



DETAILED LOCATION CRITERIA GUIDE

Budgets with a Fiscal Year Beginning 1/1/25 or later

CITE SPECIFIC PAGE REFERENCES ON THE LINES IN THE RESPONSE TO EACH QUESTION

(Citations may include links or section titles for online budget books)

Name of Entity: _____

State/Province: _____

First Submission? Yes ☐ No ☐

#C1. | Table of Contents

Mandatory: Include a table of contents that facilitates easy access to information.

1. Is a comprehensive table of contents provided for easy navigation (may take a variety of forms related to the approach used to present budgetary information)?

2. Do all pages in the table of contents electronically link to the corresponding content location (pages in a traditional document or other content in an electronic form)?

3. Are the page numbers or similar reference points in the table of contents consistent with the referenced page numbers? _____

#P1. | Strategic Goals and Strategies

Mandatory: Provide a coherent statement of organization-wide, strategic goals and strategies that address long-term concerns and issues.

1. Are strategic goals included? _____
2. Is the process for creating the strategic goals explained? _____
3. Are action plans and/or strategies included to show how these goals will be accomplished? _____

#P2. | Priorities and Issues

Mandatory: Provide a budget message that articulates priorities and issues for the upcoming 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).

1. Does the message highlight the principal issues facing the governing body in developing the budget (e.g., policy issues, economic factors, regulatory, and legislative challenges)?

2. Does the message describe the actions to be taken to address these issues?

3. Does the message explain how the priorities for the budget year differ from the priorities of the current year? _____
4. Are major changes in service levels, fees, and/or taxes presented? _____

#C2. | Budget Overview

Mandatory: An overview of significant budgetary items and trends should be provided. The overview should be presented within the budget as a separate section (e.g., budget-in-brief) or integrated within the transmittal letter.

1. Is an overview contained in the budget message/transmittal letter, executive summary, or in a separate budget-in-brief? _____
2. Is summary information on significant budgetary items conveyed in an easy to consume format? _____
3. Is summary information on budgetary trends provided? _____
4. Is a summary of changes presented between the proposed to adopted budget?

#O1. | Organization Chart

Mandatory: Provide an organization chart for the entire entity.

1. Is a legible organization chart provided that shows the entire entity?

#F1. | Fund Descriptions and Fund Structure

Describe all funds that are subject to appropriation.

1. Are a narrative and/or a graphic overview of the entity's budgetary fund structure included in the document? _____
2. Do the materials indicate which funds are appropriated? (*Other funds for which financial plans are prepared also may be included in the document.*) _____
3. Is each individual major fund described? _____
4. If additional or fewer funds are included in the audited financial statements, is this indicated? _____

#O2. | Department/Fund Relationship

Provide narrative, tables, schedules, or matrices to show the relationship between functional units, major funds, and nonmajor funds in the aggregate.

1. Is the relationship between the entity's functional units, major funds, and nonmajor funds in the aggregate explained or illustrated? _____

#F2. | Basis of Budgeting

Explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis.

Name of Entity:

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1. Is the basis of budgeting defined (*e.g., modified accrual, cash, or accrual*) for all funds? _____
2. If the basis of budgeting is the same as the basis of accounting used in the entity's audited financial statements, is that fact clearly stated? _____
3. If the basis of budgeting is not the same as the basis of accounting used in the entity's audited financial statements, are the differences described? _____

#P3. | Financial Policies

Mandatory: Include a coherent statement of entity-wide long-term financial policies.

1. Is there a summary of financial policies? _____
2. Do the financial policies include the entity's definition of a balanced budget? _____
3. Does the budget comply with relevant financial policies? _____

#P4. | Budget Process

Mandatory: Describe the process for preparing, reviewing, and adopting the budget for the coming fiscal year. Also, describe the procedures for amending the budget after adoption.

1. Is a description of the process (including amendments) used to develop, review, and adopt the budget included? _____
2. Is a budget calendar provided to supplement (not replace) the narrative information on the budget process? _____
3. Is there a discussion of how the public is involved in the budget process? _____

#F3. | Consolidated Financial Schedule

Mandatory: 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.

1. Is an overview of revenues and other financing sources and expenditures and other financing uses of all appropriated funds included? _____
2. Are revenues and other financing sources and expenditures and other financing uses presented either (1) together in a single schedule or (2) in separate but adjacent/sequential schedules or (3) in a matrix? _____
3. Are revenues presented by major type in this schedule (*e.g., property taxes, intergovernmental, sales taxes, fees and charges*)? _____
4. Are expenditures presented by function, program, or spending component in this schedule? _____

#F4. | Three Year Consolidated and Fund Financial Schedules

Include summaries of revenues and other financing sources, and of expenditures and other financing uses for the prior year actual, the current year budget and/or estimated current year actual, and the proposed budget year.

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1. Are revenues and other financing sources and expenditures and other financing uses for the prior year, the current year, and the budget year presented together on the same schedule(s) or on schedules presented on adjacent/sequential pages? _____
2. Is this information presented for the appropriated funds in total? _____
3. Is this information also presented at a minimum for each major fund and for other (i.e. nonmajor) funds in the aggregate (or for each significant fund and other funds in the aggregate if no appropriated funds are included)? _____
4. Are revenues presented by major type in this schedule (e.g., *property taxes, intergovernmental, sales taxes, fees and charges*)? _____
5. Are expenditures presented by function, program, or spending component in this schedule? _____

#F5. | Fund Balance

Mandatory: Include projected changes in fund balance/net position for appropriated funds included in the budget presentation.

