Best Practices.

Award Interview. A phone interview during which the Judge(s) will have the opportunity to ask the Finance Officer and Academic Officer questions about the Applicant’s Submittal.

Award Program. The program administered by GFOA which receives Submittals, assesses Submittals, and bestows the GFOA Award for Best Practices in School Budgeting.

Best Practices. A set of budgeting practices for school districts that have been researched and officially adopted by GFOA. The Best Practices are available at GFOA’s website and are referenced in the section of this document that describes the Award Criteria. Note that the Best Practices are also referred to as the “Best Practices in School Budgeting” in order to differentiate them from GFOA’s general best practices, which are intended for governments generally and not school districts in particular. For purposes of this document, the term “Best Practices” is used to refer only to the Best Practices in School Budgeting.

Budget Document. The Applicant’s budget document, which has been officially adopted by the Applicant’s governing board.

Finance Officer. An employee of the Applicant who is in an executive position with substantive responsibility over the budget, and who is a co-sponsor of the Applicant’s Submittal to win the GFOA Award for Best Practices in

School Budgeting. Positions that could fill the role of Finance Officer include a finance director, budget director, chief financial officer, etc.

Category. A grouping of Award Criteria. There are a total of fifteen Categories of Award Criteria. The fifteen fall under five Sections.

Criteria. See Award Criteria.

GFOA Award for Best Practices in School Budgeting. The award given to Applicants who meet the Award Criteria.

Instructional Priority. An Instructional Priority is the overall approach for overcoming the problems highlighted by the Applicant's diagnosis of the issues that it faces. An Instructional Priority is adopted as part of the budget process in order to provide general direction without specifically explaining the action steps that need to be taken. Instructional Priorities are described in much greater detail in the Best Practices.

Judge. An individual who assesses whether or not the Applicant has met the Award Criteria. The Applicant's submittal will be assessed by multiple judges at least one of whom will be a GFOA staff member and at least one of whom will be an individual outside of GFOA.

Mandatory Criteria. Award Criteria which the Applicant must meet in order to win the GFOA Award for Best Practices in School Budgeting.

Plan of Action. A plan that describes the steps the Applicant will take to put its Instructional Priorities into place. A Plan of Action is described in much greater detail in the Best Practices.

Programmatic Elements. A Programmatic Element is a categorization of direct budgetary inputs (e.g., personnel, dollars) that can be clearly associated with some service provided by the school.

Section. A Section is a broad grouping of the Best Practices and Award Criteria. There are five Sections: Plan and Prepare; Set Instructional Priorities; Pay for Priorities; Implement Plan, and Ensure Sustainability.

Submittal. The totality of the information the Applicant submits to the Award Program. The Submittal includes the Award Application, Supplementary Materials, the Budget Document, and the Award Interview.

Supplementary Materials. The working documents that are a product of the Applicant's budget process, which are provided to the Award Program by the Applicant in order to better illustrate how the Applicant has complied with the Award Criteria. Note that it is not GFOA's intent that the Supplementary Materials be appended to the Applicant's Budget Document. GFOA only requires that the Supplementary Materials be submitted to the Award Program – the Applicant can decide whether or not to make any of the Supplementary Materials available to the general public.

ABOUT THE AWARD

The Award Program is designed to assess whether the Applicant's budget process adheres to the Best Practices for School Budgeting that have been developed by GFOA. The Award Criteria and recognition for achieving the Award will emphasize alignment of the resource allocation process and improvement of student outcomes.

ELIGIBILITY FOR THE AWARD PROGRAM

Public school districts are the primary audience for the award, so any public school district is eligible to participate in the Award Program. Also eligible are charter management organizations that receive tax support, but aren't part of a school district. Ineligible parties include sub-units of a school district (e.g., individual schools within a district), individual employees in a school district, private schools, and organizations that provide services to school districts, but don't teach students.

GFOA membership is not a requirement to participate in the GFOA Award for Best Practices in School Budgeting.

SOURCES OF EVIDENCE THAT APPLICANTS SUBMIT

The Award Program asks applicants to provide evidence that their budget process complies with the Award Criteria. Applicants will be judged using four primary sources of evidence:

Budget Document: The Applicant's official Budget Document that was formally adopted by the Applicant's governing board (e.g., school board) will be used to demonstrate formal commitment by the board to plans, strategies, and resource allocations that align the Applicant's finances with student achievement.

Award Application: The Award Application will be used by the Applicant to give short essay explanations of how they are complying with the Best Practices.

Supplementary Materials: The Supplementary Materials submitted by the Applicant are comprised of documents that would not necessarily go into the Budget Document, but are important in illustrating the Applicant's adherence to the Best Practices. The Supplementary Materials should also include working papers that are produced by the Applicant as a natural part of the budget process, and not produced specifically for the purposes of the Award Program. The goal, however, is to keep the amount of supplementary materials to a minimum and include only those requested. Note that it is not GFOA's intent that the Supplementary Materials be appended to the Applicant's Budget Document. GFOA only requires that the Supplementary Materials be submitted to the Award Program – the Applicant can decide whether or not to make any of the Supplementary Materials available to the general public.

Applicant Interview. The Judge(s) will schedule a time with the Applicant to review any questions the Judges may have about the Applicant's Award Application. The Applicant Interview will take place over the phone and will typically last about an hour. The Judges will provide the Applicant with a list of general questions they plan to ask ahead of the call, although the Judges also may ask other questions as well. The list of standard interview questions that Judges will start from is listed in Appendix 1.

TIMING OF SUBMISSIONS

Applicants should provide their Submittal to GFOA no later than 120 days of the date when the budget was proposed/adopted.

HOW THE APPLICATIONS WILL BE JUDGED

Applications will be reviewed by a GFOA staff member as well as a panel of judges (the “Judges”). Judges will be drawn from one of the following four categories:

- Employees of a school district that have background and responsibilities relevant to school district budgeting and/or management of academics.
- Private consultants who work with school districts on matters relevant to school district budgeting.
- Academics who study school budgeting and finance.
- Retirees from one of the preceding categories.

