

BINGO!

Scoring Big with the GFOA Distinguished Budget Award

Meg Jakubik, Town of Flower Mound
Ebony Roundtree, City of Irving
Casey Srader, City of Plano



GFOA's Distinguished Budget Presentation Award Program



GFOA established the Distinguished Budget Presentation Awards Program (Budget Awards 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 the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal. Approximately 1,800 governments, including states, cities, counties, special districts, school districts, and more have been recognized for transparency in budgeting. To earn recognition, budget documents must meet program criteria and excel as a policy document, financial plan, operations guide, and communication tool.





Program Links

[GFOA Budget Award Program Information](#)

[Detailed Criteria Location Guide](#)

[Explanation of Criteria](#)

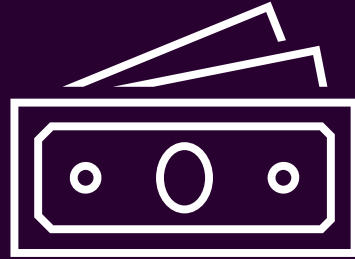
[Budget Award Volunteer Reviewer Information](#)



Purpose of Budget Document



Policy Document



Financial Plan



Operations Guide



Communication Tool





Policy Document

1. *Strategic Goals & Strategies
2. *Priorities & Issues
3. *Financial Policies
4. *Budget Process

*Mandatory criteria



Financial Plan

1. Fund Descriptions & Fund Structure
2. Basis of Budgeting
3. *Consolidated Financial Schedule
4. Three Year Consolidated & Fund Financial Schedules
5. *Fund Balance
6. *Revenues
7. Long-range Operating Financial Plans
8. *Capital Program
9. *Debt

*Mandatory criteria



Operations Guide

1. *Organization Chart
2. Department/Fund Relationship
3. *Position Summary Schedule
4. *Departmental/Program Descriptions
5. Departmental/Program Goals & Objectives
6. *Performance Measures

*Mandatory criteria



Communication Tool

1. *Table of Contents
2. *Budget Overview
3. Statistica / Supplemental Section
4. Glossary
5. Charts & Graphs
6. Understandability & Usability

*Mandatory criteria



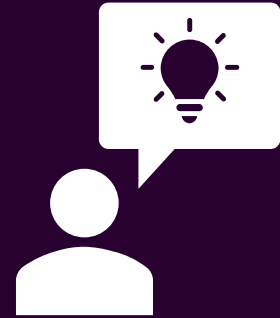
Special Recognitions

Receive a score of “Outstanding” from all 3
Reviewers

FYB 2024 – Texas Recognitions 93



Role & Benefits of the Reviewer





Budget Document Examples



Policy Document Examples



#P1 Strategic Goals and Strategies

2. Is the process for creating the strategic goals explained?

<https://www.arvadaco.gov/235/Budget>

STRATEGIC PLANNING PROCESS

Step 1: Gathering Inputs - Inputs are collected from the community through the Community Survey, Speak Up Arvada, Ask Arvada, business surveys, public meetings, internal Master Plans, and neighborhood engagement.

Step 2: Analyze Information - Prior to the annual City Council retreat, data are assessed by the workforce and leadership team. Priorities and needs are identified via analysis of internal and external inputs. Inputs are categorized by work systems and assessed for potential areas where new or revised performance measures and strategic results are needed.

Step 3: Develop Strategy - The leadership team conducts planning sessions to review and incorporate performance measurement results over a three month period. Strategic Results are developed, aligned and reviewed, consensus is reached, and revisions are ready for presentation to Council in the second quarter annually. The proposed strategic results directly address Council's vision for each priority area. City Council reviews and provides final approval via resolution of the CCSP.

Step 4: Detail the Plan - The leadership team utilizes a Strategic Operations framework to develop Action Initiative Plans (AIP) focused to bolster strategic results following the annual review of the CCSP. Work System priorities are defined, timelines created, and owners assigned to support achievement.

Step 5: Resource the Plan - The CCSP informs all budgetary and long-range planning decisions. Revenue forecasts are updated annually, and budget decisions are formulated on a biennial basis with annual updates approved by City Council.