1. Is the entity's definition of fund balance/net position included? _____
2. Is the fund balance/net position information presented for the budget year?

3. Is there a schedule showing (1) beginning fund balances/net positions, (2) increases or decreases in total fund balances/net positions, and (3) ending fund balances/net positions for appropriated governmental funds? _____
4. Is this information presented at a minimum for each major fund and for nonmajor governmental funds in the aggregate? _____
5. If the fund balances of any major fund or the nonmajor funds in the aggregate are anticipated to increase or decline by more than 10%, does the document include a discussion of the causes and/or consequences of these changes in fund balance?

6. If an entity has no governmental fund, is the change in net position presented for (1) the entity as a whole, (2) the main operating fund, and (3) each significant fund?

7. If an entity has no governmental funds and the net position is anticipated to change by more than 10%, do the materials include a discussion of the causes and/or consequences of those changes? _____

#F6. | Revenues

Mandatory: Describe major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends.

1. Are individual revenue sources described? _____
2. Do the revenue sources that are described represent at least 75% of the total revenues of all appropriated funds? _____

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3. Are the methods used to estimate revenues for the budget year described (e.g., *trend analysis, estimates from another government or consulting firm*)? _____
4. If revenues are projected based on trend information, are both those trends and the underlying assumptions adequately described? _____

#F7. | Long-range Operating Financial Plans

Explain long-range operating financial plans and their effect upon the budget and the budget process.

1. Do your long-range financial plans for major funds (beyond just the General Fund) extend out at least two years beyond the budget year? _____
2. Are the assumptions used in the long-range operating financial plans identified? _____
3. Is there a concise explanation of the significance of the long-range operating financial plans in its relation to achieving strategic goals? _____

#F8. | Capital Program

Mandatory: Include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget.

1. Are "capital expenditures" defined? _____
2. Do the materials indicate the total dollar amount (for both sources and uses) of the capital program for the budget year(s) and/or multi-year capital plan? _____
3. Are significant nonrecurring capital expenditures described along with dollar amounts? _____
4. What is the process to identify funded projects? _____
5. Is there a description and quantification of how specific nonrecurring capital projects will affect the entity's current and future operating budget? _____

#F9. | Debt

Mandatory: 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 operations.

1. Are debt limits and coverage requirements described and calculated? _____
2. Is the amount of principal and interest payments presented through maturity for each fund? _____
3. Are bond ratings shown? _____
4. Is the purpose of the different debt obligations included? _____

#O3. | Position Summary Schedule

Mandatory: A schedule or summary table of personnel or position counts for prior, current and budgeted years shall be provided.

1. Is a summary table of position counts provided for the entire entity? _____

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2. Does the table include the prior year, the current year, and budget year position counts? _____

3. Are changes in staffing levels for the budget year explained? _____

#O4. | Departmental/Program Descriptions

Mandatory: Include departmental/program descriptions.

1. Are organizational units clearly presented (e.g., *divisions, departments, offices, agencies, or programs*)? _____
2. Are descriptions provided along with major priorities in each organizational program? _____

#O5. | Departmental/Program Goals and Objectives

Include clearly stated goals and objectives of the department or program.

1. Are departmental/program goals and objectives described? _____
2. Are departmental/program goals clearly linked to the strategic goals of the entity? _____
3. Are objectives quantifiable? _____
4. Are time frames on objectives noted? _____

#O6. | Performance Measures

Mandatory: Provide objective measures of progress toward accomplishing the government's mission as well as goals and objectives for specific departments and programs.

1. Are performance data for individual departments or programs included in the document? _____
2. Are performance data directly related to the stated goals and objectives of the department or program? _____
3. Do performance measures focus on results and accomplishments (e.g., *output measures, efficiency and effectiveness measures*) rather than inputs (e.g., *dollars spent*)? _____

#C3. | Statistical/Supplemental Section

Include statistical and supplemental data that describe the organization, its community, and population. It should also furnish other pertinent background information related to the services provided.

1. Is statistical information that defines the community included (e.g., *population, composition of population, land area, and average household income*)? _____
2. Is supplemental information on the local economy included (e.g., *major industries, top taxpayers, employment levels, and comparisons to other local communities*)? _____
3. Is other pertinent information on the community (e.g., *local history, location, public safety, education, culture, recreation, transportation, healthcare, utilities, and governmental structure*) included? _____

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#C4. | Glossary

A glossary should be included for any terminology (including abbreviations and acronyms) that is not readily understandable to an informed lay reader.

1. Is a glossary that defines technical terms related to finance and accounting, as well as non-financial terms related to the entity? _____
2. Are acronyms or abbreviations used in the document defined in the glossary? _____
3. Is the glossary written in non-technical language? _____

#C5. | Charts and Graphs

Charts and graphs should 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.

1. Are charts and graphs used in the document to convey essential information (e.g., key policies, trends, choices and impacts)? _____
2. Are graphics explained? _____

#C6. | Understandability and Usability

The budget information should be produced and formatted in such a way as to enhance its understanding for the average reader. It should be attractive, consistent, and oriented to the reader's needs.

1. Are page formatting and font consistent? _____
2. Is the level of detail appropriate? _____
3. Are text, tables, and graphs legible and accurate? _____
4. Are links included to other forms of budget communication, like videos, social media, etc.? _____

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