

March 18, 2022

Miranda Drake  
Director of Budget  
City of Killeen  
801 N. 2nd St,  
Killeen, TX 76541

Dear Drake:

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 **City of Killeen, Texas**, for its Annual Budget for the fiscal year beginning **October 01, 2021**. 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](http://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 that reads "Michele Mark Levine". The signature is written in a cursive style with a large initial "M".

Michele Mark Levine  
Director, Technical Services Center

Enclosure

## FOR IMMEDIATE RELEASE

March 18, 2022

**For more information, contact:**

**Technical Services Center**

**Phone: (312) 977-9700**

**Fax: (312) 977-4806**

**E-mail: [budgetawards@gfoa.org](mailto:budgetawards@gfoa.org)**

(Chicago, Illinois)--Government Finance Officers Association is pleased to announce that **City of Killeen, Texas**, 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 21,000 members and the communities they serve.*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Killeen  
Texas**

For the Fiscal Year Beginning

**October 01, 2021**

*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: **March 18, 2022**

**BUDGET REVIEW COMPOSITE RATING FORM**  
**GFOA Distinguished Budget Presentation Awards Program**  
**For budgets beginning January 1, 2021 or later**

Agency: **City of Killeen TX**

Fiscal Year beginning: **10/1/21**

Document number: **B9945981**

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<br>(1) |    |    | Does Not Satisfy<br>(2) |    |    | Proficient<br>(3) |    |    | Outstanding<br>(4) |    |    |  |
|--------------------------------|----|----|-------------------------|----|----|-------------------|----|----|--------------------|----|----|--|
| R1                             | R2 | R3 | R1                      | R2 | R3 | R1                | R2 | R3 | R1                 | R2 | R3 |  |
|                                |    |    |                         |    |    |                   |    |    |                    |    |    | <b>Introduction and Overview</b>                             |
|                                |    |    |                         |    |    | ✓                 | ✓  | ✓  | ✓                  | ✓  |    | * C1 Table of contents (mandatory)                           |
|                                |    |    |                         |    |    | ✓                 | ✓  | ✓  |                    |    |    | * P1 Strategic goals & strategies (mandatory)                |
|                                |    |    |                         |    |    |                   |    |    | ✓                  |    | ✓  | * P2 Priorities and issues (mandatory)                       |
|                                |    |    |                         |    |    |                   |    |    |                    |    |    | * C2 Budget overview (mandatory)                             |
|                                |    |    |                         |    |    |                   |    |    |                    |    |    | <b>Financial Structure, Policy, and Process</b>              |
|                                |    |    |                         |    |    | ✓                 |    | ✓  |                    | ✓  |    | * 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)                              |
|                                |    |    |                         |    |    |                   |    |    |                    |    |    | <b>Financial Summaries</b>                                   |
|                                |    |    |                         |    |    | ✓                 |    | ✓  |                    | ✓  |    | * 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                      |
|                                |    |    |                         |    |    |                   |    |    |                    |    |    | <b>Capital &amp; Debt</b>                                    |
|                                |    |    |                         |    |    | ✓                 | ✓  |    |                    |    | ✓  | * F8 Capital program (mandatory)                             |
|                                |    |    |                         |    |    | ✓                 |    |    |                    | ✓  | ✓  | * F9 Debt (mandatory)  |
|                                |    |    |                         |    |    |                   |    |    |                    |    |    | <b>Departmental Information</b>                              |
|                                |    |    |                         |    |    |                   |    | ✓  | ✓                  | ✓  |    | * O3 Position summary schedule (mandatory)                   |
|                                |    |    |                         |    |    | ✓                 |    | ✓  |                    | ✓  |    | * O4 Departmental/program descriptions (mandatory)           |
|                                |    |    |                         |    |    | ✓                 | ✓  | ✓  |                    |    |    | O5 Departmental/program goals and objectives                 |
|                                |    |    |                         |    |    | ✓                 | ✓  | ✓  |                    |    |    | * O6 Performance measures (mandatory)                        |
|                                |    |    |                         |    |    |                   |    |    |                    |    |    | <b>Document-wide Criteria</b>                                |
|                                |    |    |                         |    |    | ✓                 |    | ✓  | ✓                  | ✓  | ✓  | C3 Statistical/supplemental section                          |
|                                |    |    |                         |    |    |                   |    |    | ✓                  | ✓  |    | C4 Glossary  |
|                                |    |    |                         |    |    |                   | ✓  |    | ✓                  | ✓  |    | C5 Charts and graphs   |
|                                |    |    |                         |    | ✓  |                   |    |    | ✓                  | ✓  |    | C6 Understandability and usability                           |
|                                |    |    |                         |    |    |                   |    |    |                    |    |    | <b>Overall</b>   |
|                                |    |    |                         |    |    | ✓                 | ✓  |    |                    | ✓  | ✓  | <b>Overall as a policy document</b>                          |
|                                |    |    |                         |    |    | ✓                 |    | ✓  |                    | ✓  | ✓  | <b>Overall as a financial plan</b>                           |
|                                |    |    |                         |    |    | ✓                 |    | ✓  |                    | ✓  | ✓  | <b>Overall as a operations guide</b>                         |
|                                |    |    |                         |    |    | ✓                 | ✓  |    | ✓                  | ✓  | ✓  | <b>Overall as a communications device</b>                    |