The judges will use a 6-point scale to rate each Award Criteria. The 6-point scale is as follows:

- 5 – Exceptional. Is worthy of being an example to other Applicants.
- 4 – Meets expectations/criteria. All elements recommended are covered.
- 3 – Significant progress in meeting criteria. While criteria not fully met, organization is within reach.
- 2 – Progressing, but still work to be done. Organization is moving in right direction, but still has significant amount of work to complete.
- 1 – Does not meet criteria
- 0 – Not provided/relevant

Judges may adjust their scores based on clarifications received during the Applicant Interview.

Some Award Criteria are a “Mandatory Criterion”. A Mandatory Criterion is one that an Applicant must meet (or be close to meeting, see the following) in order to receive the GFOA Award for Best Practices in School Budgeting. Other Criteria are non-Mandatory Criteria. While an Applicant will not necessarily be denied the Award because of failure to meet a given non-Mandatory Criteria, missing multiple non-Mandatory Criteria will adversely affect the Applicant.

Overall scores for each Section are calculated by averaging the 3 judges scores based on each Criteria score (with criteria that request multiple

Fifteen Categories of Award Criteria organized in Five Sections	
1. Plan and Prepare	
	1A. Establish a Partnership between the Finance and Instructional Leaders
	1B. Develop Principles and Policies to Guide the Budget Process
	1C. Analyze Current Levels of Student Learning
	1D. Identify Communications Strategy
2. Set Instructional Priorities	
	2A. Develop Goals
	2B. Identify Root Cause of Gap between Goal and Current State
	2C. Research & Develop Potential Instructional Priorities
	2D. Evaluate Choices amongst Instructional Priorities
3. Pay for Priorities	
	3A. Applying Cost Analysis to the Budget Process
	3B. Evaluate & Prioritize Use of Resources to Enact the Instructional Priorities
4. Implement Plan	
	4A. Develop a Strategic Financial Plan
	4B. Develop a Plan of Action
	4C. Allocate Resources to Individual School Sites
	4D. Develop a Budget Presentation
5. Ensure Sustainability	
	5A. Put Strategies into Practice and Evaluate Results

items, i.e. application question, interview, budget document, and supplementary materials having separate scores) and then taking the average of the Categories for each Section. See the table on the previous page for a summary of the five Sections and 15 underlying Categories. The organizing hierarchy for the Award Criteria is explained in more detail later in this document.

For each Section there are two critical calculations to determine if an Applicant has met the standards for the GFOA Award for Best Practices in School Budgeting.

1. The Applicant has scored “4” or better for a majority of the Mandatory Criteria, but no lower than a “3”
2. The Applicant has averaged a “3” or better for the overall grade in each Section.

The implication is that the applicant could fail to meet some non-Mandatory Criteria and still meet the standards for the Award if the Applicant can demonstrate off-setting strengths in other Criteria.

The purpose of this program is to help applicants improve the quality of their budgeting. Consistent with that goal, more experienced applicants can expect to be judged more strictly than newer applicants. That is, experienced applicants will be required to demonstrate that they have made improvements in those specific areas where judges have indicated that improvement is needed in order to continue to receive the award. This process is designed to produce a solid baseline of quality budgeting. Even with establishment of a solid baseline of quality budgeting, GFOA expects to see efforts to maintain this level of quality and continuous examination of the process for additional improvements and innovations.

KEY ISSUES IN SCHOOL BUDGETING & THEIR RELATION TO THE AWARD CRITERIA

This section provides clarification on some of the most fundamental aspects of school district budgeting systems and how they relate to the Award Criteria. This includes:

- Incremental budgeting methods versus non-incremental budgeting methods, such as zero-base budgeting.
- Centralized resource allocation ratios and formulas versus decentralized methods like weighted student funding formulas and student based budgeting.
- The scope of the annual “budget” process with respect to planning to improve student performance.

Incremental Budgeting versus Non-incremental Budgeting Methods

While GFOA does encourage Applicants to move away from incremental budgeting methods and take a more comprehensive look at its spending, the Award Criteria and Judges are not predisposed towards (or against) zero-based budgeting and/or any other specific form of budgeting. Applicants are encouraged to use whatever budgeting method best suits their circumstances and that complies with the Award Criteria.

Decentralized versus Centralized Resource Allocation Methods

School districts commonly use ratios set by the central district office to allocate staff to school sites (e.g., “X” number of teachers per 100 students, “Y” guidance counselors per 100 students, etc.). More recently, some school districts have moved towards weighted student formula funding (also known as student based budgeting, per pupil budgeting, etc.) wherein school sites are allocated dollar amounts based on their enrollment (rather than staffing numbers) and school site leaders (i.e., principals) are given the latitude to spend the dollars on staffing and other resources as they see fit. The Best Practices and Award Program are intended by GFOA to be equally accessible to Applicants using weighted student funding methods of budgeting or more traditional allocation methods – GFOA has not found compelling evidence that one method is inherently superior to the other.

GFOA believes that the essence of good budgeting is the same regardless of whether a district uses a more centralized allocation approach versus the more decentralized weighted-student funding approach, though the location of where decisions are made shifts from the central district office to the individual school sites for districts that use the decentralized approach. Hence, while all Applicants are subject to the same Award Criteria, Applicants will need to describe how they have complied with the Award Criteria at the district level, the school site level, and/or some combination of the two depending on where the district has chosen to locate budgetary decision-making authority.

Scope of the Budget Process with Respect to Planning for Student Performance

The Award Criteria are comprehensive of the process steps required to analyze the current financial condition and academic performance, set performance goals, diagnose the issues the Applicant faces in achieving its goals, develop strategies and action plans to achieve the goals, and allocate resources to achieve the strategies. However, GFOA does not necessarily expect that the Applicant will perform all of these activities every year as part

of the “budget” process. For example, the Applicant may have a separate strategic planning process that allows the Applicant to meet many of the Award Criteria. The Applicant may also not need to perform activities to fulfill all Criteria every year. For example, if the Applicant has developed a long-range strategy to improve student achievement, the strategy is unlikely to change radically from one year to the next (assuming it is getting the desired results). In this case, the Applicant would just need to demonstrate how the existing strategy conforms to the Award Criteria, rather than re-doing the entire strategy development process each year. For Applicants who are relying on an existing strategy, the Judges will look for evidence in the Submittal that the Applicant is monitoring the effectiveness of its strategies and adjusting them as may be necessary.

