



GFOA's **Tochi Madueke** spoke with **Sheila Danielson**, the new finance director for the City of Moses Lake, Washington, and recipient of GFOA's 2026 Recognition for Outstanding Public Service—about her journey to public finance, the lessons her decades-long career has taught her, and her enduring commitment to stewarding public trust as she looks ahead to her new role in the City of Moses Lake.

Tochi: Take me back to the beginning. How did you first land in public finance? Was there an early mentor, boss, or a specific opportunity someone gave you that made you think, “this is the career for me”? Or did you kind of fall into it?

Sheila: I actually fell into it. Early in my career, I worked for a community hospital in the City of Bremerton, Washington, for almost 13 years, and I loved it. But like a lot of hospitals around the country, ours went through a major reorganization, and the finance department functions of the community hospital were closed and transferred over to corporate offices. My manager at the hospital obtained a job in a small local government, and I ended

up having the opportunity to join her there. Since then, I've continued my career in public finance.

I majored in accounting in college because I thought it seemed like a very practical career, so in some ways it fits. Here I am! But what really inspired me to truly enjoy and fall in love with the work was the opportunity I had shortly after college to work for a small non-profit as their lead accountant and finance person. It was heavily reliant on public dollars, and I felt a real calling toward fiscal accountability and being a good steward of those funds. That's when I first felt like I was making an impact on the community, and it set the direction for the rest of my career.

That is interesting. A lot of people assume the finance role is just about numbers. But I think part of what draws people like you to the profession is wanting to contribute to the public good, whether that is fiscal sustainability, accountability, or something else.

Absolutely. Even though the non-profit I worked at was really small, we had to be very transparent with our dollars and accountable to the government agencies and the public we answered to about our work in helping developmentally disabled adults live as independently as possible. From that job, I felt a true mission and calling to make sure that public resources are managed properly to fulfill the organizational mission; a lot of which depended on finance to move that

mission forward. These same ideals and values continue to drive me in my local government finance work.

Looking back over your almost three decades in public finance, what's the toughest professional moment you've faced, and what got you through it?

The toughest professional moment was making the move from Washington State to the City of Helena, Montana. I was born and raised in Montana but left for school in Washington and ended up staying to build my career and raise my family there. My husband and I eventually decided to take the leap and give Montana a try, and I found the finance director opening in the City of Helena. Up to that point I'd held management roles but never a director position, so this was the next step for me. The city's size, about 30,000 people, was exactly the kind of smaller community where I felt I could make the biggest impact.

I did my homework going in: I interviewed, researched the organization, and set goals before I arrived. But once I actually started the job, I realized the entire finance structure in the City of Helena was disjointed in ways that had not been apparent during my preliminary research. I had to quickly set some of those initial goals aside and focus on rebuilding the structure of finance to support the staff, leadership team, and organization.

What got me through it was leaning on my professional network. I researched what finance groups existed in Montana and joined GFOA's Women in Public Finance (WPFN) group so I'd have mentors and colleagues to help me navigate rebuilding the City of Helena's finance structure. Those relationships, and leaning on my mentors, really carried me through that whole process.

Your recently completed six-year run as finance director in the City of Helena earned you GFOA's Outstanding Public Service Award. Of everything you accomplished there, what's the one transformation you're proudest of?

For me, it was reestablishing the budget framework and process for the city. When



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I first looked at the City of Helena's budget book, it was just tables and numbers. Having familiarity with GFOA best practices in prior cities I'd worked for, I knew a budget should tell a story, so I worked with my team, colleagues, and the city manager to reimagine the entire process and the document itself.

Instead of presenting tables and charts, we turned it into a fluid document that told the story of the organization and the community, and the services we provide. We built a process where each division presented their accomplishments and objectives, engaging with the public and the commission throughout the budget process, and tied those objectives back to the commission's strategic initiatives, including community priorities like sustainability goals.

That new framework, leaning on long-range plans built with real public engagement and designing our budget and goals around the commission's strategic initiatives, had genuine impact. Based on my review of the City of Helena's past budget books, I don't think the commission had ever articulated strategic goals quite that way before or designed the budget and capital improvement plans around them. I believe that framing helped the commission make more impactful decisions on one of the most important documents they vote on each year.

Thus far, what has your time in public finance taught you about yourself as a leader?