N Special Capital recognition (three "outstanding ratings on F8 )

N Special Performance Measure recognition (three "outstanding" ratings on O6)

### Introduction and Overview

- C1. **Mandatory:** Include a table of contents that makes it simple to locate information. **Proficient.** Improvement noted: Roman numerals are utilized to synch pages with TOC. **Due to the size of your document, have you considered adding a return to TOC link on each page?**
- P1. **Mandatory:** Provide a coherent statement of organization-wide, strategic goals and strategies that address long-term concerns and issues. **Proficient.** Council goals are introduced in the transmittal.
- 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*). **Outstanding.** The transmittal and budget summary provide an overview of the budget with specific areas detailed. The Council's goals are identified and discussion is included regarding funding/changes within these areas and priorities for the budget year. Factors impacting these changes are discussed. Fund overviews are included and a discussion of the impact of decision packages to the budget is included. The listing of uses for the pandemic recovery funds is unique and appreciated. Comprehensive.
- C2. **Mandatory:** An overview of significant budgetary items and trends should be provided. The overview should be presented within the budget as a separate section (*e.g., budget-in brief*) or integrated within the transmittal letter. **Outstanding.** The sections cited provide discussion of budgetary items and trends. Changes from the proposed budget are included. Clear discussion.

### Financial Structure, Policy, and Process

- O1. **Mandatory:** Provide an organization chart(s) for the entire entity. **Proficient.**
- F1. Describe all funds that are subject to appropriation. **Proficient.** Funds are clearly defined.
- O2. Provide narrative, tables, schedules, or matrices to show the relationship between functional units, major funds, and nonmajor funds in the aggregate. **Proficient.** Pages 52-53 also illustrate fund relationships with additional detail.
- F2. Explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis. **Proficient.**
- P3. **Mandatory:** Include a coherent statement of entity-wide long-term financial policies. **Outstanding.** Policies are presented in summary form with a link to full policy statements. Several elements within the policies warrant this rating: the requirement for an annual review of all policies, the (very) long term forecasts required, and conformance to accounting principles and recommended practices. Excellent summary. The financial (policy) scorecard provides an update on meeting City policies.
- 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. **Proficient.** Criteria met.

### 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. **Proficient.** Effective presentation-improvement noted.
- 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. **Proficient.** Budget process is thoroughly explained and calendar includes Council priority setting date-improvement noted.

- F5. **Mandatory:** Include projected changes in fund balance/net position for appropriated funds included in the budget presentation. **Proficient.** Criteria met.
- F6. **Mandatory:** Describe major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends. **Outstanding.** Effective presentation of revenue sources, assumptions, and trends for major funds. Changes recommended in the prior review and currently included are noted. Revenue/rate adjustments are discussed. Well done.
- F7. Explain long-range operating financial plans and its effect upon the budget and the budget process. **Outstanding.** The five-year plans include assumptions, financials, and some conclusions. Do you intend to present the under-development twenty-year forecast in future budgets? If not, please indicate this very long-term forecast has been produced to meet policy requirements. Well done.

### Capital & Debt

- F8. **Mandatory:** Include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget. **Outstanding.** The document includes quantified operating impacts of capital projects, funding sources, and a listing all budget year projects. The separate CIP provides more detail including financials for the life of the plan, detailed process discussion, and detailed project sheets. Combined, an excellent presentation.
- 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. **Outstanding.** A comprehensive debt discussion is presented including definition and types of debt, the debt policy, bond ratings, and debt requirements. The purpose of each issue included- improvement noted. The bond surplus funds discussion is informative. Well done.