THE AWARD CRITERIA

This section presents the Award Criteria that are the basis for judging the Applicant's Submittal. The Award Criteria are organized along five major Sections of the budgeting and financial planning process: Plan and Prepare; Set Instructional Priorities; Pay for Priorities; Implement Plan, and Ensure Sustainability.

This document presents the following information for each of the four dimensions:

- **Award criteria:** Short statements of the Award Criteria. The Award Criteria are organized along the following hierarchy:
 - Five Sections (Plan and Prepare; Set Instructional Priorities; Pay for Priorities; Implement Plan; and Ensure Sustainability)
 - Fifteen Categories within the five Sections.
 - Sub-categories within the Categories. There may be up to five sub-categories within a Category, but most Categories have one only one or two sub-categories.
- **Numbering Scheme:** An alpha-numeric indexing system is used to help the Applicant navigate the Award Criteria. For example, the first Award Criteria in Category 1, sub-category B is "1.B.1" while the second Award Criteria would be "1.B.2." The first Criteria in Category 2, sub-category A is "2.A.1" and so on. The Award Criteria are bulleted with a yellow star (★) to help with quick identification.
- **Reference Best Practice:** A reference to the Best Practice(s) that the Award Criteria are derived from. The best practice references are marked with a light bulb icon.
- **What Judges will be looking for:** Describes the key elements that the Judges will be looking for when assessing the Submittal. Elements relative to the baseline standards necessary to achieve the GFOA Award for Best Practices in School Budgeting are described, as well as elements relative to achieving an "exceptional" rating from the Judges.

1. Plan and Prepare

This Section encompasses Award Criteria in the following Categories:

- 1A. Establish a Partnership between the Finance and Instructional Leaders
- 1B. Develop Principles and Policies to Guide the Budget Process
- 1C. Analyze Current Levels of Student Learning
- 1D. Identify Communications Strategy

Category 1A: Establish a Partnership between the Finance and Instructional Leaders

This Category contains Criteria about establishing/improving partnership between the academic and finance staff for the budget and planning processes and identifying what can be used to measure whether or not the process was successful. It encompasses Award Criteria in the following sub-categories:

- I. Establishing the governance and ownership over the budget process as a prerequisite to establishing criteria for success of the budget process.
- II. Establishing criteria and measures for success of the budget process.

ESTABLISH A PARTNERSHIP BETWEEN THE FINANCE AND INSTRUCTIONAL LEADERS – AWARD CRITERIA:

- ★ **Criterion 1.A.1: Finance-academic partnership (Mandatory).** The Academic Officer is a key participant in the budget process as evident by the Academic Officer’s co-signing of the Award Application and participation in Award Interview. The Applicant can describe how the Academic Officer has been an active participant in the budget process in the Award Application.
- ★ **Criterion 1.A.2: Criteria for success of the budget process.** The Applicant has described in its Award Application the measures it uses to evaluate the timeliness, cost (e.g., time and effort), and quality of the budget process.



Reference Best Practices 1A, Establish a Partnership between the Finance and Instructional Leaders

WHAT JUDGES WILL BE LOOKING FOR

The Award Interview is a key Submittal for the Judges’ evaluation of these criteria. Judges will be looking for the following characteristics in the Applicant’s Submittal in order to meet the baseline standards.

- The Academic Officer can explain his or her role in the budget process and how the budget has helped the Applicant advance student learning.
- The Applicant can describe the parties that were involved in the governance of the budget process and the role they played.
- A clear set of measures to gauge the time, cost, and quality of the budget process.
- The measures have actually been used to manage the budget process.

Judges will be more inclined to rate an Applicant as “exceptional” in this area if the following characteristics are present.

- In the Award Interviews, the Academic Officer displays a superior command of the issues involved in the budget process.
- The measures used to manage the budget process are exceptionally compelling and have been monitored closely in the budget process.

Category 1B: Develop Principles and Policies to Guide the Budget Process

This Category contains Criteria about designing the financial planning and budget process and deciding how it will work. It encompasses Award Criteria in the following sub-categories:

- I. Principles to consider.
- II. Policies to consider.

DEVELOP PRINCIPLES AND POLICIES TO GUIDE THE BUDGET PROCESS – AWARD CRITERIA:

- ★ **Criterion 1.B.1: Budget Principles.** A set of principles should be formally adopted by the board and should be submitted as Supplementary Materials. The principles should address, at a minimum, the concepts outlined in the Best Practice.

- ★ **Criterion 1.B.2: Policies (Mandatory).** The board should formally adopt a set of budget policies that should be submitted as Supplementary Materials and that should be summarized in the Budget Document. At a minimum, the policies should address the policy topics recommended by the Best Practice.



Reference *Best Practice 1B, Develop Principles and Policies to Guide the Budget Process*

WHAT JUDGES WILL BE LOOKING FOR

Judges will be looking for the following characteristics in the Applicant’s Submittal in order to meet the baseline standards.

- The budget principles address the concepts described in the Best Practice.
- The budget policies address the concepts described in the Best Practice.
- The practices and policies have been formally adopted by the board, such as by resolution or equivalent method.

Judges will be more inclined to rate an Applicant as “Exceptional” in this area if the following characteristics are present.

- Innovative or particularly effective policy provisions.
- Policies covering a broader range of topics than called for by the best practices, where the additional policies provide important additional board-level guidance and governance to the budget process. Note that staff-level budgeting procedures would not exemplify this characteristic, nor would board level policy over financial management topics that are only tangentially related to budgeting (e.g., accounting, investment, etc.)
- Evidence in the budget document that the policies are being complied with. For example, a chart could show actual reserve levels versus the level called for by the Applicant’s policy.

Category 1C: Analyze Current Levels of Student Learning

This Category contains Criteria about the collection and use of data and how to measure student performance. It encompasses Award Criteria in the following sub-categories:

- I. Collecting performance data.
- II. Measuring student performance with assessment data.

