

ORDINANCE NO. 2013-04-021

AN ORDINANCE RELATING TO THE 2013 BUDGET RECONCILING THE DIFFERENCES BETWEEN BUDGETED ESTIMATED 2013 BEGINNING RESERVE BALANCES AND ACTUAL 2013 BEGINNING RESERVE BALANCES, AND PLACING THE DIFFERENCES IN THE ENDING RESERVE BALANCES FOR A NET RESERVE INCREASE OF \$42,387,680.00.

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, some of the differences result from funds that were budgeted for expenditure in 2012 but remained unspent at year end and may be reappropriated in the 2013 budget; and,

WHEREAS, pursuant to Finance Policy 96-2, the differences between estimated and actual beginning reserve balances are to be recognized by ordinance and recorded in estimated ending reserve balance accounts; and,

WHEREAS, the amounts for 2013 are now available and are included in this ordinance.

NOW, THEREFORE, THE CITY OF BELLINGHAM DOES ORDAIN:

The sum of \$45,273,914.00 is hereby credited to increase the budgeted estimated beginning reserve accounts shown below in order to reconcile budgeted estimated beginning reserves for 2013 to actual beginning reserve balances for 2013:

<u>001</u>	<u>GENERAL FUND</u>		
001-30000000810	BEG UNDESIGNATED BALANCE	\$	2,007,720.00
261	<u>LEGAL SERVICES</u>		
001-32610000820	BEG DESIGNATED RESERVE	\$	9,649.00
711	<u>FIRE ADMINISTRATION</u>		
001-37110000821	BEG DESIGNATED RESV-DONATED	\$	99.00
<u>111</u>	<u>STREET FUND</u>		
	<u>PUBLIC WORKS</u>		
000			
111-30000000810	BEG UNDESIGNATED BALANCE	\$	8,873,376.00
<u>113</u>	<u>PATHS & TRAILS RESERVE FUND</u>		
	<u>PUBLIC WORKS</u>		
000			
113-30000000820	BEG DESIGNATED RESERVE	\$	214.00

13-12

City of Bellingham
City Attorney
210 Lottie Street
Bellingham, Washington 98225
360-778-8270

<u>123</u>		<u>PARKSITE ACQUISITION FUND</u>		
	000	PARKS & RECREATION		
123-30000000840		BEG DESIGNATED RESERVE - CAP	\$	216,960.00
<u>125</u>		<u>CAPITAL MAINT FUND</u>		
	671	COMMERCIAL LEASING		
125-36710000825		BEG DESIGNATED RES FED BLDG	\$	251.00
<u>126</u>		<u>LIBRARY GIFT FUND FUND</u>		
	193	LIBRARY SERVICES		
126-31930000820		BEG DESIGNATED RESERVE	\$	38,912.00
<u>131</u>		<u>OLYMPIC PIPELINE INCIDENT FUND</u>		
	000	PUBLIC WORKS		
131-30000000820		BEG DESIGNATED RESERVE	\$	556,687.00
<u>132</u>		<u>SQUALICUM PARK/OLYMPIC FUND</u>		
	000	PARKS & RECREATION		
132-30000000840		BEG DESIGNATED RESERVE	\$	15,439.00
<u>134</u>		<u>OLYMPIC - WHATCOM FALL PK ADDL FUND</u>		
	000	PARKS & RECREATION		
134-30000000840		BEG DESIGNATED RESERVE	\$	3,359.00
<u>135</u>		<u>LITTLE SQUALICUM - OESER STLMT FUND</u>		
	000	PARKS & RECREATION		
135-30000000820		BEGINNING DESIGNATED RESERVE	\$	6,144.00
<u>136</u>		<u>S. STATE STREET REMEDIATION FUND</u>		
	000	PARKS & RECREATION		
136-30000000820		BEGINNING DESIGNATED RESERVE	\$	28,298.00
<u>141</u>		<u>1ST 1/4%REAL ESTATE EXCISE TAX FUND</u>		
	000	GENERAL		
141-30000000841		BEG DESIG RESV-CAP-WATERFRONT	\$	1,361,748.00
<u>142</u>		<u>2ND 1/4%REAL ESTATE EXCISE TAX FUND</u>		
	000	GENERAL		
142-30000000820		BEG DESIGNATED RESERVE	\$	63,027.00
142-30000000840		BEG DESIGNATED RESERVE - CAP	\$	306,039.00
<u>152</u>		<u>ASSET FORFEITURE/DRUG ENFORCE. FUND</u>		
	000	POLICE		
152-30000000820		BEG DESIGNATED RESERVE	\$	51,212.00

