

April 11, 2023

Roberta Sullivan
Budget Analyst
City of Casa Grande
510 East Florence Boulevard
Casa Grande, AZ 85122

Dear Ms. Sullivan:

We are pleased to inform you, based on the examination of your budget by a panel of independent reviewers, that your budget document has been awarded the Distinguished Budget Presentation Award from Government Finance Officers Association (GFOA) for the current fiscal period. This award is the highest form of recognition in governmental budgeting. Its attainment represents a significant achievement by your organization.

The Distinguished Budget Presentation Award is valid for one year. To continue your participation in the program, it will be necessary to submit your next annual budget document to GFOA within 90 days of the proposed budget's submission to the legislature or within 90 days of the budget's final adoption. Information about how to submit an application for the Distinguished Budget Program application is posted on GFOA's website.

Each program participant is provided with confidential comments and suggestions for possible improvements to the budget document. Your comments are enclosed. We urge you to carefully consider the suggestions offered by our reviewers as you prepare your next budget.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual(s) or department designated as being primarily responsible for its having achieved the award. Enclosed is a Certificate of Recognition for Budget Preparation for:

Finance Department

Continuing participants will receive a brass medallion that will be mailed separately. First-time recipients will receive an award plaque within eight to ten weeks. Enclosed is a camera-ready reproduction of the award for inclusion in your next budget. If you reproduce the camera-ready image in your next budget, it should be accompanied by a statement indicating continued compliance with program criteria. The following standardized text should be used:

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Casa Grande, Arizona**, for its Annual Budget for the fiscal year beginning **July 01, 2022**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

A press release is enclosed.

Upon request, GFOA can provide a video from its Executive Director congratulating your specific entity for winning the Budget Award.

We appreciate your participation in this program, and we sincerely hope that your example will encourage others in their efforts to achieve and maintain excellence in governmental budgeting. The most current list of award recipients can be found on GFOA's website at www.gfoa.org. If we can be of further assistance, please contact the Technical Services Center at (312) 977-9700.

Sincerely,

A handwritten signature in black ink that reads "Michele Mark Levine". The signature is written in a cursive, flowing style.

Michele Mark Levine
Director, Technical Services Center

Enclosure

FOR IMMEDIATE RELEASE

April 11, 2023

For more information, contact:

Technical Services Center

Phone: (312) 977-9700

Fax: (312) 977-4806

E-mail: budgetawards@gfoa.org

(Chicago, Illinois)--Government Finance Officers Association is pleased to announce that **City of Casa Grande, Arizona**, has received GFOA's Distinguished Budget Presentation Award for its budget.

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

Budget documents must be rated "proficient" in all four categories, and in the fourteen mandatory criteria within those categories, to receive the award.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual(s) or department designated as being primarily responsible for having achieved the award. This has been presented to **Finance Department**.

There are over 1,700 participants in the Budget Awards Program. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

Government Finance Officers Association (GFOA) advances excellence in government finance by providing best practices, professional development, resources and practical research for more than 22,500 members and the communities they serve.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Casa Grande
Arizona**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director



**The Government Finance Officers Association
of the United States and Canada**

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

**Finance Department
City of Casa Grande, Arizona**



The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards

Executive Director

Christopher P. Morill

Date: **April 11, 2023**

BUDGET REVIEW COMPOSITE RATING FORM
GFOA Distinguished Budget Presentation Awards Program
For budgets beginning January 1, 2022 or later

Agency: **City of Casa Grande**

Fiscal Year beginning: **7/1/2022**

Document number: **B9948393**

At least 2 of the three reviewers must rate the document "proficient" or "outstanding" on all four overall categories and all mandatory criteria in order for the document to receive the award