ANALYZE CURRENT LEVELS OF STUDENT LEARNING – AWARD CRITERIA:

- ★ **Criterion 1.C.1: Data Analysis Overview.** The Applicant uses a well-rounded set of data that includes assessment data (summative and shorter-cycle), along with other forms of data to monitor against both performance standards and changes in performance over multiple years. The applicant can explain its approach to using data in the Award Application.
- ★ **Criterion 1.C.2: Data Analysis Example.** In the Supplementary Materials, the Applicant can provide a sample presentation of measures that is an exemplar of its approach to using data.



Reference *Best Practice 1C, Analyze Current Levels of Student Learning*

WHAT JUDGES WILL BE LOOKING FOR

Judges will be looking for the following characteristics in the Applicant’s Submittal in order to meet the baseline standards.

- Summative and short-cycle assessment data is collected and analyzed in such a way as to provide insight into:
 - Comparison of student performance against standards
 - Students’ improvement relative to earlier performance
 - Changes over multiple years.
- The Applicant can describe what insights and conclusions have been reached using assessment data and how those conclusions were used to set the Applicant’s performance goals.
- Data other than assessment data is included in the Applicant’s analysis and the Applicant can describe what insights and conclusions have been reached using this data.
- Data is disaggregated into socioeconomic or other relevant characteristics of students and by school level (e.g., high school, middle school, and grade school), school site, and grade level.
- The focus of the analysis may be at the school level or the district level, whichever is most beneficial to the Applicant.

Judges will be more inclined to rate an Applicant as “Exceptional” in this area if the following characteristics are present.

- The Applicant can describe how assessments and other data collection methods are aligned with its curriculum and other strategies.

Category 1D: Identify Communications Strategy

This Category contains Criteria on developing and implementing a communications strategy to inform the budget process and engage stakeholders. It encompasses Award Criteria in the following sub-categories:

- I. Components of a communication strategy.
- II. Implementation of a communication strategy.

IDENTIFY COMMUNICATIONS STRATEGY – AWARD CRITERION:

- ★ **Criterion 1.D.1: Communications.** The Applicant can describe in the Award Application how it explains the budget process to stakeholders and why budget decisions were made. The Budget Document presentation should be consistent with this explanation.



Reference Best Practice 1D, Identify Communications Strategy

WHAT JUDGES WILL BE LOOKING FOR

Judges will be looking for the following characteristics in the Applicant’s Submittal in order to meet the baseline standards.

- The communication approach describes to stakeholders: A) budget process itself; B) the principles and policies; C) the goals; and D) the strategies that guide budget process decisions.
- Budget decisions are fully explained, including the financial context and student learning considerations that drove these budget decisions.

- The Applicant has identified key messengers (e.g., school site leaders) and the messengers help to convey a clear message.
- Specific target audiences (e.g., parents, teachers, etc.) are identified and messages are crafted accordingly.
- Feedback from stakeholders is monitored and appropriate adjustments are made.

Judges will be more inclined to rate an Applicant as “Exceptional” in this area if the following characteristics are present.

- Public engagement methods have followed a clear and compelling design that supports clearly identified goals for public engagement (e.g., information dissemination, deliberation on budget decisions, etc.)
- School site leadership (e.g., principals) is closely engaged in the communication strategy.
- The Applicant can demonstrate the use of other innovative or especially effective communications methods (such as those described in the referenced Best Practice)

2. Set Instructional Priorities Phase

This Section encompasses Award Criteria in the following Categories:

2A. Develop Goals

2B. Identify Root Cause of Gap between Goal and Current State

2C. Research and Develop Potential Instructional Priorities

2D. Evaluate Choices amongst Instructional Priorities

Category 2A: Develop Goals

This Category contains Criteria about establishing the goals based on what the Applicant wants to achieve as a district and for individual school sites. It encompasses Award Criteria based on the following sub-categories:

- I. The preferred format for goals (“SMARTER” goals)
- II. The process for distributing district-wide goals to individual schools and classrooms

DEVELOP GOALS – AWARD CRITERIA:

- ★ **Criterion 2.A.1: District-wide SMARTER goals (Mandatory).** The Applicant has articulated a set of district-wide goals that are consistent with the SMARTER framework (see reference Best Practice for an explanation of the SMARTER framework), as demonstrated by the presentation of the goals in the [Budget Document](#) and [Supplementary Materials](#). The Applicant can explain the goal setting process in the [Award Application](#).
- ★ **Criterion 2.A.2: School site SMARTER goals (Mandatory).** The goals have been distributed to individual school sites, as demonstrated in the [Supplementary Materials](#) and [Budget Document](#).
- ★ **Criterion 2.A.3: Goal content.** The goals address student performance as well as factors that influence student performance (e.g., learning climate, professional capacity, etc.) as demonstrated in the [Supplementary Materials](#).



Reference *Best Practice 2A, Develop Goals*

WHAT JUDGES WILL BE LOOKING FOR

Judges will be looking for the following characteristics in the Applicant’s Submittal in order to meet the baseline standards.

- The goals conform to the SMARTER framework.
- The goals address student performance directly as well as secondary factors that ultimately contribute to student performance.
- The goals link to the Applicant’s analysis of the environment.
- The goal setting process was inclusive of all appropriate stakeholders.
- The goals take a multi-year perspective, including the identification of intermediate goals.
- There is a clear relationship between the District’s goals and the goals of individual school sites.

Judges will be more inclined to rate an Applicant as “Exceptional” in this area if the following characteristic is present.

- Outstanding application of the SMARTER framework to goal setting.

Category 2B: Identify Root Cause of Gap between Goal and Current State

This Category contains Criterion about identifying the underlying cause of the gap between the Applicant’s current and desired states. It encompasses Award Criteria in the following sub-categories:

- I. The rationale for root analysis.
- II. Categories of potential root causes of underperformances.

IDENTIFY ROOT CAUSES OF GAP BETWEEN GOAL AND CURRENT STATE - AWARD CRITERION:

- ★ **Criterion 2.B.1: Root Cause Analysis (Mandatory).** The Applicant has conducted root cause analysis on the gaps between its goal state and current state as evidenced by an example of the root cause analysis. The root cause analysis must clearly relate to one or more of the Applicant’s goals submitted with the Supplementary Materials. The Applicant must then explain how it conducted root cause analysis, more generally, and what it learned in the Award Application.