13-12

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<u>160</u>		<u>PUBLIC SAFETY DISPATCH FUND</u>		
	000	POLICE		
160-30000000810		BEG UNDESIGNATED BALANCE	\$	404,345.00
<u>161</u>		<u>TRANSPORTATION BENEFIT DIST FUND</u>		
	000	PUBLIC WORKS		
161-30000000810		BEGINNING UNDESIGNATED BALANCE	\$	1,022,615.00
<u>173</u>		<u>GREENWAYS III FUND</u>		
	000	PARKS & RECREATION		
173-30000000820		BEG DESIGNATED RESERVE	\$	263,307.00
<u>177</u>		<u>PARK IMPACT FUND</u>		
	000	PARKS & RECREATION		
177-30000000840		BEG DESIGNATED RESERVE - CAP	\$	280,864.00
<u>178</u>		<u>SPORTSPLEX FUND</u>		
	000	PARKS & RECREATION		
178-30000000820		BEG DESIGNATED RESERVE	\$	1,455.00
<u>180</u>		<u>TOURISM FUND</u>		
	522	TOURISM ACTIVITY & FACILITIES		
180-35220000820		BEGINNING DESIGNATED RESERVE	\$	4,888.00
<u>224</u>		<u>2004 SPORTSPLEX ACQ. LTGO FUND</u>		
	000	DEBT SERVICES		
224-30000000830		BEG RESERVE - DEBT	\$	101.00
<u>226</u>		<u>2011 QEC BOND FUND</u>		
	000	DEBT SERVICES		
226-30000000830		BEG RESERVE - DEBT	\$	118,283.00
<u>245</u>		<u>LID GUARANTY FUND FUND</u>		
	000	DEBT SERVICES		
245-30000000830		BEG RESERVE - DEBT	\$	160,429.00
<u>270</u>		<u>#1106 BAKERVIEW RD FUND</u>		
	000	DEBT SERVICES		
270-30000000830		BEG RESERVE - DEBT	\$	48,596.00

<u>410</u>		<u>WATER FUND FUND</u>		
	000	PUBLIC WORKS		
410-30000000810		BEG UNDESIGNATED BALANCE	\$	6,894,318.00
	668	WATERSHED ACQUISITION & MGMNT.		
410-36680000820		BEG DESIGNATED RESERVE	\$	65,655.00
<u>420</u>		<u>WASTEWATER FUND FUND</u>		
	000	PUBLIC WORKS		
420-30000000810		BEG UNDESIGNATED BALANCE	\$	16,894,262.00
<u>430</u>		<u>STORM/SURFACE WATER UTILITY FUND</u>		
	000	PUBLIC WORKS		
430-30000000810		BEG UNDESIGNATED BALANCE	\$	3,536,488.00
<u>440</u>		<u>SOLID WASTE FUND FUND</u>		
	000	PUBLIC WORKS		
440-30000000810		BEG UNDESIGNATED BALANCE	\$	66,824.00
<u>460</u>		<u>GOLF COURSE FUND</u>		
	000	PARKS & RECREATION		
460-30000000810		BEG UNDESIGNATED BALANCE	\$	33,133.00
<u>465</u>		<u>PARKING SERVICES FUND</u>		
	000	PUBLIC WORKS		
465-30000000810		BEG UNDESIGNATED BALANCE	\$	206,756.00
<u>470</u>		<u>MEDIC ONE FUND</u>		
	000	FIRE		
470-30000000821		BEG DESIGNATED RESV-DONATED	\$	7,183.00
<u>510</u>		<u>FLEET ADMINISTRATION FUND</u>		
	000	PUBLIC WORKS		
510-30000000810		BEG UNDESIGNATED BALANCE	\$	126,160.00
<u>530</u>		<u>FACILITIES ADMINISTRATION FUND</u>		
	000	PUBLIC WORKS		
530-30000000810		BEG UNDESIGNATED BALANCE	\$	213,276.00
<u>540</u>		<u>TECH AND TELECOM FUND FUND</u>		
	252	TECHNOLOGY REPLACEMENTS		
540-32520000820		BEGINNING DESIGNATED RESERVE	\$	97,649.00

