

September 21, 2022

Celia King
Finance Director
Town of Yountville
6550 Yount Street
Yountville, CA 94599

Dear Ms. King:

We are pleased to inform you, based on the examination of your budget by a panel of independent reviewers, that your budget document has been awarded the Distinguished Budget Presentation Award from Government Finance Officers Association (GFOA) for the current fiscal period. This award is the highest form of recognition in governmental budgeting. Its attainment represents a significant achievement by your organization.

The Distinguished Budget Presentation Award is valid for one year. To continue your participation in the program, it will be necessary to submit your next annual 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. Information about how to submit an application for the Distinguished Budget Program application is posted on GFOA's website.

Each program participant is provided with confidential comments and suggestions for possible improvements to the budget document. Your comments are enclosed. We urge you to carefully consider the suggestions offered by our reviewers as you prepare your next budget.

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. Enclosed is a Certificate of Recognition for Budget Preparation for:

Finance Department

Continuing participants will receive a brass medallion that will be mailed separately. First-time recipients will receive an award plaque within eight to ten weeks. Enclosed is a camera-ready reproduction of the award 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. The following standardized text should be used:

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Town of Yountville, California**, for its Annual Budget for the fiscal year beginning **July 01, 2022**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

A press release is enclosed.

Upon request, GFOA can provide a video from its Executive Director congratulating your specific entity for winning the Budget Award.

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 Technical Services Center at (312) 977-9700.

Sincerely,

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

Michele Mark Levine
Director, Technical Services Center

Enclosure

FOR IMMEDIATE RELEASE

September 21, 2022

For more information, contact:

Technical Services Center

Phone: (312) 977-9700

Fax: (312) 977-4806

E-mail: budgetawards@gfoa.org

(Chicago, Illinois)--Government Finance Officers Association is pleased to announce that **Town of Yountville, California**, has 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.

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 having achieved the award. This has been presented to **Finance Department**.

There are over 1,700 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 22,500 members and the communities they serve.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Yountville
California**

For the Fiscal Year Beginning

July 01, 2022

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
Town of Yountville, California**



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: **September 21, 2022**

BUDGET REVIEW COMPOSITE RATING FORM
GFOA Distinguished Budget Presentation Awards Program
For budgets beginning January 1, 2022 or later

Agency: **Town of Yountville**

Fiscal Year beginning: **7/1/22**

Document number: **B9947061**

At least 2 of the three reviewers must rate the document "proficient" or "outstanding" on all four overall categories and all mandatory criteria in order for the document to receive the award

Information Not Present (1)			Does Not Satisfy (2)			Proficient (3)			Outstanding (4)			
R1	R2	R3	R1	R2	R3	R1	R2	R3	R1	R2	R3	
						✓		✓	✓	✓		Introduction and Overview
						✓		✓	✓	✓		* C1 Table of contents (mandatory)
						✓	✓	✓				* P1 Strategic goals & strategies (mandatory)
						✓	✓	✓				* P2 Priorities and issues (mandatory)
						✓		✓				* C2 Budget overview (mandatory)
												Financial Structure, Policy, and Process
						✓		✓	✓	✓		* O1 Organizational chart (mandatory)
							✓	✓	✓	✓		F1 Fund descriptions and fund structure
		✓		✓		✓		✓	✓	✓		O2 Department/fund relationship
						✓		✓		✓		F2 Basis of budgeting
						✓	✓	✓				* P3 Financial policies (mandatory)
						✓		✓				* P4 Budget process (mandatory)
												Financial Summaries
						✓	✓	✓				* F3 Consolidated financial schedule (mandatory)
						✓	✓	✓				F4 Three (four) year consolidated & fund financial schedules
						✓	✓	✓				* F5 Fund balance (mandatory)
						✓	✓	✓	✓			* F6 Revenues (mandatory)
							✓	✓				F7 Long-range operating financial plans
												Capital & Debt
						✓		✓		✓		* F8 Capital program (mandatory)
						✓		✓		✓		* F9 Debt (mandatory)
												Departmental Information
						✓	✓	✓				* O3 Position summary schedule (mandatory)
						✓	✓	✓				* O4 Departmental/program descriptions (mandatory)
						✓	✓	✓				O5 Departmental/program goals and objectives
		✓				✓	✓	✓				* O6 Performance measures (mandatory)
												Document-wide Criteria
						✓	✓	✓		✓		C3 Statistical/supplemental section
						✓		✓				C4 Glossary
						✓	✓	✓				C5 Charts and graphs
					✓	✓	✓	✓				C6 Understandability and usability
												Overall
						✓	✓	✓				Overall as a policy document
						✓	✓	✓				Overall as a financial plan
						✓	✓	✓				Overall as a operations guide
						✓	✓	✓				Overall as a communications device

