

## FY 2009 - City of West Linn, Oregon

### Responses to FY 2008 Judging Feedback

#### [Items Scored as '1' or '2' on FY 2008 GFOA Submission](#)

**FP7.** *The document should describe if and to what extent significant nonroutine capital expenditures will affect the entity's current and future operating budget and the services that the entity provides.*

For FY 2009, the City created the Appendix C on page 121 to fully detail the capital expenses included in the budget, plus the rationale/justification for the cost and the effects on each fund's goals/performance for the upcoming year. We included the line item detail for the total Capital Outlay appropriation amount for added clarity, plus pictures or more informative information when available.

**FP8.** *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 and future operations.*

For FY 2009, the City added page 43 to more closely adhere with this criterion. The specific types of debt, the total amount of debt outstanding, and the legal debt limits are explained in this section along with the effects of the debt in the current and future fiscal years.

**FP9.** *The document shall explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis.*

The basis of budgeting is explained in the "Budget Process," "Financial Policies," and "Summary & Trends" sections.

**CD2.** *The document should explain the effect, if any, of other planning processes (e.g., strategic plans, long-range financial plans, and capital improvement plans) upon the budget and budget process.*

For FY 2009, the City prepared five-year financial forecasts and included them in Appendix E of this document. This is a supplement to the "Budget Process" and "Goals" sections which fully detail the budget process and the City Council's goal-setting process.

**CD7.** *A glossary should be included for any terminology (including abbreviations and acronyms) that is not readily understandable to a reasonably informed lay reader.*

For FY 2009, the City included Appendix F.