<u>550</u>		<u>CLAIMS, LIT & PROP LOSS FUND FUND</u>		
	000	LEGAL		
550-30000000820		BEG DESIGNATED RESERVE	\$	411,724.00
<u>561</u>		<u>UNEMPLOYMENT COMPENSATION FUND</u>		
	244	UNEMPLOYMENT BENEFITS SERVICES		
561-32440000810		BEG UNDESIGNATED BALANCE	\$	78,804.00
<u>562</u>		<u>WORKERS COMP SELF-INSURANCE FUND</u>		
	245	WORKERS COMP BENEFITS SERVICES		
562-32450000820		BEG DESIGNATED RESERVE	\$	11,096.00
<u>612</u>		<u>FIREFIGHTER'S PENSIONS FUND</u>		
	247	PENSION BENEFIT SERVICES		
	323	PENSION		
612-32473230820		BEG DESIGNATED RESERVE	\$	296,132.00
<u>613</u>		<u>POLICE OFFICER'S PENSIONS FUND</u>		
	247	PENSION BENEFIT SERVICES		
	325	LT CARE		
613-32473250820		BEG DESIGNATED RESERVE	\$	156,946.00
<u>701</u>		<u>GREENWAYS MAINTENANCE ENDOWMNT FUND</u>		
	000	PARKS & RECREATION		
701-30000000820		BEG DESIGNATED RESERVE	\$	89,242.00
<u>702</u>		<u>NAT RES PROTECT & RESTORE FUND</u>		
	628	NATURAL RESOURCES		
702-36280000810		BEGINNING UNDESIGNATED BALANCE	\$	118,164.00
<u>965</u>		<u>PUBLIC FACILITIES DISTRICT FUND</u>		
	000	PUBLIC FACILITIES DISTRICT		
965-30000000810		BEGINNING UNDESIGNATED RESERVE	\$	103,380.00
<u>970</u>		<u>PUBLIC DEVELOPMENT AUTHORITY FUND</u>		
	971	PUBLIC DEV. AUTHORITY ADMIN		
970-39710000810		BEGINNING UNDESIGNATED RESERVE	\$	22,705.00
		TOTAL BEGINNING RESERVE INCREASES	\$	45,273,914.00

The sum of \$45,273,914.00 is hereby debited to increase the budgeted estimated ending reserve accounts shown below in order to recognize the impact of the increases in budgeted estimated beginning reserve balances for 2013:

<u>001</u>	<u>GENERAL FUND</u>		
001-50000000810	EST END UNDESIGNATED RESERVE	\$	2,007,720.00
261	LEGAL SERVICES		
001-52610000820	EST END DESIGNATED RESERVE	\$	9,649.00
711	FIRE ADMINISTRATION		
001-57110000821	EST END DESIGNATED RES-DONATED	\$	99.00
<u>111</u>	<u>STREET FUND</u>		
000	PUBLIC WORKS		
111-50000000810	EST END UNDESIGNATED RESERVE	\$	8,873,376.00
<u>113</u>	<u>PATHS & TRAILS RESERVE FUND</u>		
000	PUBLIC WORKS		
113-50000000820	EST END DESIGNATED RESERVE	\$	214.00
<u>123</u>	<u>PARKSITE ACQUISITION FUND</u>		
000	PARKS & RECREATION		
123-50000000840	EST END RESTRICT RSRV-CAPITAL	\$	216,960.00
<u>125</u>	<u>CAPITAL MAINT FUND</u>		
671	COMMERCIAL LEASING		
125-56710000825	EST END RESERVE FED BLDG	\$	251.00
<u>126</u>	<u>LIBRARY GIFT FUND FUND</u>		
193	LIBRARY SERVICES		
126-51930000820	EST END DESIGNATED RESERVE	\$	38,912.00
<u>131</u>	<u>OLYMPIC PIPELINE INCIDENT FUND</u>		
000	PUBLIC WORKS		
131-50000000820	EST END DESIGNATED RESERVE	\$	556,887.00
<u>132</u>	<u>SQUALICUM PARK/OLYMPIC FUND</u>		
000	PARKS & RECREATION		
132-50000000840	EST END RESTRICT RSRV-CAPITAL	\$	15,439.00
<u>134</u>	<u>OLYMPIC - WHATCOM FALL PK ADDL FUND</u>		
000	PARKS & RECREATION		
134-50000000840	EST END RESTRICT RSRV-CAPITAL	\$	3,359.00

