

ORDINANCE NO. 1998-07-041

AN ORDINANCE RELATING TO THE 1998 BUDGET AND APPROPRIATING \$13,763,701.79 IN ADDITIONAL FUNDS IN VARIOUS FUNDS TO RECOGNIZE THE DIFFERENCES BETWEEN ESTIMATED BEGINNING RESERVE BALANCES AND ACTUAL 1998 BEGINNING RESERVE BALANCES AND PLACING THOSE DIFFERENCES IN THE ENDING RESERVE BALANCES.

WHEREAS, when preparing the annual budget it is not possible to estimate the exact amounts of beginning reserve balance to be available for the coming year; and

WHEREAS, pursuant to council approved finance policy 96-2 the differences between estimated and actual beginning reserve balances are to be recognized by ordinance and the differences placed in estimated ending reserve balance accounts; and

WHEREAS, the amounts for 1998 are available and are included in this ordinance;

NOW, THEREFORE, THE CITY OF BELLINGHAM DOES ORDAIN:

The sum of \$13,763,701.79 is hereby appropriated in various funds to recognize the difference between estimated and actual beginning reserve balances and placing the differences in ending reserve balance accounts. The source of funding will be from:

051-001	General Fund	
	0010 Beginning Unreserved Balance	\$ 2,645,748.31
051-101	Street Fund	
	0010 Beginning Unreserved Balance	1,408,916.10

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051-105	Arterial Street Fund	
	0010 Beginning Unreserved Balance	162,114.60
051-106	Paths & Trails Reserve Fund	
	0010 Beginning Unreserved Balance	263.88
051-107	Convention Center Fund	
	0010 Beginning Unreserved Balance	87,628.90
051-109	Housing & Community Development Fund	
	0010 Beginning Unreserved Balance	144,052.13
051-112	Park Site Acquisition Fund	
	0010 Beginning Unreserved Balance	9,779.41
051-115	General Reserve Fund	
	0010 Beginning Unreserved Balance	2,526.76
051-116	General Facility Reserve Fund	
	0010 Beginning Unreserved Balance	446,677.76
051-117	Computer System Reserve Fund	
	0010 Beginning Unreserved Balance	58,989.24
051-127	Police Federal Equitable Sharing Program	
	0010 Beginning Unreserved Balance	19,189.00
051-128	Asset Forfeiture/Drug Enforcement	
	0010 Beginning Unreserved Balance	72,092.90
051-129	Public Safety Dispatch Fund	
	0010 Beginning Unreserved Balance	285,376.90
051-131	Greenway Levy Fund	
	0010 Beginning Unreserved Balance	95,259.82
051-163	Building Services Fund	
	0010 Beginning Unreserved Balance	279,695.61
051-203	Refunding GO Fire Bond 1992	
	0010 Beginning Unreserved Balance	-663.13
051-205	Refunding GO Bond B 1992	
	0010 Beginning Unreserved Balance	-1,355.38
051-207	Drake Note Fund	
	0010 Beginning Unreserved Balance	633.38
051-212	Roeder Ave Connector Bond	
	0010 Beginning Unreserved Balance	864.88
051-214	General Long-Term Debt Service	
	0010 Beginning Unreserved Balance	5.15
051-215	Police Facility Bond 1992	
	0010 Beginning Unreserved Balance	927.20
051-216	Aquatic Facility Bond	
	0010 Beginning Unreserved Balance	631.26
051-217	Refunding GO Bonds 1996	
	0010 Beginning Unreserved Balance	10,143.49
051-230	Criminal Justice Settlement	
	0010 Beginning Unreserved Balance	34,218.41

