

**DETAILED CRITERIA LOCATION GUIDE**  
**DISTINGUISHED BUDGET PRESENTATION AWARDS PROGRAM**  
**GOVERNMENT FINANCE OFFICERS ASSOCIATION**

**Note:** *Mandatory* criteria must receive unanimous rating (two of three reviewers rate a criterion proficient or outstanding) for applicant to receive award. Outstanding ratings by all three reviewers on Financial Plan numbers 6 and 7 and proficient ratings by two reviewers on Communications Device numbers 2 and 3 criteria will result in special capital recognition.

	<b>The Budget as a Policy Document</b>	<b>Page References</b>
1.	<p>The document should include a coherent statement of organization-wide financial and programmatic policies and goals that address long-term concerns and issues.</p> <ul style="list-style-type: none"> <li>➤ Are goals or policies stated? <b>yes</b></li> <li>➤ Are the goals organization-wide? <b>yes</b></li> <li>➤ Do the policies address both financial <b>yes</b> and programmatic (service delivery) concerns? <b>yes</b></li> <li>➤ Do the policies cover a multi-year time frame? <b>yes</b></li> </ul>	<p>ES-61: Financial Policies and Procedures  ES-69: Service and Program Delivery  ES-65: Recovery of Indirect Costs  ES-66: Performance Measurement  ES-66: Multi-year Projection of Operating Funds</p>
2.	<p>The document should describe the organization’s short-term financial and operational policies that guide the development of the budget for the upcoming year.</p> <ul style="list-style-type: none"> <li>➤ Are short-term policies stated? <b>yes</b></li> <li>➤ Are the short-term policies financial <b>yes</b> and are they operational? <b>yes</b></li> <li>➤ Do the policies guide the development of the annual budget (i.e., annual pay increases, fee changes, new positions, equipment replacements, new facilities)? <b>yes</b></li> </ul>	<p>ES-3 to ES-9: County Administrator’s Budget Message  ES-5: Discussion of Fire Medics  ES-7: Discussion of fleet replacement  ES-13: Compensation  ES-13 to ES-19: Summary Information on the Budget  ES-14: Discussion of Civil Service recommendations  ES-15: The Capital Budget</p>
3.	<p>The document should include a coherent statement of goals and objectives of organization units (e.g., departments, divisions, offices or programs).</p> <ul style="list-style-type: none"> <li>➤ Do most of the entity’s organizational units have long-term goals (description of anticipated accomplishments as opposed to descriptions of functions and activities required by Operations Guide Criterion #1 (e.g., recycle 20% of community’s solid waste stream)? <b>yes</b></li> <li>➤ Do most of the entity’s organization units have quantifiable short-term objectives listed (e.g., open two new recycling drop-off centers by December 31, xxxx)? <b>same</b></li> <li>➤ Are the units’ goals linked to the overall goals of the organization? <b>yes</b></li> </ul>	<p>ES-8: Technology  Page 114: Purchasing Department  Page 100, Objective 5: Capital Program Administrator  Page 110, Objective 4: Information &amp; Technology Services</p>
4.	<p><b>Mandatory:</b> The document shall include a budget message that articulates priorities and issues for the budget for the new year. The message should describe significant changes in priorities from the current year and explain the factors that led to those changes. The message may take one or several forms (e.g., transmittal letter, budget summary section).</p> <ul style="list-style-type: none"> <li>➤ Does the message highlight the issues facing the governing body in developing the budget? <b>yes</b></li> <li>➤ Does the message highlight the priorities set for the budget year and explain how they differ from those in the current year? <b>yes</b></li> <li>➤ Is the message comprehensive enough to address all major funds and not only the general fund? <b>yes</b></li> <li>➤ Does the message contain headings emphasizing highlights? <b>yes</b></li> </ul>	<p>ES-3 to ES-9: County Administrator’s Budget Message  ES-3: Tax Rate and Tax Base Issues  ES-5: Community Priorities  ES-6: Our Children as a Priority  ES-7: Countywide Savings in Retirement Costs</p>
<b>OVERALL AS A POLICY DOCUMENT</b>		

