



GFOA

**Distinguished Budget Presentation Award
(REVISED)**

Updated 8/1/2025



Table of Contents

About the Program	3
Scope of the Award Program	3
Eligibility	4
Application Submission.....	4
Evaluation Content	4
Evaluation Process.....	5
Criteria and Scoring.....	5
Category (Content)	6
Categories (Type of Material)	7
Detailed Criteria (Content).....	8
Community Priorities and Organizational Challenges/Opportunities	8
Value	9
Long-Term Outlook	10
Revenue Budget	11
Personnel Budget	12
Department Budget	13
Program/Services Budget.....	14
Capital Budget.....	15
Detailed Criteria (Material Type)	17
Budget Document	17
Budget in Brief / Newsletter.....	18
Budget Website	19
Videos.....	20
Other / Media Campaign	20



About the Program

GFOA's Distinguished Budget Presentation Award ("Budget Award") recognizes governments for excellence in budget transparency, accountability, and the quality of budget communications focused on educating key stakeholders with important information. To receive the award, governments are expected to demonstrate their ability to effectively communicate budget information and tell their story to external audiences.

GFOA established the Budget Award Program in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and GFOA's best practices on budgeting and to recognize individual governments that succeed in achieving that goal. In 2025, GFOA updated the award criteria and focus of the program to include all budget communications including the budget document, websites, dashboards, multimedia, and other forms of communications between a government and its elected representatives, the public, or other external stakeholders ("public stakeholders"). The revised criteria encourage clarity of budget information, effective communication tools, transparency of budget decisions, and production of a clear budget message the communicates key themes to public stakeholders.

Scope of the Award Program

GFOA recognizes the close relationship between a government's budgeting, planning, and implementation/monitoring roles. However, as defined by GFOA's Rethinking Budgeting Initiative, budgeting, or the ability to make decisions about how funding will be allocated, is different from planning, or the process to define and articulate the ideal future state.

The table below shows functional topics within each of the three defined areas. GFOA's Budget Award will focus on budgeting. However, IT IS IMPORTANT THAT governments align planning and analysis, budgeting, and implementation activities.



Planning and Analysis	Budgeting	Implementation / Monitoring
• Financial Policies • Community Master Planning • Strategic Planning • Capital Improvement Planning • Governing Board Priorities • Workforce Planning • Long-Range Financial Planning	• Community Priorities and Organizational Challenges • Value • Long-Term Outlook • Revenue Budget • Personnel Budget • Program Budget • Department Budget • Capital Budget • Budget Process	• Ongoing Budget Monitoring • Project Management • Performance Management • Position Control / Budget Control • Mid-cycle Projections • Budget Amendments

Eligibility

All state and local governments eligible for GFOA membership and any sub-units of states or local governments that prepare and adopt a budget are eligible to apply.

Application Submission

Applicants must complete the Budget Award application prior to the end of the fiscal period for which the budget applies.

Note: GFOA encourages participants to complete the budget application and allow sufficient time for GFOA to communicate feedback that can be used in developing subsequent budget communications.

Evaluation Content

Any electronic, print, or online materials, presentations, resources, documents, or multimedia (“Submission Materials”) can be used to fulfill award criteria that meets the following conditions:

- Submission Materials must have been used to communicate budget information to public stakeholders during the applicable budget period.



Evaluation Process

GFOA reviewers will review the Submission Materials and related application and evaluate against the budget award criteria for the following:

- **Completeness of Information:** Reviewers will determine if the applicant provided sufficient information to answer the relevant questions identified in the criteria.
- **Quality of Information:** Reviewers will score the applicants Submission Materials to evaluate their ability to clearly and concisely communicate key budget messages to the intended audience.

Reviewers will score the application for both completeness and quality using the following scale:

- **Completeness:** Do the Submission Materials answer the questions?
- **Quality:** Is the answer provided clear and communicates relevant budget information to an audience of public stakeholders?

