



Government Finance Officers Association
203 North LaSalle Street, Suite 2700
Chicago, Illinois 60601-1210
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February 02, 2026

Bonnie Hanchey
Budget Manager
City of Killeen, Texas

Dear Bonnie:

A panel of independent reviewers have completed their examination of your Annual budget document for the period beginning October 2025. We are pleased to inform you that your budget document has been awarded the Distinguished Budget Presentation Award from Government Finance Officers Association (GFOA). This award is the highest form of recognition in governmental budgeting. Its attainment represents a significant achievement by your organization.

Your Distinguished Budget Presentation Award is valid for one year. To continue your participation in the program, it will be necessary to submit your next budget document to GFOA within 90 days of the proposed budget's submission to the legislature or within 90 days of the budget's final adoption.

Your electronic award package contains the following:

- **Scores and Comments.** Each entity submitting a budget to the program is provided with reviewers' scores for each of the categories on which the budget document was judged along with reviewers' confidential comments and suggestions for possible improvements to the budget document. We urge you to carefully consider these suggestions as you prepare your next budget.
- **Budget Award.** A camera-ready reproduction of the Award is included for inclusion in your next budget. If you reproduce the camera-ready image in your next budget, it should be accompanied by a statement indicating continued compliance with program criteria. Please refer to the instructions for reproducing your Award in your next budget (also included in your award package).
- **Certificate of Recognition.** When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual(s) or department designated as being primarily responsible for its having achieved the award.
- **Sample press release.** Attaining this Award is a significant accomplishment. The sample press release may be used to give appropriate publicity to this notable achievement.

In addition, award recipients will receive via mail either a plaque (if the government is a first-time recipient or has received the Award fifteen times since it received its last plaque) or a brass medallion to affix to the plaque.

We appreciate your participation in this program, and we sincerely hope that your example will encourage others in their efforts to achieve and maintain excellence in governmental budgeting. The most current list of award recipients can be found on GFOA's website at www.gfoa.org. If we can be of further assistance, please contact the Awards Programs staff at (312) 977-9700.

Sincerely,

A handwritten signature in black ink that reads "Michele Mark Levine". The signature is written in a cursive, flowing style.

Michele Mark Levine
Director, Technical Services Center



GFOA Distinguished Budget Presentation Awards Program Scores and Comments

City of Killeen, Texas
 Member ID: 114523002
 Application #: BAP-2025-9952199

Fiscal Year Begin: October 2025
 Budget Period: Annual

Award Decision: Awarded

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

			<u>Reviewer Scoring</u>			<u>Reviewer Comments</u>		<u>Reviewer Comments</u>	
			#1	#2	#3	#1	#2	#3	
Introduction and Overview									
*	C1	Table of Contents (mandatory)	3	4	3	The City of Killeen includes over 110 links to data.	The hosted budget's landing page provides an overview of the document and direct links to the relevant pages.		
*	P1	Strategic Goals & Strategies (mandatory)	3	3	2		Strategic goals and a strategic plan are described and serve as the policy framework for the budget. There is some (limited) discussion as to how the plan informed budget choices.	1. This criterion is asking for the long-range organization-wide strategic goals on which budget decisions are made. A comp plan is different from a strategic plan. This criterion is satisfied with the six goals shown. 2. Describe the process used to create the strategic goals. How did possible goals come forward? How were they refined? Who was involved? 3. This criterion is asking for the broad way in which the strategic goals will be accomplished and is satisfied in Guiding Principles-Killeen 2040. The department pages do not satisfy this criterion.	
*	P2	Priorities and Issues (mandatory)	3	3	3	To further enhance the budget message consider adding at least a two year summary comparison chart of the current budget versus the proposed adopted budget - a "snapshot" if you will - not just increases and decreases.	The budget message is a thorough review of the financial plan for the major operations and capital improvements in the city. Consider also further describing the operational issues (beyond funding) and how the budget addresses these as well.		



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*	C2	Budget Overview (mandatory)	3	3	2		The budget message is a comprehensive summary of the city's fiscal plan. Changes to the proposed budget upon adoption are described.	3. Include trend lines for items that drive the budget and other major budgetary items. Revenues are just a part of this. Include items such as personnel costs or capital, for example. These trend lines should be shown in the same section as the rest of the information in this criteria.
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Financial Structure, Policy, and Process								
*	O1	Organization Chart (mandatory)	4	3	4	Department organization charts enhance the overall chart.	A citywide organization chart is presented.	1. Nice use of color and space.
	F1	Fund Descriptions and Fund Structure	3	4	3		Funds are described well and major budgetary funds are identified. The fund structure is presented in a table.	2. Indicate which funds are appropriated. This information is probably found in the Fund Structure section, but state clearly which funds are appropriated. 3. Describe major funds other than the General Fund. 4. Indicate if additional or fewer funds are found in the audited financial statements compared to the budget.
	O2	Department/Fund Relationship	4	3	2	Functions of funds were included within the fund descriptions.	The departments within the funds are listed. Consider a matrix or similar approach to illustrate this more clearly.	1. Consider creating a one-page matrix with functional units (public safety, public works, general government, parks & recreation, etc.) along one side and major funds and other funds in the aggregate on the other side. Mark where they intersect.
	F2	Basis of Budgeting	3	3	2		The basis of budgeting is described and contrasted to that used for accounting briefly.	1. Define the basis of budgeting in terms of modified accrual, cash or accrual for those readers not fluent in GAAP.



