

ORDINANCE NO. 2000-05-015

AN ORDINANCE RELATING TO THE 2000 BUDGET AND APPROPRIATING \$15,555,613.62 IN ADDITIONAL FUNDS IN VARIOUS FUNDS TO RECOGNIZE THE DIFFERENCES BETWEEN ESTIMATED BEGINNING RESERVE BALANCES AND ACTUAL 2000 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 2000 are available and are included in this ordinance;

NOW, THEREFORE, THE CITY OF BELLINGHAM DOES ORDAIN:

The sum of \$15,555,613.62 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	\$ 1,497,905.95
111-3000	Street Fund		
	0000810	Beginning Unreserved Balance	1,885,727.92
112-3000	Arterial Street Construction Fund		
	0000840	Beginning Restricted Reserve-Capital	203,022.17
113-3000	Paths & Trails Reserve Fund		
	0000820	Beginning Restricted Reserve	346.28
114-3000	Street/Storm Sewer Improvement Fund		
	0000840	Beginning Restricted Reserve-Capital	1,280.10
121-3000	General Reserve Fund		
	0000820	Beginning Restricted Reserve	3,855.97

City of Bellingham

CITY ATTORNEY

210 Lottie Street

Bellingham, WA 98225

Telephone (360) 676-6903

123-3000	Park Site Acquisition Fund	
	0000840 Beginning Restricted Reserve-Capital	(3,938.71)
124-3000	Computer Reserve Fund	
	0000820 Beginning Restricted Reserve	105,466.59
125-3000	Capital Maintenance Fund	
	0000820 Beginning Restricted Reserve	629,511.89
141-3000	1st 1/4% Real Estate Excise Tax Fund	
	0000840 Beginning Restricted Reserve-Capital	1,900,173.90
142-3000	2nd 1/4% Real Estate Excise Tax Fund	
	0000840 Beginning Restricted Reserve-Capital	565,410.85
151-3000	Police Federal Equitable Sharing Fund	
	0000820 Beginning Restricted Reserve	(16,020.91)
152-3000	Asset Forfeiture/Dug Enforcement Fund	
	0000820 Beginning Restricted Reserve	135,546.46
153-3000	Criminal Justice Fund	
	0000820 Beginning Restricted Reserve	191,086.02
160-3000	Public Safety Dispatch Fund	
	0000810 Beginning Unreserved Balance	346,276.64
171-3000	Greenways Fund	
	0000820 Beginning Restricted Reserve	413,567.02
172-3000	Beyond Greenways Fund	
	0000820 Beginning Restricted Reserve	13,646.57
180-3000	Tourism Fund	
	0000820 Beginning Restricted Reserve	49,986.91
190-3000	Housing/Community Development Fund	
	0000810 Beginning Unreserved Balance	18,123.25
211-3000	1992 Fire GO Bond Redemption Fund	
	0000830 Beginning Restricted Reserve-Debt	3,059.74
212-3000	1992 GO Refunded Bond Fund	
	0000830 Beginning Restricted Reserve-Debt	(777.25)
216-3000	1994 Aquatic Facility GO Bond Fund	
	0000830 Beginning Restricted Reserve-Debt	316.63
221-3000	1992 Police Facility Bond Fund	
	0000830 Beginning Restricted Reserve-Debt	(53.28)
222-3000	LTGO Bond Redemption Fund	
	0000830 Beginning Restricted Reserve - Debt	
223-3000	Refunding GO Bonds 1996 Fund	
	0000830 Beginning Restricted Reserve-Debt	641.17
230-3000	Criminal Justice Settlement Fund	
	0000830 Beginning Restricted Reserve-Debt	(8,077.08)
231-3000	Drake Note Fund	
	0000830 Beginning Restricted Reserve-Debt	(30.07)
232-3000	P.W. State Loan-Roeder Avenue Fund	
	0000830 Beginning Restricted Reserve-Debt	
233-3000	P.W. State Loan-Woburn Street Fund	
	0000830 Beginning Restricted Reserve-Debt	14.20
234-3000	CERB Loans Fund	
	0000830 Beginning Restricted Reserve-Debt	.02

