

**ORDINANCE NO. 1999-07-046**

**AN ORDINANCE RELATING TO THE 1999 BUDGET AND APPROPRIATING \$12,513,031.82 IN ADDITIONAL FUNDS IN VARIOUS FUNDS TO RECOGNIZE THE DIFFERENCES BETWEEN ESTIMATED BEGINNING RESERVE BALANCES AND ACTUAL 1999 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 1999 are available and are included in this ordinance;

**NOW, THEREFORE, THE CITY OF BELLINGHAM DOES ORDAIN:**

The sum of \$12,513,031.82 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:

001-3000	General Fund	
	0000810	Beginning Unreserved Balance
		\$ 2,163,079.86
111-3000	Street Fund	
	0000810	Beginning Unreserved Balance
		1,164,956.81
112-3000	Arterial Street Construction Fund	
	0000840	Beginning Restricted Reserve-Capital
		(168,819.98)
113-3000	Paths & Trails Reserve Fund	
	0000820	Beginning Restricted Reserve
		7,946.86
114-3000	Street/Storm Sewer Improvement Fund	
	0000840	Beginning Restricted Reserve-Capital
		(2,944.05)
121-3000	General Reserve Fund	
	0000820	Beginning Restricted Reserve
		11,954.82

City of Bellingham

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210 Lottie Street

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123-3000	Park Site Acquisition Fund	
	0000840 Beginning Restricted Reserve-Capital	(2,236.25)
124-3000	Computer Reserve Fund	
	0000820 Beginning Restricted Reserve	52,970.06
125-3000	Capital Maintenance Fund	
	0000820 Beginning Restricted Reserve	698,666.17
141-3000	1st 1/4% Real Estate Excise Tax Fund	
	0000840 Beginning Restricted Reserve-Capital	839,459.64
142-3000	2nd 1/4% Real Estate Excise Tax Fund	
	0000840 Beginning Restricted Reserve-Capital	234,162.24
151-3000	Police Federal Equitable Sharing Fund	
	0000820 Beginning Restricted Reserve	(60,863.24)
152-3000	Asset Forfeiture/Dug Enforcement Fund	
	0000820 Beginning Restricted Reserve	54,842.63
153-3000	Criminal Justice Fund	
	0000820 Beginning Restricted Reserve	(130,000.00)
160-3000	Public Safety Dispatch Fund	
	0000810 Beginning Unreserved Balance	537,570.48
171-3000	Greenways Fund	
	0000820 Beginning Restricted Reserve	(93,714.80)
172-3000	Beyond Greenways Fund	
	0000820 Beginning Restricted Reserve	103,862.82
180-3000	Tourism Fund	
	0000820 Beginning Restricted Reserve	(39,337.80)
190-3000	Housing/Community Development Fund	
	0000810 Beginning Unreserved Balance	124,858.40
211-3000	1992 Fire GO Bond Redemption Fund	
	0000830 Beginning Restricted Reserve-Debt	2,152.50
212-3000	1992 GO Refunded Bond Fund	
	0000830 Beginning Restricted Reserve-Debt	4,206.69
216-3000	1994 Aquatic Facility GO Bond Fund	
	0000830 Beginning Restricted Reserve-Debt	1,688.25
221-3000	1992 Police Facility Bond Fund	
	0000830 Beginning Restricted Reserve-Debt	183.42
223-3000	Refunding GO Bonds 1996 Fund	
	0000830 Beginning Restricted Reserve-Debt	837.75
230-3000	Criminal Justice Settlement Fund	
	0000830 Beginning Restricted Reserve-Debt	(3,087.71)
231-3000	Drake Note Fund	
	0000830 Beginning Restricted Reserve-Debt	23.31
232-3000	P.W. State Loan-Roeder Avenue Fund	
	0000830 Beginning Restricted Reserve-Debt	1,270.91
233-3000	P.W. State Loan-Woburn Street Fund	
	0000830 Beginning Restricted Reserve-Debt	6.39
234-3000	CERB Loans Fund	
	0000830 Beginning Restricted Reserve-Debt	.02
245-3000	LID Guaranty Fund	
	0000830 Beginning Restricted Reserve-Debt	156,336.57

