

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

Name of Entity: Hillsborough County

State/Province: Florida

Participants: 1) In the first column, indicate “Y” (yes) or “N” (no) for each question under a given criteria, and 2) in the second column, cite page references where information can be found in the operating budget in response to each question.

The Budget as a Policy Document		Page References
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"> ➤ Are goals or policies stated? <u>Yes</u> ➤ Are the goals organization-wide? <u>Yes</u> ➤ Do the policies address both financial <u>Yes</u> and programmatic (service delivery) concerns? <u>Yes</u> ➤ Do the policies cover a multi-year time frame? <u>Yes</u> 	<p>Examples are cited. Other pages in Volume I also reflect this criterion: Back of title page (Vision and Values) ES-91 (reserve for cash balance policy) ES-10 , ES-88 (pay comparability policy) ES-89 (multi-year projection policy) ES-4 (law enforcement) ES-5 (code enforcement)</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"> ➤ Are short-term policies stated? <u>Yes</u> ➤ Are the short-term policies financial <u>Yes</u> and are they operational? <u>Yes</u> ➤ Do the policies guide the development of the annual budget (<i>i.e., annual pay increases, fee changes, new positions, equipment replacements, program enhancements, new facilities</i>)? <u>Yes</u> 	<p>Examples are cited. Other pages in Volume I also reflect this criterion: ES-4 (fire protection) ES-5 (property tax rate cuts) ES-5 (monitoring Tampa Bay Water projects) ES-5- (Seeking efficiencies...) and ES-9 (dedication of funding to transportation)</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"> ➤ Do most of the entity’s organizational units have long-term goals (descriptions of anticipated accomplishments as opposed to descriptions of functions and activities required by Operations Guide Criterion #1 (<i>e.g., recycle 20% of community’s solid waste stream</i>)? <u>Yes</u> ➤ Do most of the entity’s organization units have quantifiable short-term objectives listed (<i>e.g., open two new recycling drop-off centers by December 31, xxxx</i>)? <u>Yes</u> ➤ Are the units’ goals linked to the overall goals of the organization? <u>Yes</u> 	<p>Sample: Fleet Management Department Vol. 1, page 124 provides performance measurement data that ties to quantifiable objectives that, in turn, tie to the Department’s mission. This mission, which includes provision of efficient fleet services ties to County organizational values presented at the front of the document following the title page (e.g., “Efficiency and Cost Effectiveness...”)</p>
4.	<p>Mandatory: 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 of several forms (e.g., transmittal letter, budget summary section).</p> <ul style="list-style-type: none"> ➤ Does the message highlight the issues facing the governing body in developing the budget? <u>Yes</u> ➤ Does the message highlight the priorities set for the budget year and explain how they differ from those in the current year? <u>Yes</u> ➤ Is the message comprehensive enough to address all major funds and not only the general fund? <u>Yes</u> ➤ Does the message contain headings emphasizing highlights? <u>Yes</u> 	<p>Vol. I: ES-3 through ES-13 (“County Administrator’s Budget Message”) See also Update message on ES-14 ES-8 (Fla. Supreme Court ruling) ES-9 (replacement of voting equipment) ES-9 (transportation funding) ES-4 (“A Setting of Priorities”) ES-6 (discussion of cuts across funds) ES-4 (“The Budget for FY 02 ...”) ES-11 (“Key Revenue Assumptions”)</p>
OVERALL AS A POLICY DOCUMENT		