<u>135</u>		<u>LITTLE SQUALICUM - OESER STLMT FUND</u>		
	000	PARKS & RECREATION		
135-50000000820		EST END DESIGNATED RESERVE	\$	6,144.00
<u>136</u>		<u>S. STATE STREET REMEDIATION FUND</u>		
	000	PARKS & RECREATION		
136-50000000820		EST END DESIGNATED RESERVE	\$	28,298.00
<u>141</u>		<u>1ST 1/4%REAL ESTATE EXCISE TAX FUND</u>		
	000	GENERAL		
141-50000000841		EST END RSTR RSV-CAP-WATERFRNT	\$	1,361,748.00
<u>142</u>		<u>2ND 1/4%REAL ESTATE EXCISE TAX FUND</u>		
	000	GENERAL		
142-50000000820		EST END DESIGNATED RESERVE	\$	63,027.00
142-50000000840		EST END RESTRICT RSRV-CAPITAL	\$	306,039.00
<u>152</u>		<u>ASSET FORFEITURE/DRUG ENFORCE. FUND</u>		
	000	POLICE		
152-50000000820		EST END DESIGNATED RESERVE	\$	51,212.00
<u>160</u>		<u>PUBLIC SAFETY DISPATCH FUND</u>		
	000	POLICE		
160-50000000810		EST END UNDESIGNATED RESERVE	\$	404,345.00
<u>161</u>		<u>TRANSPORTATION BENEFIT DIST FUND</u>		
	000	PUBLIC WORKS		
161-50000000810		EST END UNDESIGNATED RESERVE	\$	1,022,615.00
<u>173</u>		<u>GREENWAYS III FUND</u>		
	000	PARKS & RECREATION		
173-50000000820		EST END DESIGNATED RESERVE	\$	263,307.00
<u>177</u>		<u>PARK IMPACT FUND</u>		
	000	PARKS & RECREATION		
177-50000000840		EST END RESTRICT RSRV-CAPITAL	\$	280,864.00
<u>178</u>		<u>SPORTSPLEX FUND</u>		
	000	PARKS & RECREATION		
178-50000000820		EST END DESIGNATED RESERVE	\$	1,455.00

<u>180</u>		<u>TOURISM FUND</u>		
	522	TOURISM ACTIVITY & FACILITIES		
180-55220000820		EST END DESIGNATED RESERVE	\$	4,888.00
<u>224</u>		<u>2004 SPORTSPLEX ACQ. LTGO FUND</u>		
	000	DEBT SERVICES		
224-50000000830		EST END RESTRICT RSRV-DEBT	\$	101.00
<u>226</u>		<u>2011 QEC BOND FUND</u>		
	000	DEBT SERVICES		
226-50000000830		EST END RESTRICT RSRV-DEBT	\$	118,283.00
<u>245</u>		<u>LID GUARANTY FUND FUND</u>		
	000	DEBT SERVICES		
245-50000000830		EST END RESTRICT RSRV-DEBT	\$	160,429.00
<u>270</u>		<u>#1106 BAKERVIEW RD FUND</u>		
	000	DEBT SERVICES		
270-50000000830		EST END RESTRICT RSRV-DEBT	\$	48,596.00
<u>410</u>		<u>WATER FUND FUND</u>		
	000	PUBLIC WORKS		
410-50000000810		EST END UNDESIGNATED RESERVE	\$	6,894,318.00
	668	WATERSHED ACQUISITION & MGMNT.		
410-56680000820		EST END DESIGNATED RESERVE	\$	65,655.00
<u>420</u>		<u>WASTEWATER FUND FUND</u>		
	000	PUBLIC WORKS		
420-50000000810		EST END UNDESIGNATED RESERVE	\$	16,894,262.00
<u>430</u>		<u>STORM/SURFACE WATER UTILITY FUND</u>		
	000	PUBLIC WORKS		
430-50000000810		EST END UNDESIGNATED RESERVE	\$	3,536,488.00
<u>440</u>		<u>SOLID WASTE FUND FUND</u>		
	000	PUBLIC WORKS		
440-50000000810		EST END UNDESIGNATED RESERVE	\$	66,824.00
<u>460</u>		<u>GOLF COURSE FUND</u>		
	000	PARKS & RECREATION		
460-50000000810		EST END UNDESIGNATED RESERVE	\$	33,133.00

