

Outline of Current Budget Policies

Policies elements outlined in [Section H](#) of the 2019-2020 Biennial Budget.

1. Debt Financing
2. Investment Earnings
3. Pre-LEOFF & LEOFF I Retiree Costs
4. Long-Term Compensation Strategy
5. Reserves – Capital Reserve Fund
6. Reserves – Contingency Fund
7. Risk Management
8. Sustainability Principles
9. Utility Overhead Charges
10. Utility Maintenance and Construction
11. Utility Fiscal Policies
12. Fiscal Policies for Water and Sewer Enterprises
13. Capital Improvement Program
14. Street Maintenance and Construction
15. Information Technology
16. Vehicle and Equipment Replacement
17. Capital Improvement Program Overhead Charges
18. Development Review Fees
19. I-90 Landscape Maintenance (Aubrey Davis Park)
20. Luther Burbank Operation, Maintenance and Park Master Planning
21. Parks and Recreation Financing
22. Criminal Justice Funding
23. Fire Apparatus Replacement
24. Community Risk Reduction
25. Municipal Court
26. Police and Fire Dispatching
27. Youth and Family Services Financing

Proposed Financial Management Policy Outline

Being developed incrementally by the Ad Hoc Finance Committee.

1. Background and Purpose
2. Fiscal Sustainability Philosophy
3. Operating Budget
4. Revenues and Expenditures
5. Capital Budget
6. Reserves and Fund Balance
7. Long-term Financial Planning
8. Utilities
9. Accounting, Financial Reporting, and Auditing
10. Investments
11. Debt Management