City of Bellingham

CITY ATTORNEY

210 Lottie Street

Bellingham, WA 98225

Telephone (360) 676-6903

245-3000	LID Guaranty Fund	
	0000830 Beginning Restricted Reserve-Debt	22,931.86
254-3000	#1079 Central Business District Fund	
	0000830 Beginning Restricted Reserve-Debt	55,448.89
260-3000	#1089 Samish Way Sewer	
	0000830 Beginning Restricted Reserve-Debt	1,421.09
264-3000	#1099 Barkley Boulevard Fund	
	0000830 Beginning Restricted Reserve-Debt	12,966.74
265-3000	#1098 Victor Street Fund	
	0000830 Beginning Restricted Reserve-Debt	393.38
269-3000	#1102 Haggin/Huntington WSS Fund	
	0000830 Beginning Restricted Reserve-Debt	44,971.30
270-3000	#1106 Bakerview Road Fund	
	0000830 Beginning Restricted Reserve-Debt	9,184.52
271-3000	#1107/1108 Telegraph/Barkley Fund	
	0000830 Beginning Restricted Reserve-Debt	35,979.83
312-3000	Fire Construction Fund	
	0000820 Beginning Restricted Reserve	710,499.19
313-3000	City Hall Annex Fund	
	0000820 Beginning Restricted Reserve	310,770.46
315-3000	Police Facility Remodel Fund	
	0000840 Beginning Restricted Reserve-Capital	(6,167.93)
410-3000	Water Fund	
	0000810 Beginning Unreserved Balance	1,473,175.26
	0000820 Beginning Restricted Reserve	8,504.13
	0000830 Beginning Restricted Reserve-Debt	(721,048.83)
	0000840 Beginning Restricted Reserve-Capital	359,336.42
420-3000	Wastewater Fund	
	0000810 Beginning Unreserved Balance	2,688,778.32
	0000830 Beginning Restricted Reserve-Debt	563,558.80
	0000840 Beginning Restricted Reserve-Capital	(200,199.83)
430-3000	Surface/Storm Water Utility Fund	
	0000840 Beginning Restricted Reserve-Capital	165,304.39
440-3000	Solid Waste Fund	
	0000810 Beginning Unreserved Balance	386,334.35
456-3000	Cemetery Fund	
	0000810 Beginning Unreserved Balance	63,344.25
457-3000	Cemetery Improvement Fund	
	0000840 Beginning Restricted Reserve-Capital	1,006.44
460-3000	Golf Course Fund	
	0000810 Beginning Unreserved Balance	137,916.74
465-3000	Parking Services Fund	
	0000810 Beginning Unreserved Balance	10,827.32
	0000830 Beginning Restricted Reserve-Debt	10,956.50
470-3000	Medic One Fund	
	0000810 Beginning Unreserved Balance	86,530.02

City of Bellingham

CITY ATTORNEY

210 Lottie Street

Bellingham, WA 98225

Telephone (360) 676-6903

475-3000	Building Services Fund	
	0000810 Beginning Unreserved Balance	462,876.55
510-3000	Fleet Administration Fund	
	0000810 Beginning Unreserved Balance	546,018.09
520-3000	Purchasing/Materials Management Fund	
	0000810 Beginning Unreserved Balance	(247,935.14)
530-3000	Facilities Administration Fund	
	0000810 Beginning Unreserved Balance	479,725.32
540-3000	Telecommunications Fund	
	0000810 Beginning Unreserved Balance	56,062.49
550-3000	Claims and Litigation Fund	
	0000820 Beginning Restricted Reserve	(21,127.41)
561-3000	Unemployment Compensation Fund	
	0000810 Beginning Unreserved Balance	10,552.47
562-3000	Worker's Compensation Fund	
	0000810 Beginning Unreserved Balance	(4,842.55)
565-3000	Health Benefits Fund	
	0000820 Beginning Restricted Reserve	91,357.90
601-3000	Beyond Greenways Endowment Fund	
	0000820 Beginning Restricted Reserve	7,437.24
612-3000	Firefighter's Pension Fund	
	0000820 Beginning Restricted Reserve	(9,368.70)
613-3000	Police Officer's Pension Fund	
	0000820 Beginning Restricted Reserve	10,042.74
614-3000	Firefighters' Long Term Care Fund	
	0000820 Beginning Restricted Reserve	205.33
615-3000	Police Officers' Long Term Care Fund	
	0000820 Beginning Restricted Reserve	133.83
621-3000	Prearrangement Trust Fund	
	0000820 Beginning Restricted Reserve	282.26
622-3000	Library Gift Fund	
	0000820 Beginning Restricted Reserve	<u>5,336.96</u>
		\$ 15,555,613.62

To be credited as follows:

001-5000	General Fund	
	0000810 Estimated Ending Unreserved Balance	\$ 1,145,647.15
	0000820 Estimated Ending Restricted Reserve	352,258.80
111-5000	Street Fund	
	0000810 Estimated Ending Unreserved Balance	1,311,691.61
	0000820 Estimated Ending Restricted Reserve	574,036.31
112-5000	Arterial Street Construction Fund	
	0000840 Estimated Ending Restricted Reserve-Capital	203,022.17
113-5000	Paths & Trails Reserve Fund	
	0000820 Estimated Ending Restricted Reserve	346.28
114-5000	Street/Storm Sewer Improvement Fund	
	0000840 Estimated Ending Restricted Reserve-Capital	1,280.10

City of Bellingham
CITY ATTORNEY
210 Lottie Street

Bellingham, WA 98225

Telephone (360) 676-6903

121-5000	General Reserve Fund	
	0000820 Estimated Ending Restricted Reserve	3,855.97
123-5000	Park Site Acquisition Fund	
	0000840 Estimated Ending Restricted Reserve-Capital	(3,938.71)
124-5000	Computer Reserve Fund	
	0000820 Estimated Ending Restricted Reserve	105,466.59
125-5000	Capital Maintenance Fund	
	0000820 Estimated Ending Restricted Reserve	629,511.89
141-5000	1st 1/4% Real Estate Excise Tax Fund	
	0000840 Estimated Ending Restricted Reserve-Capital	1,900,173.90
142-5000	2nd 1/4% Real Estate Excise Tax Fund	
	0000840 Estimated Ending Restricted Reserve-Capital	565,410.85
151-5000	Police Federal Equitable Sharing Fund	
	0000820 Estimated Ending Restricted Reserve	(16,020.91)
152-5000	Asset Forfeiture/Drug Enforcement Fund	
	0000820 Estimated Ending Restricted Reserve	135,546.46
153-5000	Criminal Justice Fund	
	0000820 Estimated Ending Restricted Reserve	191,086.02
160-5000	Public Safety Dispatch Fund	
	0000810 Estimated Ending Unreserved Balance	329,331.87
	0000820 Estimated Ending Restricted Reserve	16,944.77
171-5000	Greenways Fund	
	0000820 Estimated Ending Restricted Reserve	413,567.02
172-5000	Beyond Greenways Fund	
	0000820 Estimated Ending Restricted Reserve	13,646.57
180-5000	Tourism Fund	
	0000820 Estimated Ending Restricted Reserve	49,986.91
190-5000	Housing/Community Development Fund	
	0000810 Estimated Ending Unreserved Balance	18,123.25
211-5000	1992 Fire GO Bond Redemption Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	3,059.74
212-5000	1992 GO Refunded Bond Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	(777.25)
216-5000	1994 Aquatic Facility GO Bond Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	316.63
221-5000	1992 Police Facility Bond Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	(53.28)
222-5000	LTGO Bond Redemption Fund	
	0000830 Estimated Ending Restricted Reserve - Debt	6.21
223-5000	Refunding GO Bonds 1996 Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	641.17
230-5000	Criminal Justice Settlement Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	(8,077.08)
231-5000	Drake Note Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	(30.07)
232-5000	P.W. State Loan-Roeder Avenue Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	57.47
233-5000	P.W. State Loan-Woburn Street Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	14.20