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051-240	CERB Loans Fund	
	0010 Beginning Unreserved Balance	.01
051-250	LID Guaranty Fund	
	0010 Beginning Unreserved Balance	282,516.80
051-251	LID Notes Fund	
	0010 Beginning Unreserved Balance	380.21
051-254	LID 1079-Central Business District	
	0010 Beginning Unreserved Balance	158,654.10
051-255	LID 1080-McKenzie Ave. St.	
	0010 Beginning Unreserved Balance	9,623.44
051-258	LID 1083-Sunset St, 1087-Bakerview	
	0010 Beginning Unreserved Balance	37,174.29
051-260	LID 1089-Samish Way Sewer	
	0010 Beginning Unreserved Balance	42,584.61
051-261	LID 1091-Guide Meridian Wat/Sewer	
	0010 Beginning Unreserved Balance	31,529.44
051-262	LID 1094-Ferry Street	
	0010 Beginning Unreserved Balance	12,854.29
051-264	LID 1099-Barkley Blvd	
	0010 Beginning Unreserved Balance	19,479.36
051-269	LID 1102-Haggin/Huntington	
	0010 Beginning Unreserved Balance	80,173.40
051-270	LID 1106-Bakerview Road	
	0010 Beginning Unreserved Balance	72,781.70
051-271	LID 1107/1108-Telegraph/Barkley	
	0010 Beginning Unreserved Balance	121.51
051-306	Street & Storm Sewer Improvement Fund	
	0010 Beginning Unreserved Balance	-752.12
051-308	Fire Construction 1980	
	0010 Beginning Unreserved Balance	28,919.04
051-311	First 1/4% Real Estate Excise Tax	
	0010 Beginning Unreserved Balance	356,008.07
051-315	Police Facility Remodel/Expansion	
	0010 Beginning Unreserved Balance	3,258.72
051-316	Second 1/4% Real Estate Excise Tax	
	0010 Beginning Unreserved Balance	219,147.34
051-361	LID 1108-Barkley E/O Orleans	
	0010 Beginning Unreserved Balance	11,360.03
051-362	LID 1107-Telegraph Road Sewer	
	0010 Beginning Unreserved Balance	59,084.61
051-401	Water Fund	
	0010 Beginning Unreserved Balance	1,681,259.76
051-402	Solid Waste Fund	
	0010 Beginning Unreserved Balance	136,962.00

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051-403	Sewer Fund	
	0010 Beginning Unreserved Balance	2,352,518.47
051-406	1963 Water Refunding Bond	
	0010 Beginning Unreserved Balance	47,639.67
051-407	Cumulative Reserve/Sewer Fund	
	0010 Beginning Unreserved Balance	179,575.60
051-409	Cumulative Reserve/Water Transmission Fund	
	0010 Beginning Unreserved Balance	442,365.43
051-411	Cemetery Fund	
	0010 Beginning Unreserved Balance	43,739.83
051-412	Golf Course	
	0010 Beginning Unreserved Balance	-17,578.56
051-414	Ambulance Fund	
	0010 Beginning Unreserved Balance	68,907.22
051-416	Parking System-Maintenance & Operation Fund	
	0010 Beginning Unreserved Balance	109,034.53
051-419	Parking Revenue Bond 1992	
	0010 Beginning Unreserved Balance	1,874.86
051-420	GP Debt Service Reserve Fund	
	0010 Beginning Unreserved Balance	-5,597.23
051-423	Water Contingency Fund	
	0010 Beginning Unreserved Balance	24,415.19
051-424	Sewer Contingency Fund	
	0010 Beginning Unreserved Balance	28,831.15
051-427	Surface & Storm Water Utility	
	0010 Beginning Unreserved Balance	192,479.02
051-440	Mt Baker Theatre Fund	
	0010 Beginning Unreserved Balance	3,423.35
051-501	Fleet Administration Fund	
	0010 Beginning Unreserved Balance	401,077.20
	0015 Special Beginning Unreserved Balance	1,028,849.59
051-504	Warehouse Fund	
	0010 Beginning Unreserved Balance	172,780.25
051-505	Facilities Administration Fund	
	0010 Beginning Unreserved Balance	360,499.85
051-506	Telecommunications Fund	
	0010 Beginning Unreserved Balance	36,784.51
051-524	Unemployment Compensation	
	0010 Beginning Unreserved Balance	33,403.13
051-525	Liability Loss Fund	
	0010 Beginning Unreserved Balance	-963,842.09
051-526	Workers Compensation Self-Insurance Fund	
	0010 Beginning Unreserved Balance	12,456.12

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051-527	Health Benefits Self-Insurance Fund	
	0025 Vision Beginning Unreserved Balance	-3,362.79
	0030 Medical Beginning Unreserved Balance	152,462.58
051-614	Fire Fighters Pension Fund	
	0010 Beginning Unreserved Balance	-6,023.78
051-615	Police Officers Pension Fund	
	0010 Beginning Unreserved Balance	35,007.23
051-621	Cemetery Improvement Fund	
	0010 Beginning Unreserved Balance	20,527.90
051-622	Prearrangement Trust Fund	
	0010 Beginning Unreserved Balance	1,558.03
051-623	Library Gift Fund	
	0010 Beginning Unreserved Balance	<u>3,058.34</u>
		\$ 13,763,701.79

To be credited as follows:

600-	General Fund	
	Police Department	
	0665 Ending Unreserved Balance	\$ 20,159.87
700-	Non-Departmental	
	0665 Ending Unreserved Balance	2,625,588.44
410-	Street Fund	
	P.W. Street Division	
	0665 Ending Unreserved Balance	1,408,916.10
800-	Arterial Street Fund	
	Arterial Street Construction Division	
	0665 Ending Unreserved Balance	162,114.60
802-	Paths & Trails Reserve Fund	
	Paths & Trails Reserve Division	
	0665 Ending Unreserved Balance	263.88
804-	Convention Center Fund	
	Convention Center Division	
	0665 Ending Unreserved Balance	87,628.90
806-	Housing & Community Development Fund	
	Housing & Community Development Division	
	0665 Ending Unreserved Balance	144,052.13
810-	Park Site Acquisition Fund	
	Park Site Acquisition Division	
	0665 Ending Unreserved Balance	9,779.41
715-	General Reserve Fund	
	Non-Departmental Department	
	0665 Ending Unreserved Balance	2,526.76

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116-	General Facility Reserve Fund Facilities Administration Division 0665 Ending Unreserved Balance	446,677.76
117-	Computer Reserve Fund Computer Reserve Division 0665 Ending Unreserved Balance	58,989.24
609-	Police Federal Equitable Sharing Program Police Department 0665 Ending Unreserved Balance	19,189.00
610-	Asset Forfeiture/Drug Fund Police Department 0665 Ending Unreserved Balance	72,092.90
620-	Public Safety Dispatch Fund Public Safety Dispatch Division 0665 Ending Unreserved Balance	285,376.90
331-	Greenway Levy Fund Park & Recreation Department 0665 Ending Unreserved Balance	95,259.82
107-	Building Services Fund Building Services Division 0665 Ending Unreserved Balance	279,695.61
828-	Refunding GO Fire Bond 1992 1992 Fire GO Refunding Issue 0665 Ending Unreserved Balance	-663.13
825-	Refunding GO Bond B 1992 General Long-Term Debt 0665 Ending Unreserved Balance	-1,355.38
821-	Drake Note Fund General Long-Term Debt 0665 Ending Unreserved Balance	633.38
823-	Roeder Ave Connector Bond Limited GO Bond 0665 Ending Unreserved Balance	864.88
827-	General Long-Term Debt Service General Long-Term Debt 0665 Ending Unreserved Balance	5.15
829-	Police Facility Bond 1992 Limited GO Bond 0665 Ending Unreserved Balance	927.20
822-	Aquatic Facility Bond Limited GO Bond 0665 Ending Unreserved Balance	631.26

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824-	Refunding GO Bonds 1996 Limited GO Bond	
	0665 Ending Unreserved Balance	10,143.49
840-	Criminal Justice Settlement General Long-Term Debt	
	0665 Ending Unreserved Balance	34,218.41
900-	CERB Loans Fund CERB Loan Division	
	0665 Ending Unreserved Balance	.01
866-	LID Guaranty Fund LID Guaranty Division	
	0665 Ending Unreserved Balance	282,516.80
901-	LID Notes Fund LID Debt Service Division	
	0665 Ending Unreserved Balance	380.21
916-	LID 1079-Central Business District LID Debt Service Division	
	0665 Ending Unreserved Balance	158,654.10
917-	LID 1080-McKenzie Ave. St. LID Debt Service Division	
	0665 Ending Unreserved Balance	9,623.44
920-	LID 1083-Sunset St, 1087-Bakerview LID Debt Service Division	
	0665 Ending Unreserved Balance	37,174.29
927-	LID 1089-Samish Way Sewer LID Debt Service Division	
	0665 Ending Unreserved Balance	42,584.61
929-	LID 1091-Guide Meridian Wat/Sewer LID Debt Service Division	
	0665 Ending Unreserved Balance	31,529.44
932-	LID 1094-Ferry Street LID Debt Service Division	
	0665 Ending Unreserved Balance	12,854.29
937-	LID 1099-Barkley Blvd LID Debt Service Division	
	0665 Ending Unreserved Balance	19,479.36
939-	LID 1102-Haggin/Huntington LID Debt Service Division	
	0665 Ending Unreserved Balance	80,173.40
940	LID 1106-Bakerview Road LID Debt Service Division	
	0665 Ending Unreserved Balance	72,781.70