Completeness	0	(No) Information Missing
	1	(Partial) Answer Questions
	2	(Yes) Questions Answered
Quality	0	Incomplete (<i>only applicable if score a 0 above</i>)
	1	Low Quality. Message is not clear and confusing
	2	Medium Quality. Message communicates information, but leaves room for improvement
	3	High Quality. Clear and direct message easily understood by intended audience
Total Score (0-5)		
Total Points = (Total Score/5) x Points Possible		

Criteria and Scoring

Applicants have the option to provide Submission Materials that satisfy any of the available criteria. It is not required to submit materials for each category. Applicants have the opportunity to earn points for each category. Applicants earning more than a total of 100 points overall will receive GFOA's Distinguished Budget Presentation Award.

GFOA will also recognize applicants for outstanding presentation within each category and for governments achieving high overall scores.



Categories are organized by the following:

- **Content:** The focus of the content is on the information being communicated and the ability to deliver a clear budget message. Criteria are identified as questions that a public stakeholder would have about the budget and the government should answer in presenting key budget information.
- **Material Type:** The focus is on the tools used to communicate budget information and its organization, layout, and ability to meet generally accepted accessibility standards. Criteria are identified as requirements the government should include within each type of material.

Criteria includes both “primary questions” and “secondary questions.” Primary questions are intended to apply to all (or almost all) governments and will be used to determine scores for completeness. Secondary questions are intended to provide additional guidance and options for communicating information. Secondary questions may not apply to all governments and should only be included in budget communications if relevant to a particular targeted audience.

Category (Content)

Points Possible	Category: Description
20	Community Priorities and Organizational Challenges/Opportunities
20	Value
20	Long-Term Outlook
20	Revenue Budget
15	Personnel Budget
15	Department Budget
15	Program Budget
15	Capital Budget
10	Budget Process
150	TOTAL



Categories (Type of Material)

Points	Category: Description
10	Budget document
10	Budget in brief/Newsletter
10	Budget website or dashboard
10	Videos
10	Other
50	TOTAL



Detailed Criteria (Content)

Community Priorities and Organizational Challenges/Opportunities

Criteria (Primary Question)	Considerations (Secondary Questions)
What are major challenges facing the organization?	• How were challenges defined? • Is this a new challenge? • Did the organization analyze the root cause of problems and act on it? • What time horizon was considered in identifying challenges?
What are the major challenges facing the community?	• How were the challenges defined? • Is this a new challenge? • Did the organization analyze the root cause of challenges? • Are all challenges uniform across the entire community or do challenges disproportionality impact a specific community segment • Are other governments serving the community also impacted?
How does this budget address those challenges?	• Will the budget solve the problem or slow the rate of degradation? • Is it possible for the government to solve the challenge? • Does the organization have the capacity to achieve the solution? If not, why not? • Is the proposed solution proportional to the problem?
Are results expected to improve within the budget period?	• When does the organization expect to see results? • When will we know if the proposed strategy is successful? • What metrics is the organization tracking to measure success?



Value

Criteria (Primary Question)	Considerations (Secondary Questions)
What is the public getting from the government?	• How are public benefits communicated from the perspective of a public stakeholder? • Is the budget message scaled to communicate “what’s in it for me”? • Are metrics, examples, and stories used to communicate public benefit?
How much does the government cost?	• How does a public stakeholder pay for public services? • How much does a public stakeholder pay for specific services? • What is the total cost per person/family/household for all services? • How expensive are government services compared to other common purchases? • Is cost communicated in a way that is easily understood?



Long-Term Outlook

Criteria (Primary Question)	Considerations (Secondary Questions)
How do current budget decisions impact the long-term fiscal outlook for the government?	• Do current decisions help or hurt the long-term fiscal outlook for the organization?
How does the current budget impact reserve levels?	• What type of reserves are maintained? • What is the strategy for maintaining reserves? • Are reserves dedicated for a specific purpose? • How do current reserve levels compare to policy?
Are any expenses deferred to future budgets (operating or capital)?	• What is the justification of deferring costs to future budget years?
Does the budget create any long-term spending obligations?	• Are there any new maintenance or operational costs for new assets? • Does the budget add positions that will need to be maintained? • Are there any new contractual obligations that require payments in future years?
What were trends from prior years and their impact on future outlook?	• What are overall revenue and expense trends and what is impact on the long-term fiscal outlook? • What trends are expected in the future? • How likely are different scenarios? • Was the government accurate with past forecasts? • Do you plan for different scenarios?



