

ATTACHMENT B

SURVEY OF CITY/COUNTY GENERAL FUND RESERVE POLICIES AND PERCENTAGES

Entity	GF Reserve %	Comments
State of Washington	1.1%	No policy—this is current level (2005-2007)
Whatcom County	8.33%	The current actual level. They are trying to aim for 15% as a guideline but not formal (and not attained)
King County	6% target	
Clark County	6% target	
Spokane County	No policy	Have tried to aim for 10% but not attained.
Pierce County	5% - 8%	Currently have 6%
City of Seattle	5%	They also have Revenue Stabilization Fund with 1.5% as a target
City of Bellevue	5% target	Not attained. They also put .6% into RCO type account
City of Everett	No specific GF	10% target for all city funds combined.
Standard & Poors Agency	5%	
City of Tacoma	8%	