Reference *Best Practice 2B, Identify Root Cause of Gap Between Goal and Current State*

WHAT JUDGES WILL BE LOOKING FOR

Judges will be looking for the following characteristics in the Applicant’s Submittal in order to meet the baseline standards.

- The analysis leads to a compelling root cause of the stated problem that is being analyzed.
- The subject of the analysis is clearly related to one of the Applicant’s goals.
- Focused participation in the analysis by stakeholders with close knowledge of the subject of the analysis.

Judges will be more inclined to rate an Applicant as “Exceptional” in this area if the following characteristics are present.

- Use of systematic root cause analysis tools, such as the five whys or cause-and-effect diagrams.

- Root cause analysis has been used to find actions schools can take and has not been limited to attributing performance gaps to disadvantaged student demographics or parents/home life.

Category 2C: Research & Develop Potential Instructional Priorities

This Category contains Criterion about the Applicant developing Instructional Priorities as an approach to achieve its goals. It encompasses Award Criteria in the following sub-categories:

- I. Existing research on proven effective practices that a district should consider as it develops its own Instructional Priorities.
- II. How to articulate Instructional Priorities.

RESEARCH AND DEVELOP POTENTIAL INSTRUCTIONAL PRIORITIES- AWARD CRITERION:

- ★ **Criterion 2.C.1: Instructional Priorities (Mandatory).** The Applicant has developed a set of Instructional Priorities as demonstrated by the presentation of the Instructional Priorities in the Supplementary Materials. The Applicant can provide research citations and/or other research to support the development of the Instructional Priorities in the Supplementary Materials. Note that the Applicant does not necessarily have to use the term “Instructional Priorities” in its budget process or document – any term is acceptable as long as the underlying concept is met. For instance, the Best Practice document describes the “Theory of Action” as one particular format for articulating Instructional Priorities that has proven to work in school districts.



Reference *Best Practice 2C, Research & Develop Potential Instructional Priorities*

WHAT JUDGES WILL BE LOOKING FOR

Judges will be looking for the following characteristics in the Applicant’s Submittal in order to meet the baseline standards.

- The development of the Instructional Priorities is clearly informed by rigorous research.
- The Instructional Priorities are clear about how the Applicant will improve student achievement, including an explanation of the presumed cause-and-effect relationship at work.
- The Instructional Priorities are not overly specific on implementation details.
- The Instructional Priorities are limited in number.
- The Instructional Priorities have been developed.
- If the Applicant’s budget process gives a great deal of budget decision-making authority to individual school sites, the individual school sites should have Instructional Priorities. Please note that if individual school sites have their own Instructional Priorities, the Applicant should submit the Instructional Priorities for a limited number of school sites that are representative of school sites in the district (rather than the “best of”) and certify that the Instructional Priorities of other school sites are of similar quality.

Judges will be more inclined to rate an Applicant as “Exceptional” in this area if the following characteristics are present.

- Particularly rigorous research base and a strong demonstrated tie between the research and the Instructional Priorities.
- A compelling format for presentation of the Instructional Priorities, such as a Theory of Action.

Category 2D: Evaluate Choices amongst Instructional Priorities

This Category contains Criteria about how to evaluate the choices between the Instructional Priorities that the Applicant developed. It encompasses Award Criteria in the following sub-categories:

- I. Identify the major ideas under consideration (i.e., “options”), which is the first step to evaluating the district’s options.
- II. Describe the options so that decision makers can make an informed decision between the options.
- III. Communicating that consequences do exist in making particular choices.
- IV. Engage the public in the process of evaluating the options.

EVALUATE CHOICES AMONGST INSTRUCTIONAL PRIORITIES - AWARD CRITERION:

- ★ **Criterion 2.D.1: Option Analysis.** The Applicant has followed a well-designed process to present options and engage stakeholders, as evident by the description of the process in the Award Application. Applicants can support their description with submittal of Supplementary Materials that describe the process.



Reference Best Practice 2D, Evaluate Choices amongst Instructional Priorities

WHAT JUDGES WILL BE LOOKING FOR

Judges will be looking for the following characteristics in the Applicant’s Submittal in order to meet the baseline standards.

- A process that promotes successful decision-making, where a limited number of choices are presented, the consequences of different choices are made clear (for student learning and finances), choices are presented in meaningful categories where appropriate, and choices have been presented in an order designed to make choosing easier.
- The description of the consequences of the different choices addresses the potential impact on student learning, long-term affordability, feasibility of implementation, and level of stakeholder support.
- The process includes public engagement that is designed to produce considered deliberation.

Judges will be more inclined to rate an Applicant as “Exceptional” in this area if the following characteristics are present.

- Particularly well presented and defined options.
- A compelling format for public engagement.

3. Pay for Priorities Phase

This Section encompasses Award Criteria in the following Categories:

3A. Applying Cost Analysis to the Budget Process

3B. Evaluate & Prioritize Use of Resources to Enact the Instructional Priorities

Category 3A: Applying Cost Analysis to the Budget Process

This Category contains Criteria about analyzing data related to an organization's cost structure and cost-effectiveness. It encompasses Award Criteria in the following sub-categories:

- I. Considerations in analyzing staffing for each school site.
- II. Considerations and methods for a cost-of-service analysis, including:
 - a) Fully loaded costs
 - b) Per unit costs
 - c) Cost effectiveness measurements

APPLYING COST ANALYSIS TO THE BUDGET PROCESS - AWARD CRITERIA:

- ★ **Criterion 3.A.1: Cost Structure Analysis.** The Applicant submits an analysis of its cost structure as a Supplementary Material. In the Award Application the Applicant explains why it chose the particular analytical techniques (e.g., staffing analysis, unit cost analysis- see the Best Practice for details) it has employed and what insights it gained.
- ★ **Criterion 3.A.2: Cost-Effectiveness Measurement.** The Applicant should demonstrate the use of cost-effectiveness measurement techniques (see the Best Practice for details) and/or explain in the Award Application how it is building its capacity to more easily calculate cost-effectiveness measures.