- N** Special Capital recognition (three "outstanding ratings on F8)
- N** Special Performance Measure recognition (three "outstanding" ratings on O6)
- N** Special Strategic Goals and Strategies recognition (three "outstanding" ratings on P1)
- N** Special Financial Policies recognition (three "outstanding" ratings on P3)
- N** Special Budget Process recognition (three "outstanding" ratings on P4)
- N** Special Long Range Financial Plans recognition (three "outstanding" ratings on F7)

Name of Entity: Town of Yountville
Reviewer ID R 203
Fiscal Year:

State/Province: CA
Document Number B9947061
Record Number 300030200

Introduction and Overview

- C1. **Mandatory:** Include a table of contents that makes it simple to locate information. **3 – proficient – The budget document includes a good table of contents. Consider including links to relevant parts of the budget.**
- P1. **Mandatory:** Provide a coherent statement of organization-wide, strategic goals and strategies that address long-term concerns and issues. **4 – outstanding – The budget includes organization wide policy goals for the town. The strategic plan is a strong policy context.**
- P2. **Mandatory:** Provide a budget message that articulates priorities and issues for the upcoming year. **3 – proficient – The budget describes the challenges, and goals of the town for the budget period and beyond.**
- C2. **Mandatory:** The document should provide an overview of significant budgetary items and trends. **3 – proficient - The budget includes good summary information that compliments the message and leads into the rest of the document.**

Financial Structure, Policy, and Process

- O1. **Mandatory:** The document shall include an organization chart for the entire entity. **3 – proficient – The document includes an entity wide organization chart.**
- F1. The document should include and describe all funds that are subject to appropriation. **4 – outstanding – The document describes and illustrates the funds and fund structure clearly.**
- O2. The document should provide narrative, tables, schedules, or matrices to show the relationship between functional units, major funds, and non-major funds in the aggregate. **4 – outstanding – The document includes information that makes the relationship between the financial structure and the organizational structure very clear.**
- F2. The document shall explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis. **3 – proficient – The budget describes the basis of budgeting and contrast it to the accounting / reporting basis.**
- P3. **Mandatory:** The document should include a coherent statement of entity-wide long-term financial policies. **3 – proficient – the budget includes descriptions of the financial policies.**
- P4. **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. **3 – proficient – the budget describes the process and includes charts and a schedule to visually illustrate the budget process.**

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. **3 – proficient – the budget provides a good financial summary of revenues and expenditures by major revenues and major expenditures for the town as a whole. The financial plan for the town is clear.**

- F4. 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. **3 – proficient - the budget includes good financial histories in the context of the financial schedules.**
- F5. **Mandatory:** The document shall include projected changes in fund balances for appropriated governmental funds included in the budget presentation. **3 – proficient - the budget includes illustrations of the fund balances including a good analysis of the uses and expectations for fund balances.**
- F6. **Mandatory:** The document shall describe major revenue, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends. **3 – proficient – the budget includes descriptions, discussions and analysis of the major revenues.**
- F7. The document should explain long-range plans and its affect upon the budget and the budget process. **4 – outstanding - The budget includes a good discussion about long-range financial plans for operating budget including forecasts, trends or other data reflective of the town operating budgets for at least three years beyond the budget period.**

Capital & Debt

- F8. **Mandatory:** The document should include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget. **3 – proficient – A discussion about the capital needs and plans for the town is included, including descriptions of planned, major capital projects.**
- F9. **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. **3 – proficient – The budget describes the debt management plan for the town.**