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*	P3	Financial Policies (mandatory)	4	4	3	Financial policies with compliance were presented.	Financial policies are summarized with links to additional information. The date of adoption is noted. Conformance to financial budget policies is noted.	2. Use the term "balanced budget" so the reader knows what you are defining. Coordinate this definition with the one in the glossary and be consistent.
*	P4	Budget Process (mandatory)	4	3	3	The budget process was enhanced with a detailed calendar.	The budget process is described as is the ways to amend the budget. A calendar of related events is provided.	2. Consider including more dates regarding budget development

Financial Summaries								
*	F3	Consolidated Financial Schedule (mandatory)	3	4	4	To further enhance F3 and F4, see pages 127-135 of the GFOA publication by John Fishbein - Building A Better Budget Document.	The sources and uses of resources by type across funds is a very good overview of the city's financial plan.	1. The TOTAL ALL FUNDS column satisfies this criterion.
	F4	Three Year Consolidated and Fund Financial Schedules	3	3	2	See comment in F3.	Financial schedules are presented with multiple year's of history as context.	1. I could only find one year of the required information in the All Fund summary. Also provide the prior year and current year to satisfy this criterion. Provide the information in the same format as the TOTAL ALL FUNDS column for the additional years.
*	F5	Fund Balance (mandatory)	3	3	3		Fund balances are illustrated clearly in the financial schedules.	5. Since the all funds change in fund balance is 15%, include some explanation for the nonmajor funds in the aggregate. For example, Debt is down 14% and Special Revenue is down 11%. Give the reader some insight as to why the fund balance is going down.
*	F6	Revenues (mandatory)	4	3	3	Revenues were enhanced with trend charts.	Revenues are illustrated in the financial schedules clearly and major revenue sources are described very well.	2. Include more major revenues to meet the threshold of 75% of total revenues described. This might include Other Financing Sources.



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	F7	Long-Range Financial Plans	4	4	3	FY27-FY30 forecasts with assumptions were presented for the major funds.	Long-range forecasts for major operating funds are presented. Assumptions are noted.	3. Explain how the long-range operating financial plans help to achieve the strategic goals such as fiscally responsible growth or safe, affordable transit, or all strategic goal in a generic way.
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Capital & Debt								
*	F8	Capital Program (mandatory)	4	3	3	Capital includes a discussion on operating impacts.	Capital improvements are described and a link to the full CIP is provided. Operating budget impacts are noted.	
*	F9	Debt (mandatory)	3	4	3		Debt is described well including legal limits, bond ratings, the purposes for existing debt and amortization to maturity.	

Departmental/Program Information								
*	O3	Position Summary Schedule (mandatory)	3	3	2	To enhance O3, add a one-line, multi-year total of FTEs within the departments.	A summary of city personnel includes prior year's data as context. Consider elaborating the rationale for increases in the headcount.	1. Explain the changes in staffing. For example, why add 4 positions to the Crime Scene Unit. Also, why add 40 positions over the current year? Give the reader some insight as to why these changes were made.
*	O4	Departmental/Program Descriptions (mandatory)	3	3	3		Departments are described well.	
	O5	Departmental/Program Goals and Objectives	4	3	3	Departments include accomplishments and goals aligned to the City strategic plan.	Departmental goals for the budget year are presented.	1. Include both unit goals and unit objectives. Goals should be broad/vague; objectives should be specific, measurable and have a time component. For example, for Animal Services, a goal could be "create a safe environment



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C4	Glossary	3	3	3	Add audit, major fund, non-major fund, proprietary fund, and working capital to the glossary and BCBSTX to the list of acronyms. Some of these terms were mentioned last year, but I did not see them in the glossary.	A glossary of key terms and acronyms is provided.	1. Include the term "objective."
C5	Charts and Graph	4	4	3	Charts and graphs are effectively presented.	The hosted budget's graphics and charts enhance the understanding of the financial data and trends.	
C6	Understandability and Usability	2	3	3	To further enhance your budget document to earn additional outstanding ratings, see the GFOA publication by John Fishbein - Building A Better Budget Document, the GFOA website under Best Practices, and/or the GFOA explanation of criteria for budgets beginning 1/1/25.	The hosted document is formatted clearly and easy to follow.	4. Consider including links to other forms of budget communication, such as a budget in brief or budget meeting videos on your website.

Overall Score							
	Overall as a Policy Document	4	3	3			
	Overall as a Financial Plan	3	3	3			
	Overall as an Operations Guide	4	3	3			
	Overall as a Communication Device	3	4	3			

***** END OF SCORES AND COMMENTS FOR BAP-2025-9952199 *****



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Killeen
Texas**

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morill

Executive Director



**The Government Finance Officers Association
of the United States and Canada**

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

**Finance Department
City of Killeen, Texas**



The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.

Executive Director

Christopher P. Morill

Date: **2/2/2026**



GOVERNMENT FINANCE OFFICERS ASSOCIATION
NEWS RELEASE

FOR IMMEDIATE RELEASE

2/2/2026

For more information, contact:
Technical Services Center
Phone: (312) 977-9700
Email: budgetaward@gfoa.org

(Chicago, Illinois)—Government Finance Officers Association is pleased to announce that **City of Killeen, Texas** received GFOA's Distinguished Budget Presentation Award for its budget.

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

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

Budget documents must be rated "proficient" in all four categories, and in the fourteen mandatory criteria within those categories, to receive the award.

There are over 1,900 participants in the Budget Awards Program. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

Government Finance Officers Association (GFOA) advances excellence in government finance by providing best practices, professional development, resources, and practical research for more than 25,000 members and the communities they serve.