### Departmental/Program Information

- O3. **Mandatory:** A schedule or summary table of personnel or position counts for prior, current, and budgeted years shall be provided. **Proficient.** Criteria met. Footnotes explaining changes are included. Nice job.
- O4. **Mandatory:** Include departmental/program descriptions. **Proficient.** Departmental presentations include mission, CY accomplishments, BY goals, financials and performance data. Please add mission and narrative to the Council department.
- O5. Include clearly stated goals and objectives of the department or program. **Proficient.** Departmental goals are included. You mention that a consultant has been retained to develop a Comprehensive Plan with a resulting strategic plan that will link departments/departmental objectives to overall City goals. This is a work in progress. Prior review contained some linked presentation samples/approaches that could be utilized when the Plan is completed to provide linked objectives and goals.
- O6. **Mandatory:** Provide objective measures of progress toward accomplishing the government's mission as well as goals and objectives for specific departments and programs. **Proficient.** Graphic measures include FTE's compared to population and expenditure history. Many departments do not add additional measures related to their specific goals. Some of these measures should directly link to departmental goals that should link to overall City goals. For example, response times and turnaround times for specific departmental-specific tasks are generally not included. When these type of measures are included, please identify the benchmark to be attained (recommended in prior review.) You do provide measures for the required years. Look forward to future budgets that will fully meet this criteria. Work in progress.

### 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. **Outstanding.** The location and content of the profile are effective. Notable is the graphic section beginning on page 10. This exceptional section conveys City information in an eye-catching yet informative method. Well done.



- 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. **Outstanding.** Graphics are an integral part of your budget. They are crisp, relevant and liberally used. Well done.
- 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. **Outstanding.** The consistent presentation throughout the document results in a user-friendly budget. This document should meet the needs of the legislators and public alike. Well done.

**The budget as a policy document: Overall outstanding**  
**The budget as a financial plan: Overall outstanding**  
**The budget as an operations guide: Overall proficient**  
**The budget as a communication device: Overall outstanding**

**General comments:**

You have produced an exceptional budget. Congratulations!

**Suggested priorities for improving the budget presentation:**

Please add State name to main cover.

**Noteworthy pages or unique item/presentation:**

Community Profile-graphic presentation beginning on page 10

Fund structure graphic page 43

Relevant footnotes throughout

GOVERNMENT FINANCE OFFICERS ASSOCIATION  
DISTINGUISHED BUDGET PRESENTATION AWARDS PROGRAM  
BUDGET REVIEWER'S COMMENTS AND SUGGESTIONS

For: CITY OF KILLEEN, TX

Fiscal year: 2021-22

Introduction and Overview:

The City of Killeen presented a linked table of contents, their priorities, issues and challenges that guided them in the budget development process.

Financial Structure, Policy and Process:

All criteria were rated at least proficient. Department organization charts enhanced the overall chart. A funds table with functions enhanced fund descriptions and O2. The budget process was enhanced with a detailed calendar.

Financial Summaries:

All criteria were rated at least proficient. A budget-year and categorized long-range summaries with fund balances were presented. Revenues were enhanced with trend charts.

Capital and Debt:

Each criterion was rated at least proficient. Capital was presented. Debt information was provided including per capita, ratings, etc.

Departmental Information:

All criteria were rated at least proficient. Departments presented organization chart, mission, accomplishments, goals, multi-year financial data, multi-year FTEs which enhance O3, bar charts, multi-year line-item detail and some present multi-year indicators. Present the indicators for all departments.

Document-Wide Criteria

Most criteria were rated at least proficient. Extensive and informative economic and demographic information was provided. Add audit, major fund, non-major fund and proprietary fund to the glossary and list of acronyms. Put the state on the cover – the fancy line with the star is not sufficient. Be certain information presented is large enough (font size greater than 10) to be meaningful. Reduce the document to around 400 pages – remember the adages that, sometimes less is more, and a picture (chart or graph) is worth a thousand words.

Comments/Suggestions:

The GFOA publication, Building A Better Budget Document, 2nd edition, by John Fishbein and the GFOA website under Best Practices are valuable resources available to assist you in further enhancing your budget document to earn additional outstanding ratings. Staff is to be commended for their efforts.

Control: B9945981

Record #114523002

Reviewer: S411

MAR 2022

GOVERNMENT FINANCE OFFICER'S ASSOCIATION  
DISTINGUISHED BUDGET PRESENTATION AWARDS PROGRAM  
BUDGET REVIEWER'S COMMENTS AND SUGGESTIONS

|                        |                 |                |           |
|------------------------|-----------------|----------------|-----------|
| Name of Entity:        | City of Killeen | State/Province | TX        |
| Reviewer ID:           | V727            | Doc#           | B9945981  |
| Fiscal Year Beginning: | October 1, 2021 | Record #       | 114523002 |

**Introduction and Overview**

C1. **Mandatory:** The document shall include a table of contents that makes it easier to locate information in the document. **4 – Fantastic job of the Table of Contents, including your improvement to align pdf pages with physical pages, including links. Great bookmarks too. The TOC is pretty long, but super well organized – and of course with OCR searchability, it is highly navigable in every way. I don't think I've ever given a "4" in this category before, but you went above and beyond – the only thing that slowed me down was my own internet connection 😊!**