Step 6: Evaluate Process, Implement, and Monitor - Implementation of the CCSP is accomplished at all levels of the organization. Bi-weekly Base Camp meetings are the primary venue for discussion and collaboration regarding status, celebration, and/or concerns. An overall review of the CCSP approach is conducted annually with City Council and the leadership team to review strengths and opportunities to improve the plan.

Click [here](#) to learn more about the Community Survey

Strategic Planning Process



#P3 Financial Policies

3. Does the budget comply with the relevant financial policies?

www.flowermound.gov/budget

Financial Policy Compliance

Policy Directive	Complies	Non-Compliant	Plan to Address
Expenditures do not exceed revenues plus net operating transfers and one-time use of excess reserves	X		
One-time revenue or reserves will not be used to fund on-going expenditures	X		
Vehicle Equipment Replacement Fund will be funded annually	X		
Revenues will be examined annually	X		
Three-year financial forecast will be prepared for all operating funds		X	Our 3-year financial projection is qualitative and has heavy ties to our strategic plan. Due to continued changes in legislation regarding municipal finance in Texas, it has become increasingly challenging to provide a forecast. Over the next budget cycle we will provide a 5-year personnel, equipment replacement, facility replacement, and technology replacement plan. Our CIP will also be expanded out to a 10-year basis to further project the Town's capital needs.

#P4. Budget Process: Describe the process for preparing, reviewing and adopting the budget for the upcoming fiscal year.

Describe the process, include a calendar and discuss how the public is involved.

Wichita Kansas Budget Process

Operating Budget Development



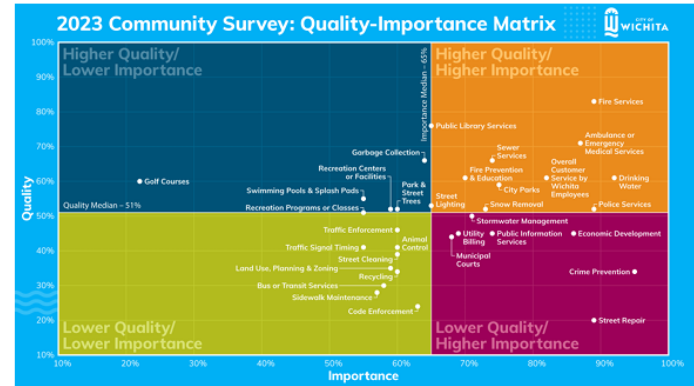
BUDGET PROCESS

Operating Budget Development Process

The City of Wichita budget development process follows Kansas Statutes, as well as generally accepted accounting principles and City of Wichita financial policies. In addition to this regulatory framework, the budget process includes financial forecasting, resident engagement, and organizational planning to complete an operating plan that reflects resident priorities in a manner that is financially sustainable.

Resident Engagement - The budget process is centered around the concept of resident engagement. In August 2023, concurrent with the adoption of the 2024 Budget, the City of Wichita committed to a robust engagement process to guide the development of the 2025 Adopted Budget. That engagement process has included the community survey, resident roundtables, social media town hall events, District Advisory Board presentations, and the online budget simulator, as well as monthly City Council budget workshops.

Community Survey - In order to receive feedback about service levels and priorities, a community survey was sent to a random sample of households in September 2023. This survey has been used since 2006. The results were shared at a City Council workshop in January 2024. Survey results were visualized as quadrants. Residents were asked to rate service levels and identify how much of a priority should be placed on each service in the next two years. The results were placed into four quadrants. During the City Council Budget Workshop in January the goals for the budget process were identified, which are to continue to provide highly rated services in the Higher Quality/ Higher Importance (orange) quadrant, and focus attention on the Lower Quality / Higher Importance (magenta) quadrant.

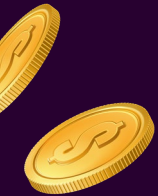


Budget Roundtables - Following the publication of survey results, budget roundtables were held in January and March 2024 with graduates of the City of Wichita Civic Engagement Academy, District Advisory Members, members of other boards and commissions, and other interested residents. The focus of the two events were the survey results. Feedback from the March roundtable resulted in the Social Media Town Hall events that occurred in April 2024.