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The Budget as a Financial Plan		Page References
1.	<p>The document should include and describe all funds that are subject to appropriation.</p> <ul style="list-style-type: none"> ➤ Are all funds appropriated by the organization included in the document? <u>Yes</u> ➤ Are all funds appropriated by the organization described in the document? <u>Yes</u> ➤ Is an overview of your fund structure contained in the document? <u>Yes</u> 	<p>Vol. I, pp.29-30, and pp. 12-21.</p> <p>Vol. I, pp. 12-21.</p> <p>Vol. I, pp. 11-21. See also pp. 2-10</p>
2.	<p>Mandatory: 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"> ➤ Is a single consolidated overview that presents all resources and expenditures included in the document? <u>Yes</u> ➤ Does the overview present the major categories of revenues/sources and expenditures/uses (<i>i.e., revenues by major type and expenditures broken down by organization, category or character of expenditure</i>) for all funds? <u>Yes</u> 	<p>Vol. I, p. ES-24 provides sources and uses by “character.”</p>
3.	<p>Mandatory: 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"> ➤ 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? <u>Yes</u> ➤ 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? <u>Yes</u> 	<p>Examples are cited. Since this is a biennial budget, all referenced pages present four years – FY 00, FY 01, FY 02, and FY 03. Other pages in Volume I also reflect this criterion:</p> <p>ES-24, ES-25, ES-26 to ES-27, ES-40 through ES-47, ES-49, ES-50, 12, 22, 29, 31, 137, 252.</p>
4.	<p>Mandatory: 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"> ➤ Are the major revenue sources for all funds (usually three to five major revenue sources account for the bulk of an entity’s revenues, (<i>e.g., a local option sales tax for a locality or landing for an aviation authority</i>) identified and described? <u>Yes</u> ➤ Are the assumptions underlying the revenue estimates for the budget year discussed (<i>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</i>)? <u>Yes</u> ➤ Are revenue trends discussed (are they also enhanced with graphics)? <u>Yes</u> 	<p>Detailed discussion is presented on pages ES-62 through ES-67. The narrative presents descriptions, assumptions regarding techniques used to estimate key revenues, and discussion of trends. Specific charts are referenced.</p> <p>Charts appear on pages ES-68 through ES-75. Charts contain narrative notes, where appropriate, to explain factors that impact trends (<i>e.g., rate changes or base changes such as Tourist Taxes on ES-70</i>).</p>

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The Budget as a Financial Plan (continued)	Page References
<p>5. Mandatory: 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"> ➤ Are disclosure of changes in fund balances (to include beginning and ending fund balances) for all governmental funds, not just the general fund, provided? Yes ➤ Are fund balances disclosed even if they are required to be zero? Yes ➤ 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. NA 	<p>Narrative explanation appears in Vol. I, ES-97.</p> <p>FY 02 beginning and ending fund balance appears on ES-98 and FY 03 beginning and ending fund balance appears on ES-99.</p> <p>All funds are disclosed, not just governmental funds.</p>
<p>6. 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"> ➤ Are budgeted capital expenditures fully disclosed in the document? Yes ➤ Is there a specific listing of capital projects for which appropriations are made or required for the budget year? Yes ➤ Is a brief description provided for each major capital project? Yes 	<p>Vol. I, ES-49 (capital sources and uses)</p> <p>Vol. II: Capital Budget FY 02 and FY 03 and Capital Improvement Program FY 02-FY 07: pp. 11-12 (FY 02 list of projects), p. 13 (FY 03 list of projects) Example: Vol. II, p. A-10 (Chapman Road Fire Station)</p>
<p>7. 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"> ➤ Are current and/or future operating costs such as maintenance and staffing requirements associated with bringing new facilities on line (e.g., <i>maintaining and staffing recreation programs for new parks, operating new schools, and maintenance and electricity for additional signalization of intersections</i>) estimated and included? Yes ➤ Are savings associated with permanent fixes to long-term maintenance problems (e.g., <i>replacing a roof that has required constant maintenance</i>) or savings from replacements (e.g., <i>replacement of street lights with long-life, energy-efficient bulbs</i>) included? NA ➤ Are the operating impacts and savings quantified? Yes 	<p>Vol. II: Capital Budget FY 02 and FY 03 and Capital Improvement Program FY 02-FY 07. Specific examples: A-10 (Chapman Road Fire Station) B-14 (Falkenburg Road Jail Phase IV) C-10 (South Brandon Library) D-10 (Bellamy Playground Recreation Building) E-6 (East County Household Chemical Collection Facility) F-102 (Hounds Hollow Outfall) G-26 (Sligh Avenue Extension) H-10 (Bahia Beach Water Transmission Main) Financial summary: I-18 through I-31</p>
<p>8. Mandatory: 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"> ➤ Is financial data on current debt obligations included in the document? Yes ➤ 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)? Yes ➤ Are legal debt limits described and calculated (or if no legal debt limits exist, is that fact clearly stated)? Yes ➤ Is a description of your debt policy included? Yes 	<p>All material is found in Vol. I: Debt Summary: ES-50 Executive Summary: p. DS-1 Debt outstanding, p. DS-3 Debt limits and debt capacity, pp. DS-9 and DS-10.</p> <p>Debt policy, ES-93</p>

