



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Oakland Park
Florida**

For the Fiscal Year Beginning

October 1, 2018

Christopher P. Morill

Executive Director

BUDGET REVIEW COMPOSITE RATING FORM
GFOA Distinguished Budget Presentation Awards Program

fiscal period beginning October 2018

document number B9940332 9,514

At least two of the three reviewers must rate the document proficient or outstanding ratings on all four overall categories and all mandatory criteria in order for the document to receive the award.

Information	Does Not		
Not Present	Satisfy	Proficient	Outstanding
(1)	(2)	(3)	(4)

		✓	✓	✓	
		✓	✓	✓	
		✓	✓	✓	
		✓	✓	✓	
		✓	✓	✓	

- Introduction and Overview**
- * C1 Table of contents (mandatory)
 - P1 Strategic goals & strategies
 - P2 Short-term organization-wide factors influencing decisions
 - * P3 Priorities and issues (mandatory)
 - * C2 Budget Overview (mandatory)

		✓	✓	✓	
		✓	✓	✓	
		✓			✓
		✓	✓	✓	
		✓	✓	✓	
		✓	✓	✓	

- Financial Structure, Policy, and Process**
- * O1 Organization chart (mandatory)
 - F1 Fund descriptions and fund structure
 - O2 Department/fund relationship
 - F2 Basis of Budgeting
 - * P4 Financial policies (mandatory)
 - * P5 Budget process (mandatory)

		✓	✓	✓	
		✓	✓	✓	
		✓	✓	✓	
		✓	✓	✓	
	✓	✓	✓	✓	

- Financial Summaries**
- * F3 Consolidated financial schedule (mandatory)
 - * F4 Three (four) year consolidated and fund financial schedules (mandatory)
 - * F5 Fund balance (mandatory)
 - * F6 Revenues (mandatory)
 - F7 Long-range financial plans

		✓	✓	✓	
		✓	✓	✓	
		✓	✓	✓	

- Capital & Debt**
- * F8 Capital expenditures (mandatory)
 - F9 Impact of capital investments on operating budget
 - * F10 Debt (mandatory)

		✓	✓	✓	
		✓	✓	✓	
		✓	✓	✓	
		✓	✓	✓	

- Departmental Information**
- * O3 Position summary schedule (mandatory)
 - * O4 Department descriptions (mandatory)
 - O5 Unit goals and objectives
 - O6 Performance measures

		✓	✓	✓	
		✓	✓	✓	
		✓	✓	✓	
		✓	✓	✓	

- Document-wide Criteria**
- C3 Statistical/supplemental section
 - C4 Glossary
 - C5 Charts and graphs
 - C6 Understandability and usability

		✓	✓	✓	
		✓	✓	✓	
		✓	✓	✓	
		✓	✓	✓	

- Overall as a policy document
- Overall as a financial plan
- Overall as an operations guide
- Overall as a communications device

yes	no
<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>

SPECIAL CAPITAL RECOGNITION - outstanding ratings by all three reviewers on F#8 & F#9

SPECIAL PERFORMANCE MEASURE RECOGNITION - outstanding ratings by all three reviewers on O#6

Reviewer ID S275

Document Number B9940332

Name of Entity City of Oakland Park

State/Province FL

Record Number 152453004

Order Rec'd Number 9,514

1 = Information not present, 2= Does not satisfy criterion, 3=Proficient, 4= Outstanding

Please rate each criterion and each overall category

	Policy	Financial	Operations	Communications	Criteria Description
					Introduction and Overview
* C1				3	Table of contents (mandatory)
P1	3				Strategic goals & strategies
P2	3				Short-term organization-wide factors influencing decisions
* P3	3				Priorities and issues (mandatory)
* C2				3	Budget Overview (mandatory)
					Financial Structure, Policy, and Process
* O1			3		Organization chart (mandatory)
F1		3			Fund descriptions and fund structure
O2			3		Department/fund relationship
F2		3			Basis of Budgeting
* P4	3				Financial policies (mandatory)
* P5	3				Budget process (mandatory)
					Financial Summaries
* F3		3			Consolidated financial schedule (mandatory)
* F4		3			Three (four) year consolidated and fund financial schedules (mandatory)
* F5		3			Fund balance (mandatory)
* F6		3			Revenues (mandatory)
F7		3			Long-range financial plans
					Capital & Debt
* F8		3			Capital expenditures (mandatory)
F9		3			Impact of capital investments on operating budget
* F10		3			Debt (mandatory)
					Departmental Information
* O3			3		Position summary schedule (mandatory)
* O4			3		Department descriptions (mandatory)
O5			3		Unit goals and objectives
O6			3		Performance measures
					Document-wide Criteria
C3				3	Statistical/supplemental section
C4				3	Glossary
C5				3	Charts and graphs
C6				4	Understandability and usability
	3				Overall as a policy document
		3			Overall as a financial plan
			3		Overall as an operations guide
				3	Overall as a communications device