Information Not Present (1)			Does Not Satisfy (2)			Proficient (3)			Outstanding (4)			
R1	R2	R3	R1	R2	R3	R1	R2	R3	R1	R2	R3	
												Introduction and Overview
						✓		✓	✓	✓		* C1 Table of contents (mandatory)
						✓	✓	✓	✓	✓		* P1 Strategic goals & strategies (mandatory)
						✓		✓	✓	✓		* P2 Priorities and issues (mandatory)
						✓		✓	✓	✓		* C2 Budget overview (mandatory)
												Financial Structure, Policy, and Process
						✓	✓	✓		✓		* O1 Organizational chart (mandatory)
						✓		✓	✓	✓		F1 Fund descriptions and fund structure
						✓		✓	✓	✓		O2 Department/fund relationship
						✓	✓	✓		✓		F2 Basis of budgeting
						✓		✓	✓	✓		* P3 Financial policies (mandatory)
						✓		✓	✓	✓		* P4 Budget process (mandatory)
												Financial Summaries
						✓		✓		✓		* F3 Consolidated financial schedule (mandatory)
						✓		✓		✓		F4 Three (four) year consolidated & fund financial schedules
						✓		✓		✓		* F5 Fund balance (mandatory)
						✓		✓		✓		* F6 Revenues (mandatory)
						✓	✓	✓		✓		F7 Long-range operating financial plans
												Capital & Debt
						✓	✓	✓				* F8 Capital program (mandatory)
						✓	✓	✓				* F9 Debt (mandatory)
												Departmental Information
						✓	✓	✓				* O3 Position summary schedule (mandatory)
						✓	✓	✓		✓		* O4 Departmental/program descriptions (mandatory)
								✓	✓	✓		O5 Departmental/program goals and objectives
								✓	✓	✓		* O6 Performance measures (mandatory)
												Document-wide Criteria
						✓	✓	✓	✓			C3 Statistical/supplemental section
							✓	✓	✓	✓		C4 Glossary
							✓	✓	✓	✓		C5 Charts and graphs
								✓	✓	✓		C6 Understandability and usability
												Overall
						✓		✓		✓		Overall as a policy document
						✓		✓		✓		Overall as a financial plan
							✓	✓		✓		Overall as a operations guide
								✓	✓	✓		Overall as a communications device

- N Special Capital recognition (three "outstanding ratings on F8)
- N Special Performance Measure recognition (three "outstanding" ratings on O6)
- N Special Strategic Goals and Strategies recognition (three "outstanding" ratings on P1)
- N Special Financial Policies recognition (three "outstanding" ratings on P3)
- N Special Budget Process recognition (three "outstanding" ratings on P4)
- N Special Long Range Financial Plans recognition (three "outstanding" ratings on F7)

Government Finance Officers Association
Budget Presentation Awards Program

City of Casa Grande, AZ (FY2022-23)

The Budget as a Policy Document:

Great early emphasis on the areas of focus in the budget message and the use of icons to visually aid readers throughout the document. Clearly and specifically identify examples of some budget decisions that support individual priorities so readers less familiar can better understand how the budget is developed to support the organization and community goals. Be careful assuming what the reader knows about the goals, organization, structure, or operations and the community issues. Include in the budget message a reference to and the page numbers of the five-year financial plan Is to assist the reader in finding more details and understanding its relationship with the budget. The Proposed budget message is a brief overview of what is in the budget and discussion of some factors that are influencing the budget. Great inclusion of goal setting and capital planning in the budget process and calendar. Incorporate long-range financial planning into the budget process and the calendar as well. Comprehensive financial policies. Great “Plan of Action” for implementation and maintenance of financial policies.

The Budget as a Financial Plan:

Good revenue information. Great presentation and explanation of fund balance. Great explanation of assumptions used to develop the financial forecasts and discussion of how forecasts are affected by or affect the budget and other plans and issues as well as the implications for current and future budgets and operations. The individual revenue and expenditure graphs are helpful. Include a presentation of forecasted revenues and expenditures together with the impact on fund balance for a more cohesive picture.

The Budget as an Operations Guide:

Great link of city council focus areas with department objectives. Maintain the good blend of performance measure types including efficiency, effectiveness, input, and output measures; clearly state what is being measured, what it demonstrates, and the desired outcomes so readers know which direction the related performance measures should be going.