<u>465</u>		<u>PARKING SERVICES FUND</u>		
	000	PUBLIC WORKS		
465-50000000810		EST END UNDESIGNATED RESERVE	\$	206,756.00
<u>470</u>		<u>MEDIC ONE FUND</u>		
	000	FIRE		
470-50000000821		EST END DESIGNATED RES-DONATED	\$	7,183.00
<u>510</u>		<u>FLEET ADMINISTRATION FUND</u>		
	000	PUBLIC WORKS		
510-50000000810		EST END UNDESIGNATED RESERVE	\$	126,160.00
<u>530</u>		<u>FACILITIES ADMINISTRATION FUND</u>		
	000	PUBLIC WORKS		
530-50000000810		EST END UNDESIGNATED RESERVE	\$	213,276.00
<u>541</u>		<u>TECHNOLOGY REPL AND RESERVE FUND</u>		
	252	TECHNOLOGY REPLACEMENTS		
541-52520000820		EST END DESIGNATED RESERVE	\$	97,649.00
<u>550</u>		<u>CLAIMS, LIT & PROP LOSS FUND FUND</u>		
	000	LEGAL		
550-50000000820		EST END DESIGNATED RESERVE	\$	411,724.00
<u>561</u>		<u>UNEMPLOYMENT COMPENSATION FUND</u>		
	244	UNEMPLOYMENT BENEFITS SERVICES		
561-52440000810		EST END UNDESIGNATED RESERVE	\$	78,804.00
<u>562</u>		<u>WORKERS COMP SELF-INSURANCE FUND</u>		
	245	WORKERS COMP BENEFITS SERVICES		
562-52450000820		EST END DESIGNATED RESERVE	\$	11,096.00
<u>612</u>		<u>FIREFIGHTER'S PENSIONS FUND</u>		
	247	PENSION BENEFIT SERVICES		
	323	PENSION		
612-52473230820		EST END DESIGNATED RESERVE	\$	296,132.00
<u>613</u>		<u>POLICE OFFICER'S PENSIONS FUND</u>		
	247	PENSION BENEFIT SERVICES		
	325	LT CARE		
613-52473250820		EST END DESIGNATED RESERVE	\$	156,946.00

<u>701</u>		<u>GREENWAYS MAINTENANCE ENDOWMNT FUND</u>		
	000	PARKS & RECREATION		
701-50000000820		EST END DESIGNATED RESERVE	\$	89,242.00
<u>702</u>		<u>NAT RES PROTECT & RESTORE FUND</u>		
	628	NATURAL RESOURCES		
702-56280000810		EST END UNDESIGNATED RESERVE	\$	118,164.00
<u>965</u>		<u>PUBLIC FACILITIES DISTRICT FUND</u>		
	000	PUBLIC FACILITIES DISTRICT		
965-50000000810		EST END UNDESIGNATED RESERVE	\$	103,380.00
<u>970</u>		<u>PUBLIC DEVELOPMENT AUTHORITY FUND</u>		
	971	PUBLIC DEV. AUTHORITY ADMIN		
970-59710000810		BEGINNING UNDESIGNATED RESERVE	\$	22,705.00
		TOTAL ENDING RESERVE INCREASES	\$	45,273,914.00