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251-3000	LID Notes Fund	
	0000830 Beginning Restricted Reserve-Debt	432.63
254-3000	#1079 Central Business District Fund	
	0000830 Beginning Restricted Reserve-Debt	98,729.52
260-3000	#1089 Samish Way Sewer	
	0000830 Beginning Restricted Reserve-Debt	42,502.85
262-3000	#1094 Ferry Street Fund	
	0000830 Beginning Restricted Reserve-Debt	2,624.02
264-3000	#1099 Barkley Boulevard Fund	
	0000830 Beginning Restricted Reserve-Debt	28,513.84
265-3000	#1098 Victor Street Fund	
	0000830 Beginning Restricted Reserve-Debt	616.67
268-3000	#1104 Connelly/Cody Sewer Fund	
	0000830 Beginning Restricted Reserve-Debt	4,663.25
269-3000	#1102 Haggin/Huntington WSS Fund	
	0000830 Beginning Restricted Reserve-Debt	88,828.95
270-3000	#1106 Bakerview Road Fund	
	0000830 Beginning Restricted Reserve-Debt	134,961.91
271-3000	#1107/1108 Telegraph/Barkley Fund	
	0000830 Beginning Restricted Reserve-Debt	30,288.07
312-3000	Fire Construction Fund	
	0000820 Beginning Restricted Reserve	112,168.71
315-3000	Police Facility Remodel Fund	
	0000840 Beginning Restricted Reserve-Capital	3,762.86
410-3000	Water Fund	
	0000810 Beginning Unreserved Balance	613,317.51
	0000820 Beginning Restricted Reserve	(200,000.00)
	0000830 Beginning Restricted Reserve-Debt	(289,980.25)
	0000840 Beginning Restricted Reserve-Capital	930,826.03
420-3000	Wastewater Fund	
	0000810 Beginning Unreserved Balance	637,370.20
	0000830 Beginning Restricted Reserve-Debt	315,037.14
	0000840 Beginning Restricted Reserve-Capital	1,478,979.30
430-3000	Surface/Storm Water Utility Fund	
	0000840 Beginning Restricted Reserve-Capital	81,605.30
440-3000	Solid Waste Fund	
	0000810 Beginning Unreserved Balance	225,752.21
456-3000	Cemetery Fund	
	0000810 Beginning Unreserved Balance	72,620.17
457-3000	Cemetery Improvement Fund	
	0000840 Beginning Restricted Reserve-Capital	34,132.58
460-3000	Golf Course Fund	
	0000810 Beginning Unreserved Balance	70,163.72
465-3000	Parking Services Fund	
	0000810 Beginning Unreserved Balance	(63,545.46)
	0000830 Beginning Restricted Reserve-Debt	3,176.22
470-3000	Medic One Fund	
	0000810 Beginning Unreserved Balance	105,346.05

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475-3000	Building Services Fund	
0000810	Beginning Unreserved Balance	162,283.10
510-3000	Fleet Administration Fund	
0000810	Beginning Unreserved Balance	684,119.46
0000820	Beginning Restricted Reserve	650,000.00
520-3000	Purchasing/Materials Management Fund	
0000810	Beginning Unreserved Balance	151,389.03
530-3000	Facilities Administration Fund	
0000810	Beginning Unreserved Balance	372,378.98
540-3000	Telecommunications Fund	
0000810	Beginning Unreserved Balance	26,287.57
550-3000	Claims and Litigation Fund	
0000820	Beginning Restricted Reserve	55,280.74
561-3000	Unemployment Compensation Fund	
0000810	Beginning Unreserved Balance	46,048.39
562-3000	Worker's Compensation Fund	
0000810	Beginning Unreserved Balance	43,092.33
565-3000	Medical Self Insurance Fund	
0000820	Beginning Restricted Reserve	66,814.18
601-3000	Beyond Greenways Endowment Fund	
0000820	Beginning Restricted Reserve	(809.96)
612-3000	Firefighter's Pension Fund	
0000820	Beginning Restricted Reserve	34,041.19
613-3000	Police Officer's Pension Fund	
0000820	Beginning Restricted Reserve	7,365.26
621-3000	P rearrangement Trust Fund	
0000820	Beginning Restricted Reserve	(11,669.05)
622-3000	Library Gift Fund	
0000820	Beginning Restricted Reserve	<u>3,483.83</u>
		\$ 12,513,031.82

To be credited as follows:

001-5000	General Fund	
0000810	Estimated Ending Unreserved Balance	\$ 1,360,926.68
0000820	Estimated Ending Restricted Reserve	802,153.18
111-5000	Street Fund	
0000810	Estimated Ending Unreserved Balance	688,418.38
0000820	Estimated Ending Restricted Reserve	476,538.43
112-5000	Arterial Street Construction Fund	
0000840	Estimated Ending Restricted Reserve-Capital	(168,819.98)
113-5000	Paths & Trails Reserve Fund	
0000820	Estimated Ending Restricted Reserve	7,946.86
114-5000	Street/Storm Sewer Improvement Fund	
0000840	Estimated Ending Restricted Reserve-Capital	(2,944.05)
121-5000	General Reserve Fund	
0000820	Estimated Ending Restricted Reserve	11,954.82
123-5000	Park Site Acquisition Fund	
0000840	Estimated Ending Restricted Reserve-Capital	(2,236.25)

