

Less is More: A New Approach to Budget Communications

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9/16/25 | 2:15 - 3:05

Agenda

- Budget Documents
 - Current practice
 - Purpose of the budget document
- Modern Budget Communications
 - Budget documents and the evolving role of technology
 - Clarifying your budget message
 - Telling your story
- Revised GFOA Budget Award Program
 - Revised Criteria
 - Timeline

Agenda

- The common approach to the budget document is outdated and not effective
 - The budget document doesn't have a clear purpose and doesn't meet the needs of the intended audience
 - Information is redundant
- Effective communication combines the following:
 - Clear and concise message
 - Effective communication of numbers
 - Compelling story
- GFOA has revised criteria for the budget award
 - Focuses on reporting to "public stakeholders"
 - Recognition for clarity of budget message

Introductions

Mike Mucha

- Director, Research and Consulting
- Deputy Executive Director



- 19+ years of experience leading projects focused on process improvement, modernization, ERP system implementation, and overall governance

Focus Areas at GFOA:



Budget Document 101

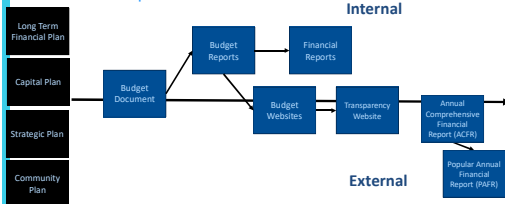
What is the purpose of the budget document?

- Fulfill legal requirement
- Communicate budget
 - Elected officials
 - Staff
 - Public
 - Bondholders / Investors
- Explain the process used to make budget decisions
- Educate the public about the organization
- Communicate long-term plans
- Promote overall goals of transparency
- Create historical document



How does the budget fit with other reporting tools?

Who do we report for?



Know your audience?

- Who are they?
- What do they know?
- What is their level of interest?



- What's in it for them?
- What is the best way to communicate that information?

Current State of Local Government Budget Documents

- All governments produce a budget document
- 500+ pages
- Not often read
- Quickly outdated
- Information can be redundant
- Messages can be confusing
- Often contain a lot of data
- Written from the perspective of the finance officer

Modern Budget Communications

Where does your audience go for information?

- Budget document?
- Website?
- Social media?
- AI?
- Contact the City?

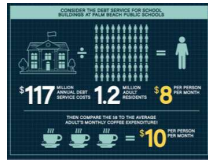


Realities of a Modern Budget Message

- Anticipate questions and provide direct and concise answers
 - More information can be distracting and confusing
- The budget document is NOT the only tool to use when communicating budget information
- The best place to communicate may not be a document (or .pdf document)
- Have a clear message. What is the "story of the budget?"
- The budget message should consider the point of view of the audience

GFOA Fiscal Fluency

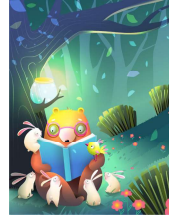
- Communicating numbers is difficult
- Translate numbers to human scale
 - Make it relevant
- Use infographics and visuals



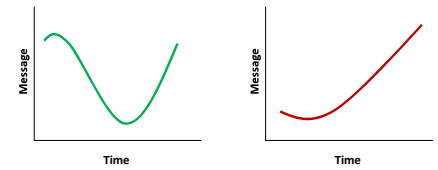
<https://www.gfoa.org/materials/fiscalfluency>

Telling Your Story

- Who are the characters?
- Where have we been?
- Where are we now?
- Where are we going?
- Are we headed in the right direction?
 - (and what could get in our way)



What is your communication style?



City of Sunnyvale, CA

- Focus on value of city services
- "day in the life" of a resident
- Focus on City rather than departments
- Explanation of how revenue goes to pay for services
 - Revenue for the City is a cost to the resident



Revised Budget Award Criteria

GFOA Distinguished Budget Presentation Award

History of the GFOA Budget Award

Year	Number of Award Recipients
1984	1
1985	2
1986	3
1987	4
1988	5
1989	6
1990	7
1991	8
1992	9
1993	10
1994	11
1995	12
1996	13
1997	14
1998	15
1999	16
2000	17
2001	18
2002	19
2003	20
2004	21
2005	22
2006	23
2007	24
2008	25
2009	26
2010	27
2011	28
2012	29
2013	30
2014	31
2015	32
2016	33
2017	34
2018	35
2019	36
2020	37
2021	38
2022	39
2023	40
2024	41
2025	42

- 1,900+ governments participate and produce budgets that communicate financial and non-financial plans
- The award has prioritized a single document approach to budget communications



1984

2025+



- Goals
- Performance measures
- Financial policies
- Capital projects
- Department information



GFOA is rethinking budgeting

- Challenge the status quo?
- Question if current budget approach actually solves government problems
- Evaluate major "complaints" with the budget
- Better position the budget officer as an organizational leader



<https://www.gfoa.org/rethinking-budgeting>

Major Changes to the Budget Award

- Eliminate mandatory criteria
- Focus on budgeting
- Consider all forms of the budget message
- Criteria focused on questions



<https://www.gfoa.org/budget-award-2026>

Focus on Budgeting

Planning and Analysis	Budgeting	Implementation / Monitoring
<ul style="list-style-type: none"> Financial Policies Community Master Planning Strategic Planning Capital Improvement Planning Governing Board Priorities Workforce Planning Long-Range Financial Planning 	<ul style="list-style-type: none"> Community Priorities and Organizational Challenges Value Long-Term Outlook Revenue Budget Personnel Budget Program Budget Department Budget Capital Budget Budget Process 	<ul style="list-style-type: none"> Ongoing Budget Monitoring Project Management Performance Management Position Control / Budget Control Mid-cycle Projections Budget Amendments

GFOA will evaluate how information answers key budget questions

- Community Priorities and Organizational Challenges
 - What are the major challenges facing the organization?
 - What are the major challenges facing the community?
 - How does this budget address those challenges?
 - When are results expected?
- Long-Term Outlook
 - How do budget decisions impact the long-term fiscal outlook for the government?
 - How does the budget change reserve levels?
 - What trends from prior years and their impact on future outlook?

Governments can select the best tool to communicate information

- Revenue Budget
 - How much revenue is anticipated?
 - Are revenue sources diverse?
 - Is revenue restricted for a specific purpose?
 - How is revenue burden distributed among the community (who pays)?
- Personnel Budget
 - How many staff are budgeted?
 - Did personnel costs change from prior year?
 - Where staffing numbers increased?
 - What are the major drivers that impact personnel costs?

Governments will "earn points" for submitting information that answers key questions

- Program / Services Budget
 - What are major programs/services?
 - What are costs for major programs?
 - How to programs align with priorities?
 - Do programs generate anticipated results
- Capital Budget
 - How is capital spending defined?
 - What is the level of capital spending?
 - How is the capital budget funded?
 - What are major projects in the budget?

New criteria becomes available January 2026



- Governments can apply to new criteria beginning January 2026
- Existing criteria will be available for 2026
- GFOA to recognize governments for earning points
- GFOA to highlight other forms of communication beyond the budget document

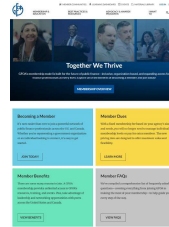


<https://www.gfoa.org/budget-award>
<https://www.gfoa.org/budget-award-2026>

GFOA Membership is growing



- New GFOA organizational membership model
 - Activate your membership (no additional cost)
<https://www.gfoa.org/membership-overview>
 - Online communities
 - Resources
 - Affinity Groups
 - Member Discounts



Thank You.

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