Reference *Best Practice 3A, Applying Cost Analysis to the Budget Process*

WHAT JUDGES WILL BE LOOKING FOR

The Applicant has latitude on the particular cost analysis techniques it employs, but Judges will be looking for the following characteristics in the Applicant's Submittal in order to meet the baseline standards.

- The analytical question the Applicant sets out to answer is clearly identified.
- The answer the Applicant arrived at is clearly described.
- An analysis of staffing is included, unless the Applicant can provide a compelling explanation of why it forewent a staffing analysis in favor of other techniques.
- Cost analysis is based on full-loaded compensation, not just salaries.
- Cost analysis is inclusive of all of the Applicant's expenditures (including that supported by categorical funding) not just discretionary spending.

Judges will be more inclined to rate an Applicant as "Exceptional" in this area if the following characteristics are present.

- Per unit costs or other specialized cost analysis techniques are used judiciously to provide additional insight and the Applicant can explain why these techniques were selected and what was learned.
- The analysis addresses the cost-effectiveness of spending.

- A plan for how data will be captured and processed to better calculate cost-effectiveness measures in the future is articulated.

Category 3B: Evaluate & Prioritize Use of Resources to Enact the Instructional Priorities

This Category contains Criteria about identifying how the Applicant will fund the selected Instructional Priorities. It encompasses Award Criteria in the following sub-categories:

- I. Preparing to evaluate and prioritize spending by first understanding the options that are on the table.
- II. Finding opportunities to obtain the resources to pay for the new spending necessary to implement the Instructional Priorities.
- III. Weighing trade-offs between the benefits available from pursuing the Instructional Priorities against the cost associated with raising the resources to pay for the Instructional Priorities.
- IV. Overcoming constraints on changing how resources are used.

EVALUATE & PRIORITIZE USE OF RESOURCES TO ENACT THE INSTRUCTIONAL PRIORITIES – AWARD CRITERIA:

- ★ **Criterion 3.B.1: Analyze Revenues (Mandatory).** The Applicant has submitted documentation with its Supplementary Materials that shows the results of its revenue analysis. The Applicant can explain the analysis and important conclusions reached in the Award Application.
- ★ **Criterion 3.B.2: Sunset Programs (Mandatory).** The Applicant has submitted documentation with its Supplementary Materials that shows the results of its evaluation of its services to determine if any of them might be sunset in order to free resources for the Instructional Priorities. The Applicant can explain its approach to evaluating the potential for sunsetting a service and any important conclusions reached in the Award Application.
- ★ **Criterion 3.B.3: Finding efficiencies (Mandatory).** The Applicant has submitted documentation with its Supplementary Materials that shows the results of its efforts to find efficiencies in its existing services. The Applicant can describe the efficiencies found in the Award Application.



Reference *Best Practice 3B, Evaluate & Prioritize Expenditures to Enact the Instructional Priorities*

WHAT JUDGES WILL BE LOOKING FOR

Judges will be looking for the following characteristics in the Applicant’s Submittal in order to meet the baseline standards.

- The Applicant has conducted an analysis of its current revenue structure.
- The applicant has critically examined at least some of its programs for the possibility of sunsetting them. The examination relies upon defined criteria for making the decision to sunset a program.
- The applicant can describe efficiency enhancing measures that are being pursued in order to free up resources for the Instructional Priorities.

Judges will be more inclined to rate an Applicant as “Exceptional” in this area if the following characteristics are present.

- The Applicant has analyzed how it might optimize its existing revenue structure.

- The evaluation of spending is inclusive of a large portion of the Applicant’s total budget. Large portions of the budget have not been taken as a “given” or otherwise exempted from evaluation.
- Use of analytical techniques to evaluate cost effectiveness of spending and an exceptionally insightful use of this information.
- Finding efficiencies that free up revenues while holding quality constant or even improving it.

4. Implement Plan Phase

This Section encompasses Award Criteria in the following Categories:

4A. Develop a Strategic Financial Plan

4B. Develop a Plan of Action

4C. Allocate Resources to Individual School Sites

4d. Develop a Budget Presentation

Category 4A: Develop a Strategic Financial Plan

This Category contains Criteria about developing a long-range, strategic financial plan. It encompasses Award Criteria in the following sub-categories:

- I. Developing a strategic financial plan that provides a broad overview of the Instructional Priorities that the district will pursue and how it will pay for them over the next three to five years.

DEVELOP A STRATEGIC FINANCIAL PLAN - AWARD CRITERIA:

- ★ **Criterion 4.A.1: Strategic Financial Plan Document (Mandatory).** The Applicant provides, as Supplementary Material, a copy of its strategic financial plan (note that the Applicant may choose any title it likes for this document)
- ★ **Criterion 4.A.2: Strategic Financial Plan Formally Adopted (Mandatory).** As Supplementary Material, the Applicant can provide a copy of a resolution or other document evidencing that the strategic financial plan has been officially adopted by the Applicant’s governing board.



Reference Best Practice 4A, Develop a Strategic Financial Plan.

WHAT JUDGES WILL BE LOOKING FOR

Judges will be looking for the following elements within the strategic financial plan in the Applicant’s Submittal in order to meet the baseline standards.

- The strategic financial plan clearly identifies the Applicant’s Instructional Priorities. including the presumed cause-and-effect relationship between the Instructional Priorities and the district’s desired goal state
- The description of the Instructional Priorities should also address the coherence of the district’s approach – do the district’s proposed Instructional Priorities represent a coordinated, consistent approach to achieving the goals?
- The public presentation of the Instructional Priorities is consistent with the materials submitted by the Applicant for Section 2 – ‘Set Instructional Priorities’

- The strategic financial plan describes the measures and other sources of evidence that will be used to measure student achievement relative to the desired goal state. The measures address outcomes that make a significant difference in the lives of students such as graduation rates, degree of college and/or career readiness, math and reading skills, etc
- The strategic financial plan describes the trade-offs the Applicant will make to secure the resources needed to fund the Instructional Priorities
- The strategic financial plan takes a long-term perspective (3 to 5 years)

Judges will be more inclined to rate an Applicant as “Exceptional” in this area if the following characteristics are present.