Social Media Town Hall Events - Traditionally, the Social Media Town Hall events have covered a variety of topics. However, in 2024, each event was focused on one topic. Crime Prevention and Street Maintenance were the focus of each event; subject matter experts from departments were available to respond to questions and feedback from residents on Facebook, X, and YouTube. Feedback from those events guided the review of budget proposals from departments as well as options available in the online budget simulator.

District Advisory Board Presentations - A budget update and overview of community survey results was shared with each District Advisory Board (DAB) in May, in advance of the budget being finalized. The DAB members had the opportunity to ask questions about budget development, provide feedback about the community survey results, and budget priorities, and discuss their feedback about certain services.

Financial Plan Examples



#F1 Fund Descriptions and Fund Structure

- 2. Do the materials indicate which funds are appropriated?
- 3. Is each individual major fund described?

<https://www.collincountytexas.gov/Government/Budget/Documents/fy2024AdoptedBudget.pdf>

Fund Descriptions FY 2024

Major Funds	Appropriated	Basis of Budgeting	Basis of Accounting	Description
General Fund	Yes	Modified Accrual	Modified Accrual	The general operating fund of the County. The General fund is used to account for all financial resources except those specific to another fund. Major revenue sources include property taxes, fees, intergovernmental revenues, fines and investment income. Primary expenditures are for general administration, public safety, judicial, state prosecution and capital outlay.
Road & Bridge Fund	Yes	Modified Accrual	Modified Accrual	The primary fund used to account for activities affecting County-owned roads, including right-of-way acquisitions, construction, operations, and maintenance. Expenditures for shared cost road projects with the State of Texas are also included. Revenues come from property taxes, court fines and fees associated with vehicle registration.
Permanent Improvement Fund	Yes	Modified Accrual	Modified Accrual	Fund used to account for property tax revenues and expenditures associated with permanent improvement projects.
Debt Service Fund	Yes	Modified Accrual	Modified Accrual	Fund used to account for property tax revenues restricted for use in meeting the county's debt obligation.

Other Governmental Funds	Appropriated	Basis of Budgeting	Basis of Accounting	Description
Housing Finance Corp Fund	Yes	Modified Accrual	Modified Accrual	Fund designated to account for issuer fees received and related investment interest from activities of the Collin County Housing Finance Corporation.
Records Archive Fund	Yes	Modified Accrual	Modified Accrual	Fund designated to account for the collection of the records archive fee and the related expenditures for preservation and restoration services performed by the County Clerk in connection with maintaining a County Clerk's records archive.

#F5 Fund Balance - Include projected changes in fund balance/net position for appropriated funds included in the budget presentation.

2. Is the fund balance/net position information presented for the budget year?

<https://discover.pbc.gov/ofmb/budget/Pages/default.aspx>

Changes in Fund Balance

Fund Balance represents the excess of assets over liabilities available within a fund. Palm Beach County has adhered to a Fund Balance Policy that establishes an acceptable minimum range (15% - 20%) in which the General Fund's fund balance (including statutory reserve) should fall. The purpose of the Fund Balance Policy is to provide financial stability, by ensuring the County maintains a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unexpected one-time expenditures. The change in fund balance is projected for the fund types: General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Enterprise Funds, and Internal Service Funds.

	General Fund (0001)	Special Revenue Funds (1000-1999)	Debt Service Funds (2000-2999)	Capital Projects Funds (3000-3999)	Enterprise Funds (4000-4999)	Internal Service Funds (5000-5999)
FY 2023 Year End Actual Fund Balance	\$ 510,767,554	\$ 682,470,074	\$ 2,597,318	\$ 1,695,077,762	\$ 579,911,858	\$ 115,039,455
FY 2024 Year End Estimated Fund Balance	\$ 502,343,574	\$ 626,047,633	\$ 2,337,770	\$ 2,013,136,878	\$ 604,436,547	\$ 120,026,858
Plus: FY 2025 Net Budgeted Revenues	\$ 1,871,219,240	\$ 1,539,022,192	\$ 94,972,840	\$ 580,744,346	\$ 926,303,696	\$ 174,357,713
Less: FY 2025 Net Budgeted Expenditures	\$ 1,947,515,156	\$ 1,521,176,555	\$ 96,419,397	\$ 1,858,567,510	\$ 1,304,516,869	\$ 196,518,950
Net Adjustment to FY 2025 Based on Historical Actuals	\$ 170,275,875	\$ 259,586,785	\$ 2,493,371	\$ 1,436,239,723	\$ 446,719,976	\$ 21,522,862
FY 2025 Year End Estimated Fund Balance	\$ 596,323,533	\$ 903,480,055	\$ 3,384,584	\$ 2,171,553,437	\$ 672,943,350	\$ 119,388,483
Change in Fund Balance FY 2024 to FY 2025	\$ 93,979,959	\$ 277,432,422	\$ 1,046,814	\$ 158,416,559	\$ 68,506,803	\$ (638,375)
Fund Balance as a % of Net Budgeted Expenditures	30.62%	59.39%	3.51%	116.84%	51.59%	60.75%