The Budget as Communications Device:

Attractive document. Adjust the PDF view so that reader does not have to twist to read landscape-oriented charts online. Be careful using tiny print, especially in charts and embedded images; copy quality may be affected, or the information rendered ineffective. Check the copy/ print/ screen quality of embedded documents or charts. Check the graph titles and headers for clarity and completeness so that graphs can be understood especially if separated from the text explanations. Have someone outside the organization experience the budget with the intent to summarize for someone else in order to evaluate focus, clarity, and flow and to identify additional terms for the glossary and/or items that need further explanation. Continue to integrate some more complex acronyms with brief definitions into the glossary.

Name of Entity: City of Casa Grande, AZ
Reviewer R953
REC32265001

DOCB9948393

Introduction and Overview

C1-MANDATORY Table of Contents- The Document shall include a table of contents that makes it easier to locate information in the document. The table of contents is included. Proficient.

P1-The document should include a coherent statement of organization-wide, strategic goals and strategies that address long-term concerns and issues. The city has goals and strategies. Strong strategies support the goals and objectives necessary to achieve a long-term plan. Outstanding.

P2-The document should describe the entity's short-term factors that influence the decisions made in the development of the budget for the upcoming year- Short-term initiatives are included. When these issues are presented, the citizenry and legislators can understand the economic realities in budget discussions. Proficient.

C2 Mandatory The document should provide an overview of significant budgetary items and trends. An overview should be presented within the budget document either in a separate section or integrated within the transmittal letter or as a separate budget-in-brief document. The document helps readers quickly understand major budgetary items and trends (revenues, expenditures, and capital). Proficient.

Financial Structure, Policy, and Process

O1The document shall include an organization chart(s) for the entire entity. – The organizational chart is an important part of any document. It provides information on the departmental level and assists legislators in understanding the structure of the governmental entity. Proficient.

F1-The document should include and describe all funds that are subject to appropriation- The structures of the funds and the narratives are included in this document. Proficient.

O2-The document should provide narrative, tables, schedules, or matrices to show the The relationship between the funds satisfies the criterion. Outstanding.

F2-The document shall explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis. – The basis of budgeting and accounting is included. Proficient.

P3 Mandatory-The document should include a coherent statement of entity-wide long-term financial policies. -Financial policies guide the day-to-day operations of any governmental

entity. The budget offers good information on entity-wide financial policies. The presentation establishes a detailed set of financial parameters used in operational activities. Proficient.

P4 Mandatory-Budget Process 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. The budget document describes the budget process and provides the required information. Proficient.

Financial Summaries

F3-Mandatory-The document shall present a summary of major revenues and expenditures and other financing sources and uses to provide an overview of the total resources budgeted by the organization. Information on major revenues and expenditures are reflected in this document. Proficient.

F4-Mandatory- The document must 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 estimated current year actual, and the proposed budget year. – The revenue summaries and expenditures are presented. Proficient.

F5-Mandatory-The document shall include projected changes in fund balances as defined by the entity in the document for appropriated governmental funds included in the budget presentation (fund equity if not governmental funds are included in the document). Any change in fund balance should always be included. The criterion requires the beginning and ending fund balances, as defined by the entity in the budget document, shown for the budget year, as well as revenues, expenditures, and other financing sources/uses. This information is included in the adopted budget. Proficient.

F6-Revenues-The document shall describe major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends. Analytical information is included for each revenue-related section. The schedules and narrative that you have included add to the readability of this section. Proficient.

F7-Long Range Financial Plans—Long-term planning is evident in this document. It provides a substantive discussion of long-range issues. These long-range plans should be linked to the plan for reaching the City's missions and goals. It should link with strategic planning and city directives. It needs better connection to strategic goals. Proficient.

Capital and Debt

F8Mandatory-The document should include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget. - The document provides the required amount of information on the capital plan. Proficient.

F9 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 operations. Debt information is included in this document. Proficient.