The biggest thing I've learned is that I need to be flexible in how I approach situations. My interactions with staff, colleagues, my boss, the city commission, and civic groups all demand a different approach to communication. Being able to switch gears and know my audience has been crucial to achieving my objectives, building relationships, and influencing outcomes.

That really speaks to something your recent GFOA Outstanding Public Service Award nomination touches on, too: that finance isn't just about numbers. As a finance director, a lot of the job is people management and relationship building.

Yes, it's relationships, influence, trust, accountability, all of it. Especially in a leadership role, you're not just sitting behind a desk crunching numbers; you're interacting with the entire organization. I see finance as a customer service function for the organization, because we touch everything, and that depends on building trust. Most divisions are focused on their own activities and services and don't always see the global picture, so it's really up to finance to help bridge that gap and bring everyone together.

As you settle into the finance director role in the City of Moses Lake, are there any specific lessons you've learned over the past few years that you'll be leaning on?

One thing I've learned, from my experience in any organization, is that I need to be patient and take the time to understand established processes before recommending changes, as long as those processes don't compromise critical internal controls. At the end of the day, people just want to come to work, do their job, and they're used to doing it a certain way. When you come in and immediately recommend changes, almost like a bulldozer trying to dismantle already existing processes, it creates friction and resistance



Sheila Danielson with former colleagues from Helena, Montana, from left to right: Commissioner Melinda Reed, Mayor Emily Dean, City Manager Alana Lake, and Commissioner Ben Rigby.

because people don't understand why you're asking for it. It's important to understand why people do things the way they do, and to be willing to compromise so everyone feels like they have a say in how the work gets done.

You are about one month into your role now. What are some key priorities you'll be focusing on first?

The city council adopted a financial sustainability plan this spring, and the whole organization, including the city manager, is focused on achieving it. I'm fortunate to be walking into a department with strong foundations; the retiring finance director established sound practices and internal controls. But because of turnover and system changes, the city is behind on its audits, which isn't something I've encountered before in my career, so that was alarming to me. We're now engaging with the state auditor and getting those audits current. This is one of my first priorities, especially since the city has held off pursuing debt service for critical infrastructure needs until they're caught up.

On top of that, the city is implementing a new ERP system. I told myself I'd never do that again after surviving a major ERP implementation in the City of Helena, and I might be crazy, but here I am doing it again. I'll be helping lead the financial and utility modules to go live, and I've already identified some recommendations for how we're building out the structure.

I'd also like to bring more GFOA best practices into how the city delivers its budget, but I don't think that's realistic this fiscal year, given the team is already deep into the current budget cycle, and the audits and ERP implementation are higher priorities right now. Next year, I'm hoping to focus on improving budgeting practices and working closely with leadership and the council toward the fiscal sustainability goals.

What are you most looking forward to about this new chapter, professionally or personally, in the City of Moses Lake?

Professionally, I'm looking forward to helping the council achieve its fiscal sustainability goals and helping restore the public's trust in their local government. Residents have noticed and commented on the audits being behind, and I think that has created some erosion of trust. It'll be fulfilling, both to the organization and to me, to get caught up and help rebuild and restore some of that trust, while setting the foundation to make sure our infrastructure and facility needs are met. Those are the things I'm most excited to work on here.

How would you describe the vision you're bringing into this role? As you reflect on your career, what values or beliefs have stayed constant for you, even as the roles and challenges changed?

I would say that I am focused on being a creative problem solver, establishing clear objectives, fostering transparency

and collaboration, and continuing to build trust between the community and their local government. It's also important to me to mentor my staff and empower them to be part of the work. I think most people want to be exposed to new things and grow their skill set, and if they feel pigeonholed or stuck, they stop feeling engaged. It's always been my goal to keep my staff engaged and help them understand how they fit into the bigger picture of the organization.

Your GFOA award nomination details that you think about budgets as a strategic storytelling tool, which aligns well with the motivations behind GFOA's budget award program revamp. What does that perspective about the budget actually change in practice, for residents and for council members?

If someone is just looking at a table of numbers, a finance person can interpret what that means, but the average resident really wants to know: how are you using my money, and are you being accountable for it? Being able to answer these questions involves leaning on long-range strategic plans, real public engagement, and setting goals tied to strategic initiatives, then building your operating and capital budgets around that framework. It also matters because you can set metrics to gauge your success with different programs and communicate that back to the public and the council.

