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> 001-3000000810	<u>GENERAL FUND</u> BEG UNDESIGNATED BALANCE	\$ 2,007,720.00	
261 001-32610000820	<u>LEGAL SERVICES</u> BEG DESIGNATED RESERVE	\$ 9,649.00	
711 001-37110000821	FIRE ADMINISTRATION BEG DESIGNATED RESV-DONATED	\$ 99.00	
<u>111</u> 000 111-30000000810	<u>STREET FUND</u> PUBLIC WORKS BEG UNDESIGNATED BALANCE	\$ 8,873,376.00	
<u>113</u> 000 113-30000000820	<u>PATHS & TRAILS RESERVE FUND</u> PUBLIC WORKS BEG DESIGNATED RESERVE	\$ 214.00	
13-12		City of Bellingham City Attorney 210 Lottie Street Bellingham, Washington 98225	

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400	DARKOTE ADDIVISITION FUND		
<u>123</u> 000	PARKSITE ACQUISITION FUND PARKS & RECREATION		
123-3000000840	BEG DESIGNATED RESERVE - CAP	\$	216,960.00
123-3000000040	DEG DESIGNATED RESERVE - CAP	Φ	210,900.00
125	CAPITAL MAINT FUND		
671	COMMERCIAL LEASING		
125-36710000825	BEG DESIGNATED RES FED BLDG	\$	251.00
125-501 1000025	DEG DEGIGINATED RESTED DEDG	v	201.00
126	LIBRARY GIFT FUND FUND		
193	LIBRARY SERVICES		
126-31930000820	BEG DESIGNATED RESERVE	\$	38,912.00
		5. 7 42	
131	OLYMPIC PIPELINE INCIDENT FUND		
000	PUBLIC WORKS		
131-3000000820	BEG DESIGNATED RESERVE	\$	556,687.00
			252
<u>132</u>	SQUALICUM PARK/OLYMPIC FUND		
000	PARKS & RECREATION		
132-3000000840	BEG DESIGNATED RESERVE	\$	15,439.00
<u>134</u>	OLYMPIC - WHATCOM FALL PK ADDL FUND		
000	PARKS & RECREATION		
134-3000000840	BEG DESIGNATED RESERVE	\$	3,359.00
Notice of the second			
<u>135</u>	<u>LITTLE SQUALICUM - OESER STLMT FUND</u>		
000	PARKS & RECREATION		
135-3000000820	BEGINNING DESIGNATED RESERVE	\$	6,144.00
<u>136</u>	S. STATE STREET REMEDIATION FUND		
000	PARKS & RECREATION	•	
136-3000000820	BEGINNING DESIGNATED RESERVE	\$	28,298.00
1.41			
<u>141</u> 000	<u>1ST 1/4%REAL ESTATE EXCISE TAX FUND</u> GENERAL		
141-3000000841	BEG DESIG RESV-CAP-WATERFRONT	\$	1,361,748.00
141-300000041	DEG DESIG RESV-CAF-WATERFROM	Φ	1,301,740.00
142	2ND 1/4%REAL ESTATE EXCISE TAX FUND		
000	GENERAL		
142-3000000820	BEG DESIGNATED RESERVE	\$	63,027.00
142-3000000840	BEG DESIGNATED RESERVE - CAP	\$	306,039.00
	DEC DECISIONNED NECENTE - OAN	Ŷ	000,009.00
152	ASSET FORFEITURE/DRUG ENFORCE. FUNL)	
000	POLICE	-	
152-3000000820	BEG DESIGNATED RESERVE	\$	51,212.00
100 - 10 - 19 - 10 AL AMARIA - 10 AMARIA	24 Berl		
13-12		City of Bel	
		City Att 210 Lottie	
	Be	llingham, Was	hington 98225
•		360-778	-8270

160	PUBLIC SAFETY DISPATCH FUND		
000	POLICE		
160-3000000810	BEG UNDESIGNATED BALANCE	\$	404,345.00
		•	
161	TRANSPORTATION BENEFIT DIST FUND		
000	PUBLIC WORKS		
161-3000000810	BEGINNING UNDESIGNATED BALANCE	\$	1,022,615.00
		4. 5 .	
173	GREENWAYS III FUND		
000	PARKS & RECREATION		
173-3000000820	BEG DESIGNATED RESERVE	\$	263,307.00
			,
177	PARK IMPACT FUND		
	PARKS & RECREATION		
177-3000000840	BEG DESIGNATED RESERVE - CAP	\$	280,864.00
		•	,
178	SPORTSPLEX FUND		
000	PARKS & RECREATION		
178-3000000820	BEG DESIGNATED RESERVE	\$	1,455.00
180	TOURISM FUND		
522	TOURISM ACTIVITY & FACILITIES		
180-35220000820	BEGINNING DESIGNATED RESERVE	\$	4,888.00
PERFORMANCE AND A CONTRACT CONTRACT OF A			1999 - 2002 - 1999 Andrew P. Andre B. Britter
224	2004 SPORTSPLEX ACQ. LTGO FUND		
000	DEBT SERVICES		
224-3000000830	BEG RESERVE - DEBT	\$	101.00
226	2011 QEC BOND FUND		
000	DEBT SERVICES		
226-3000000830	BEG RESERVE - DEBT	\$	118,283.00
<u>245</u>	LID GUARANTY FUND FUND		
000	DEBT SERVICES		
245-3000000830	BEG RESERVE - DEBT	\$	160,429.00
<u>270</u>	#1106 BAKERVIEW RD FUND		
000	DEBT SERVICES	500 A	all the particular and the
270-3000000830	BEG RESERVE - DEBT	\$	48,596.00

