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Operating Budget Award

Instructions to Applicant: You may submit either your jurisdiction's Preliminary/Proposed Budget, or your Final/Adopted Budget. If your budget is a single comprehensive document that incorporates operations, capital financing and multi-year planning, you should submit it for the Operating Budget category. The Applicant must complete the Meritorious Award and Prior Year Comments Sections to be considered for a Meritorious Award, and the Meritorious Award, Excellence Award, and Prior Year Comments Sections for an Excellence in Budgeting Award.

The Meritorious Award Section contains a checklist of items required for a Meritorious Operating Budget Award. The reviewers will score each item either "Proficient" (1 point) or "Not Proficient" (0 points). To qualify for a Meritorious Budget Award, all 20 items must be scored "Proficient" (20 points). If a document receives two reviews, a consensus must be reached to qualify for a Meritorious Award. If a discrepancy exists for any of the 20 items, the submission will be further evaluated to determine if the document is proficient for all items. The Excellence Award Section provides a checklist of items that enhance the usability of the document, for which the reviewer may grade each item along a range of proficiency. The grading varies based on comprehensiveness and/or quality. The Excellence in Budgeting Award requires that the applicant earn an overall "Proficient" score of 20 points in the Meritorious Award Section plus a minimum grade of 50 points in the Excellence Award Section. To receive a grade for the items listed, the items must be part of the budget document and not supplemental/attached data or documents. Supplemental data can be submitted as a separate Innovation Award if appropriate.

In both the Meritorious Award and Excellence Award Sections, if you respond "Yes" to a question, you will be provided with additional space to document relevant page numbers. You must identify the page number locations in the budget document that best respond to each item in question. Identifying the pages facilitates the review and allows the applicant to present the best possible case. Be very specific. If the answer to the item is included in a section of your budget that consists of multiple pages, provide all relevant page numbers that answer the question. Your goal should be to make the evaluation easy for the reviewer. If you know your document is lacking an item, respond "No" to the question.

Not all items that are graded are presented to applicants as part of the application process because certain items do not require page number references. These items ask the reviewer to evaluate the budget document as a whole. The following additional items are evaluated by reviewers:

For the Meritorious Award Section:

1. Is the budget clearly enough organized and presented as a document?
2. Do the budget numbers and format appear to be accurate and consistent throughout the document?

For the Excellence Award Section:

1. Does the document display an effective use of graphics, artwork and charts?
2. Does the document display exceptional format clarity and presentation effectiveness?

In addition, a complete listing of the items can be located on the CSMFO website at <https://csmfo.org/page/budget-awards>. Click on the "Overview and Explanation of Criteria" hyperlink.

Applications must be received prior to deadline. If you have a fiscal year end other than June 30th please reach out to the committee for an alternative deadline.

If you have questions, please contact:

James Russell-Field
Chair
Recognition Committee
jfield@fssd.com

Natalia Lopez
Vice-Chair
Recognition Committee
natalial@moval.org

Bill Clayton
Vice-Chair
Recognition Committee
william.clayton@bcvwd.gov

Entry name

Entity Legal Name (as it will appear on award certificate)

This is the information that will be used for the Award.

Fiscal Year of Budget (as it will appear on the award)

For an **Annual Budget** list as **Fiscal Year 2024-2025**
For a **Biennial Budget** list as **Fiscal Years 2024-2025 & 2025-2026**

This is the information that will be used for the Award.

Jurisdiction

Population (or Customer Count)

Name

Title

Address

City/State/Zip

Phone

Fax

Email address

Is your budget available on your website?

	▼
Yes	
No	

Has your jurisdiction ever received a CSMFO Budget Award in this budget category?

	▼
Yes	
No	

Are you currently receiving an award from GFOA's Budget Award Program?

	▼
Yes	
No	

Budget Adoption / Submittal Date

Provide a name and contact information for a member of your jurisdiction who can volunteer as a budget reviewer:

Volunteer's full name

Volunteer's email address

Additional Volunteer (optional)

Additional Volunteer's email (optional)

AFFIDAVIT and RELEASE:

By selecting the checkbox below, you are verifying that the budget submitted to CSMFO is the same budget submitted to my agency. Should any changes be made to the agency-approved budget, I agree to submit a revised approved budget to CSMFO. I hereby grant permission to the California Society of Municipal Finance Officers to publish information about the budget and/or related material herein and to reproduce any enclosed documentation for publication.

☐ **AFFIDAVIT and RELEASE**

Is there a table of contents? Are the budget document's pages numbered?

Yes

No

1. The table of contents should be accurate. Check a few references in the table of contents to make sure it agrees with the contents of the budget document.
2. All pages should be numbered, including blank pages, pages marked "this page intentionally blank", logo pages and picture pages (not tabs).
3. If a couple of pages are not numbered, you should evaluate the item as proficient. The main goal is: Can the document be navigated?

Does the budget contain a transmittal letter or budget message?

Yes

No

1. This is usually from the Jurisdiction's Executive Officer and touches on the highlights of the budget.
2. This item can be a letter written by the Executive Officer and a message written by the person preparing the budget.