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	<b>The Budget as a Financial Plan</b>	<b>Page References</b>
1.	<p>The document should include and describe all funds that are subject to appropriation.</p> <ul style="list-style-type: none"> <li>➤ Are all funds appropriated by the organization included in the document? <b>yes</b></li> <li>➤ Are all funds appropriated by the organization described in the document? <b>yes</b></li> <li>➤ Is an overview of your fund structure contained in the document? <b>yes</b></li> </ul>	<p>ES 10, 11: Budget Sources and Uses of Funds  Pages 2-11: Budget by Fund section  Pages 20-21: Budget Summary by Fund</p>
2.	<p><b>Mandatory:</b> The document shall present a summary of major revenues and expenditures, as well as other financing sources and uses, to provide an overview of the total resources budgeted by the organization.</p> <ul style="list-style-type: none"> <li>➤ Is a single consolidated overview that presents all resources and expenditures included in the document? <b>yes</b></li> <li>➤ Does the overview present the major categories of revenues/sources and expenditures/uses (i.e., revenues by major type and expenditures broken down by organization, category or character of expenditure) for all funds? <b>yes</b></li> </ul>	<p>ES-11: Budget Sources and Uses of Funds  ES-10: Pie Charts</p>
3.	<p><b>Mandatory:</b> The document shall include summaries of revenues and other resources, and of expenditures for the prior year actual, current year budget and/or estimated current year actual, and proposed budget year.</p> <ul style="list-style-type: none"> <li>➤ Are both revenues and expenditures for at least a three-year period (prior year actual, current year budget and/or estimate, and budget year projected) presented? <b>yes</b></li> <li>➤ If yours is a biennial budget, are revenues and expenditures for at least a four-year period (at least one prior year actual, current year budget and/or estimate, and two budget years projected) presented? <b>yes</b></li> </ul>	<p>ES-11: Budget Sources and Uses of Funds</p>
4.	<p><b>Mandatory:</b> The document shall describe major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends.</p> <ul style="list-style-type: none"> <li>➤ Are the major revenue sources for all funds (usually three to five major revenue sources account for the bulk of an entity's revenues, e.g., a local option sales tax for a locality or landing for an aviation authority) identified and described? <b>yes</b></li> <li>➤ Are the assumptions underlying the revenue estimates for the budget year discussed (e.g., what is the basis for each estimate-i.e., trend analysis, state-provided estimates, changes in the local economy, fee increases, etc.; does percent change information supplement the explanation of why a change is expected)? <b>yes</b></li> <li>➤ Are revenue trends discussed (are they also enhanced with graphics)? <b>yes</b></li> </ul>	<p>ES-44 to ES-56: Major County Revenues  ES-33 to ES-36: Economic Indicators</p>