O3 Mandatory-A schedule or summary table of personnel or position counts for prior, current, and budgeted years shall be provided. Full-time equivalent personnel are included in this document, and various personnel required to carry on the core services for the city. Individual departments have numerical data on employees. Proficient.

O4 Mandatory-The document shall describe activities, services or functions carried out by organizational units- The document includes information on the core services carried out by each organizational unit. These activities and services provide the essential core services for your entity to the community and stakeholders. Outstanding.

O5-The document should include clearly stated goals and objectives of organizational units (e.g., departments, divisions, offices, or programs). The goals and objectives provide information that will give the legislators and administrators a way of determining the level of service provided by your entity. Outstanding.

O6-The document should provide objective measures of progress toward accomplishing the government's mission as well as goals and objectives for specific units and programs. Effective measurements of progress are valuable for any governmental unit. As legislators look at measurements, they can develop a funding source for any governmental unit's valuable services. The measurements link with the strategic plans. Outstanding

C3-The document should 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. - Statistical and demographic information is supplied. The profile of the community is presented effectively. Outstanding.

C4-A glossary should be included for any terminology (including abbreviations and acronyms) that is not readily understandable to a reasonably informed lay reader. The glossary should be updated annually and include all changes. Proficient.

C5-Charts and graphs should be used, where appropriate, to highlight financial and statistical information. Narrative interpretation should be provided when the message conveyed by the graphs is not self-evident. The charts and graphs are informative. They add to the narrative and numerical information provided in this budget. The amount of information is excellent. Outstanding.

C6-The document should be produced and formatted in such a way as to enhance its understanding by the average reader. It should be attractive, consistent, and oriented to the reader's needs. The document provides municipal service delivery, as well as structure and format. Outstanding.

Congratulations. The document satisfies the criteria required to receive the Distinguished Budget Presentation Award. Well done.

GOVERNMENT FINANCE OFFICERS ASSOCIATION
DISTINGUISHED BUDGET PRESENTATION AWARDS PROGRAM
BUDGET REVIEWER'S COMMENTS AND SUGGESTIONS

For: CITY OF CASA GRANDE, AZ

Fiscal Year: 2022-23

Introduction and Overview:

The City of Casa Grande presented a linked table of contents, their focus areas, strategic initiatives, mission, vision (SERVICE), strategic plan goals and objectives, issues and challenges that guided them in the budget development process and provide the framework for future budgets. Date the budget messages. A comprehensive overview was presented.

Financial Structure, Policy and Process:

All criteria were rated at least proficient. A funds chart enhanced fund descriptions. A departments-to-funds matrix enhanced O2. Financial policies with action plans were presented. The budget process was enhanced with a detailed calendar.

Financial Summaries:

All criteria were rated at least proficient. Categorized budget-year and multi-year summaries with fund balances were presented. Fund balances were projected and discussed. Revenues were enhanced with trend charts.

Capital and Debt:

Each criterion was rated proficient. Capital was presented. Debt information was provided.

Departmental Information:

All criteria were rated at least proficient. Departments presented description, mission, bar chart financial data, pie charts, and goals and objectives linked to focus areas with multi-year measures. Present a one-line, multi-year total of FTEs within the departments to earn outstanding on O3 from this reviewer.

Document-Wide Criteria

All criteria were rated at least proficient. Some economic and demographic information was provided. Add audit and GFOA to the glossary. Charts and graphs were effectively presented. Please use darker ink – light blue is hard to read on the older eyes. Use at least size 10 font throughout the document – I am using size 11 (and this is what size 10 looks like which might be okay on some charts and graphs with enough contrast).

Comments/Suggestions:

The GFOA publication, Building A Better Budget Document, 2nd edition, by John Fishbein and the GFOA website under Best Practices are valuable resources available to assist you in further enhancing your budget document to earn additional outstanding ratings. Staff is to be commended for their efforts.

Control: B9948393

Record #32265001

Reviewer: S411

MAR 2023