Return this rating sheet and your narrative comments to the Budget Awards Program (budgetawards@gfoa.org)

**Government Finance Officers Association
Budget Review**

Submitting Entity: City of Oakland Park, FL

Year: FY 2019 Adopted Budget

Budget as a Policy Document

The budget is proficient as a policy document. I rated the municipality's strategic goals and strategies for reaching those goals in the near and long-term as proficient. I thought the introduction and budget message was well designed and it made it easy for the reader. The budget document was proficient in identifying the short-term organization-wide factors that influence the decisions in the making of this budget. Again, the budget document did a proficient job of highlighting the priorities and issues of the city against the constraints. I thought this section was well done and explain to the reader the challenges the staff and city are facing. The budget did a proficient job of articulating the municipality's financial policies as well as the budget process for the reader.

Budget as Financial Plan

The budget is proficient as a financial plan. The budget did a proficient job of describing the funds utilized by the city and the fund structure. I was able to find the basis of the budget, so I rated this section as proficient. The budget document also did a proficient job of providing a consolidated financial schedule. I was able to find within the document a three year consolidated and fund financial schedule, so I rated this section as proficient. The document also included information on fund balances. I thought the staff did an exceptional job outlining each revenue stream for the municipality and how those funds were utilized. I rated the section on long-range financial plans as proficient in its detail. I was impressed with the level of detail of each budget and the trends and projected review of that budget. That would ensure the reader the department has an understanding of how to grow. The budget document included information on Capital Expenditures. I rated the section as proficient for the short and long-term impact of these capital investments for each project on the operating budget. I was able to find in the document detailed information on the city's legal debt and current debt so I rated this section as proficient.

Budget as an Operations Guide

The budget document is proficient as an operations guide. The budget document included an organizational chart as well as a department/fund relation description. Thus, I rated both of this section as proficient. The document also included a description of the current and future positions summary. I was able to find within the document a department description and so I rated this section as proficient. 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. I was able to find a measurement of how each unit did against those goals and objectives, thus I rated this section as proficient. I thought the additional of how the metrics were connected to the overall municipality's plans made these metrics easier for the reviewer to understand the city's direction.

Budget as a Communications Device

The document is proficient as a communications device. I was able to find a table of contents, thus I rated this section proficient. The budget document also includes a budget overview which is a high-level review for the casual reader. I learned quite a bit about the community so I rated this section as proficient. 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 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. Finally, the budget document was organized and structured in a way that made it understand and usable for the reader. I learned quite a bit about the community, so I rated this section as outstanding.

Additional Comments

See comments above.

Reviewer: S275

Reviewer ID S397
 Name of entity City of Oakland Park
 Record number 152453004

Document number B9940332
 State/Province Florida
 Order number 9514

1 = Information not present, 2= Does not satisfy criterion, 3=Proficient, 4= Outstanding

Please rate each criterion and each overall category

	Policy	Financial	Operations	Communications	Criteria Description
					Grade
* C1				4	Introduction and Overview
P1	4				Table of contents (mandatory)
P2	4				Strategic goals & strategies
* P3	4				Short-term organization-wide factors influencing decisions
* C2				3	Priorities and issues (mandatory)
					Budget Overview (mandatory)
					Financial Structure, Policy, and Process
* O1			3		Organization chart (mandatory)
F1		3			Fund descriptions and fund structure
O2			4		Department/fund relationship
F2		3			Basis of Budgeting
* P4	3				Financial policies (mandatory)
* P5	4				Budget process (mandatory)
					Financial Summaries
* F3		3			Consolidated financial schedule (mandatory)
* F4		3			Three (four) year consolidated and fund financial schedules (mandatory)
* F5		3			Fund balance (mandatory)
* F6		4			Revenues (mandatory)
F7		2			Long-range financial plans
					Capital & Debt
* F8		4			Capital expenditures (mandatory)
F9		3			Impact of capital investments on operating budget
* F10		3			Debt (mandatory)
					Departmental Information
* O3			3		Position summary schedule (mandatory)
* O4			4		Department descriptions (mandatory)
O5			3		Unit goals and objectives
O6			3		Performance measures
					Document-wide Criteria
C3				3	Statistical/supplemental section
C4				3	Glossary
C5				3	Charts and graphs
C6				3	Understandability and usability
	4				Overall as a policy document
		3			Overall as a financial plan
			3		Overall as an operations guide
				3	Overall as a communications device

