

**RESOLUTION No. 2015-147
CITY OF SHOREACRES**

A RESOLUTION ADOPTING AS CITY POLICY THE STANDARDS REQUIRED TO ACHIEVE THE DISTINGUISHED BUDGET PRESENTATION AWARD FROM THE GOVERNMENT FINANCE OFFICERS ASSOCIATION; PROVIDING THAT THE CITY SHALL USE SUCH STANDARDS FOR CREATING, ASSEMBLING, AND PRESENTING ANNUAL BUDGETS; MAKING VARIOUS FINDINGS AND PROVISIONS RELATING TO THE SUBJECT; FINDING COMPLIANCE WITH THE OPEN MEETINGS LAW; AND, PROVIDING AN EFFECTIVE DATE HEREOF.

* * * *

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SHOREACRES THAT:

Section 1. That the matters and facts recited in the preamble to this Resolution are correct and the same are incorporated herein as a part of this Resolution.

Section 2. That the city's budget officer is hereby directed to create, assemble, and present all city budgets according to the Detailed Location Criteria Guide needed to achieve the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA.)

Section 3. That the GFOA Detailed Criteria Location Guide for achieving the Award is presented in Exhibit "A."

Section 4. That the city's budget officer shall ensure that the city's final budget be submitted, in any format requested by the GFOA, to the GFOA within 90 days of the final budget approval, along with the completed application presented in Exhibit "B" and any other documentation the GFOA may require for the city to be awarded their Distinguished Budget Presentation Award.

The City Council officially finds, determines, recites, and declares that a sufficient written notice of the date, hour, place and subject of this meeting of the City Council was posted at a place convenient to the public at the City Hall of the City for the time required by law preceding this meeting, as required by the Open Meetings Law, Chapter 551, Texas Government Code; and that this meeting has been open to the public as required by law at all times during which this resolution and the subject matter thereof has been discussed, considered and formally acted upon. The City Council further ratifies, approves and confirms

such written notice and the contents and posting thereof.
This Resolution shall take effect immediately upon passage.

PASSED AND APPROVED, this 22nd day of June, 2015.

CITY OF SHOREACRES

(CITY SEAL)

By: _____
Rick Moses, Mayor

ATTEST:

David K. Stall, CFM, TEM
City Secretary

EXHIBIT "A"

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**GFOA Detailed Criteria Location Guide
Distinguished Budget Presentation Awards Program**

Name of Entity: _____

State/Province: _____

First Submission? Yes No

Cite specific page references on the lines in response to each question.

Introduction and Overview

#C1. **Mandatory:** The document shall include a table of contents that makes it easier to locate information in the document.

*** Table of Contents**

1. Is a comprehensive table of contents provided? _____
2. Are all pages in the document numbered or otherwise identified? _____
3. Do the page number references in the budget or electronic table of contents agree with the related page numbers in the budget or electronic submission? _____

#P1: The document should include a coherent statement of organization-wide, strategic goals and strategies that address long-term concerns and issues.

Strategic Goals and Strategies

1. Are non-financial policies/goals included? _____
2. Are these policies/goals included together in the Budget Message or in another section that is separate from the departmental sections? _____
3. Are other planning processes discussed? _____

#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 organization factors

1. Are short-term factors addressed? _____
2. Does the document discuss how the short-term factors guided the development of the annual budget? _____
3. Is a summary of service level changes presented? _____

#P3. **Mandatory:** The document shall include 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 one of several forms (*e.g., transmittal letter, budget summary section*).

*** Priorities and Issues**

1. Does the message highlight the principal issues facing the governing body in developing the budget (*e.g., policy issues, economic factors, regulatory, and legislative challenges*)? _____
2. Does the message describe the action to be taken to address these issues? _____
3. Does the message explain how the priorities for the budget year differ from the priorities of the current year? _____
4. Is the message comprehensive enough to address the entire entity? _____

#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 (*e.g., executive summary*) or integrated within the transmittal letter or as a separate budget-in-brief document.