Departmental Information

- O3. **Mandatory:** A schedule or summary table of personnel or position counts for prior, current and budgeted years shall be provided. **3 – proficient – A personnel summary for the organization as a whole covering at least three years of comparison is included in the document along with descriptions of the personnel issues and changes contemplated.**
- O4. **Mandatory:** Include departmental/program descriptions. **3 – proficient – the budget includes descriptions for each of the major operating units in the budget.**
- O5. The document should include clearly stated goals and objectives of organizational units (*e.g., states, divisions, units or programs*). **3 – proficient – The organizational unit goals are included in the budget.**
- O6. **Mandatory:** Provide objective measures of progress toward accomplishing the government’s mission as well as goals and objectives for specific departments and programs. **3 – proficient – The budget includes performance information and metrics.**

Document-wide Criteria

- C3. The document should include statistical and supplemental data that describe the organization, its community, and population. **3 – proficient – good statistical and supplemental information about the community is 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. **3 – proficient – a glossary of terms unique to budgeting and to the town's budget is included.**
- 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. **3 – proficient – The document includes good charts and graphs to help provide greater understanding of the budget trends and allocations.**
- 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. **3 – proficient – The budget document looks good and is easy to follow.**

Nice job!

Name of Entity: Town of Yountville

State/Province: CA

Reviewer ID: R953

GFOA Distinguished Budget Presentation Awards Program

#C1. Mandatory: Include a table of contents that makes it easier to locate information in the document. The document includes a TOC that provides the information as per the criterion. Proficient.

#P1: Provide a coherent statement of organization-wide, Strategic goals and strategies that address long-term concerns and issues. The Budget Message includes good information on the goals and strategic mission of the town. The document needs a clear presentation on the strategic goals and how they are to be achieved.

#P2: Provide 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 short-term issues are included and provide good data on town directives. This segment needs additional information such as the changes that have occurred in this budget vs the previous budget.

#C2. Mandatory: An overview of significant budgetary items and trends. Should an overview 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? Good information on budgetary items and trend. Proficient.

Financial Structure, Policy, and Process

#O1. Mandatory: Provide an organization chart for the entire entity. The organization chart is included. Proficient.

#F1Describe all funds that are subject to appropriation. A summary of this information would increase the stakeholder's understanding. Proficient.

#O2: Provide a narrative, table, schedules, or matrices to show the relationship between functional units, major funds, and nonmajor funds in the aggregate. The charts are included and provide the relationship between the funds. Proficient.

#F2: Explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis. In considering the basis of budgeting, it is important to realize that traditional budgeting focuses on cash. Often, the financial structure of budgeting is blended to allow for easy adaptation with accounting functions. The reasons for this are varied. However, what must be recognized is the need to explain the results of such blending and where the money is included. Information is not included.

#P3: Mandatory: Include a coherent statement of entity-wide, long-term financial policies. There is a summary of financial policies and goals; Do the financial policies include the entity's definition of a balanced budget; Are all financial policies presented in one place? The budget document offers a presentation of entity-wide financial policies. The presentation establishes the financial parameters used for operational activities and governance as well as a framework of policies with a wide range of subject matter. Good financial policies provide a strong basis for decision-making. Proficient.

#P4. Mandatory: The document should include a coherent statement of entity-wide long-term financial policies. Also, describe the procedures for amending the budget after adoption. The budget provides significant information on the process for the development of the budget. Proficient.

#F3. Present a summary of major revenues and expenditures and other financing sources and uses to provide an overview of the total resources budgeted by the organization. Both revenue and expenditures are included in this document. The criterion is satisfied. Proficient.

#F4. Mandatory: 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 estimated current year actual, and the proposed budget year. *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; Is the information presented for appropriated funds in total; Is the information also presented at a minimum for each major fund and for other funds in total; 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, or on separate schedules presented on adjacent pages?* The information is included and satisfies the required criterion. Proficient.

#F5. Mandatory: Include projected changes in fund balances/net position for appropriated funds included in the budget presentation. The required information is included. Proficient.

#F6. Mandatory: Describe major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends. *Are individual revenue sources described; Do the revenue sources represent at least 75% of the total revenues of all appropriated funds; Are the methods used to estimate revenues for the budget year describe trend analysis, estimates from another government or consulting firm; If revenues are projected based on trend information, are both those trends and the underlying assumptions adequately described?* The budget presents a discussion of revenue sources. Proficient.