#F7 Long-Range Operating Financial Plan

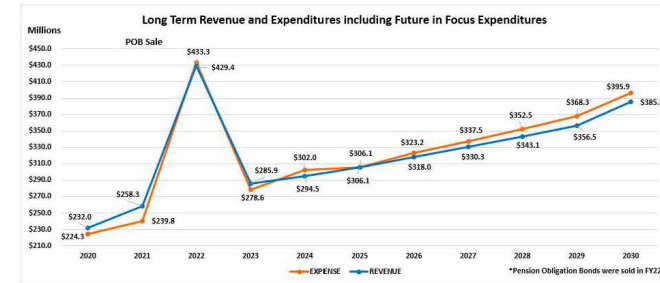
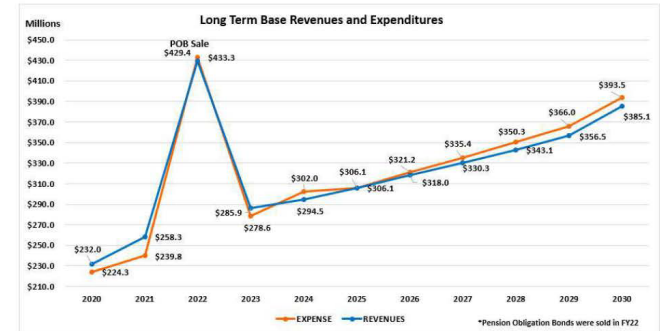
1. Extends at least two years beyond budget year.
2. Are assumptions used in the long-range operating financial plans identified

City of Irving Long Range Plan

Future in Focus 5-Year Financial Forecast – General Fund

Key Metrics Assumptions:

- Staff projected in years 2027-2030 includes a 2 percent factor. FY2026 includes the 94 new positions for Fire Station 8, Let's Play Irving, Animal Care Campus expansion, Police Information Technology CAD/RMS and Gun Range project.
- Operating reserve is shown in millions and is calculated by taking operating revenues multiplied by 30 percent.



#F8 Capital Program

5. Is there a description and quantification of how specific nonrecurring capital projects will affect the entity's current and future operating budget?

<https://www.rockvillemd.gov/DocumentCenter/View/55611/Fiscal-Year-2025-Adopted-Budget>