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941	LID 1107/1108-Telegraph/Barkley LID Debt Service Division	
	0665 Ending Unreserved Balance	121.51
830-	Street & Storm Sewer Improvement Fund Street & Storm Sewer Improvement Division	
	0665 Ending Unreserved Balance	-752.12
504-	Fire Construction 1980 Fire Department	
	0665 Ending Unreserved Balance	28,919.04
836-	First 1/4% Real Estate Excise Tax First 1/4% Real Estate Excise Tax Division	
	0665 Ending Unreserved Balance	356,008.07
838-	Police Facility Remodel/Expansion Police Department	
	0665 Ending Unreserved Balance	3,258.72
716-	Second 1/4% Real Estate Excise Tax Non-Departmental Department	
	0665 Ending Unreserved Balance	219,147.34
991-	LID 1108-Barkley E/O Orleans LID Construction Division	
	0665 Ending Unreserved Balance	11,360.03
992-	LID 1107-Telegraph Road Sewer LID Construction Division	
	0665 Ending Unreserved Balance	59,084.61
420-	Water Fund PW Water Division	
	0665 Ending Unreserved Balance	1,681,259.76
450-	Solid Waste Fund PW Solid Waste Division	
	0665 Ending Unreserved Balance	136,962.00
430-	Sewer Fund PW Sewer Division	
	0665 Ending Unreserved Balance	2,352,518.47
426-	1963 Water Refunding Bond 1963 Water Refunding Division	
	0665 Ending Unreserved Balance	47,639.67
436-	Cumulative Reserve/Sewer Fund Cumulative Reserve Sewer Division	
	0665 Ending Unreserved Balance	179,575.60
428-	Cumulative Reserve/Water Transmission Fund Cumulative Reserve/Water Transmission Division	
	0665 Ending Unreserved Balance	442,365.43

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302-	Cemetery Fund	
	Cemetery Division	
	0665 Ending Unreserved Balance	43,739.83
306-	Golf Course Fund	
	Golf Course Division	
	0665 Ending Unreserved Balance	-17,578.56
501-	Ambulance Fund	
	Ambulance Service Division	
	0665 Ending Unreserved Balance	68,907.22
111-	Parking System-Maintenance & Operation Fund	
	Parking System Division	
	0665 Ending Unreserved Balance	109,034.53
849-	Parking Revenue Bond 1992	
	Parking Revenue Bond Division	
	0665 Ending Unreserved Balance	1,874.86
422-	GP Debt Service Reserve Fund	
	PW Water Division	
	0665 Ending Unreserved Balance	-5,597.23
424-	Water Contingency Fund	
	PW Water Division	
	0665 Ending Unreserved Balance	24,415.19
434-	Sewer Contingency Fund	
	PW Sewer Division	
	0665 Ending Unreserved Balance	28,831.15
437-	Surface & Storm Water Utility	
	Surface & Storm Water Utility Division	
	0665 Ending Unreserved Balance	192,479.02
304-	Mt Baker Theatre Fund	
	Non-Departmental Department	
	0665 Ending Unreserved Balance	3,423.35
112-	Fleet Administration Fund	
	Fleet Administration Division	
	0665 Ending Unreserved Balance	401,077.20
	0670 Special Ending Unreserved Balance	1,028,849.59
440-	Warehouse Fund	
	City Warehouse Division	
	0665 Ending Unreserved Balance	172,780.25
852-	Facilities Administration Fund	
	Facilities Administration Division	
	0665 Ending Unreserved Balance	360,499.85
114-	Telecommunications Fund	
	Information Technology Services	
	0665 Ending Unreserved Balance	36,784.51

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115-	Unemployment Compensation Non-Departmental Department	
	0665 Ending Unreserved Balance	33,403.13
705-	Liability Loss Fund Non-Departmental Department	
	0665 Ending Unreserved Balance	-963,842.09
706-	Workers Compensation Self-Insurance Fund Non-Departmental Department	
	0665 Ending Unreserved Balance	12,456.12
742-	Health Benefits Self-Insurance Fund Non-Departmental Vision Self-Insurance Division	
	0680 Vision Ending Unreserved Balance	-3,362.79
743-	Non-Departmental Medical Self-Insurance Division	
	0685 Medical Ending Unreserved Balance	152,462.58
860-	Fire Fighters Pension Fund Fire Fighters Pension Division	
	0665 Ending Unreserved Balance	-6,023.78
862-	Police Officers Pension Fund Police Officers Pension Division	
	0665 Ending Unreserved Balance	35,007.23
320-	Cemetery Improvement Fund Cemetery Improvement Division	
	0665 Ending Unreserved Balance	20,527.90
321-	Prearrangement Trust Fund Cemetery Division	
	0665 Ending Unreserved Balance	1,558.03
864-	Library Gift Fund Library Gift Division	
	0665 Ending Unreserved Balance	<u>3,058.34</u>
		\$ 13,763,701.79


PASSED by Council this 6th day of July, 1998.

Bob Ryan  
Council President

City of Bellingham  
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Telephone (360) 676-6907

APPROVED by me this 13<sup>th</sup> day of July, 1998.

  
\_\_\_\_\_  
Mayor

ATTEST:   
\_\_\_\_\_  
Finance Director

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Office of the City Attorney

Published: July, 17<sup>th</sup>, 1998

