



GFOA Distinguished Budget Presentation Awards Program Scores and Comments

City of San Angelo, Texas
Member ID: 195524001
Application #: BAP-2023-9949892

Fiscal Year Begin: October 2023
Budget Period: Annual

Award Decision: Awarded

Scoring Grade: 1 = Information Not Present, 2 = Does Not Satisfy Criterion, 3 = Proficient, 4 = Outstanding

			Reviewer Scoring			Reviewer Comments	Reviewer Comments	Reviewer Comments
			#1	#2	#3	#1	#2	#3
Introduction and Overview								
*	C1	Table of Contents (mandatory)	4	3	3	The table of contents is good; easy to locate the information; nice and clear.	The table of contents is included.	I was able to find a table of contents that provided an easy way to navigate the document, thus I rated this section proficient. As a reminder, table of contents can now refer and even link to items outside of the budget document.
*	P1	Strategic Goals & Strategies (mandatory)	3	3	3	Good discussion of strategic plan, vision, and goals addressing the long-term issues and concerns of the government; would be useful to include strategies and action plans; the latter, if available.	The city has strong strategies support the goals and objectives necessary to achieve a long-term plan	I rated the entity's strategic goals and strategies for reaching those goals in the near and long-term as proficient. I was able to find specific strategic and action plans to meet these goals.
*	P2	Priorities and Issues (mandatory)	3	3	3	The budget message is good, as it articulates the accomplishments of last year and highlights the issues and priorities for the upcoming budget year.	Short-term initiatives are included. When these issues are presented, the citizenry and legislators can understand the economic realities in budget discussions.	The budget document did a proficient job of highlighting the priorities and issues of the entity against the constraints. I thought this section was well done and explain to the reader the challenges the staff and entity are facing. The document included how the priorities have adjusted this year to the principal issues the entity is facing. The document highlighted short-term factors impacting budget that differed from previous years.
*	C2	Budget Overview (mandatory)	3	3	3	Good overview of significant budgetary items and trends.	The document helps readers quickly understand major budgetary items and trends (revenues, expenditures, and capital).	The budget document also includes a budget overview which is a high-level review for the casual reader. The budget overview provided summary of budget trends.



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Financial Structure, Policy, and Process									
*	O1	Organization Chart (mandatory)	4	3	3		Good organizational charts; nice and clear.	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.	The budget document included an organizational chart. Organization chart may consider how structure helps achieve mission.
	F1	Fund Descriptions and Fund Structure	4	3	3		Good description of funds the government currently maintains; overall, nice and clear.	This document contains information on the funds' structures and narratives.	The budget document included information on fund description and a relationship of funds to the budget. This included description of the major funds and where those funds are appropriated.
	O2	Department/ Fund Relationship	3	3	3		Good use of narratives, tables, and schedules throughout the document.	The relationship between the financial structure and the organizational structure is presented	The budget document included tables, charts and other ways to demonstrate the relationship between the departments and the functional units. In addition, the department/fund relationship was described.
	F2	Basis of Budgeting	3	3	3		The discussion on basis of budgeting is good.	The document clarifies the budgeting foundation for all funds, specifying whether it's based on cash, modified accrual, or other statutory requirements	The budget document included the basis of budget. A statement was included the basis of budget is the same as the basis of accounting for the audited financial statements.
*	P3	Financial Policies (mandatory)	3	3	3		Good discussion of organization-wide long-term financial policies.	Financial policies are essential for the smooth functioning of any government entity. The budget provides valuable insights into entity-wide financial policies. The presentation lays out a comprehensive set of financial guidelines that are used in day-to-day operational activities.	The budget did a proficient job of articulating the city's financial policies for the reader. Financial policies noted the budget complies with relevant financial policies.
*	P4	Budget Process (mandatory)	3	3	3		: Good discussion of the budget process, including the calendar, and post-adoption amendment.	The budget document describes the budget process and provides the required information.	The budget document provided an overview of the budget process. Included in the budget process was information on how the public can be involved including a calendar.



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									I was able to find a budget calendar to supplement the narrative information. I was able to find a discussion for how the public was involved in the budget process.
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Financial Summaries									
*	F3	Consolidated Financial Schedule (mandatory)	3	3	3	Good summary of major revenues and expenditure.	Information on major revenues and expenditures are reflected in this document	The budget document also did a proficient job of providing a consolidated financial schedule. This included a statement the budget complies wit all relevant financial policies. I was able to find a definition of balanced budget. I was able to find all financial policies presented within one place.	
	F4	Three Year Consolidated and Fund Financial Schedules	3	3	3	Good summary of revenues and other financing sources, as well as of expenditures and other financing uses; covers the requisite years.	The document should concisely summarize key revenues, expenditures, and other financial sources and uses, offering a comprehensive overview of the organization's total budgeted resources.	I was able to find within the document a three-year consolidated and fund financial schedule, so I rated this section as proficient. This included an overview of revenues and other financial sources and appropriations. This section also included all expenditures and type of funding.	
*	F5	Fund Balance (mandatory)	3	3	3	Good summary of changes in fund balances; covers the requisite years.	Fund balance is provided with changes and uses.	The document also included information on fund balances. I was able to find a definition of fund balance as well as a schedule that showed the beginning fund balances, increases or decreases, and the ending fund balances. I was able to find a description for any funds that increased or decreased by more than 10%.	
*	F6	Revenues (mandatory)	3	3	3	Good summary of major revenue sources and their underlying trends.	A good revenue discussion that includes analysis, and trends.	The document also included information on revenues and a 3-year comparison including a description of assumptions. This included a description of each revenue source. I was able to find within the	



