

CSMFO MERITORIOUS AWARD SECTION
Items Required For CSMFO Meritorious Award and Excellence Award
For Operating Budgets Beginning July 1, 2017

1. Is there a table of contents? Are the budget document's pages numbered?
2. Does the budget contain a transmittal letter or budget message?
3. 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 recommend actions included to resolve these issues?
4. Does the transmittal letter or budget message highlight major changes in the budget from the current year regarding service and/or funding levels?
5. Does the transmittal letter or budget message highlight major organization priorities and their funding sources?
6. Is the basis for budgeting described?
7. Is the jurisdiction's Prop 4 (Gann) Appropriation Limit included? *Not applicable for Special Districts.*
8. Is the budget process explained?
9. Is a jurisdiction-wide organization chart included?
10. Is the basis for assumptions for key revenue estimates described?
11. Does 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)?
12. 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?
13. 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?
14. 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?
15. Is there a fund balance summary schedule, by fund, showing changes from the projected beginning balances through the end of the budget year(s)?
16. Do the budget detail pages describe the department, organization, program or function in question?
17. Does the budget describe the level of budget control exercised by the jurisdiction and is that level included in the budget document?
18. Is there a summary of personnel (headcount) by organization, fund or department for the proposed budget year(s) and the prior year?
19. Is the budget clearly enough organized and presented as a document?
20. Do the budget numbers and format appear to be accurate and consistent throughout the document?

Note: For reference purposes only. Not an application. To submit an application, use the Award Force software at csmfo.awardsplatform.com.

CSMFO EXCELLENCE AWARD SECTION
Additional Items Required For CSMFO Excellence Award
For Operating Budgets Beginning July 1, 2017

1. Does the document display an effective use of graphics, artwork and charts?
2. Is there an in-depth description of revenue sources and basis for estimates?
3. Does document include a jurisdiction profile, review of community demographics, location, and economic outlook?
4. Does document include actual budget adoption resolutions/ordinances enacted by the jurisdiction's governing body?
5. Are implications of Prop 4 (Gann) limit discussed and/or future trends analyzed? *Not applicable for Special Districts.*
6. Does document demonstrate the use of cost accounting or allocated costs?
7. Is there a description of financial/budget policies, which govern finance or budget development such as for reserves, debt management, CIP, and revenue projections?
8. Are there additional prior year revenues, expenditures and organizational detail schedules included beyond the summary schedules identified in Meritorious Award Section item #12, 13 and 14?
9. Are there additional future years of forecasted revenues, expenditures and organization detail schedules included?
10. Is there additional budget detail highlighting recent accomplishments?
11. Is there additional budget detail describing budget year goals for organization or program?
12. Is there additional budget detail identifying performance measures such as workload and/or efficiency or effectiveness indicators?
13. Are performance measures directly linked to stated goals?
14. Are personnel/staffing levels listed for each detail budget level (department, function, division, and program)?
15. Are departmental organizational charts included in the document?
16. Is there a description of staffing level changes compared to prior year?
17. Is there a discussion of employee compensation and benefits included?
18. Is there a description of budgeted debt obligations included?
19. Is there a list of acronyms used and are the acronyms defined?
20. Does the budget document include a glossary of terms?
21. Does document include financial trend indicators and the associated analysis?
22. Is there a comparison of financial status to other jurisdictions?
23. Does document display exceptional format clarity and presentation effectiveness?

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