*** Budget Overview**

1. Is an overview contained in the budget message/transmittal letter, executive summary, or in a separate budget-in-brief document? _____
2. Is summary information on significant budgetary items conveyed in an easy to read format? _____
3. Is summary information on budgetary trends provided? _____

Financial Structure, Policy, and Process

#O1. **Mandatory:** The document shall include an organization chart(s) for the entire entity.

***Organization
Chart**

1. Is an organization chart provided which shows the entire entity? _____

#F1: The document should include and describe all funds that are subject to appropriation.

**Fund
Descriptions
and Fund
Structure**

1. Is a narrative or graphic overview of the entity's budgetary fund structure included in the document?

2. Does the document indicate which funds are appropriated? (Other funds for which financial plans are prepared also may be included in the document.) _____

3. Does the document include a description of each individual major fund included within the document?

4. If additional or fewer funds are included in the audited financial statements, does the document indicate this fact? _____

#O2: The document should provide narrative, tables, schedules, or matrices to show the relationship between functional units, major funds, and nonmajor funds in the aggregate.

**Department/
Fund
Relationship**

1. Is the relationship between the entity's functional units, major funds, and nonmajor funds in the aggregate explained or illustrated? _____

#F2: The document shall explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis.

**Basis of
Budgeting**

1. Is the basis of budgeting defined (*eg., modified accrual, cash, or accrual*) for all funds included in the document? _____
2. If the basis of budgeting is the same as the basis of accounting used in the entity's audited financial statements, is that fact clearly stated? _____

3. If the basis of budgeting is not the same as the basis of accounting used in the entity's audited financial statements, are the differences described? _____

#P4. **Mandatory:** The document should include a coherent statement of entity-wide long-term financial policies.

*** Financial
Policies**

1. Is there a summary of financial policies and goals? _____

2. Do the financial policies include the entity's definition of a balanced budget? _____

3. Are all financial policies presented in one place? _____

#P5. **Mandatory:** 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.

*** Budget
Process**

1. Is a description of the process used to develop, review, and adopt the budget included in the document?

2. Is a budget calendar provided to supplement (not replace) the narrative information on the budget process?

3. Is a discussion of how the budget is amended provided in the budget document available to the public (including the budgetary level of control)? _____

Financial Summaries

#F3. **Mandatory:** The document shall 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.

*** Consolidated
Financial
Schedule**

1. Does the document include an overview of revenues and other financing sources and expenditures and other financing uses of all appropriated funds? _____
2. Are revenues and other financing sources and expenditures and other financing uses presented either (1) together in a single schedule OR (2) in separate but adjacent/sequential schedules OR (3) in a matrix? _____
3. Are revenues presented by major type in this schedule (*e.g., property taxes, intergovernmental, sales taxes, fees and charges*)? _____
4. Are expenditures presented by function, organizational unit, or object in this schedule? (For funds other than the main operating fund of the entity, a presentation by fund normally would satisfy this requirement.) _____

#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/or estimated current year actual, and the proposed budget year.

*** Three/(Four)
Year
Consolidated
and Fund
Financial
Schedules**

1. For annual budgets, are revenues and other financing sources and expenditures and other financing uses for the prior year, the current year, and the budget year presented together on the same schedule(s) or on schedules presented on adjacent/sequential pages? _____
2. Is this information presented for the appropriated funds in total (or for the entity as a whole if no appropriated funds are included)? _____
3. Is this information also presented at a minimum for each major fund and for other (i.e. nonmajor) funds in the aggregate (or for each significant fund and other funds in the aggregate if no appropriated funds are included)? _____
4. For biennial budgets, are revenues and other financing sources and expenditures and other financing uses for the prior year, the current year, and both budget years presented together on the same schedule(s) or on separate schedules presented on adjacent/sequential pages? _____

#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 no governmental funds are included in the document).