Revenue Budget

Criteria (Primary Question)	Considerations (Secondary Questions)
How much revenue is anticipated?	• Is revenue recurring or one time? • How do expected revenue amounts change from prior years and what short term trends have been considered? • How does expected revenue compare to other governments? • Has the government changed any policies that impact collection of revenue? • What strategies were used or assumptions made when forecasting?
Are revenue sources diverse?	• What are major sources of revenue? • What are minor sources of revenue? • What is the level of uncertainty with major revenue sources? • What are key assumptions for major revenue sources?
How much control does the government have over revenue?	• What options are available to increase revenue? • Does the government have the ability to adjust rates? • How are rates and fees established? • Did rates or fees change from prior years?
Is revenue restricted for specific purposes?	• Are any current revenue sources dedicated to a specific purpose? • Does revenue cover the costs of service it is raised from? • Do policies exist that provide cost-reimbursement targets?
How is revenue burden distributed among the community?	• How much revenue is collected from non-residents? • How much revenue is collected by sector (residential vs commercial/industrial)? • How much revenue is foregone from public stakeholders excluded from paying full rates (tax-exemption or tax discounts)



Personnel Budget

Criteria (Primary Question)	Considerations (Secondary Questions)
How many total staff are budgeted?	• How many staff are full time vs. part time? • How many staff are in each department? • Are staff organized by program or function? • How do you determine optimal staffing?
Did personnel costs change from prior year? (all personnel costs)	• Has there been an increase or decrease in overall staffing? • What are turnover rates for the government? • Are turnover rates changing and why? • What are turnover rates for key positions? • How many new people does the government expect to hire?
Where were staffing numbers increased/reduced?	• Which positions/functions are expecting the most significant staffing changes?
What are major drivers impacting personnel costs?	• Have salaries for staff changed? • Are benefit or other personnel costs changing? • Do you plan on making salary changes during the budget period? • Does the government expect increases in premium salary costs (overtime, shift premium, etc.)? • Are costs increasing greater than industry trends, what is being done to address it?



Department Budget

Criteria (Primary Question)	Considerations (Secondary Questions)
What services does each department provide?	• How are programs/service defined? • Are goals set for each service area? • Are services being added? • What challenges is the department facing in providing service?
What are the costs for each department?	• How are costs measured? • What are costs for personnel? • What are costs for contracted purchases? • What are internal costs?
How is the department held accountable for results?	• Does the department work with other departments? • Are metrics defined to determine success?



Program/Services Budget

Criteria (Primary Question)	Considerations (Secondary Questions)
What are major programs/services? <i>(note: program or service is defined as a grouping of activities or resources with intent to achieve specific outcome)</i>	• How is a program/service defined? • Does the government identify core services vs. non-core services • Which services are new? • Which departments contribute to programs/services? • Do programs have a defined purpose?
What are costs for each major program/service?	• How are costs for each program/service tracked? • What is included in program/service cost? • Are costs variable or fixed? • What portion of program/service costs are related to personnel, contracted purchase, capital, etc.?
What are program/service level goals?	• How is service level measured? • What options were considered when setting budgeted service level? • Have service levels increased or decreased?
How do programs/services align with priorities?	• What other related programs or services target this priority? • How is community impact measured?
Do programs/services generate revenue?	• How much of the program/service is subsidized by non-program/dedicated revenue? • How are fees set for programs/services? (benchmark, cost recovery, other goal) • What activity level is expected?



Capital Budget

Criteria (Primary Question)	Considerations (Secondary Questions)
How is capital spending defined?	• What is the definition of capital? • Is this definition used consistently across the budget?
What is the level of capital spending?	• How is the level of capital spending determined? • Has capital spending increased/decreased? • How much capital spending is part of recurring program?
How are capital projects prioritized?	• How were needs determined? • What unmet needs are not budgeted for this year? • How do you manage lifecycle costs of assets?
How is the capital budget funded?	• What revenue sources contribute to capital spending?
Is capital spending for new assets, replacement assets, or to rehabilitate existing assets?	• Why are new projects necessary? • What capital spending is for new projects? • What capital spending is for replacements (or major rehab)? • What is the operating impact and future cost of deferred capital spending? • What are future operating costs and can the budget accommodate it?
What are the major projects?	• What benefit will projects provide? • When are projects expected to occur? • How are projects funded (funding sources)? • Are projects fully funded? • Are any projects contingent on receiving future funding commitments?