The sum of \$2,886,234.00 is hereby credited to decrease the budgeted estimated ending reserve accounts as shown below in order to recognize the impact of the decreases in budgeted estimated beginning reserve balances for 2013:

<u>141</u>		<u>1ST 1/4%REAL ESTATE EXCISE TAX FUND</u>		
	000	GENERAL		
141-50000000840		EST END RESTRICT RSRV-CAPITAL	\$	67,514.00
<u>151</u>		<u>POLICE FEDERAL EQUITABLE SHARE FUND</u>		
	000	POLICE		
151-50000000820		EST END DESIGNATED RESERVE	\$	49,577.00
<u>153</u>		<u>CRIMINAL JUSTICE FUND</u>		
	000	POLICE		
153-50000000820		EST END DESIGNATED RESERVE	\$	140,130.00
<u>162</u>		<u>PUBL EDUC & GOV ACC TV FUND</u>		
	254	GOVERNMENT ACCESS TV		
162-52540000840		EST END RESTRICT RSRV-CAPITAL	\$	19,661.00
	256	PEG ACCESS TV		
162-52560000820		EST END DESIGNATED RESERVE	\$	5,889.00

<u>163</u>		<u>RESTRICTED EQUIPMENT/PEG FUND FUND</u>		
	251	EQUIPMENT/PEG		
163-52510000820		EST END DESIGNATED RESERVE	\$	13,264.00
<u>172</u>		<u>BEYOND GREENWAYS FUND</u>		
	000	PARKS & RECREATION		
172-50000000820		EST END DESIGNATED RESERVE	\$	5,273.00
<u>456</u>		<u>CEMETERY</u>		
	000	PARKS & RECREATION		
456-50000000810		EST END UNDESIGNATED RESERVE	\$	10,419.00
456-50000000823		EST END DESIGND RSRV-PREARRANG	\$	491.00
<u>460</u>		<u>GOLF COURSE FUND</u>		
	000	PARKS & RECREATION		
460-50000000820		EST END DESIGNATED RESERVE	\$	10,167.00
<u>470</u>		<u>MEDIC ONE FUND</u>		
	000	FIRE		
470-50000000820		EST END DESIGNATED RESERVE	\$	304,656.00
<u>475</u>		<u>DEVELOPMENT SERVICES FUND</u>		
	541	BUILDING SERVICES DIVISION		
475-55410000810		EST END UNDESIGNATED RESERVE	\$	158,659.00
<u>520</u>		<u>PURCHASING/MATERIALS MNGMT FUND</u>		
	000	PUBLIC WORKS		
520-50000000810		EST END UNDESIGNATED RESERVE	\$	677,169.00
520-50000000820		EST END DESIGNATED RESERVE	\$	79,850.00
<u>540</u>		<u>TECH AND TELECOM FUND FUND</u>		
	255	TELECOMMUNICATIONS		
540-52550000810		EST END UNDESIGNATED RESERVE	\$	12,412.00
<u>565</u>		<u>HEALTH BENEFITS FUND FUND</u>		
	246	HEALTH BENEFITS SERVICES		
565-52460000810		EST END UNDESIGNATED RESERVE	\$	833,740.00
<u>612</u>		<u>FIREFIGHTER'S PENSIONS FUND</u>		
	247	PENSION BENEFIT SERVICES		
612-52473250820		EST END DESIGNATED RESERVE	\$	267,371.00

<u>613</u>		<u>POLICE OFFICER'S PENSIONS FUND</u>		
	247	PENSION BENEFIT SERVICES		
613-52473230820		EST END DESIGNATED RESERVE	\$	130,901.00
<u>701</u>		<u>GREENWAYS MAINTENANCE ENDOWMNT FUND</u>		
	000	PARKS & RECREATION		
701-50000000810		EST END UNDESIGNATED RESERVE	\$	99,091.00
		TOTAL ENDING RESERVE DECREASES	\$	2,886,234.00