It's about establishing a narrative: these are the community's priorities, and this is how we're spending your money to work toward them, on top of the base operations you always have to fund and the community relies on. When your budget conveys performance and service provision metrics tied to those strategic plans, it engages the public and demonstrates accountability and transparency, which builds public trust and their willingness to keep investing in the community.

So, what it all comes down to is stewardship of public trust. Your nomination describes you as someone who sees finance as being about more than compliance; it's about stewardship of public trust. I found that

framing striking. What does being a steward of public trust look like for you day-to-day?

Day-to-day, it means I'm acting on behalf of the community. I'm accountable for managing resources the way a prudent person would, with the understanding that it's not the city's money, it's the community's money. Residents want their resources spent legitimately, without conflicts of interest, efficiently and effectively. I keep that in mind throughout my day. Maybe I take it a little too far with being prudent and on the fiscally conservative side at times, but I think the public works hard to pay their taxes, and the last thing they want to hear is headlines about fraud or money spent in ways they never intended. The residents are my boss. They've put me in charge of their resources, and I keep that in mind in everything I do.

How has GFOA shaped your professional growth? Is there a specific resource, session, or relationship that changed how you approach the job?

When I first stepped into a local government finance role, I quickly realized how regulated local government finance was, so I joined two Washington state finance organizations to build networking relationships, and through that I discovered GFOA. I learned about the Certified Public Finance Officer (CPFO) program and signed up immediately because I knew it would be the best way to prepare myself for the role. Working toward my CPFO, I built relationships that really helped propel my career forward in local government finance.

I also joined GFOA's WPFN group and developed some great relationships in that network. I later reached out to finance directors in some of Montana's larger cities, and we ended up building an informal network where we'd bounce

ideas off each other and ask questions. Beyond any technical trainings, I'd say the network of like-minded career professionals was one of the most important things GFOA gave me.

Based on your work with mostly smaller municipalities, what would you say is a pressing challenge facing finance professionals in similarly sized communities?

The City of Moses Lake has a population of about 28,000, and I think the biggest challenge for communities this size is navigating the decline in traditional revenues while still meeting the demand for services. Smaller local governments operate with fewer federal dollars and are often faced with unfunded mandates, so that burden falls on a smaller population to cover. The City of Moses Lake is similar to the City of Helena in that there's a broader area outside city limits that doesn't share in the property tax base. The City of Helena has no sales tax, but the City of Moses Lake has leaned more on sales tax to spread that tax burden across more people rather than concentrating it on a smaller tax base.

For smaller local governments, it really comes down to balancing what the community wants with fiscal sustainability and educating and involving the community in what they see as their highest priorities, whether that's public safety, recreation, good streets, or clean water. Even with fee-based services you can adjust, there's still a limit to what one household can absorb. Local governments have faced fewer federal and state funding opportunities over the years, so they're having to figure out what they can achieve with less, and that takes bright people with forward-thinking ideas who can navigate changing regulations and community demands.

That's part of why I think it's so important to expose college students to

this career path, because it's something the profession is missing. Career fairs and other outreach can show young people how impactful and challenging a career in local government finance can be. It's a field that opens doors into so many different areas—public works, capital planning, long-range planning, fiscal analysis—in a way that offers a lot more variety than staying in one lane in the private sector for ten years.

Given what you've just said about the need to spread the word on career possibilities in local government finance, what would you say to someone who's never considered government finance as a viable path, to make the case for it?

Working in local government gave me a real appreciation for how a community works, and I don't think there's a better way to understand how a community works than to work for it. As a finance professional in local government, you get exposed to everything: capital planning, infrastructure, all of it. You get to know the divisions across the city and gain a genuine appreciation for what it takes to run a community. Honestly, you end up learning things you never expected to know. I mean, who knew I'd end up knowing what a scum pump is? [the device that removes floating debris from the surface of wastewater during treatment]

That kind of understanding is empowering. It means that you, as a community member, can show up as a more informed, responsible resident and bring forward viable ideas for your community's future. Most people take things like clean water from the tap for granted until it doesn't work, and then they want answers. When you work in local government, you understand what it takes, and that it takes a whole team to make those things work and to make the community a good place to live, work, and play. ■

GFOA Recognition for
Outstanding Public
Service

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Tochi Madueke is a consultant with GFOA's Research and Consulting Center.