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124-5000	Computer Reserve Fund	
	0000820 Estimated Ending Restricted Reserve	52,970.06
125-5000	Capital Maintenance Fund	
	0000820 Estimated Ending Restricted Reserve	698,666.17
141-5000	1st 1/4% Real Estate Excise Tax Fund	
	0000840 Estimated Ending Restricted Reserve-Capital	839,459.64
142-5000	2nd 1/4% Real Estate Excise Tax Fund	
	0000840 Estimated Ending Restricted Reserve-Capital	234,162.24
151-5000	Police Federal Equitable Sharing Fund	
	0000820 Estimated Ending Restricted Reserve	(60,863.24)
152-5000	Asset Forfeiture/Drug Enforcement Fund	
	0000820 Estimated Ending Restricted Reserve	54,842.63
153-5000	Criminal Justice Fund	
	0000820 Estimated Ending Restricted Reserve	(130,000.00)
160-5000	Public Safety Dispatch Fund	
	0000810 Estimated Ending Unreserved Balance	498,679.52
	0000820 Estimated Ending Restricted Reserve	38,890.96
171-5000	Greenways Fund	
	0000820 Estimated Ending Restricted Reserve	(93,714.80)
172-5000	Beyond Greenways Fund	
	0000820 Estimated Ending Restricted Reserve	103,862.82
180-5000	Tourism Fund	
	0000820 Estimated Ending Restricted Reserve	(39,337.80)
190-5000	Housing/Community Development Fund	
	0000810 Estimated Ending Unreserved Balance	124,858.40
211-5000	1992 Fire GO Bond Redemption Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	2,152.50
212-5000	1992 GO Refunded Bond Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	4,206.69
216-5000	1994 Aquatic Facility GO Bond Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	1,688.25
221-5000	1992 Police Facility Bond Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	183.42
223-5000	Refunding GO Bonds 1996 Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	837.75
230-5000	Criminal Justice Settlement Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	(3,087.71)
231-5000	Drake Note Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	23.31
232-5000	P.W. State Loan-Roeder Avenue Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	1,270.91
233-5000	P.W. State Loan-Woburn Street Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	6.39
234-5000	CERB Loans Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	.02
245-5000	LID Guaranty Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	156,336.57
251-5000	LID Notes Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	432.63

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254-5000	#1079 Central Business District Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	98,729.52
260-5000	#1089 Samish Way Sewer	
	0000830 Estimated Ending Restricted Reserve-Debt	42,502.85
262-5000	#1094 Ferry Street Fund	
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270-5000	#1106 Bakerview Road Fund	
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271-5000	#1107/1108 Telegraph/Barkley Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	30,288.07
312-5000	Fire Construction Fund	
	0000820 Estimated Ending Restricted Reserve	112,168.71
315-5000	Police Facility Remodel Fund	
	0000840 Estimated Ending Restricted Reserve-Capital	3,762.86
410-5000	Water Fund	
	0000810 Estimated Ending Unreserved Balance	270,372.31
	0000820 Estimated Ending Restricted Reserve	142,945.20
	0000830 Estimated Ending Restricted Reserve-Debt	(289,980.25)
	0000840 Estimated Ending Restricted Reserve-Capital	930,826.03
420-5000	Wastewater Fund	
	0000810 Estimated Ending Unreserved Balance	571,140.44
	0000820 Estimated Ending Restricted Reserve	66,229.76
	0000830 Estimated Ending Restricted Reserve-Debt	315,037.14
	0000840 Estimated Ending Restricted Reserve-Capital	1,478,979.30
430-5000	Surface/Storm Water Utility Fund	
	0000840 Estimated Ending Restricted Reserve-Capital	81,605.30
440-5000	Solid Waste Fund	
	0000810 Estimated Ending Unreserved Balance	175,363.51
	0000820 Estimated Ending Restricted Reserve	50,388.70
456-5000	Cemetery Fund	
	0000810 Estimated Ending Unreserved Balance	62,854.07
	0000820 Estimated Ending Restricted Reserve	9,766.10
457-5000	Cemetery Improvement Fund	
	0000840 Estimated Ending Restricted Reserve-Capital	34,132.58
460-5000	Golf Course Fund	
	0000810 Estimated Ending Unreserved Balance	70,163.72
465-5000	Parking Services Fund	
	0000810 Estimated Ending Unreserved Balance	(74,124.93)
	0000820 Estimated Ending Restricted Reserve	10,579.47
	0000830 Estimated Ending Restricted Reserve-Debt	3,176.22

City of Bellingham

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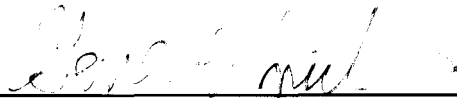
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613-5000	Police Officer's Pension Fund	
	0000820 Estimated Ending Restricted Reserve	7,365.26
621-5000	Prearrangement Trust Fund	
	0000820 Estimated Ending Restricted Reserve	(11,669.05)
622-5000	Library Gift Fund	
	0000820 Estimated Ending Restricted Reserve	3,483.83
		<u>\$ 12,513,031.82</u>

PASSED by Council this 19th day of July, 1999.

  
 \_\_\_\_\_  
 Council President

City of Bellingham  
 CITY ATTORNEY  
 210 Lottie Street  
 Bellingham, WA 98225  
 Telephone (360) 676-6903

APPROVED by me this 28<sup>th</sup> day of July, 1999.

Mark Bander  
Mayor

ATTEST: Lynn Carpenter  
Finance Director

APPROVED AS TO FORM:

R. Stinson  
Office of the City Attorney

Published: 7/23/99