- The strategic financial plan describes how and when the plan will be updated, including the specific conditions that will trigger the update.
- The strategic financial plan explicitly addresses the scalability to impact of the Instructional Priorities.
- The strategic financial plan explicitly addresses the coherence of the Instructional Priorities.

Category 4B: Develop a Plan of Action

This Category contains Criteria about developing a Plan of Action which describes the actions needed to implement the district’s Instructional Priorities. It encompasses Award Criteria in the following sub-category:

- I. Develop a Plan of Action. A Plan of Action translates the Strategic Financial Plan into action by describing precise initiatives, programs, and resources allocation assumptions.

DEVELOP A PLAN OF ACTION - AWARD CRITERIA:

- ★ **Criterion 4.B.1: Plan of Action (Mandatory).** The Applicant has developed a Plan of Action that provides a coherent presentation of how the Applicant will implement its Instructional Priorities. The Plan of Action should be developed at the district-wide level. Applicants should submit a district-wide Plan of Action as part of the Supplementary Materials.
- ★ **Criterion 4.B.2: Plan of Action Accepted by Administration.** The Plan of Action is formally accepted by district administration, as described in the Award Application.



Reference *Best Practice 4B, Develop a Plan of Action.*

WHAT JUDGES WILL BE LOOKING FOR

Judges will be looking for the following elements within the Plan of Action in the Applicant’s Submittal in order to meet the baseline standards.

- Note that the GFOA Best Practices contemplate the Plan of Action primarily as a working document for the staff of the Applicant, not as a communication tool for the public. Therefore, the Applicant may choose an appropriate format and should not feel compelled by the Award Program to develop a format that is more refined than is necessary given the purpose of the document.
- The Plan of Action describes the specific actions the district will take to implement the Instructional Priorities. The actions should form a coherent, coordinated approach to implementing the Instructional Priorities.

- The Plan of Action describes the specific actions the district will take to implement the trade-offs. For example, if an existing service is to be performed more efficiently or more economically, the Plan of Action should describe how that will be done.
- The Plan of Action should identify who is responsible for implementing the actions and where coordination is required between different organizational units.
- The Plan of Action should identify how the district will ensure that the actions are being implemented on schedule and with fidelity.
- The Plan of Action should describe any critical resourcing assumptions that have been made at any point during the financial planning process, which need to be carried through to budget formulation.

Judges will be more inclined to rate an Applicant as “Exceptional” in this area if the following characteristics are present.

- Action steps promote coherence in the Applicant’s approach to implementing the Instructional Priorities.
- There are clear measures of the success of intermediate steps the Applicant must take on the way to achieving its student performance goals.

Category 4C: Allocate Resources to Individual School Sites

This Category contains Criteria about distributing allocations to put budget and planning decisions into practice. It encompasses Award Criteria in the following sub-categories:

- I. Formulas used to allocate resources should classify resources into programmatic elements that are relevant to the Plan of Action. The allocation formulas should be transparent about how dollar allocations are made to each school.
- II. The budget should show actual dollars allocated to each site, but should conform to specific practices to improve transparency in resource use and support better decision making.

ALLOCATE RESOURCES TO INDIVIDUAL SCHOOL SITES – AWARD CRITERIA:

- ★ **Criterion 4.C.1: Allocation Formula (Mandatory).** The ratios / formulas used for allocation are clearly described in the Budget Document and the rationale behind the formulas is clearly described in the Award Application. The Academic Officer can describe how the ratios work in the Application Interview.
- ★ **Criterion 4.C.2: Programmatic Elements.** The Applicant allocates to Programmatic Elements, as is evident in the Budget Document.
- ★ **Criterion 4.C.3: Consolidated Budgeting (Mandatory).** The budget allocation process includes all of the funding available to the Applicant, as evidenced by the inclusion of all funds in the Budget Document.
- ★ **Criterion 4.C.4: Direct Cost of Personnel (Mandatory).** Allocation decisions are made using the direct cost of personnel (salaries and benefits).



Reference *Best Practice 4C, Allocate Resources to Individual School Sites.*

WHAT JUDGES WILL BE LOOKING FOR

Judges will be looking for the following characteristics in the Applicant’s Submittal in order to meet the baseline standards. Note that this part of the Award Criteria has some differentiation for Applicants using a staffing ratio formula versus a weight student funding formula.

- The allocation formulas (staffing ratios and/or weighted student formulas) can be clearly identified and understood by the Judges.

- There is a clear connection between the allocation formulas and the Applicant’s strategy to improve student performance.
- Current enrollment figures are used in the formulas.
- For staffing ratios, there is a policy on how to handle fractional allocations of staff, other than automatically rounding up to the nearest whole employee.
- For weighted student funding formula, the Applicant demonstrates the methods used to support principals as budget decision-makers and to empower principals commensurate with their proven ability as budgetary decision-makers.
- Allocation is comprehensive of all funding sources available to the Applicant, including categorical funds.
- Allocation of personnel costs is inclusive of salaries and benefits.

Judges will be more inclined to rate an Applicant as “Exceptional” in this area if the following characteristics are present.

- Dollars are allocated to Programmatic Elements.
- The Applicant has provided transparency on how teachers are allocated by allocating using either actual compensation or average compensation supplemented with data on levels of teacher experience/effectiveness at each school site.
- The Applicant has taken measures to respond to differences in levels of teacher experience/effectiveness between school sites.

Category 4D: Develop a Budget Presentation

This Category contains Criteria about developing the Budget Presentation. It encompasses Award Criteria in the following sub-categories:

- I. Fundamental organization of the budget presentation.
- II. Special issues and considerations in the budget presentation.