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

Are long-range financial plans identified; Do your long-range financial plans extend out at least two years beyond the budget year; Is there a concise explanation or illustration of the linkage between the entity's long-range financial plans and strategic goals? The budget provides various discussions on the long-range financial and strategic goals of the town. A fundamental study of future considerations should be part of the discussion. Although, I do like the information and long-range goals. This provides needs to provide a discussion of long-range financial plans. Linking this information together can be difficult and is an - going challenge. This needs additional work.

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

Does the document define capital expenditures; Does the document indicate the total amount of capital expenditures for the budget year; Are significant nonrecurring capital expenditures described along with dollar amounts; If the entity has no significant nonrecurring capital expenditures, is that fact clearly stated in the document? Information on the capital budget and the definition held by the town is included. Proficient.

#F9 Mandatory: 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.

If the entity has legal debt limits are the limits describe, are the amounts of debt limits expressed in terms of total dollars, millage rates, or percentages of assessed value; If the entity has no legal debt limits, is that fact clearly disclosed; If the entity does not have and does not intend to issue debt, is that information disclosed; Is the amount of principal and interest payments for the budget year shown for each major fund, for each significant unappropriated fund, and for other funds in the aggregate? Information on the debt service is discussed. Proficient.

#03. Mandatory: A schedule or summary table of personnel or position counts for prior, current, and budgeted years shall be provided. *Is a summary table of position counts provided for the entire entity; Does the table include the prior year, the current year, and budget year position counts; Are changes in staffing levels for the budget year explained; If there are no changes in staffing levels, is that item noted?* Staffing levels are included and meet the criterion. Proficient.

#04. Mandatory: Include departmental/program descriptions.

Does the document present the organizational units; Does the document provide descriptions of each organizational unit? Information on departmental services is included. Proficient.

#05: Include clearly stated goals and objectives of the department or program.

Are unit goals and objectives identified; Are unit goals linked to the over goals of the entity; Are objectives quantifiable; Are timeframes on objectives noted? The budget provides a discussion of council-mandated goals and objectives. These goals and objectives should be linked with the strategic initiatives. Proficient.

#06: Provide objective measures of progress toward accomplishing the government's mission and goals and objectives for specific units and programs.

Are performance data for individual departments included in the document; Are performance data directly related to the stated goals and objectives of the unity; Do performance measures focus on results and accomplishments. It offers a variety of performance discussions that can help gauge at a basic level operational activity. A connection must be made between performance measures and the Town's stated goals and objectives. There must exist a quantitative relationship. Performance measures must be analytically directed toward establishing the efficiency and effectiveness of the town operations. I could not locate any performance measurements that provided the data. Information is not included.

#C3: Include statistical and supplemental data describing the organization, community, and population. It should also furnish other pertinent background information related to the services provided. Additional information would add to the presentation. Proficient.

#C4. A glossary should be included for any terminology that is not readily understandable to an informed lay reader. It is a glossary that defines technical terms related to finance and accounting and non-financial terms related to the entity included in the document; Are acronyms or abbreviations used in the document defined in the glossary; Is the glossary written in non-technical language? A glossary meets the criterion. 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.

Are charts and graphs used in the document to convey essential information; Do the graphics supplement the information contained in the narratives? Charts and graphs can be used for purposes that exceed the simple numerical representation.

#C6: The budget information 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> A discussion of the delivery of municipal services is provided. The amount of detail offered will allow stakeholders to make decisions on how the town is spending the money. There are things that need to be improved. Please consider some format changes that will allow the information to be presented in a way that meets all the GFOA criteria.

Congratulations. There are items that need attention. However, the document satisfies the majority of the criteria for The Distinguished Budget Presentation Award. Congratulations.