Return this rating sheet and your narrative comments to the Budget Awards Program (budgetawards@gfoa.org)

Name of Entity: City of Oakland Park
Reviewer ID S397
Fiscal Year: 2019

State/Province: Florida
Document Number B9940332
Record Number 152453004

Introduction and Overview

- C1. **Mandatory:** The document shall include a table of contents that makes it easier to locate information in the document. **Outstanding. I liked the links.**
- P1. The document should include a coherent statement of organization-wide, strategic goals and strategies that address long-term concerns and issues. **Outstanding. I like in the back how you allocated dollars to strategic focus areas.**
- 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. **Outstanding. See P3.**
- 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*). **Outstanding. You covered key points and initiatives. That was fine. I think the use of subtitles and bullet points would helped to break up the length of the text. Your opening message was a bit long.**
- 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. **Proficient. Different fund financial points were covered.**

Financial Structure, Policy, and Process

- O1. **Mandatory:** The document shall include an organization chart(s) for the entire entity. **Proficient. Nice job showing advisory boards.**
- F1. The document should include and describe all funds that are subject to appropriation. **Proficient.**
- 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. **Outstanding. Good matrix on page 26.**
- F2. The document shall explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis. **Proficient.**
- P4. **Mandatory:** The document should include a coherent statement of entity-wide long-term financial policies. **Proficient.**
- 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. **Outstanding. The process was well illustrated.**

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. **Proficient.**
- 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. **Proficient. Round your schedule to thousands.**
- 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). **Proficient.**

- F6. **Mandatory:** The document shall describe major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends. **Outstanding. Graphs and text worked well.**
- F7. The document should explain long-range financial plans and its affect upon the budget and the budget process. **Does not satisfy criterion. Where are your long-range projections?**

Capital & Debt

- F8. **Mandatory:** The document should include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget. **Outstanding. Individual sheets were great. Good linkage to strategic plans.**
- F9. The document should describe if and to what extent significant nonrecurring capital expenditures will affect the entity's current and future operating budget and the services that the entity provides. **Proficient.**
- 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. **Proficient.**

Departmental Information

- O3. **Mandatory:** A schedule or summary table of personnel or position counts for prior, current and budgeted years shall be provided. **Proficient. Part-time positions were also shown.**
- O4. **Mandatory:** The document shall describe activities, services or functions carried out by organizational units. **Outstanding. Pictures were a nice touch**
- O5. The document should include clearly stated goals and objectives of organizational units (*e.g., departments, divisions, offices or programs*). **Proficient.**
- 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. **Proficient.**

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. **Proficient.**
- C4. A glossary should be included for any terminology (including abbreviations and acronyms) that is not readily understandable to a reasonably informed lay reader. **Proficient.**
- 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. **Proficient.**
- 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. **Proficient. Consider streamlining your document a bit. Too many financial schedules with too much detail.**

Reviewer id: R931
 Name of entity: City of Oakland Park
 Record number: 152453004

Document number: B9940332
 State/Province: FL
 Order Rec number 9,514

Website - PDF

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					Capital & Debt
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		3			Overall as a financial plan
			3		Overall as an operations guide
				3	Overall as a communications device

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**Government Finance Officers Association
Budget Presentation Awards Program**

City of Oakland Park, FL (FY2019)

The Budget as a Policy Document:

The budget message includes a good outline of the Strategic Goals including an explanation of how the budget supports them. Consider separating the budget message into sections to better manage the text; include bullets, graphics, charts, and text boxes to break up large sections of narrative. Good inclusion of strategic and capital planning in the budget process and calendar. Incorporate long-range planning into the budget process and the calendar as well. Thorough financial policies.

The Budget as a Financial Plan:

Good revenue information and graphs. Good capital project descriptions including operating impact analysis. Present 2-3 years of revenue and expenditure forecasts for major funds with clearly stated assumptions, implications for future budgets, and impacts from and on current decisions.

The Budget as an Operations Guide:

Great chart on page 27 illustrates the relationship between accounting and organizational structures. Good link of department service area with the Strategic Plan. Be careful assuming what the reader knows about the goals, organization, structure, or operations and the community issues. Good blend of performance measures including efficiency, effectiveness, input, and output measures; clearly indicate which direction measures are intended to go to demonstrate success or progress.

The Budget as Communications Device:

Have someone outside the organization review the document for focus, clarity, and flow and to identify additional terms for the glossary and/or items that need further explanation.