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	<b>The Budget as a Financial Plan (cont'd)</b>	<b>Page References</b>
5.	<p><b>Mandatory:</b> The document shall include projected changes in fund balances, as defined by the entity in the document, for governmental funds included in the budget presentation, including all balances potentially available for appropriation.</p> <ul style="list-style-type: none"> <li>➤ Are disclosure of changes in fund balances (to include beginning and ending fund balances) for all governmental funds, not just the general fund, provided? <b>yes</b></li> <li>➤ Are fund balances disclosed even if they are required to be zero? <b>yes</b></li> <li>➤ Is narrative discussion provided in the budget message or transmittal letter if fund balances are anticipated to decline over the upcoming budget year and are both short-term and long-term consequences addressed? If projected changes are material, the discussion should be mandatory. <b>yes</b></li> </ul>	<p>ES-71 to ES-75: Estimation of the County's Ending Fund Balance  ES-19: Fund Balance  ES-17: Reserves</p>
6.	<p>The document should include budgeted capital expenditures and a list of major capital projects for the budget year, whether authorized in the operating budget or in a separate capital budget.</p> <ul style="list-style-type: none"> <li>➤ Are budgeted capital expenditures fully disclosed in the document? <b>yes</b></li> <li>➤ Is there a specific listing of capital projects for which appropriations are made or required for the budget year? <b>yes</b></li> <li>➤ Is a brief description provided for each major capital project? <b>yes</b></li> </ul>	<p>ES-15: The Capital Budget  ES-31: Capital Projects Budget</p> <p>Volume II—Capital Improvement Program FY 00-FY 05</p>
7.	<p>The document should describe if and to what extent capital improvements or other major capital spending will impact the entity's current and future operating budget. The focus is on reasonably quantifiable additional costs and savings (direct or indirect) or other service impacts that result from capital spending.</p> <ul style="list-style-type: none"> <li>➤ Are current and/or future operating costs such as maintenance and staffing requirements associated with bringing new facilities on line (e.g., maintaining and staffing recreation programs for new parks, operating new schools, and maintenance and electricity for additional signalization of intersections) estimated and included? <b>yes</b></li> <li>➤ Are savings associated with permanent fixes to long-term maintenance problems (e.g., replacing a roof that has required constant maintenance) or savings from replacements (e.g., replacement of street lights with long-life, energy-efficient bulbs) included? <b>yes</b></li> <li>➤ Are the operating impacts and savings quantified? <b>yes</b></li> </ul>	<p>Volume II—Capital Improvement Program FY 00-FY 05  Page B-30  Page B-40  Pages I-18 to I-33</p>
8.	<p><b>Mandatory:</b> The document shall include financial data on current debt obligations, describe the relationship between current debt levels and legal debt limits, and explain the effects of existing debt levels on current and future operations.</p> <ul style="list-style-type: none"> <li>➤ Is financial data on current debt obligations included in the document? <b>yes</b></li> <li>➤ Is the relationship between current debt levels and legal debt limits described (requirement that a referendum be held before debt may be incurred is a form of legal debt limit)? <b>yes</b></li> <li>➤ Are legal debt limits described and calculated (or if no legal debt limits exist, is that fact clearly stated)? <b>yes</b></li> <li>➤ Is a description of your debt policy included? <b>yes</b></li> </ul>	<p>Pages 270-271, 284, 288-291  Pages 274, 277-278, 263  Pages 274-275, 277-278  Page ES-70</p>

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	<b>The Budget as a Financial Plan (cont'd)</b>	<b>Page References</b>
9.	<p><b>Mandatory:</b> The document shall explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis.</p> <ul style="list-style-type: none"> <li>➤ Is a definition of the basis of budgeting for each fund type included? <b>yes</b></li> <li>➤ Is an explanation of the differences between the basis of budgeting and basis of accounting provided (if the basis of budgeting and basis of accounting are the same, is this fact clearly stated)? <b>yes</b></li> <li>➤ For budgets which essentially follow the basis of accounting are exceptions (e.g., depreciation or compensated absences) noted? <b>yes</b></li> </ul>	ES-20: The Basis of Budgeting
<b>OVERALL AS A FINANCIAL PLAN</b>		

	<b>The Budget as an Operations Guide</b>	<b>Page References</b>
1.	<p><b>Mandatory:</b> The document shall describe activities, services or functions carried out by organizational units.</p> <ul style="list-style-type: none"> <li>➤ Does the document clearly present the organizational units? <b>yes</b></li> <li>➤ Does the document provide descriptions of each organizational unit (i.e., descriptions for divisions, departments, etc. Note: The size or complexity of the entity dictates how far down in the organizational structure this information is presented)? <b>yes</b></li> </ul>	See "Organization Chart" Page 140: Fire Rescue Department
2.	<p>The document should provide objective methods (quantitative and/or qualitative) of measurement of results by unit or program. Information should be included for prior year actual, current year budget and/or estimate, and budget year.</p> <ul style="list-style-type: none"> <li>➤ Is performance data (items that cannot be measured accurately should not be reported) included on a quantitative (counted) and/or qualitative (satisfaction-related) basis for the required three year period? <b>yes</b></li> <li>➤ Are demand <b>yes</b>, workload <b>yes</b>, efficiency (unit cost) <b>yes</b>, and effectiveness <b>yes</b> measures presented for the required three year period?</li> </ul>	Samples: Page 110: Information & Technology Services Department Page 116: Real Estate Department Page 152: Water Department Page 118: Aging Services Department
3.	<p><b>Mandatory:</b> The document shall include an organization chart(s) for the entire organization.</p> <ul style="list-style-type: none"> <li>➤ Is a chart provided which shows the entire organization and its components? <b>yes</b></li> </ul>	See "Organization Chart"
4.	<p><b>Mandatory:</b> A schedule(s) or summary table(s) of personnel or position counts for prior, current and budgeted years shall be provided, including descriptions of significant changes in levels of staffing or reorganization planned for the budget year.</p> <ul style="list-style-type: none"> <li>➤ Is a summary table of personnel/position counts provided for the entire organization? <b>yes</b></li> <li>➤ Is information presented for the three year period of prior year actual, current year estimate/budget and budget year projected? <b>yes</b></li> <li>➤ Are significant changes in staffing levels or reorganizations for the budget year presented? <b>yes</b></li> </ul>	ES-30: Summary of Funded Full-Time Equivalent Positions and Funded Positions ES-4 to ES-6: County Administrator's Message Page 121: Animal Services Department
<b>OVERALL AS AN OPERATIONS GUIDE</b>		

