





Conor Baldwin
Chief Financial Officer

Austin Ball
Deputy CFO

MEMORANDUM

TO: Thomas A. Golden, Jr., City Manager 
FROM: Conor Baldwin, Chief Financial Officer 
DATE: January 10, 2023
SUBJECT: INFORMATIONAL - FY23 GFOA Distinguished Budget Award

I am pleased to inform you that the finance department has been notified by the Government Finance Officers Association (“GFOA”) that the City of Lowell received the GFOA’s ‘Distinguished Budget Presentation Award’ for the FY2023 operating & capital budgets. The award represents a significant achievement by Lowell city government. It reflects the commitment of the City Council and Administration to meeting the highest principals of governmental budgeting. For the first time this year, the City of Lowell was also awarded special recognition by the GFOA for the FY2023 capital plan and the presentation of performance measures in the “strategic goals, objectives, and key indicators” section of the budget.

In order to receive the budget award, Lowell had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity’s budget serves as:

- A policy document;
- A financial plan;
- An operations guide; and
- A communications device.

Budget documents must be rated as “proficient” in all four categories, and the fourteen mandatory criteria within those categories, to receive the award. Only about 1,700 municipalities throughout the United States and Canada have received the award this fiscal year, of the over 22,500 member communities in the GFOA. The GFOA established the award program in 1984, but it was not until 2015 that Lowell first won the award. Since that time, however, Lowell has won the award in each of the last eight (9) years. According to the association, award recipients like Lowell have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

A copy of the award is included with this memorandum for your reference. The city’s finance team and all Department Heads have worked tirelessly to improve both the quality and the content of the city’s annual operating and capital budget documents. The document is intended to provide to the taxpayers of Lowell the most complete picture possible of how public funds are spent. An electronic version of the budget document is on-line and can be accessed on the city’s website at the following address: <https://www.lowellma.gov/DocumentCenter/View/20496/City-of-Lowell-FY2023-Adopted-Budget>



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lowell
Massachusetts**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director



**The Government Finance Officers Association
of the United States and Canada**

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

**Finance Department
City of Lowell, Massachusetts**



The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards

Christopher P. Morill

Executive Director

December 21, 2022

Date: