

November 05, 2021

Julie Van Hoff  
Director of Administrative Services  
San Mateo County Harbor District  
504 Avenue Alhambra, Ste. 200  
El Granada, CA

Dear Ms. Van Hoff:

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:

### **Department of Finance**

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 **San Mateo County Harbor District, California**, for its Annual Budget for the fiscal year beginning **July 01, 2021**. 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](http://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

November 05, 2021

**For more information, contact:**

**Technical Services Center**

**Phone: (312) 977-9700**

**Fax: (312) 977-4806**

**E-mail: [budgetawards@gfoa.org](mailto:budgetawards@gfoa.org)**

(Chicago, Illinois)--Government Finance Officers Association is pleased to announce that **San Mateo County Harbor District, California**, 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 **Department of Finance**.

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 21,000 members and the communities they serve.*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**San Mateo County Harbor District  
California**

For the Fiscal Year Beginning

**July 01, 2021**

*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*

**Department of Finance  
San Mateo County Harbor District, California**



*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: **November 05, 2021**

**BUDGET REVIEW COMPOSITE RATING FORM**  
**GFOA Distinguished Budget Presentation Awards Program**  
**For budgets beginning January 1, 2021 or later**

Agency: **San Mateo County**

Fiscal Year beginning: **7/1/21**

Document number: **B9944765**

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	
						✓	✓	✓	✓	✓		<b>Introduction and Overview</b>
									✓	✓		* C1 Table of contents (mandatory)
									✓			* P1 Strategic goals & strategies (mandatory)
									✓			* P2 Priorities and issues (mandatory)
									✓			* C2 Budget overview (mandatory)
												<b>Financial Structure, Policy, and Process</b>
						✓	✓	✓				* 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)
												<b>Financial Summaries</b>
						✓	✓	✓				* 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
												<b>Capital &amp; Debt</b>
						✓	✓	✓	✓			* F8 Capital program (mandatory)
						✓	✓	✓				* F9 Debt (mandatory)
												<b>Departmental Information</b>
						✓	✓	✓				* O3 Position summary schedule (mandatory)
						✓	✓	✓				* O4 Departmental/program descriptions (mandatory)
									✓			O5 Departmental/program goals and objectives
					✓	✓	✓	✓	✓			* O6 Performance measures (mandatory)
												<b>Document-wide Criteria</b>
						✓	✓	✓	✓			C3 Statistical/supplemental section
									✓			C4 Glossary
						✓	✓	✓	✓			C5 Charts and graphs
												C6 Understandability and usability
												<b>Overall</b>
						✓	✓	✓	✓			<b>Overall as a policy document</b>
						✓	✓	✓	✓			<b>Overall as a financial plan</b>
						✓	✓	✓	✓			<b>Overall as a operations guide</b>
						✓	✓	✓	✓			<b>Overall as a communications device</b>

N Special Capital recognition (three "outstanding ratings on F8 )

N Special Performance Measure recognition (three "outstanding" ratings on O6)

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

**FOR: SAN MATEO COUNTY HARBOR DISTRICT, CA**

**YEAR: 2022**

**INTRODUCTION AND OVERVIEW:**

The Table of Contents is included with hyperlinks.

Strategic goals and strategies are included.

Budget message is included and informative.

**FINANCIAL STRUCTURE, POLICY, AND PROCESS:**

Organization chart is included.

The description of funds is included.

The department / fund relationship is explained.

Financial Policies along with a description of the Budget Process is included.

**FINANCIAL SUMMARIES:**

Consolidated financial schedules are included and include the requisite years.

The Fund Balance criterion requires that beginning and ending fund balances, as defined by the entity, be shown for the budget year, as well as revenues, expenditures and other financing sources/uses.

Presentation of long range financial plans does not meet this criterion. This criterion requires the identification of long range financial plans that extend at least two years beyond the budget year. The impacts of the long range financial plan on the current budget and future years should be noted. Refer to GFOA best practices on Long Term Financial Planning.

**CAPITAL & DEBT:**

A presentation of Capital expenditures is included.

Debt information is included

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

**FOR: SAN MATEO COUNTY HARBOR DISTRICT, CA**

**YEAR: 2022**

**DEPARTMENT INFORMATION:**

The Position summary schedule is included.

Unit goals and objectives are included.

Performance measures do not meet the criterion. Performance measures should include the outputs of individual units and provide a meaningful way to assess the effectiveness and efficiency of those units. The measures should be related to the mission, goals, and objectives of each unit. Include information for at least three years – the prior year actual, current year estimate or budget and budget year. Refer to GFOA's best practice on A Systematic Approach to Managing Performance and Performance Management for Decision Making.

**DOCUMENT WIDE CRITERIA:**

Interesting and informative statistical information.

A glossary is included.

Document includes relevant charts and graphs.