Ongoing Operating Cost Impacts (OCI), FY 2025 - FY 2029

Program Area / Project Title (Unit): OCI Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	5 Year Total
<i>Recreation and Parks Program Area</i>						
F. Scott Fitzgerald Theatre ADA Improvements (RA20): Annual maintenance and inspections of new equipment						
General Fund	-	4,500	-	-	-	4,500
King Farm Farmstead - Electric Infrastructure (RB23): Cost of electric and annual inspections						
General Fund	2,500	-	-	-	-	2,500
Outdoor Recreation Pool Renovations (RC18): Additional lifeguard funding and landscape services						
General Fund	58,500	-	-	-	-	58,500
<i>Transportation Program Area</i>						
LED Streetlight Conversion (TA22): Electricity savings resulting from installation of more energy efficient lighting						
General Fund	-	(130,000)	(30,000)	-	-	(160,000)
Maryland/Dawson Extended (5C11): Landscaping, snow removal, stormwater management, and maintenance / repair related to construction of Phase 2						
General Fund	-	-	3,000	-	-	3,000
SWM Fund	-	-	1,500	-	-	1,500
Pedestrian and Bicycle Safety: FY21-FY25 (TD21): Funding for signal maintenance, signs, line striping, repairs, stormwater management, and landscaping						
General Fund	1,000	1,000	1,000	1,000	1,000	5,000
Sidewalks: FY21-FY25 (TE21): Funding for maintenance, snow removal, landscaping, and stormwater management						
General Fund	1,000	1,000	1,000	1,000	1,000	5,000
SWM Fund	2,000	2,000	2,000	2,000	2,000	10,000
<i>Stormwater Management Program Area</i>						
Stream Restoration: Anderson Park/Plymouth Woods Community (SA18): Funding for five years of post-restoration stream stability monitoring*						
SWM Fund	-	-	34,000	-	-	34,000
Stream Restoration: Croydon Creek/Calvin Park Tributary (SB16): Funding for five years of post-restoration stream stability monitoring*						
SWM Fund	-	-	-	51,000	-	51,000
<i>Utilities Program Area</i>						
SCADA Improvements (UE16): Electricity and communication funding						
Water Fund	-	-	2,000	-	-	2,000
<i>General Government Program Area</i>						
Core Financial, HR, And Procurement ERP (GA21): Annual license and maintenance costs						
General Fund	310,160	59,790	-	-	-	369,950
Data Center and Disaster Recovery Infrastructure Replacement (GB21): Equipment maintenance costs						
General Fund	318,380	(58,020)	-	-	-	260,360
Maintenance and Emergency Operations Facility Improvements (GD19): Funding for increases in general facility maintenance and utilities						
General Fund	301,710	72,950	-	-	-	374,660
<i>All Program Areas</i>						
General Fund	993,250	(48,780)	(25,000)	2,000	2,000	923,470
Water Fund	-	-	2,000	-	-	2,000
SWM Fund	2,000	2,000	37,500	53,000	2,000	96,500
Total, All Funds (\$)	995,250	(46,780)	14,500	55,000	4,000	1,021,970

*This OCI is required by the U.S. Army Corps of Engineers and will be removed from the budget at the end of the five year requirement period.

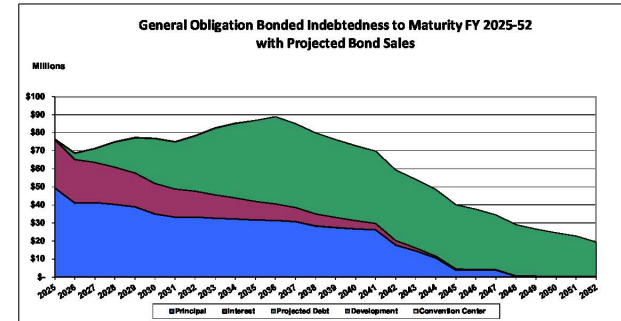
#F9 Debt

2. Is the amount of principal and interest payments presented through maturity for each fund?
4. Is the purpose of the different debt obligation included?