City of Bellingham
CITY ATTORNEY
210 Lottie Street

Bellingham, WA 98225

Telephone (360) 676-6903

234-5000	CERB Loans Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	.02
245-5000	LID Guaranty Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	22,931.86
254-5000	#1079 Central Business District Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	55,448.89
260-5000	#1089 Samish Way Sewer	
	0000830 Estimated Ending Restricted Reserve-Debt	1,421.09
264-5000	#1099 Barkley Boulevard Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	12,966.74
265-5000	#1098 Victor Street Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	393.38
269-5000	#1102 Haggin/Huntington WSS Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	44,971.30
270-5000	#1106 Bakerview Road Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	9,184.52
271-5000	#1107/1108 Telegraph/Barkley Fund	
	0000830 Estimated Ending Restricted Reserve-Debt	35,979.83
312-5000	Fire Construction Fund	
	0000820 Estimated Ending Restricted Reserve	710,499.19
313-5000	City Hall Annex Fund	
	0000820 Estimated Ending Restricted Reserve	310,770.46
315-5000	Police Facility Remodel Fund	
	0000840 Estimated Ending Restricted Reserve-Capital	(6,167.93)
410-5000	Water Fund	
	0000810 Estimated Ending Unreserved Balance	(17,273.26)
	0000820 Estimated Ending Restricted Reserve	623,452.65
	0000830 Estimated Ending Restricted Reserve-Debt	(721,048.83)
	0000840 Estimated Ending Restricted Reserve-Capital	1,234,836.42
420-5000	Wastewater Fund	
	0000810 Estimated Ending Unreserved Balance	2,111,297.49
	0000820 Estimated Ending Restricted Reserve	315,730.83
	0000830 Estimated Ending Restricted Reserve-Debt	563,558.80
	0000840 Estimated Ending Restricted Reserve-Capital	61,550.17
430-5000	Surface/Storm Water Utility Fund	
	0000840 Estimated Ending Restricted Reserve-Capital	165,304.39
440-5000	Solid Waste Fund	
	0000810 Estimated Ending Unreserved Balance	305,764.80
	0000820 Estimated Ending Restricted Reserve	80,569.55
456-5000	Cemetery Fund	
	0000810 Estimated Ending Unreserved Balance	45,214.97
	0000820 Estimated Ending Restricted Reserve	18,129.28
457-5000	Cemetery Improvement Fund	
	0000840 Estimated Ending Restricted Reserve-Capital	1,006.44
460-5000	Golf Course Fund	
	0000810 Estimated Ending Unreserved Balance	137,916.74

City of Bellingham

CITY ATTORNEY

210 Lottie Street

Bellingham, WA 98225

Telephone (360) 676-6903

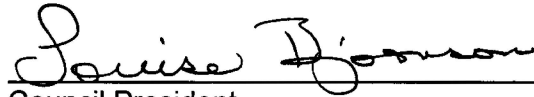
465-5000	Parking Services Fund	
	0000810	Estimated Ending Unreserved Balance (2,197.72)
	0000820	Estimated Ending Restricted Reserve 13,025.04
	0000830	Estimated Ending Restricted Reserve-Debt 10,956.50
470-5000	Medic One Fund	
	0000810	Estimated Ending Unreserved Balance 24,727.92
	0000820	Estimated Ending Restricted Reserve 61,802.10
475-5000	Building Services Fund	
	0000810	Estimated Ending Unreserved Balance 446,404.20
	0000820	Estimated Ending Restricted Reserve 16,472.35
510-5000	Fleet Administration Fund	
	0000810	Estimated Ending Unreserved Balance 389,346.88
	0000820	Estimated Ending Restricted Reserve 156,671.21
520-5000	Purchasing/Materials Management Fund	
	0000810	Estimated Ending Unreserved Balance (247,935.14)
530-5000	Facilities Administration Fund	
	0000810	Estimated Ending Unreserved Balance 471,127.80
	0000820	Estimated Ending Restricted Reserve 8,597.52
540-5000	Telecommunications Fund	
	0000810	Estimated Ending Unreserved Balance 56,062.49
550-5000	Claims and Litigation Fund	
	0000820	Estimated Ending Restricted Reserve (21,127.41)
561-5000	Unemployment Compensation Fund	
	0000810	Estimated Ending Unreserved Balance 10,552.47
562-5000	Worker's Compensation Fund	
	0000810	Estimated Ending Unreserved Balance (4,842.55)
565-5000	Health Benefits Fund	
	0000820	Estimated Ending Restricted Reserve 91,357.90
601-5000	Beyond Greenways Endowment Fund	
	0000820	Estimated Ending Restricted Reserve 7,437.24
612-5000	Firefighter's Pension Fund	
	0000820	Estimated Ending Restricted Reserve (9,368.70)
613-5000	Police Officer's Pension Fund	
	0000820	Estimated Ending Restricted Reserve 10,042.74
614-5000	Firefighters' Long Term Care Fund	
	0000820	Estimated Ending Restricted Reserve 205.33
615-5000	Police Officers' Long Term Care Fund	
	0000820	Estimated Ending Restricted Reserve 133.83
621-5000	Prearrangement Trust Fund	
	0000820	Estimated Ending Restricted Reserve 282.26
622-5000	Library Gift Fund	
	0000820	Estimated Ending Restricted Reserve <u>5,336.96</u>
		\$ 15,555,613.62

City of Bellingham
CITY ATTORNEY
210 Lottie Street

Bellingham, WA 98225

Telephone (360) 676-6903

PASSED by Council this 8th day of May, 2000.




Council President

APPROVED by me this 11th day of May, 2000.




Mayor Pro Tempore

ATTEST:



Finance Director

APPROVED AS TO FORM:



Office of the City Attorney

Published: 5/12/00