The sum of \$2,886,234.00 is hereby debited to decrease the budgeted estimated beginning reserve accounts as shown below in order to reconcile budgeted estimated beginning reserves for 2012 to actual beginning reserve balances for 2013:

<u>141</u>		<u>1ST 1/4%REAL ESTATE EXCISE TAX FUND</u>		
	000	GENERAL		
141-30000000840		BEG DESIGNATED RESERVE - CAP	\$	67,514.00
<u>151</u>		<u>POLICE FEDERAL EQUITABLE SHARE FUND</u>		
	000	POLICE		
151-30000000820		BEG DESIGNATED RESERVE	\$	49,577.00
<u>153</u>		<u>CRIMINAL JUSTICE FUND</u>		
	000	POLICE		
153-30000000820		BEG DESIGNATED RESERVE	\$	140,130.00
<u>162</u>		<u>PUBL EDUC & GOV ACC TV FUND</u>		
	254	GOVERNMENT ACCESS TV		
162-32540000840		BEG DESIGNATED RESERVE - CAP	\$	19,661.00
	256	PEG ACCESS TV		
162-32560000820		BEGINNING DESIGNATED RESERVE	\$	5,889.00
<u>163</u>		<u>RESTRICTED EQUIPMENT/PEG FUND FUND</u>		
	251	EQUIPMENT/PEG		
163-32510000820		BEGINNING DESIGNATED RESERVE	\$	13,264.00
<u>172</u>		<u>BEYOND GREENWAYS FUND</u>		
	000	PARKS & RECREATION		
172-30000000820		BEG DESIGNATED RESERVE	\$	5,273.00


<u>456</u>		<u>CEMETERY FUND</u>		
	000	PARKS & RECREATION		
456-30000000810		BEG UNDESIGNATED BALANCE	\$	10,419.00
456-30000000823		BEG DESIGNATED RESV-PREARRANGE	\$	491.00
<u>460</u>		<u>GOLF COURSE FUND</u>		
	000	PARKS & RECREATION		
460-30000000820		BEG DESIGNATED RESERVE	\$	10,167.00
<u>470</u>		<u>MEDIC ONE FUND</u>		
	000	FIRE		
470-30000000820		BEG DESIGNATED RESERVE	\$	304,656.00
<u>475</u>		<u>DEVELOPMENT SERVICES FUND</u>		
	541	BUILDING SERVICES DIVISION		
475-35410000810		BEGINNING UNDESIGNATED BALANCE	\$	158,659.00
<u>520</u>		<u>PURCHASING/MATERIALS MNGMT FUND</u>		
	000	PUBLIC WORKS		
520-30000000810		BEG UNDESIGNATED BALANCE	\$	677,169.00
520-30000000820		BEG DESIGNATED RESERVE	\$	79,850.00
<u>540</u>		<u>TECH AND TELECOM FUND FUND</u>		
	255	TELECOMMUNICATIONS		
540-32550000810		BEGINNING UNDESIGNATED BALANCE	\$	12,412.00
<u>565</u>		<u>HEALTH BENEFITS FUND FUND</u>		
	246	HEALTH BENEFITS SERVICES		
565-32460000810		BEG UNDESIGNATED BALANCE	\$	833,740.00
<u>612</u>		<u>FIREFIGHTER'S PENSIONS FUND</u>		
	247	PENSION BENEFIT SERVICES		
612-32473250820		BEG DESIGNATED RESERVE	\$	267,371.00
<u>613</u>		<u>POLICE OFFICER'S PENSIONS FUND</u>		
	247	PENSION BENEFIT SERVICES		
613-32473230820		BEG DESIGNATED RESERVE	\$	130,901.00
<u>701</u>		<u>GREENWAYS MAINTENANCE ENDOWMNT FUND</u>		
	000	PARKS & RECREATION		
701-30000000810		BEG UNDESIGNATED RESERVE	\$	99,091.00
		TOTAL ENDING RESERVE DECREASES	\$	2,886,234.00

PASSED by the Council this 8th day of April, 2013.



Council President

APPROVED by me this 12th day of April, 2013.



Mayor

ATTEST: 

Finance Director

APPROVED AS TO FORM:



Office of the City Attorney

Published:

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