P1. **Mandatory:** The document should include a coherent statement of organization-wide, strategic goals and strategies that address long-term concerns and issues. **3 – The CM message does a nice job of talking about the plans for the current year and a bit over the longer term. I think the comprehensive plan work you discuss in your response to last year's comments should indeed allow for better tie in of strategies and priorities, as you suggest.**

P2. **Mandatory:** The document should 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. **3 – well done.**

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. **4 – some nice work here, beyond the City Manager's transmittal, the addition of the table on pg.52 (vs pg 51 as referenced in your response letter for the Combined Fund Summary?), but the pièce de résistance is your wonderful, visually appealing and informative budget in brief!**

**Financial Structure, Policy, and Process**

O1. **Mandatory:** The document shall include an organization chart(s) for the entire entity. **3- nice legible chart. Well laid out.**

F1. The document should include and describe all funds that are subject to appropriation. **3 – love the chart on pg 43 – I may emulate it in my budget 😊! Good, readable policy too.**

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. **3 – again, can't sing the praises of pg.43 enough, but like last year's reviewers I'm still struggling to find "one stop shopping" for the relationship between departments and funds.** However, you do provide info within each fund on the departments which operate in that fund, and your new table on pg.52 & 53 of the Combined Funds Summary does show fund groups and then categories/functions, so this works to tell the story.

F2. The document shall explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis. **3 – nice layout in your policy and guidelines section. Great explanations of the basis for accounting under both the budget and audit.**

P3. **Mandatory:** The document should include a coherent statement of entity-wide long-term financial policies. **3 - given the length of your wonderful Financial Policy document, I like the idea of not clogging up the budget itself with it, but instead providing a link, and including only the most salient sections (such as synopses of Budgeting, Debt and Capital policies). But I will say, as compelling as your wonderful 3D Killeen logo is, I think it is overused in this day of online documents – several of your docs would be much shorter and easier to download if you didn't have so many “blank pages” with the logo on it. Just a suggestion.**

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 policy section is well laid out and easy to find and read.**

### 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 – and the graphs are helpful to illustrate the table of numbers.**

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 – yes, this is present – though would be nice to see it broken out by department vs funds on both revenues and expenses too, for a different way to “slice/dice” the information and better understand the relationship.**

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). **3 – Proficient. The footnotes explaining so-called significant changes are helpful, though interestingly enough they don't always explain the >10% changes (i.e. pg.61 Senior Citizens increase of 46.5% is not explained, but the Building Services change of only 1.1% is explained?!)**

F6. **Mandatory:** The document shall describe major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends. **3 – very well done. Awesome graphs and good narrative explanations.**

F7. The document should explain long-range financial plans and its affect upon the budget and the budget process. **3 – nice job on the operating five-year financial plans. Interesting and helpful narrative on pg.449 regarding modeling tool and growth assumptions.**

### Capital & Debt

F8. **Mandatory:** The document should include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget. **3 – Nice section that abbreviates the excellent separate CIP document. The Operating Impacts table on pg.395 is a nice way of dealing with this tricky to quantify topic – well done. One surprise was that with all the lovely graphs throughout your document, this section's white space could well have benefitted from either some pics of projects or graphs?**

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 – pg. 379 narrative helps with understanding all the tables of numbers.**

## Departmental Information

O3. **Mandatory:** A schedule or summary table of personnel or position counts for prior, current and budgeted years shall be provided. **4 – Impressive section of the document – very visual presentation that serves to provide all the info you could ever hope to know about your personnel.**

O4. **Mandatory:** The document shall describe activities, services or functions carried out by organizational units. **3 – helpful descriptions of departmental activities.**

O5. The document should include clearly stated goals and objectives of organizational units (*e.g., departments, divisions, offices or programs*). **3 – department objectives/mission outlined throughout.**

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. **3 – nice to see some efficiency/effectiveness measures displayed (vs output). More narrative on what these mean would be helpful, as I see you plan to do next year. LOVE the financial performance score card on pg. 49.**

## 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. **4 – wow! Another super impressive section. So visually appealing and informative!**

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 – well done.**

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. **4 – can I just say WOW again? Could you use more narrative explanation of some of the graphs - sure. But overall, you provided the most graphs I've ever seen in any document so far, and they were useful ones that led to a better understanding of the tables of numbers, which visually oriented citizens often struggle with. And it wasn't just bar graphs – you found some different ways to portray what might otherwise be very dry data.**

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. **4 – while the document runs pretty long, I think the only thing I'd do to make it shorter (for the online version at least) is remove all the “logo” blank pages. Otherwise, it is extremely well organized (including the good change of moving your budget calendar to the more logical location), highly navigable/readable and super attractive with all the pics, graphs and color sprucing up the otherwise “potentially” dry but important numbers tables and narrative. I wish I had more time to read it from cover to cover, as I think it does a super job of informing your public of your operations and plans. Very well done.**