Budget Process

Criteria (Primary Question)	Considerations (Secondary Questions)
How is the budget developed?	• What is the process used to develop the budget? • What are the relevant policies or regulations that guide the budget? • What was communicated to internal stakeholders to prepare their budget requests?
Who is involved in preparing the budget?	• Does the government use volunteers or other external resources to help advise on budget decisions? • Did the government create any teams or task forces specifically to prepare the budget? • What is the role of the following in the budget process: ○ Finance/Budget Team ○ Department Staff ○ Executive Leaders ○ Elected Officials ○ Public • Who is responsible for coordinating the budget process?
How are community priorities considered?	• How does the government collect information and determine community priorities? • Who was solicited to provide feedback? • How does the budget align with defined community priorities?
When are budget decisions made?	• When are tentative decisions made? • When are decisions finalized? •
When can the public engage in the budget process?	• What methods are used to collect feedback? • What feedback was provided? • What changes were made to the draft budget as a result of public feedback •



Detailed Criteria (Material Type)

Budget Document

Criteria (Primary Questions)	Considerations
Is budget document accessible from the government's website?	• Can a user easily find the budget document through: ○ Search from website ○ Navigation links
Is the budget document organized?	• Does the budget contain a table of contents? • Is the table of contents clear to the audience?
Does the budget document provide a clear budget message that summarizes main themes?	• Is the budget message prominently placed in the budget document?
Does the budget document effectively use graphics and images?	• Do graphs contain appropriate use of color? • Is text formatted to draw attention to key messages? • Are images appropriate, engaging, and easily understood?
Does the budget document comply with accessibility standards?	• Does the document comply with all applicable accessibility standards (federal/state/local/other)



Budget in Brief / Newsletter

Criteria	Considerations
Does the budget in brief provide a concise overview of the budget?	• Is the budget in brief actually brief? • Does the budget in brief provide a concise summary upfront with key message?
Is the budget in brief free from any non-relevant information?	• Does the budget in brief limit non-budget related information? • Is the budget in brief credible as an educational tool (or does it look like a promotional brochure)
Was the budget in brief distributed to citizens?	• Is the budget in brief used to communicate with the public? • Is the budget in brief received by all members of the public?
Is the design of the budget in brief attractive?	• Is the document engaging? • Is text formatted to draw attention to key messages? • Do graphs contain appropriate use of color? • Does the document look professional? • Does the document utilize similar branding to the organization? • Does the document highlight recognizable features of the community?



Budget Website

Criteria (Requirements)	Considerations
Is the budget website easily accessible from the government's primary website?	• Is information budget website integrated with the organization's website (non-redundant) • Budget information easily accessible from organization's homepage
Is the budget website interactive?	• Do drill down features provide more information? • Does the website provide a dashboard? • Does information contain videos and other media? • Can members of the public sign up to be notified of additional information? • Are members of the public able to ask questions on the website or through other online communication channels (example: social media)? • Can the public find information on how to engage with the budget process?
Does the budget website meet accessibility standards?	• Does the website accommodate unique users in your community? • Does the website provide disability access? • Does the website provide access from mobile devices? • Is content availability in multiple languages?
Is the budget website updated in a timely manner?	• Is information on budget website updated more than once per year?



Videos

Criteria (Primary Question)	Considerations (Secondary Questions)
Budget videos highlight major budget messages	• Is the message easily understood
The budget video explains key budget terms or provides basic understanding of importance of government budget	• Are mental models used? (https://www.gfoa.org/materials/simplifying-complexity) • Fiscal fluency tools used? https://www.gfoa.org/materials/fiscalfluency
The budget video reflects priorities, preferences, or characteristics of local community	• Is the budget video consistent with other budget communications?
The budget video is highlighted on other communications and has a clear audience	• Is the length of the video appropriate?

Other / Media Campaign

(social media, etc.)

Criteria (Requirements)	Considerations
What other creative tools or strategies were used to communicate the budget?	• Did the strategy include social media? • Did the strategy include a broader marketing campaign? • Were other creative outreach methods used to generate engagement?
How do you measure success of these strategies and tools?	• Was the campaign effective?