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									document information on revenue trends for the major appropriated sources. I thought the staff did an exceptional job outlining each revenue stream for the entity and how those funds were utilized. I was able to find revenue projections beyond the current budget cycle. In addition, I found trend charts that enhanced the methodology.
	F7	Long-Range Financial Plans	3	3	3		Good discussion of long-range financial plan as it relates to the General Fund, including a good summary of revenues and expenditures, and a multi-year forecast through 2028; would be useful to include other funds, e.g., proprietary funds.	Long-term plans should align with the City's missions, goals, strategic planning, and directives. However, the connection between long-term goals and strategic objectives must be improved.	I rated the section on long-range financial plans as proficient in its detail. I was able to find an explanation for the role the long-range operating financial plans play in achieving the entities strategic mission. Financial plans extended two-years beyond the current budget cycle. I was able to find information on unfunded liabilities.

Capital & Debt									
*	F8	Capital Program (mandatory)	4	3	3		Good discussion of capital improvement projects, their projected costs, and sources of funding; nice and clear.	The document includes a good discussion of projects projected costs, and sources of funding as well as timelines. Additionally, if there are any significant one-time capital expenditures, please describe them in detail..	The budget document included information on Capital Expenditures. I was able to find information of the process for identifying and choosing funded projects, and information on the impact on operations and maintenance. Thus, I rated this criterion as proficient. I do agree with the previous years review in that the project needs to "estimate and describe potential operating costs or savings of significant current or proposed individual capital projects of future budget."



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*	F9	Debt (mandatory)	4	3	3	Good discussion of debt policy, debt obligations, payment schedule, and legal debt limit; would be useful to highlight a little on the effect the existing debt levels have on current operations; overall, nice and clear.	The document presents current debt obligations, highlighting the relationship between debt levels and legal limits, and explaining how existing debt impacts current operations	I rated the section as proficient on debt. I was able to find information about bond rating, debt to maturity schedules, and purpose of obligations as our requirements.
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Departmental/Program Information								
*	O3	Position Summary Schedule (mandatory)	3	3	3	Good summary of position counts, covers the requisite years.	Position and personnel information is provided.	The document also included a description of the current and future positions summary. I was able to find a summary of position count and an explanation in changes in staffing levels from previous years' budget.
*	O4	Departmental/Program Descriptions (mandatory)	3	3	3	Good description of programs and activities, as carried out by various units of the government.	The document outlines the specific activities, services, and functions performed by each organizational unit.	I was able to find within the document a clear description of each department and a description of the unit's function so I rated this section as proficient.
	O5	Departmental/Program Goals and Objectives	3	3	3	Good discussion of goals and objectives.	The document includes explicit and measurable goals and objectives for each organizational unit, such as departments, divisions, offices, or programs, to guide their operations and performance	I was able to find in the document a description of the goal and objective for each of the unit and so I rated this section as proficient. The objectives outlined are quantifiable. The objectives included a time frame for meeting them.
*	O6	Performance Measures (mandatory)	3	3	3	Good summary of performance measures; covers the requisite years.	The document includes quantifiable performance measures that provide a tracking mechanism for government goals.	I was able to find a measurement of how each unit did against the stated performance objectives, thus I rated this section as proficient.

Document-Wide Criteria



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C3	Statistical/ Supplemental Section	3	3	3	Good supplementary information about the government and the community it serves.	The document incorporates statistical and supporting data that profile the organization, its community, and population, as well as additional relevant context	I rated the budget document as proficient for providing information about the community. I was able to find information on the local economy. I was able to find information on the population of the entity including characteristics of the population and average household size and income.
C4	Glossary	4	3	3	The glossary of terms is good; nice and clear.	A glossary explains technical terms, abbreviations, and acronyms for clarity.	I also noticed the budget document had a glossary and the key words were located in it, thus I rated this section as proficient. The information was written in clear, non-technical terms and language. I was able to find acronyms and abbreviations in the glossary.
C5	Charts and Graph	3	3	3	Good mixture of graphs and charts.	The charts and graphs are properly formatted and provide support for both narrative and numerical data.	The budget document was full of useful charts and graphs making this section as proficient. The graphs and charts really conveyed the messages in the text. All graphics were well described and explained.
C6	Understandability and Usability	3	3	3	Good document, overall; simple and easy to follow.	The document provides the required information.	The budget was proficient for understanding and usability. The font is readable and the pages are in a numerical sequence.

Overall Score							
		Overall as a Policy Document	3	3	3		
		Overall as a Financial Plan	3	3	3		
		Overall as an Operations Guide	3	3	3		



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		Overall as a Communication Device	3	3	3			
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***** END OF SCORES AND COMMENTS FOR BAP-2023-9949892 *****