

Memo

Date: October 1, 2023
To: GFOA Budget Award Reviewers
From: Kimberly Holle, Budget Manager
Subject: Response to Fiscal Year 2022-23 Reviewers

City of San Angelo's budget staff was pleased to receive an overall rating of "Proficient" (3). We received an overall score of 254.

The below changes were made based on the reviewer's comments and suggestions. We hope these changes have resulted in a better submission and a more transparent document for our citizens.

Introduction and Overview

- C2 Budget Overview
 - Reviewer R931 - "Include in the budget message a reference to and the page numbers of the Long-term Vision and Strategic Goals to assist the reader in finding more details and understanding their relationship with the budget."
Response- A link to the Long-term Vision & Strategic Goals has been added to the Budget Message for readers to easily navigate.

Financial Structure, Policy, and Process

- P3 Financial Policies
 - Reviewer R931 - "Consider including links to the full text for all financial policies including debt, investment, reserve, revenue collection, etc."
Response - A link to the full policies is included under the summarized version.

Financial Summaries

- F5 Fund Balance
 - Reviewer R931 - "Present beginning balance + revenue – expenditures = ending balance for all major so reader can easily see scope and context of changes in fund balance."
Response – We have added a General Comprehensive Summary to each fund that outlines major revenues and expenditures in each of the three fiscal years provided and their impact on the fund balance.
- F6 Revenues
 - Reviewer R931 – "Describe major revenue sources including parameters and factors influencing major revenue sources to go up or down, especially for the budgeted estimates. Consider adding trend graphs to illustrate individual revenue history."
Response – We have added the bar graph which shows the major revenue sources to illustrate the revenue history.
- F7 Long-range operating financial plans
 - Reviewer R909 – "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."
Response – Long-term trend overviews have been added to the fund summaries that show the future projections and include descriptions.

- Reviewer R953 - “The long-range planning should include the financial plans and the strategic goals and performance of services as well. The link to mission and vision would support and help provide this information.”

Response – A link to the Long-term Vision & Strategic Goals has been added to each fund's long-term trend overviews in the fund summaries.

Capital & Debt

- F8 Capital Program

- Reviewer R931 - “Estimate and describe potential operating costs or savings of significant current or proposed individual capital projects of future budgets, i.e. “may require ongoing rent, maintenance, or periodic updates, or should result in lower maintenance and energy costs even if the amount cannot be easily determined.”

Response – For the FY24 capital plan we were not able to incorporate this recommendation in time; however steps are in place for inclusion in the FY25 plan.

Departmental Information

- C4 Glossary

- Reviewer R953 - “The glossary provides supportive information for the document. Make sure that this is updated annually and includes all changes in the operating verbiage.”

Response – We have reviewed the glossary, removed outdated verbiage, and added new definitions.

Document-wide Criteria

Overall

- Overall as a financial plan

- Reviewer R203 - “Consider presenting 2 – 3 years of revenue and expenditure forecasts by major category for each major fund. Expand the 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”

Response – Long-term trend overviews have been added to the fund summaries that show the future projections and include descriptions.

We thank all the reviewers for their comments and look forward to additional input on the new budget as we continue to strive toward best practices and reflect changes in the City of San Angelo.