

## GFOA Budget Analysis Memo from Dr. Kurt Thurmaier, University of Indiana

### PSPA 510: GFOA Budget Analysis Paper

**Your paper must address the assigned issues for this paper. It must use the format below.** The grading for this paper is based on your ability (1) to correctly analyze the budget document, and (2) to include relevant literature from the class reading list to persuade the reader that the criteria in the evaluation are important for good budgeting. Do not write to fill pages, but write for effect. Your grade is inversely proportional to how long it takes me to read and understand your paper! While there is no minimum number of reference citations, I would expect to see references in your paper to each of the assigned books and several of the assigned articles. You must include a list of references used in the paper. Use the completed GFOA grading template (downloaded from Blackboard) as Appendix A.

Note: This kind of writing is hard work. Don't wait until the last minute, and plan on several drafts *before* you submit the paper for a grade. There are several points in the syllabus to prompt you to draft major sections of the paper as we proceed through the course. Use these opportunities wisely and you will be in good shape at the end of the semester. The papers will be a maximum of 10 (ten) double-spaced pages, plus a cover page. Use 1" margins all around, 10 point fonts.

**The budget analysis paper is due in class by 6pm on December 4, 2007.**

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The cover page should be a cover memo from you, the budget analyst, to me, the budget director.

DATE:

TO: Professor Thurmaier, budget director

FROM: [You], budget analyst

SUBJECT: Analysis of the \_\_\_\_\_ budget for [fiscal year].

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Use one paragraph to summarize your rating of this budget on each of the four GFOA categories and your overall rating of the budget. Use the GFOA awards scale from excellent to not present.

You are required to use the format outlined below for the Budget Analysis Paper.

#### **Introduction**

Keep this brief. Describe the assignment and some background on the city whose budget you are analyzing.

#### **ANALYSIS**

This is the heart of your paper. Summarize your rating in each area with a cogent, concise argument. You need not discuss each criterion separately; only highlight the most

important influences on your overall rating for the category. Be sure to provide linkages to the assigned readings in each section of evaluation.

**Policy Document**

**Financial Plan**

**Operations Guide**

**Communications Device**

### **CONCLUSION/RECOMMENDATION(S)**

This is a summation of your argument. In some cases, you may wish to make recommendations to the city about how to improve the budget you have analyzed. This will be no longer than 1-2 paragraphs.