*** Fund
Balance**

1. Does the document include the entity's definition of "fund balance" (or of "fund equity" if no governmental funds are included in the entity - frequently the noncapital portion of net assets)? _____
2. Is the fund balance (equity) information presented for the budget year? _____
3. Is there a schedule showing (1) beginning fund balances, (2) increases and decreases in total fund balances (reported separately), and (3) ending fund balances for appropriated governmental funds? _____
4. Is this information presented at a minimum for each major fund and for nonmajor governmental funds in the aggregate? _____
5. If fund balances of any major fund or the nonmajor funds in the aggregate are anticipated to increase or decline by more than 10%, does the document include a discussion of the causes and/or consequences of these changes in fund balance? _____
6. If an entity has no governmental funds, is the change in the fund equity presented for (1) the entity as a whole, (2) the main operating fund, and (3) each significant fund? _____
7. If an entity has no governmental funds and the fund equity of any significant fund or other funds in the aggregate is anticipated to change by more than 10%, does the document include a discussion of the causes _____

and/or consequences of any change in fund equity that is greater than 10% in either a significant fund or other funds in the aggregate? _____

8. For biennial budgets is the change in fund equity presented separately for both years of the biennium? _____

#F6. **Mandatory:** The document shall describe major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends.

*** Revenues**

1. Are individual revenue sources described? _____

2. Do the revenue sources that are described represent at least 75 percent of the total revenues of all appropriated funds? _____
3. Are the methods used to estimate revenues for the budget year described (*e.g., trend analysis, estimates from another government or consulting firm*)? _____

4. If revenues are projected based on trend information, are both those trends and the underlying assumptions adequately described? _____

#F7: The document should explain long-range financial plans and its affect upon the budget and the budget process.

**Long-range
Financial
Plans**

1. Are long-range financial plans identified? _____

2. Do your long-range financial plans extend out at least two years beyond the budget year? _____

3. Is there a concise explanation or illustration of the linkage between the entity's long-range financial plans and strategic goals? _____

Capital and Debt

#F8. **Mandatory:** The document should include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget.

*** Capital
Expenditures**

1. Does the document define "capital expenditures"? _____

2. Does the document indicate the total dollar amount of capital expenditures for the budget year (both budget years for biennial budgets)? _____

3. Are significant nonrecurring capital expenditures described along with dollar amounts? (Information in a separate CIP document does not satisfy this criterion.) _____

4. If the entity has no significant nonrecurring capital expenditures, is that fact clearly stated in the document? _____

#F9: The document should describe if and to what extent significant nonrecurring capital investments will affect the entity's current and future operating budget and the services that the entity provides.

**Impact of
Capital
Investments on
Operating
Budget**

1. Are anticipated operating costs associated with significant nonrecurring capital investments described and quantified (*e.g., additional personnel costs, additional maintenance costs, or additional utility costs*)? (Information in a separate CIP document does not satisfy this criterion.) _____

2. Are anticipated savings or revenues expected to result from significant nonrecurring capital investments described and quantified (*e.g., reduced utility costs, lower maintenance costs*)? _____

#F10. **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**

1. If the entity has legal debt limits:
 - Are debt limits described? _____
 - Are the amounts of debt limits expressed in terms of total dollars, millage rates or percentages of assessed value? _____
 - Are the amounts of debt subject to debt limits identified in the same terms used to describe the debt limits themselves? _____
2. If the entity has no legal debt limits, is that fact clearly stated within the budget document? _____
3. If the entity does not have and does not intend to issue debt, is that fact clearly stated? _____
4. Is the amount of principal and interest payments for the budget year (two years for biennial budgets) shown for each major fund (for appropriated funds), for each significant unappropriated fund and for other funds in the aggregate? _____

Departmental Information

#O3. **Mandatory:** A schedule or summary table of personnel or position counts for prior, current and budgeted years shall be provided.

*** Position
Summary
Schedule**

1. Is a summary table of position counts provided for the entire entity? _____
2. Does the table include the prior year, the current year, and budget year position counts? _____
3. Are changes in staffing levels for the budget year explained? _____
4. If there are no changes in staffing levels, is that item noted? _____

#O4. **Mandatory:** The document shall describe activities, services or functions carried out by organizational units.