Does the transmittal letter or budget message highlight the policy, economic and/or legislative issues facing the jurisdiction and their impact on the budget and are recommended actions included to resolve these issues?

Yes

No

1. Do you get a clear picture of what issues affecting the budget are being addressed by the Jurisdiction?
2. Are recommendations made to address the issues?

Does the transmittal letter or budget message highlight major changes in the budget from the current year regarding service and/or funding levels?

Yes
No

1. Is there a discussion of the addition/reduction of personnel?
2. Are new programs being introduced or old ones phased out and are they discussed?
3. If this is status quo, the Jurisdiction should so state.

Does the transmittal letter or budget message highlight major organization priorities and their funding sources?

Yes
No

1. Is there a discussion about what is going on in the community (the hot items)?
2. Can be a discussion of the Jurisdiction's goals and how they will be funded.

Is the basis for budgeting described?

Yes
No

1. For example, modified accrual, cash or accrual. Is the basis of budgeting the same as the basis of accounting and if not, are the differences described?
2. Referring to the funds within the Jurisdiction or the budget process does not meet the criteria.
3. Could be in the budget message, as an appendix or elsewhere in the document.

Is the jurisdiction's Prop 4 (Gann) Appropriation Limit included?

Yes
No
N/A - Special District - Reviewers will award all points

1. Could include a resolution or the calculation page or both to meet this criterion.
2. If the appropriation limit does not apply to the jurisdiction because it is a special district, reply using the "N/A" response.

Is the budget process explained?

Yes
No

1. Should discuss the role of the departments, any meetings that are held throughout the process, workshops, citizen involvement.
2. This is where the Jurisdiction can give credit for the hard work of others in the Jurisdiction and/or the community.
3. Could include a timeline.

Is a jurisdiction-wide organization chart included?

	▼
Yes	
No	

- 1. May include functions of departments, if space permits.
- 2. Does not have to include every position in your jurisdiction.

Is the basis for assumptions for key revenue estimates described?

	▼
Yes	
No	

- 1. This should focus on major revenue sources.
- 2. Describing the revenue source does not meet this criterion.
- 3. How were the amounts developed and by whom? Did the information come from the State or from an in-house calculation based on CPI/another basis or from a fee/rate-based revenue projection?

Does the budget include at least the General Fund, special revenue funds, and enterprise funds of the jurisdiction, and a listing of all other funds used in the jurisdiction (such as internal service, debt service and capital project funds)?

	▼
Yes	
No	

- 1. Could include a list of funds by type.
- 2. May be found in the appendix.

Is there a summary schedule of revenues, by fund, and does it display at least the proposed budget year(s) and the two prior years?

	▼
Yes	
No	

- 1. Make sure it includes the three required years.
- 2. Should fit on one or two pages.
- 3. Should be a summary, not detail.
- 4. Should include all funds included in the document, plus jurisdiction-wide totals.

Is there a summary schedule of expenditures, by fund, and does it display at least the proposed budget year(s) and the two prior years?

Yes

No

- 1. Make sure it includes the three required years.
- 2. Should fit on one or two pages.
- 3. Should be a summary, not detail.
- 4. Should include all funds included in the document.

Is there a summary schedule of expenditures, by department, organization, program or function, and does it display at least the proposed budget year(s) and the two prior years?

Yes

No

- 1. Make sure it includes three required years.
- 2. Should reflect how the Jurisdiction does business.
- 3. Should be a summary, not detail.
- 4. Bottom line should equal bottom line for summary provided for summary schedule of expenditures by fund.

Is there a fund balance summary schedule, by fund, showing changes from the projected beginning balances through the end of the budget year?

Yes

No

- 1. Make sure it has a beginning and an ending number, with changes shown in between.
- 2. Should include everything that affects ending balances, such as transfers and adjustments.
- 3. Could provide "available" fund balance for some funds or "working capital" for enterprise funds.

Do the budget detail pages describe the department, organization, program or function in question?

Yes

No

- 1. Does the description tell the reader what these individual departments do or what services are performed?

Does the budget describe the level of budget control exercised by the jurisdiction and is that level included in the budget document?

Yes

No

- 1. Level at which departments or Jurisdiction's executive officer cannot make changes without the Jurisdiction's governing body approval.
- 2. Must be described somewhere in the document.

Is there a summary of personnel (headcount) by organization, fund or department for the proposed budget year(s) and the prior year?

Yes
No

- 1. This should include all positions or full time equivalents compared from one year to the next, subtotals and a grand total.
- 2. Can be sorted by fund, department or function.
- 3. Should be in summary form.
- 4. Governing body should be able to tell if positions are being added or deleted.

Is there an in-depth description of revenue sources and basis for estimates?

Yes
No

- 1. Look for comprehensiveness beyond basis of assumptions for key revenue estimates described in the Meritorious Award Section. The Meritorious Award Section item is looking for a description of major revenue sources while this item is looking for a more comprehensive analysis of revenues.
- 2. Must include the basis for estimates. How was the number developed?