Debt Service City of Irving

Schedule of General Obligation Bonded Indebtedness to Maturity

Year	Principal	Interest	Total	Projected Debt FY 2026-35	Development Obligation	Projected Total
2024-25	\$ 49,370,000	\$ 26,788,309	\$ 76,158,309	\$ -	\$ 300,000	\$ 76,458,309
2025-26	40,930,000	24,191,388	65,121,388	3,308,790	300,000	68,730,178
2026-27	41,195,000	22,385,716	63,580,716	7,428,698	300,000	71,309,414
2027-28	40,325,000	20,553,523	60,878,523	13,897,226	300,000	75,075,749
2028-29	38,820,000	18,787,487	57,607,487	19,500,472	300,000	77,407,959
2029-30	34,850,000	17,088,608	51,938,608	24,652,616	300,000	76,891,225
2030-31	33,130,000	15,637,847	48,767,847	26,014,832	300,000	75,082,678
2031-32	33,235,000	14,290,146	47,525,146	30,801,129	300,000	78,426,275
2032-33	32,605,000	12,978,163	45,583,163	36,851,251	300,000	83,734,415
2033-34	32,145,000	11,669,777	43,814,777	41,152,604	300,000	85,267,381
2034-35	31,540,000	10,378,457	41,918,457	44,859,757	-	86,778,214
2035-36	31,340,000	9,154,746	40,494,746	48,364,232	-	88,858,978
2036-37	30,595,000	7,929,112	38,524,112	46,501,612	-	85,025,724
2037-38	28,265,000	6,726,653	34,991,653	44,883,965	-	79,875,618
2038-39	27,435,000	5,604,358	33,039,358	43,061,217	-	76,100,576
2039-40	26,710,000	4,511,684	31,221,684	41,476,070	-	72,697,755
2040-41	26,155,000	3,499,537	29,654,537	40,156,073	-	69,810,609
2041-42	17,765,000	2,491,517	20,256,517	39,030,326	-	59,286,842
2042-43	14,425,000	1,723,889	16,148,889	37,904,578	-	54,053,467
2043-44	10,560,000	1,085,831	11,645,831	36,778,831	-	48,424,662
2044-45	3,815,000	641,273	4,456,273	35,653,084	-	40,109,357
2045-46	3,815,000	466,516	4,281,516	33,268,236	-	37,549,752
2046-47	3,815,000	291,758	4,106,758	30,363,824	-	34,470,581
2047-48	585,000	117,000	702,000	28,225,550	-	28,927,550
2048-49	585,000	93,600	678,600	25,881,347	-	26,559,947
2049-50	585,000	70,200	655,200	23,869,718	-	24,524,918
2050-51	585,000	46,800	631,800	22,066,681	-	22,698,481
2051-52	585,000	23,400	608,400	18,816,000	-	19,424,400
	\$ 635,765,000	\$ 239,227,294	\$ 874,992,294	\$ 844,568,719	\$ 3,000,000	\$ 1,722,561,013



Projected debt is structured using the strategic placement of principal in years FY 2024 to FY 2028 as recommended in the proposed Long-Term Financial Plan.

Operation Guide Examples



#01 Organization Chart

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

<https://www.scgov.net/government/office-of-financial-management/current-budget-documents>

❖ 2025 Adopted Budget



Position Summary by Department

Department	Final	Adopted	FY 2024 Mid Year Adj			Final	Proposed FY 2025			Adopted
	FY 2023	FY 2024	Additions	Deletions	Transfers	FY 2024	Additions	Deletions	Transfers	FY 2025
Board of County Commissioners										
Community Services	209	209	0	(5)	0	204	0	0	0	204
County Administration	12	12	0	0	1	13	0	0	0	13
County Attorney	46	46	0	0	0	46	1	0	0	47
County Commission	28	28	0	0	0	28	0	0	0	28
County Cooperative Extension Service	31	31	0	0	0	31	0	0	0	31
Criminal Justice Commission	11	11	0	0	0	11	0	0	0	11
Engineering & Public Works	469	475	0	0	0	475	0	0	0	475
Environmental Resources Management	128	128	0	0	0	128	1	0	0	129
Facilities Development & Operations	337	340	0	0	0	340	11	0	0	351
Housing & Economic Development	59	59	5	0	0	64	1	0	0	65
Human Resources	35	35	0	0	1	36	1	0	0	37
Information Systems Services	213	213	0	0	0	213	0	0	0	213
Internal Auditor	9	9	0	0	0	9	1	0	0	10
Legislative Affairs	4	4	0	0	0	4	0	0	0	4
Medical Examiner	30	30	0	0	0	30	0	0	0	30
Office of Community Revitalization	7	7	0	0	0	7	0	0	0	7
Office of Diversity, Equity, & Inclusion	3	3	0	0	(3)	0	0	0	0	0
Office of Equal Business Opportunity	12	12	0	0	0	12	0	0	0	12
Office of Equal Opportunity	12	12	0	0	0	12	1	0	0	13
Office of Financial Mgmt & Budget	35	35	0	0	0	35	1	0	0	36
Office of Resilience	3	4	0	0	0	4	0	0	0	4
Palm Tran	648	652	0	(1)	0	651	2	0	0	653
Parks & Recreation	606	607	0	0	0	607	19	0	0	626
Public Affairs	48	48	0	0	1	49	0	0	0	49
Public Safety	268	273	2	(4)	0	271	4	0	0	275
Purchasing	47	48	0	0	0	48	3	0	0	51
PZ&B - Planning & Zoning	157	158	0	0	0	158	0	0	0	158
Risk Management	30	30	0	0	0	30	0	0	0	30
Youth Services	91	91	0	0	0	91	0	0	0	91
Total BCC General Ad Valorem Funded	3,588	3,610	7	(10)	0	3,607	46	0	0	3,653

#03 Position Summary Schedule - 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?