*** Department
Descriptions**

1. Does the document clearly present the organizational units (*e.g., divisions, departments, offices, agencies, or programs*)? _____
2. Does the document provide descriptions of each organizational unit? _____

#O5: The document should include clearly stated goals and objectives of organizational units (*e.g., departments, divisions, offices or programs*).

**Unit Goals
and
Objectives**

1. Are unit goals and objectives identified? _____
2. Are unit goals clearly linked to the overall goals of the entity? _____
3. Are objectives quantifiable? _____
4. Are timeframes on objectives noted? _____

#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.

**Performance
Measures**

1. Are performance data for individual departments included in the document? _____
2. Are performance data directly related to the stated goals and objectives of the unit? _____
3. Do performance measures focus on results and accomplishments (*e.g., output measures, efficiency and effectiveness measures*) rather than inputs (*e.g., dollars spent*)? _____

Document-wide Criteria

#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/
Supplemental
Section**

1. Is statistical information that defines the community included in the document (*e.g., population, composition of population, land area, and average household income*)? _____
2. Is supplemental information on the local economy included in the document (*e.g., major industries, top taxpayers, employment levels, and comparisons to other local communities*)? _____
3. Is other pertinent information on the community (*e.g., local history, location, public safety, education, culture, recreation, transportation, healthcare, utilities, and governmental structure*) included in the document? _____

#C4: A glossary should be included for any terminology (including abbreviations and acronyms) that is not readily understandable to a reasonably informed lay reader.

Glossary

1. Is a glossary that defines technical terms related to finance and accounting, as well as non-financial terms related to the entity, included in the document? _____
2. Are acronyms or abbreviations used in the document defined in the glossary? _____
3. Is the glossary written in non-technical language? _____

#C5: Charts and graphs should be used, where appropriate, to highlight financial and statistical information. Narrative interpretation should be provided when the messages conveyed by the graphs are not self-evident.

**Charts and
Graphs**

1. Are charts and graphs used in the document to convey essential information (*e.g., key policies, trends, choices and impacts*)? _____
2. Do the graphics supplement the information contained in the narratives? _____

#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.

**Understand-
ability and
Usability**

1. Is page formatting consistent? _____
2. Are the main sections of the document easily identifiable? _____
3. Is the level of detail appropriate? _____
4. Are text, tables, and graphs legible? _____
5. Are budget numbers in the document accurate and consistent throughout the document? _____

EXHIBIT "B"

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Application Form

Distinguished Budget Presentation Awards Program Government Finance Officers Association

Please submit the following items to the GFOA: application, response to reviewer comments from prior period's submission, criteria location guide, official operating budget, and appropriate fee. The complete application must be sent within ninety (90) days of legal adoption of the final operating budget or submission of the proposed operating budget to the governing body.

Please type or print legibly.

1. Name of entity _____ State/Province _____
(Provide name as you would like it to appear on the award plaque.)

2. What is the fiscal period covered by the budget? Annual Biennial Triennial

2a. For the fiscal year or biennium/triennial beginning: Month _____ Day _____ Year _____

3. Is the government's budget: Proposed Legally Adopted

3a. Enter the date on which the proposed budget was submitted to your governing body: _____

3b. Enter the date on which the legally adopted budget was approved by your governing body: _____

4. Is this your government's first submission to the awards program? Yes No

5. Has your government previously received the Distinguished Budget Presentation Award? Yes No
If yes, what was the last year the award was received? _____

6. If the entity receives the Budget Award, a Certificate of Recognition for Budget Preparation will be prepared for the individual or department noted below as primarily responsible for the entity's success in earning the Award.