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	<b>The Budget as a Communications Device</b>	<b>Page References</b>
1.	<p>The document should provide summary information, including an overview of significant budgetary issues, trends, and resource choices. Summary information should be presented within the budget document either in a separate section (e.g., executive summary) or integrated within the transmittal letter or other overview sections.</p> <ul style="list-style-type: none"> <li>➤ Is summary information contained in the budget message/transmittal letter, overview section, or in a budget-in-brief document? <b>yes</b></li> <li>➤ Is summary information on significant budgetary issues provided? <b>yes</b></li> <li>➤ Is summary information on budgetary trends provided? <b>yes</b></li> <li>➤ Is an overview of your fund structure contained in the document? <b>yes</b></li> </ul>	<p>ES-3 to ES-9: County Administrator’s Message  ES-13 to ES-22: Summary Information on the Budget  ES-4: Tax Base Considerations  ES-7: Impacts of State Legislative Actions  Pages 1-11 and 20-21: Budget by Fund</p>
2.	<p>The document should explain the effect, if any, of other planning processes (e.g., strategic plans, long-range financial plans, capital improvement plans) upon the budget and budget process.</p> <ul style="list-style-type: none"> <li>➤ Are any other planning processes (i.e., multi-year capital improvement plans, strategic plans, community “vision” statements, etc.) identified? <b>yes</b></li> <li>➤ Are the effects of these planning processes on the budget and the budget process explained? <b>yes</b></li> </ul>	<p>ES-9: Discussion of financial plan  ES-20: NACSLB recommendations  ES-16: Discussion of Committee of 99  ES-15: The Capital Budget</p>
3.	<p><b>Mandatory:</b> The document shall describe the process for preparing, reviewing and adopting the budget for the coming fiscal year. It also should describe the procedures for amending the budget after adoption. If a separate capital budget process is used, a description of the process and its relationship to the operating budget should be provided.</p> <ul style="list-style-type: none"> <li>➤ Is a description of the process used to develop, review and adopt the budget included in the document? <b>yes</b></li> <li>➤ Is a budget calendar provided to supplement and not be a substitute for the narrative information on the budget process? <b>yes</b></li> <li>➤ If a separate capital budget process is identified, is the process and its relationship to the operating budget described? <b>N/A</b></li> <li>➤ Is a discussion of how the budget is amended provided in the budget document distributed to the public? <b>yes</b></li> </ul>	<p>ES-58: The Process of Adopting the Budget  ES-59: Budget Process Milestones  ES-60: Procedures for Amending the Budget</p>
4.	<p><b>Mandatory:</b> Charts and graphs shall be used, where appropriate, to highlight financial and statistical information. Narrative interpretation should be provided when the messages conveyed by the graphs are not self-evident.</p> <ul style="list-style-type: none"> <li>➤ Are charts and graphs used to convey essential information (i.e., key policies, trends, choices and impacts) in the document? <b>yes</b></li> <li>➤ Are graphs integrated with narratives to illustrate information contained in the narratives? <b>yes</b></li> </ul>	<p>ES-33 to ES-36: Economic Indicators  ES-44 to ES-56: Major County Revenues  See “Organization Chart”  See “Taxpayers’ Guide”</p>
5.	<p>The document should provide narrative, tables, schedules, cross-walks or matrices to show the relationship between different revenue and expenditure classifications (e.g., funds, programs, organizational units).</p> <ul style="list-style-type: none"> <li>➤ Is the entity’s fund structure explained or illustrated (i.e., can the reader learn the relationship between functional units and the entity’s financial structure)? <b>yes</b></li> <li>➤ Is revenue and expenditure information cross-classified into other formats such as by major revenue classifications across funds, or by major objects of expenditure across departments, or by funds across departments? <b>yes</b></li> </ul>	<p>Page 22: Countywide General Fund  Page 137: Community Improvement Department  ES-24, 25: Department Budget Summary Comparison  ES-26, 27: Budget by Program</p>