DEVELOP BUDGET PRESENTATION – AWARD CRITERIA:

- ★ **Criterion 4.D.1: The Challenges (Mandatory).** The Budget Document should describe the challenges faced by the Applicant - the ones that primarily shaped the budget discussion for that year.
- ★ **Criterion 4.D.2: Goals (Mandatory).** The Budget Document should present the district-wide goals that guide resource allocation and individual school sites.
- ★ **Criterion 4.D.3: Strategies and Initiatives (Mandatory).** The Budget Document should describe strategies that the Applicant will pursue to achieve its goals. The Budget Document should highlight the most important initiatives the Applicant is undertaking in support of its strategies.
- ★ **Criterion 4.D.4: Financial Plan (Mandatory).** The financial plan section of the Budget Document should describe the Applicant’s expected revenues, expenditures, reserves, and debt and capital spending.
- ★ **Criterion 4.D.5: Long-Term Financial Sustainability (Mandatory).** The Budget Document should describe the long-range sustainability of the Applicant’s financial trajectory, looking out a minimum of three years beyond the existing year.
- ★ **Criterion 4.D.6: Understandability and Usability (Mandatory).** The Budget Document is designed so that it can be navigated and understood by the non-expert reader.



Reference Best Practice 4D, Develop a Budget Presentation.

WHAT JUDGES WILL BE LOOKING FOR

Judges will be looking for the following characteristics in the Applicant's Submittal in order to meet the baseline standards. Note that this part of the Award Criteria has some differentiation for Applicants using a staffing ratio formula versus a weighted student funding formula.

- The budget presentation is more than the sum of its parts and tells a coherent and consistent story about what the Applicant intends to do to improve student achievement and how it is going to do it.
- The Budget Document is easy to navigate and users can find their way to relevant topics with minimal searching.
- The presentation of spending priorities is consistent with the information that the Applicant had submitted for other Award Criteria.
- The goals reflect the criteria described in the Best Practice: specific; measurable; relevant; time-bound; and exciting.
- Depending on the size and management system of the Applicant's district, the budget document may or may not include school-site level goals in the Budget Document itself. Where school-site goals are not included in the Budget Document, the Budget Document should clearly indicate to readers where they can obtain a copy of the school-site goals.
- The strategies reflect the criteria described in the Best Practice: what the initiative will accomplish; cost, accountabilities and schedule.
- The financial plan reflects the criteria described in the Best Practice.
- The long-term financial sustainability section of the Budget Document reflects the criteria described in the Best Practice: long-range enrollment projection; long-range financial projections; and financial risk analysis.
- Resources from all funding sources are shown, including categorical funding.
- The Budget Document describes important changes in the current year's budget compared to previous years and provides reference points for comparing the proposed budget to the prior year's budget including last year's actual spending and current year budget or estimated actual spending for the current year.
- The Budget Document summarizes revenues and expenditures, sources and uses into useful categories that serve the informational needs of the audience for the Budget Document.

Judges will be more inclined to rate an Applicant as "Exceptional" in this area if the following characteristics are present.

- The cost of the Instructional Priorities is very clear in the Budget Document.
- The Budget Document is very understandable to someone who is not a financial expert
- The Budget Document makes effective use of Programmatic Elements in order to provide more insight into how money is being spent than is possible with objects of expenditures.

5. Ensure Sustainability Phase

This Section encompasses Award Criteria in the following Category:

5A. Put the Strategies into Practice and Evaluate Results

Category 5A: Put the Strategies into Practice and Evaluate Results

This Category contains Criteria about determining if the Applicant's strategies are working as anticipated. It encompasses Award Criteria relevant to the following sub-categories:

- I. Monitors the processes that are associated with implementation.

PUT THE STRATEGIES INTO PRACTICE AND EVALUATE RESULTS - AWARD CRITERIA:

- ★ **Criterion 5.A.1: Monitoring Implementation.** The Applicant shows documented responsible parties, milestones, and system of reporting for monitoring strategy implementation in its Supplementary Materials.
- ★ **Criterion 5.A.2: Continuous Improvement.** The Applicant can document in its Supplementary Materials and Budget Document the difference between planned and actual results (both financial and student achievement results), the root causes of those differences, and plan for how the planning, budgeting, and/or implementation process will be adjusted accordingly.



Reference Best Practice 5A, Put the Strategies into Practice and Evaluate Results for more information.

WHAT JUDGES WILL BE LOOKING FOR

Judges will be looking for the following characteristics in the Applicant's Submittal in order to meet the baseline standards.

- A member of the Applicant's senior staff is assigned responsibility for overseeing the implementation of the Plan of Action.
- There are responsible parties identified for implementing the components of the Plan of Action.
- Milestones and a system of reporting for monitoring strategy are identified.
- Interim assessments are used to gauge the degree of progress towards goals.
- Clear sources of evidence have been established to measure planned against actual performance.
- Differences between planned and actual performance are diagnosed, with conclusions clearly reached on the presumed root cause of the difference.
- The diagnosis of root causes leads directly to the plan to adjust the planning, budgeting, or implementation approach in the future.
- A description of what the Applicant learned from this year's budget process and what the Applicant intends to do differently next year as a result.

Judges will be more inclined to rate an Applicant as "Exceptional" in this area if the following characteristic is present.

- Outstanding implementation of the above criteria.

- A formal post-mortem process that examines the budget process in retrospect in order to identify what worked well and what didn't work well.

APPENDIX 1 – JUDGES STANDARD INTERVIEW QUESTIONS

Below are the questions that the judges will use as the starting point for the Award Interview. The Judges may choose to add to this list of questions or change some of the questions based on particular concerns they have about the Submittal.

1. What steps have you taken to ensure that your governing board is committed to your financial policies, rather than just perfunctorily adopting them?
2. What are the most important things you have done to ensure a solid partnership between the finance and academic staff?
3. What steps have you taken to ensure that the financial planning and budget process is perceived as fair by participants?
4. Who participated in your goal-setting process? How do the district-wide goals relate to the work of the school sites?
5. What was the most surprising finding of your root-cause analysis?
6. Describe the research that went into developing the Instructional Priorities. What makes you confident that these Instructional Priorities will be effective on “moving the needle” on student performance?
7. What were the hardest choices you had to make when considering trade-offs between the Instructional Priorities and options for finding additional resources? How were the associated conflicts resolved?
8. What role did analysis of the cost-effectiveness of services play in your decision-making? How do you plan to further develop your capacity to analyze cost-effectiveness in the future?
9. What are the most important things you have learned about your financial planning and budgeting process this year? What do you plan to do to improve the process in the future?