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The Budget as a Financial Plan (continued)		Page References
9.	<p>Mandatory: 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"> ➤ Is a definition of the <i>basis of budgeting</i> for each fund type included? <u>Yes</u> ➤ Is an explanation of the difference between the <i>basis of budgeting</i> and <i>basis of accounting</i> provided (if the <i>basis of budgeting and basis of accounting</i> are the same, is this fact clearly stated)? <u>Yes</u> ➤ For budgets which essentially follow the basis of accounting are exceptions (e.g., <i>depreciation or compensated absences</i>) noted? <u>Yes</u> 	<p>Vol. I: ES-18 through ES-20 Provides a thorough contrast between the basis of accounting and the basis of budgeting.</p>
OVERALL AS A FINANCIAL PLAN		

The Budget as an Operations Guide		Page References
1.	<p>Mandatory: The document shall describe activities, services or functions carried out by organizational units.</p> <ul style="list-style-type: none"> ➤ Does the document clearly present the organizational units? <u>Yes</u> ➤ Does the document provide descriptions of each organizational unit (i.e., <i>descriptions for divisions, departments, etc.</i> Note: <i>The size or complexity of the entity dictates how far down in the organizational structure this information is presented</i>)? <u>Yes</u> 	<p>Examples are cited. Other pages in Volume I also reflect this criterion: Aging Services Department, pp. 136-137. Fleet Management Department, pp. 124-125.</p>
2.	<p>The document should provide objective methods to measure progress toward accomplishing the government's mission as well as specific unit and program goals and objectives.</p> <ul style="list-style-type: none"> ➤ Are performance data directly related to the stated goals and objectives of the organization? <u>Yes</u> ➤ Do performance measures focus on results and accomplishments (e.g., output measures, efficiency measures) rather than inputs (e.g., dollars spent)? <u>Yes</u> 	<p>Examples are cited. Other pages in Volume I also reflect this criterion: Aging Services Department, pp. 136-137. Fleet Management Department, pp. 124-125.</p>
3.	<p>Mandatory: The document shall include an organization chart(s) for the entire organization.</p> <ul style="list-style-type: none"> ➤ Is a chart provided which shows the entire organization and its components? <u>Yes</u> 	<p>Organization chart precedes Table of Contents for Executive Summary in Vol. I</p>
4.	<p>Mandatory: 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 reorganizations planned for the budget year.</p> <ul style="list-style-type: none"> ➤ Is a summary table of personnel/position counts provided for the entire organization? <u>Yes</u> ➤ Is information presented for the three year period of prior year actual, current year estimate/budget and budget year projected? <u>Yes</u> ➤ Are significant changes in staffing levels or reorganizations for the budget year presented? <u>Yes</u> 	<p>Examples are cited. Other pages in Volume I also reflect this criterion: ES-48 (4-year organization-wide summary) p.125 (funded positions and funded FTE for Fleet Management Department with narrative explanation) p.251 (4-year Fleet staffing detail) ES-7 (discussion of significant staffing changes for FY 02 and FY 03)</p>
OVERALL AS AN OPERATIONS GUIDE		

