

- E. Intergovernmental Agreements: The City will work with other governments to identify the jurisdiction most capable and appropriate to provide specific public services. All intergovernmental agreements and contracts for service delivery will be brought forward to the City Council for approval.

XIII. ACCOUNTING, AUDITING, & FINANCIAL REPORTING POLICIES

The City shall maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide effective means of ensuring that overall City goals and objectives are met.

- A. Accounting Records and Reporting: The City will maintain its accounting records in accordance with state and federal law and regulations. Budgetary reporting will be in accordance with the state's budget laws and regulations. The City will report its financial condition and results of operations in accordance with state regulations and generally accepted accounting principles (GAAP) applicable to governments.
- B. Auditing: The State Auditor will annually perform the City's financial and compliance audit. Their opinions will be contained in the City's Comprehensive Annual Financial Report (CAFR). Results of the annual audit shall be provided to the Council in a timely manner.
- C. Excellence in Financial Reporting: As an additional independent confirmation of the quality of the City's financial reporting, the City will annually seek to obtain the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting. The CAFR will be presented in a way designed to communicate with citizens about the financial affairs of the City.
- D. Simplified Fund Structure: The City will minimize the number of funds. The funds will be categorized in accordance with generally accepted accounting principles (GAAP) for reporting purposes, although some funds may be functional classifications but may also be referred to by City of Bellevue fund types.

XIV. INVESTMENT POLICY

The City shall maintain a current investment policy. A copy is attached as Figure 8-5.

As an additional independent confirmation of the integrity of the City's Investment Policy, the City's policy has been certified by the Municipal Treasurers' Association of the United States and Canada.

XV. DEBT MANAGEMENT POLICY

The City shall maintain a current debt policy. A copy is attached as Figure 8-6.

XVI. BUDGET ORDINANCES

Budget Ordinances are attached as Figure 8-7.

- Ordinance 5845, Human Services Funding, 12/1/08
- Ordinance 5846, Establishing Development Services Fee, 12/1/08
- Ordinance 5847, Water Rates and Charges, 12/1/08
- Ordinance 5848, Sewer Rates and Charges, 12/1/08
- Ordinance 5849, Storm and Surface Water Rates and Charges, 12/1/08
- Ordinance 5850, 2009 Property Taxes, 12/1/08
- Ordinance 5851, 2009-2010 Budget and 2009-2015 CIP Budget Adoption, 12/1/08