Reviewer I.D. # R909



REC132253001 Reviewer ID R953  
Name of Entity: San Mateo County Harbor District  
REC  
195532003  
DOC B9944792189

**Introduction and Overview**

**C1-MANDATORY Table of Contents- Include a table of contents that makes it simple to locate information.** ~~Good information. Proficient.~~

The Table of Contents provides the required criterion Proficient.

**P1-Provide a coherent statement of organization-wide, strategic goals, and strategies that address long-term concerns and issues.** Outstanding plans that address the long-term concerns. Outstanding.

**P2-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 on several forms (e.g., transmittal letter, budget summary section.)- The P** priorities and issues are included. ~~Proficient.~~ Outstanding.

**C2 Mandatory, An overview of critical budgetary items and trends, should be provided. The overview should be presented within the budget as a separate section or integrated within the transmittal letter.** ~~The document helps readers to quickly understand major budgetary items and trends (revenues, expenditures, and capital).~~ Critical budget issues are discussed. The overview is written well and presents the current trends. Outstanding.

**Financial Structure, Policy, and Process**

**O1 Provide an organization chart for the entire entity.** – A chart shows the organizational units. Proficient.

**F1-Describe all funds that are subject to appropriation-** Information on ~~the funds of your government~~ governmental funds ~~satisf~~satisfyies the requirement. Proficient.

**O2-Provide narrative, ~~tables, schedule~~tables, schedules, or matrices to show the relationship between functional units, major funds, and non-major funds taken together.** ~~Although information about the various fund is included, there is no comparative data or matrix. I suggest you show the interconnectedness. Does not satisfy criterion.~~ Fund information is included and satisfies the criterion. Proficient.

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**F2-Explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis.** - The basis of budgeting is included. Proficient.

**P3 Mandatory-Include a coherent statement of entity-wide long-term financial policies.** - The financial policies and goals are included. ~~Proficient~~ Proficient.

~~REC132253001~~ Reviewer ID R953

Name of Entity: San Mateo County Harbor District

REC

195532003

DOC B9944792189

**P4 Mandatory-Describe the process for preparing, reviewing, and adopting the budget for the coming fiscal year.** The budget process is included and satisfies the criterion.

~~Proficient~~ Proficient.

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### Financial Summaries

**F3-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.** Revenues and expenditures are included in summary form. ~~Proficient~~ Proficient.

**F4-Mandatory- 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.** -This information is valuable for analysis, funding, and trend monitoring. ~~Proficient~~ Proficient.

**F5-Mandatory-Include projected changes in fund balances/net position for the appropriated funds included in the budget presentation.** Fund balance change is included. Proficient.

**F6-Revenues-Describe major revenue sources, explain the underlying assumptions for the revenue estimates and discuss significant revenue trends.** Revenue sources are included and explained in the document. Proficient.

**F7-Long Range Financial Plans—Explain long-range operating financial plans and their effect upon the budget and budget process.** Long-term planning is an essential part of any budget document. Proficient.

### Capital and Debt

**F8Mandatory-~~The document should include~~Include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget.** - The document provides an effective capital plan. The markers and indicators make this an outstanding section.

**F9-Mandatory-~~The document shall include~~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.** - The budget includes information on the debt requirements and service. Proficient. ~~information~~

### Departmental Information

REC132253001 Reviewer ID R953

Name of Entity: San Mateo County Harbor District

REC

195532003

DOC B9944792189

**O3 Mandatory-A schedule or summary table of personnel or position counts for prior, current, and budgeted years shall be provided.** The Personnel section meets the requirement. ~~Outstanding.~~ Proficient.

**O4 Mandatory-~~Include departmental/program descriptions. The document shall describe activities, services or functions carried out by organizational units.~~** This section also includes summary information concerning functions carried out by the organizational unit. ~~Outstanding.~~ Proficient.

**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 gives the stakeholder good understanding of both the process and the outcome. ~~Outstanding.~~ 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. ~~Just remember that a~~ A reliable performance plan will assist legislators and administrators in the development of service levels. Comparative data will provide legislators and administrators with the information needed to make financial decisions. ~~Outstanding.~~ This is a strong section of your document. Outstanding.

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### Document-wide Criteria

**C3-~~The document should include~~** 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. ~~Proficient.~~ Outstanding.

**C4-A glossary should be included for any terminology (including abbreviations and acronyms) that is not readily understandable to an informed lay reader.** The glossary provides supportive information for the document. Make sure that this is updated annually and includes 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 well done and informative. ~~Proficient.~~ Outstanding

**C6-The ~~document budget information~~ 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 is formatted correctly, easy to understand and easy to navigate. ~~Proficient.~~ Proficient.

~~REC132253001~~ Reviewer ID R953

Name of Entity: San Mateo County Harbor District

REC

195532003

DOC B9944792189

This document is well done and highly informative. I want to recommend that you receive the Distinguished Budget Presentation Award. Congratulations.

Policy=4

Financial=3

Operations=3

Communications=4