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The Budget as a Communications Device		Page References
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., <i>executive summary</i>) or integrated within the transmittal letter or other overview sections.</p> <ul style="list-style-type: none"> ➤ Is summary information contained in the budget message/transmittal letter, overview section, or in a budget-in-brief document? <u>Yes</u> ➤ Is summary information on significant budgetary issues provided? <u>Yes</u> ➤ Is summary information on budgetary trends provided? <u>Yes</u> ➤ Is an overview of your fund structure contained in the document? <u>Yes</u> 	<p>Vol. I:</p> <p>ES-3 through ES-13 (Budget Message) Specifically, ES-4 (priorities) ES-14 (Update on Economic Impacts) ES-15 through ES-17 (Summary Information on the Budget) ES-51 through ES-55 (Economic Indicators) pp. 11-21, and 29-30 (fund structure summaries)</p>
2.	<p>The document should explain the effect, if any, of other planning processes (e.g., <i>strategic plans, long-range financial plans, capital improvement plans</i>) upon the budget and budget process.</p> <ul style="list-style-type: none"> ➤ Are any other planning processes (i.e., <i>multi-year capital improvement plans, strategic plans, community “vision” statements, etc.</i>) identified? <u>Yes</u> ➤ Are the effects of these planning processes on the budget and the budget process explained? <u>Yes</u> 	<p>ES-3 (six-year CIP and five-year Pro Forma) ES-16 (all years budgeting technique) ES-17 and Vol. II: p. 1 (CIP tie to comprehensive land-use plan) ES-18 (NACSLB recommended practices)</p>
3.	<p>Mandatory: 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"> ➤ Is a description of the process used to develop, review and adopt the budget included in the document? <u>Yes</u> ➤ Is a budget calendar provided to supplement and not be a substitute for the narrative information on the budget process? <u>Yes</u> ➤ If a separate capital budget process is identified, is the process and its relationship to the operating budget described? <u>Yes</u> ➤ Is a discussion of how the budget is amended provided in the budget document distributed to the public? <u>Yes</u> 	<p>Vol. I:</p> <p>ES-3, ES-5, and ES-6 (discussion of process) ES-15 (biennial budgeting) ES-17 (the budget process) ES-76 through ES-76 (budget process and calendar) ES-83 through ES-85 (capital budget and CIP policy) ES-80 (procedures for amending the budget)</p>
4.	<p>Mandatory: 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"> ➤ Are charts and graphs used to convey essential information (i.e., <i>key policies, trends, choices and impacts</i>) in the document? <u>Yes</u> ➤ Are graphs integrated with narratives to illustrate information contained in the narratives? <u>Yes</u> 	<p>Examples are cited. Other pages in Volume I and Volume II also reflect this criterion:</p> <p>Vol. I: ES-22, ES-30, ES-48, ES-54, ES-58, ES-61, ES-73. Vol. II: pp. 10, 14, I-2</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., <i>funds, programs, organizational units</i>).</p> <ul style="list-style-type: none"> ➤ 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)? <u>Yes</u> ➤ 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? <u>Yes</u> 	<p>Volume I: pp. ES-34, ES-40, ES-44, 22, 31, 83-93, 94-99, 123.</p> <p>Volume II: pp. 8, A-2,I-3.</p>

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The Budget as a Communications Device (continued)		Page References
6.	<p>Mandatory: 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"> ➤ Is a comprehensive table of contents provided to help the reader locate information in the document? <u>Yes</u> 	<p>Vol. I: Detailed table of content by section and index of funds and index of departments at end of document. Vol. II: Detailed table of contents.</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"> ➤ Is a glossary included which defines technical terms related to finance and accounting as well as terms related to organization? <u>Yes</u> ➤ Are any acronyms used in the document defined in the glossary? <u>Yes</u> ➤ Is the glossary written in simple language for the non-technical reader to understand? <u>Yes</u> 	<p>Volume I, pp. S-1 through S-5. Volume II: definitions pp. I-49 through I-51. Acronym examples: BOCC, CIE, CIP, CIT, FTE, GASB 34, MOSI, MSTU, ELAPP, TECP, SWFWMD, ISTEA, 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"> ➤ Is statistical information that defines the community such as demographics (<i>e.g., population, composition of population, land area, and average household income</i>) included in the document? <u>Yes</u> ➤ Is supplemental information such as information on the local economy (<i>e.g., major industries, agricultural products, transportation methods, employment, and building permits issued</i>) included in the document? <u>Yes</u> ➤ 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? <u>Yes</u> 	<p>Description of Hillsborough County (front of Vol. I) ES-51-55 (Economic Indicators) Vol. II: I-45 (map)</p> <p>In addition to the information presented in printed documents, the supplemental CD provides detailed tables and charts presenting Community Statistics, which are also available on-line at www.hillsboroughcounty.org</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"> ➤ 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)? <u>Yes</u> ➤ Is the reader buried under minutiae of interest only to the entity's staff? <u>No</u> ➤ Are charts and graphs laid out with sufficient explanation for the casual reader? <u>Yes</u> ➤ Are changes in type size and styles avoided (with the wide availability of clip art, graphics inconsistency in this regard has become more widespread)? <u>Yes</u> ➤ Does the use of graphics add to (rather than detract from) the overall presentation? <u>Yes</u> 	<p>Banners are used throughout. Consistent formats are used for tables and graphics. Volume II is laid out to take advantage of a landscape format for multi-year tables. Volume II on CD provides users the ability to modify map sizes. Consistent fonts are used.</p>
OVERALL AS A COMMUNICATIONS DEVICE		

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