Individual's or Department's Name _____

Individual's Title _____

7. Official who requests review (please use your street address; no post office box numbers).

Name Mr. Ms. Dr. _____ City _____
Title _____ State/Province _____
Name of entity _____ Zip/Postal Code _____
Street Address (with suite#) _____ Telephone (____) _____
E-Mail Address _____

8. To whom would you prefer that GFOA mail the formal announcement of award (e.g., mayor, county administrator)? Detailed technical comments and suggestions for improvements are automatically mailed confidentially to the official requesting the review.

Name Mr. Ms. Dr. _____
Title _____
Street Address (with suite#) _____
City _____ State _____ Zip/Postal Code _____

9. Please provide the *precise* hyperlink address to the *specific* page which contains the budget document(s). This link will be on the list of award winners of the Distinguished Budget Presentation Award that can be found in the "Award Programs" area of GFOA's Web site, www.gfoa.org. GFOA has a best practice encouraging governments to place its budget document on its Web site.

http://www. _____

10. GFOA member? Yes No If yes, please provide the entity's membership number. _____

11. Is an application fee enclosed? Yes No Amount: \$_____

A fee is required unless this is your second submission and the award was not granted in the immediate prior budget period. (Failure to enclose a fee will delay processing. Please reference check information in a cover letter).

11a. Method of payment: Check Check Number: _____

11b. Credit Card Type: _____ Account Number: _____ Expiration date: _____

12. Include total projected operating, capital, and debt service expenditures in the upcoming budget year _____ (in dollars). For a biennial or triennial submission, it would be the first year of the two or three-year budget cycle. Note that transfers are not included as expenditures.

Please check the appropriate fee category and send the payment at the same time as your submission. (Remit all fees in U.S. dollars)

Total expenditures/expenses	GFOA member*	Nonmember
Under \$10 million	\$185 <input type="checkbox"/>	\$370 <input type="checkbox"/>
\$10-25 million	\$280 <input type="checkbox"/>	\$560 <input type="checkbox"/>
\$25-50 million	\$330 <input type="checkbox"/>	\$660 <input type="checkbox"/>
\$50-100 million	\$425 <input type="checkbox"/>	\$850 <input type="checkbox"/>
\$100-300 million	\$550 <input type="checkbox"/>	\$1,100 <input type="checkbox"/>
\$300-500 million	\$635 <input type="checkbox"/>	\$1,270 <input type="checkbox"/>
Over \$500 million	\$690 <input type="checkbox"/>	\$1,380 <input type="checkbox"/>

*A government may join GFOA at the time of its submission to qualify for member rates.

13. The budget document is provided in only the following format: Hardcopy OR CD OR Flash drive OR Email

Hardcopy: 4 copies of the budget document, 5 copies of the application, 5 copies of the completed detailed criteria location guide, 5 copies of the previous year's reviewer comments and responses to those comments, and payment.

CD: 4 CD's, 5 copies of the application, 5 copies of the completed detailed criteria location guide, 5 copies of the previous year's reviewer comments and responses to those comments, and payment.

Flash drive: 4 flash drives, 5 copies of the application, 5 copies of the completed detailed criteria location guide, 5 copies of the previous year's reviewer comments and responses to those comments, and payment.

Website/PDF: Email PDF budget document, application, completed detailed criteria location guide, the previous year's reviewer comments and responses to those comments, and credit card information.

14. Specify how the budget document has been made available to the public. _____

I hereby submit our organization's operating budget for consideration in the GFOA's Distinguished Budget Presentation Awards Program, and I agree to comply with the rules and procedures of the program.

(Date)

(Signature of official requesting review)

Send all necessary items to: Government Finance Officers Association or budgetawards@gfoa.org
Distinguished Budget Awards Program
203 North LaSalle Street, Suite 2700
Chicago, IL 60601
Phone: 312-977-9700

Information about becoming a Budget Reviewer (optional)

If you would like information about becoming a budget reviewer, please provide the following information and an application will be e-mailed to you, or visit the "Award Programs" section on GFOA's Web site www.gfoa.org for an application.

Name: _____
Title: _____ E-Mail: _____
Address: _____
City: _____ State _____ Zip Code: _____
Phone: _____