Does the document include a jurisdiction profile, review of community demographics, location and economic outlook?

Yes
No

- 1. Look for comprehensiveness.
- 2. Could include population, a map, the economy of the area, some historical data, and pictures.
- 3. What is the community most know for? When was it established? How did it grow and when?

Does the document include actual budget adoption resolutions/ordinances enacted by the Jurisdiction's governing body?

Yes
No

- 1. Adopting document must be included in the budget document, not as an addendum, to be considered "Proficient" on this item.

Are the implications of the Prop 4 (Gann) Limit discussed and/or future trends analyzed?

Yes

No

N/A - Special District - Reviewers will award all points

1. Must include more than the calculation and/or the resolution.

2. Look at the past to determine the future.

3. If you have such a wide margin between your proceeds of taxes and your appropriation that you will never have to worry about the limit, show some historical data to support that trend.

4. This item does not apply to special districts. Special districts should respond "N/A" to the item in order to receive full points.

Does the document demonstrate the use of cost accounting or allocated costs?

Yes

No

1. Evaluate based on the degree to which cost accounting has been implemented.

2. Internal Service Funds are a start. Should discuss how the costs are allocated back to the other funds including the basis for determining the allocations.

3. Indirect cost formulations could be identified.

Is there a description of financial/budget policies, which govern finance or budget development such as for reserves, debt management, CIP, and revenue projection?

Yes

No

1. Look for comprehensiveness.

2. May include actual policies typically found in an appendix or transmittal letter.

Are there additional prior year revenues, expenditures and organizational detail schedules included beyond the summary schedules identified in the Meritorious Award Section?

Yes

No

1. Additional columns to the summary schedules in the Meritorious Award Section is one way to evaluate proficiency.

2. Use reviewer judgment for partial information. If only one year of prior revenues and expenditures is included without fund balance, for example, the reviewer should determine whether the impact of the missing information warrants a lower grade.

Are there additional future years of forecasted revenues, expenditures and organization detail schedules included?

Yes

No

- 1. Summarized information qualifies.
- 2. Use reviewer judgment for partial information. If only one year of future revenues and expenditures is included without fund balance, for example, the reviewer should determine whether the impact of the missing information warrants a lower grade.

Is there additional budget detail highlighting recent accomplishments?

Yes

No

- 1. Look for scope and clarity.
- 2. This goes along with communicating what departments or programs do, may be goals accomplished.
- 3. What have they accomplished in the past?
- 4. This could be the interesting "story" part of the budget.

Is there additional budget detail describing budget year goals for organization or program?

Yes

No

- 1. What are the goals within each department, program or function?
- 2. How do they tie to the Jurisdiction's overall objectives?

Is there additional budget detail identifying performance measures such as workload and/or efficiency or effectiveness indicators?

Yes

No

- 1. Be sure these are really performance measures and not just goals or objectives.
- 2. Must be measurable.

Are performance measures directly linked to stated goals?

Yes

No

- 1. How do the performance measures help the Jurisdiction meet its stated goals?
- 2. Must include an indication of the link for reviewer to be able to determine if the performance measure is linked.

Are personnel/staffing levels listed for each detail budget level (department, function, division, program)?

Yes
No

1. Could include historical and future.
2. Must provide reader with staffing level for each detail budget level where costs are indicated for staffing.

Are departmental organization charts included in the document?

Yes
No

1. Could be embedded in the overall organization chart if room permits.

Is there a description of staffing level changes compared to the prior year?

Yes
No

1. Could be in the transmittal letter.
2. Should describe the change, do not just provide the numbers.

Is there a discussion of employee compensation and benefits included?

Yes
No

1. Could be in the transmittal letter or budget message.
2. Should include a discussion, do not just provide the numbers.

Is there a description of budgeted debt obligations included?

Yes
No

1. Could describe why the debt was issued.
2. Could describe the debt service schedule in general terms and the source of funds for repayment.

Is there a list of acronyms used and are the acronyms defined?

Yes
No

1. May be a stand-alone list or could be combined with the glossary section.

Does the budget document include a glossary of terms?

Yes

No

1. A glossary is an alphabetical listing of terms, including definitions.
2. An index does not meet this criterion.

Does the document include financial trend indicators and the associated analysis?

Yes

No

1. Look for scope of analysis, number of years analyzed, and use of per capita or constant dollar analyses. The level of comprehension should determine the grade.

Is there a comparison of financial status to other jurisdictions?

Yes

No

1. May include major revenue sources, population growth, crime rate, and employees per capita.

Applicant: If you received comments in this category last time you submitted and it was within the last two years, you **must** provide responses to the comments you received.

Please provide the comments first and then your responses to the comments.

Please note:

For the first record, please write "Prior Year Comments" in the Comment box followed by responding whether or not your local government had prior year comments in the Response box.

Each prior year comment should have its own separate record.

Click the **Add record** button below to get started.

Provide the comment

What was your response to the above comment?

Attach electronic copies of documents to submit with your completed application.

How would you like to provide your electronic document?

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