Name of Entity:
Town of Yountville
Reviewer ID
254
Fiscal Year: 2022-2023

State/Province:
California
Document Number:
B9947061
Record Number

Introduction and Overview

- C1. **Mandatory:** Include a table of contents that makes it easier to locate information in the document. **4 - Comments:** *The table of contents is good; easy to locate the information; nice and clear.*
- P1. **Mandatory:** Provide a coherent statement of organization-wide, strategic goals and strategies that address long-term concerns and issues. **4 - Comments:** *Good discussion of strategic plan, goals, and strategies, addressing the long-term issues and concerns of the government; nice and clear.*
- P2. **Mandatory:** Provide 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). **3 - Comments:** *The budget message is good, as it articulates the issues and concerns of the upcoming budget year.*
- C2. **Mandatory:** An overview of significant budgetary items and trends should be provided. The overview should be presented within the budget document either in a separate section (e.g., *budget-in-brief*) or integrated within the transmittal letter. **3 - Comments:** *Good overview of significant budgetary items and trends.*

Financial Structure, Policy, and Process

- O1. **Mandatory:** Provide an organization chart(s) for the entire entity. **4 - Comments:** *Good organizational charts; nice and clear.*
- F1. Describe all funds that are subject to appropriation. **4 - Comments:** *Good discussion of funds the government currently maintains; nice and clear.*
- O2. Provide narrative, tables, schedules, or matrices to show the relationship between functional units, major funds, and non-major funds in the aggregate. **3 - Comments:** *Good use of narratives, tables, and schedules throughout the document.*
- F2. Explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis. **2 - Comments:** *No discussion of basis of budgeting; the document needs to work on it.*
- P3. **Mandatory:** Include a coherent statement of entity-wide long-term financial policies. **4 - Comments:** *Good discussion of organization-wide long-term financial policies; nice and clear*
- P4. **Mandatory:** 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. **3 - Comments:** *Good discussion of the budget process, including the calendar, but needs to*

highlight a little on post-adoption amendment.

Financial Summaries

- F3. **Mandatory:** 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. **3 - Comments:** *Good summary of major revenues and expenditures.*
- F4. 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. **3 - Comments:** *Good summary of revenues and other financing sources, as well as of expenditures and other financing uses; covers the requisite years.*
- F5. **Mandatory:** Include projected changes in fund balance/net position for appropriated governmental funds included in the budget presentation. **3 - Comments:** *Good summary of changes in fund balances; covers the requisite years.*
- F6. **Mandatory:** Describe major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends. **3 - Comments:** *Good summary of major revenue sources and their underlying trends.*
- F7. Explain long-range operating financial plan and its effect upon the budget and the budget process. **3 - Comments:** *No discussion of any long-range financial plan and/or its effect on the budget and the budget process; however, there is a good summary of revenues and expenditures, including a multi-year forecast through 2033; would be useful to present it within the framework of a long-range financial plan.*
- .

Capital & Debt

- F8. **Mandatory:** Include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget. **4 - Comments:** *Good discussion of capital improvement projects, their projected costs, and sources of funding; nice and clear.*
- F9. **Mandatory:** 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. **4 - Comments:** *Good discussion of debt policy, debt obligations, payment schedule, and legal debt limit; would be useful to highlight a little on the effect the existing debt levels have on current operations; overall, nice and clear.*

Departmental/Program Information

- O3. **Mandatory:** A schedule or summary table of personnel or position counts for prior, current and budgeted years shall be provided. **3 - Comments:** *Good summary of position counts, covers the requisite years.*

- O4. **Mandatory:** Include departmental/program descriptions. **3 - Comments:** *Good description of programs and activities, as carried out by various units of the government.*
- O5. Include clearly stated goals and objectives of the department or program. **3 - Comments:** *Good discussion of goals, objectives, and accomplishments.*
- O6. **Mandatory:** Provide objective measures of progress toward accomplishing the government's mission as well as goals and objectives for specific units and programs. **3 - Comments:** *Good summary of performance measures; covers the requisite years.*

Document-wide Criteria

- C3. 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. **3 - Comments:** *Good supplementary information about the government and the community it serves.*
- C4. A glossary should be included for any terminology (including abbreviations and acronyms) that is not readily understandable to a reasonably informed lay reader. **4 - Comments:** *The glossary of terms is good; nice and clear; I would place it at the very end of the document.*
- 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. **3 - Comments:** *Good mixture of graphs and charts.*
- C6. The budget information 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. **3 - Comments:** *Good document, overall; simple and easy to follow.*