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	<b>The Budget as a Communications Device (cont'd)</b>	<b>Page References</b>
6.	<p><b>Mandatory:</b> The document shall include a table of contents to make it easy to locate information in the document.</p> <ul style="list-style-type: none"> <li>➤ Is a comprehensive table of contents provided to help the reader locate information in the document? <b>yes</b></li> </ul>	<p>See "Table of Contents"  Page 303: Index of Funds  Pages 304, 305: Index of Departments</p>
7.	<p>A glossary should be included for any terminology (including abbreviations and acronyms) that is not readily understood by a reasonably informed reader.</p> <ul style="list-style-type: none"> <li>➤ Is a glossary included which defines technical terms related to finance and accounting as well as terms related to organization? <b>yes</b></li> <li>➤ Are any acronyms used in the document defined in the glossary? <b>yes</b></li> <li>➤ Is the glossary written in simple language for the non-technical reader to understand? <b>yes</b></li> </ul>	<p>Pages 292-296: Glossary of Key Terms  Page 292: "BOCC," "CIP"  Page 293: "ELAPP," "FTE"  Page 294: "MOSI," "MSTU"  Page 295: "RWIU"</p>
8.	<p>The document should include statistical and supplemental data that describe the organization and the community or population it serves, and provide other pertinent background information related to the services provided.</p> <ul style="list-style-type: none"> <li>➤ Is statistical information that defines the community such as demographics (e.g., population, composition of population, land area, and average household income) included in the document? <b>yes</b></li> <li>➤ Is supplemental information such as information on the local economy (e.g., major industries, agricultural products, transportation methods, employment, and building permits issued) included in the document? <b>yes</b></li> <li>➤ Is other pertinent information on your community such as its local history, maps, and service information such as number of fire stations, miles of paved and unpaved roads, number of schools by type, etc. included in the document? <b>yes</b></li> </ul>	<p>See "Description of Hillsborough County"  See "Taxpayers' Guide"</p>
9.	<p>The document should be printed and formatted in such a way to enhance understanding and utility of the document to the lay reader. It should be attractive, consistent and oriented to the reader's needs.</p> <ul style="list-style-type: none"> <li>➤ Is the document laid out where the page formats are consistent (so the reader doesn't need to study each page to understand what is being presented)? <b>yes</b></li> <li>➤ Is the reader buried under minutiae of interest only to the entity's staff? <b>no</b></li> <li>➤ Are charts and graphs laid out with sufficient explanation for the casual reader? <b>yes</b></li> <li>➤ Are changes in type size and styles avoided (with the wide availability of clip art, graphics inconsistency in this regard has become more widespread)? <b>yes</b></li> <li>➤ Does the use of graphics add to (rather than detract from) the overall presentation? <b>yes</b></li> </ul>	<p>While this criterion reflects a subjective assessment, County staff believe the combination of a comprehensive budget document and a user-oriented Taxpayers' Guide address this criterion's intent.</p>
	<b>OVERALL AS A COMMUNICATIONS DEVICE</b>	