<https://discover.pbc.gov/ofmb/budget/Pages/default.aspx>




STRATEGIC INITIATIVES - In 2021, the Village adopted five strategic goals and accompanying objectives to supplement the Key Action Items in its 2017 Strategic Plan. The Public Works Administration Division will pursue initiatives in the upcoming fiscal year that support the following strategic goal(s) as outlined below:

Financial Health	
2021 Strategic Goal: Improve the financial health of all Village Funds	
Objectives	Initiatives
Review current expenses to ensure the efficiency of spending.	Improve efficiencies within existing maintenance programs to reduce labor and equipment costs.
Implement revenue growth without increasing property taxes for the average property owner.	Utilize any existing grant opportunities to offset Village costs for Public Works projects.

OPERATIONAL GOALS - The division will also pursue operational goals. These goals are independent of the strategic goals identified in 2021 but may support the 2017 Strategic Plan's Key Action Items. In 2025, the Public Works Administration Division will:

Key Action Item	Goal
	Identify and implement improvements in SOPs to improve efficiencies.
	Continue to work with Airport tenants and leaseholders to expand the operational scope of the Airport.

KEY PERFORMANCE INDICATORS - As a part of the pursuit of Operational Excellence within the Village's Strategic Plan, staff has developed Key Performance Indicators (KPIs) for each division/department within the organization. KPIs are monitored throughout the year, and the data is annualized for the budget presentation document.

Key Action Item	Key Performance Indicator	Goal and Time Frame Measured	2022 Actual	2023 Actual	2024 Estimate	2025 Projected
	Reportable Equipment Accidents	Zero reportable equipment accidents where the damage amount exceeds \$900.	1	1	0	1
	Lost Work Days	Have less than 23 work days lost due to on-the-job injuries.	108	10	54	57
	Resident Approval Rating	Achieve a satisfaction rating of 88% (rating of excellent or very good) or better.	89%	86%	88%	90%

Strategic Plan
Key Action Items:



Operational Excellence



Voice of Customer



Core & Discretionary Services



Data & Analytics



Financial Health



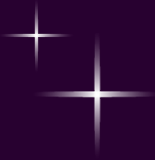
Department Business Plans

#06 Performance Measures

2. Are performance data directly related to the strategic goals and objectives of the department or program?

<https://lith-apps.lith.org/PublicWeblink/DocView.aspx?id=32878&dbid=0&repo=Lake-in-the-Hills>

Communication Examples



#C1 Table of Contents

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

<https://lakejackson.tx.gov/775/Budget-Tax>

GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lake Jackson
Texas**

For the Fiscal Year Beginning
October 01, 2023

Christopher P. Morill
Executive Director

9

Bookmarks

- Cover Page
- City Council
- Table of Contents
- Adopted Transmittal Letter
- Reader's Guide
- Strategic Plan
- Manager's Message
- Organizational Chart
- Budget Summaries
- General Fund
 - Budget Summary
 - Projected Revenues
 - Estimated Ad Valorem Tax Collection & Distribution
- General Government
 - Non-Departmental
 - Administration
 - Elections
 - Legal
- Financial Services
 - Finance
 - Municipal Court
- Public Safety
 - Police
 - Animal Control
 - Fire
 - EMS
 - Engineering
- Public Works
- Parks & Recreation

9

Challenging Criteria



- **#F7 Long-range Operating Financial Plans**
 - **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**
 - **5. Is there a description and quantification of how specific non-recurring capital projects will affect the entity's current and future operating budget?**
- **#06 Performance Measures**
 - **2. Are performance data directly related to the strategic goals and objectives of the department or program?**



Hints, Advice & Questions



THANKS!

Meg Jakubik
Director of Budget Services, Town of Flower Mound
meg.jakubik@flowermound.gov

Ebony Roundtree
Departmental Finance Manager, City of Irving
eroundtree@irvingtx.gov

Casey Srader
Assistant Director of Budget & Research, City of Plano
caseys@plano.gov

CREDITS: This presentation template was created by [Slidesgo](#), including icons by [Flaticon](#) and infographics & images by [Freepik](#)