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410	WATER FUND FUND		
000	PUBLIC WORKS		
410-3000000810	BEG UNDESIGNATED BALANCE	\$	6,894,318.00
668	WATERSHED ACQUISITION & MGMNT.		Kana Aka Ini Jawa
410-36680000820	BEG DESIGNATED RESERVE	\$	65,655.00
420	WASTEWATER FUND FUND		
000	PUBLIC WORKS		
420-3000000810	BEG UNDESIGNATED BALANCE	\$	16,894,262.00
420 30000000010	BEG GIBEGIGIGITIED BREATOE	Ψ	10,034,202.00
430	STORM/SURFACE WATER UTILITY FUND		
000	PUBLIC WORKS		
430-3000000810	BEG UNDESIGNATED BALANCE	\$	3,536,488.00
430-300000010	BEG ONDESIGNATED BALANCE	φ	3,330,400.00
140			
440	<u>SOLID WASTE FUND FUND</u> PUBLIC WORKS		
000		•	00 004 00
440-3000000810	BEG UNDESIGNATED BALANCE	\$	66,824.00
100			
460	GOLF COURSE FUND		
000	PARKS & RECREATION		
460-3000000810	BEG UNDESIGNATED BALANCE	\$	33,133.00
12727_			
<u>465</u>	PARKING SERVICES FUND		
000	PUBLIC WORKS		
465-3000000810	BEG UNDESIGNATED BALANCE	\$	206,756.00
<u>470</u>	MEDIC ONE FUND		
000	FIRE		
470-3000000821	BEG DESIGNATED RESV-DONATED	\$	7,183.00
<u>510</u>	FLEET ADMINISTRATION FUND		
000	PUBLIC WORKS		
510-3000000810	BEG UNDESIGNATED BALANCE	\$	126,160.00
<u>530</u>	FACILITIES ADMINISTRATION FUND		
000	PUBLIC WORKS		
530-3000000810	BEG UNDESIGNATED BALANCE	\$	213,276.00
		2 - 12	- 2012 3045 (2013) 🖷 (2014) 2012 2014 2012 2014
540	TECH AND TELECOM FUND FUND		
252	TECHNOLOGY REPLACEMENTS		
540-32520000820	BEGINNING DESIGNATED RESERVE	\$	97,649.00
		Y	
		City of Be	llingham

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<u>550</u>	CLAIMS, LIT & PROP LOSS FUND FUND		
000		¢	414 704 00
550-3000000820	BEG DESIGNATED RESERVE	\$	411,724.00
<u>561</u>	UNEMPLOYMENT COMPENSATION FUND		
244	UNEMPLOYMENT BENEFITS SERVICES		
561-32440000810	BEG UNDESIGNATED BALANCE	\$	78,804.00
<u>562</u>	WORKERS COMP SELF-INSURANCE FUND		
245	WORKERS COMP BENEFITS SERVICES		
562-32450000820	BEG DESIGNATED RESERVE	\$	11,096.00
612	FIREFIGHTER'S PENSIONS FUND		
247	PENSION BENEFIT SERVICES		
323	PENSION		
612-32473230820	BEG DESIGNATED RESERVE	\$	296,132.00
613	POLICE OFFICER'S PENSIONS FUND		
247	PENSION BENEFIT SERVICES		
325	LT CARE		
613-32473250820	BEG DESIGNATED RESERVE	\$	156,946.00
<u>701</u>	GREENWAYS MAINTENANCE ENDOWMNT FUND		
000	PARKS & RECREATION		
701-3000000820	BEG DESIGNATED RESERVE	\$	89,242.00
702	NAT RES PROTECT & RESTORE FUND		
628	NATURAL RESOURCES		
702-36280000810	BEGINNING UNDESIGNATED BALANCE	\$	118,164.00
<u>965</u>	PUBLIC FACILITIES DISTRICT FUND		
000	PUBLIC FACILITIES DISTRICT		
965-3000000810	BEGINNING UNDESIGNATED RESERVE	\$	103,380.00
970	PUBLIC DEVELOPMENT AUTHORITY FUND		
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:

001 001-50000000810	<u>GENERAL FUND</u> EST END UNDESIGNATED RESERVE	\$	2,007,720.00
		•	2,007,720.00
261	LEGAL SERVICES	¢	0.640.00
001-52610000820	EST END DESIGNATED RESERVE	\$	9,649.00
711	FIRE ADMINISTRATION		
001-57110000821	EST END DESIGNATED RES-DONATED	\$	99.00
111	STREET FUND		
000	PUBLIC WORKS		0.070.070.00
111-5000000810	EST END UNDESIGNATED RESERVE	\$	8,873,376.00
<u>113</u>	PATHS & TRAILS RESERVE FUND		
000	PUBLIC WORKS		
113-5000000820	EST END DESIGNATED RESERVE	\$	214.00
113-3000000020	EST END DESIGNATED RESERVE	Φ	214.00
<u>123</u>	PARKSITE ACQUISITION FUND		
000	PARKS & RECREATION		
123-5000000840	EST END RESTRICT RSRV-CAPITAL	\$	216,960.00
		•	210,000.00
125	CAPITAL MAINT FUND		
671	COMMERCIAL LEASING		
125-56710000825	EST END RESERVE FED BLDG	\$	251.00
<u>126</u>	LIBRARY GIFT FUND FUND		
193	LIBRARY SERVICES		
126-51930000820	EST END DESIGNATED RESERVE	\$	38,912.00
<u>131</u>	OLYMPIC PIPELINE INCIDENT FUND		
000	PUBLIC WORKS		
131-5000000820	EST END DESIGNATED RESERVE	\$	556,687.00
100			
<u>132</u>	SQUALICUM PARK/OLYMPIC FUND		
000	PARKS & RECREATION		15 100 00
132-5000000840	EST END RESTRICT RSRV-CAPITAL	\$	15,439.00
134	OLYMPIC - WHATCOM FALL PK ADDL FUND		
000	PARKS & RECREATION		
134-5000000840	EST END RESTRICT RSRV-CAPITAL	\$	3,359.00
		¥	0,000.00
13-12		City of Bel	
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105			
<u>135</u> 000	LITTLE SQUALICUM - OESER STLMT FUND PARKS & RECREATION		
135-5000000820	EST END DESIGNATED RESERVE	\$	6,144.00
135-5000000820	ESTEND DESIGNATED RESERVE	φ	0,144.00
<u>136</u>	S. STATE STREET REMEDIATION FUND		
000	PARKS & RECREATION		
136-5000000820	EST END DESIGNATED RESERVE	\$	28,298.00
141	1ST 1/4%REAL ESTATE EXCISE TAX FUND		
000	GENERAL		
141-5000000841	EST END RSTR RSV-CAP-WATERFRNT	\$	1,361,748.00
142	2ND 1/4%REAL ESTATE EXCISE TAX FUND		
000	GENERAL		
142-5000000820	EST END DESIGNATED RESERVE	\$	63,027.00
142-50000000840	EST END RESTRICT RSRV-CAPITAL	\$	306,039.00
	Eor End Reomach North On The	*	000,005.00
<u>152</u>	ASSET FORFEITURE/DRUG ENFORCE. FUND		
000	POLICE		
152-5000000820	EST END DESIGNATED RESERVE	\$	51,212.00
160	PUBLIC SAFETY DISPATCH FUND		
000	POLICE		
160-5000000810	EST END UNDESIGNATED RESERVE	\$	404,345.00
	EUT END UNDEURUNATED REGERVE	Ψ	
<u>161</u>	TRANSPORTATION BENEFIT DIST FUND		
000	PUBLIC WORKS		
161-5000000810	EST END UNDESIGNATED RESERVE	\$	1,022,615.00
173	GREENWAYS III FUND		
000	PARKS & RECREATION		
173-5000000820	EST END DESIGNATED RESERVE	\$	263,307.00
177	PARK IMPACT FUND		
000	PARKS & RECREATION		
177-5000000840	EST END RESTRICT RSRV-CAPITAL	\$	280,864.00
			3
<u>178</u>	SPORTSPLEX FUND		
000	PARKS & RECREATION		
178-5000000820	EST END DESIGNATED RESERVE	\$	1,455.00

<u>180</u>	TOURISM FUND		
522	TOURISM ACTIVITY & FACILITIES		
180-55220000820	EST END DESIGNATED RESERVE	\$	4,888.00
<u>224</u>	2004 SPORTSPLEX ACQ. LTGO FUND		
000	DEBT SERVICES		
224-5000000830	EST END RESTRICT RSRV-DEBT	\$	101.00
226	2011 QEC BOND FUND		
000	DEBT SERVICES		
226-5000000830	EST END RESTRICT RSRV-DEBT	\$	118,283.00
245	LID GUARANTY FUND FUND		
000	DEBT SERVICES		
245-5000000830	EST END RESTRICT RSRV-DEBT	\$	160,429.00
<u>270</u>	#1106 BAKERVIEW RD FUND		
000	DEBT SERVICES		
270-5000000830	EST END RESTRICT RSRV-DEBT	\$	48,596.00
<u>410</u>	WATER FUND FUND		
000	PUBLIC WORKS		
410-5000000810	EST END UNDESIGNATED RESERVE	\$	6,894,318.00
668	WATERSHED ACQUISITION & MGMNT.		
410-56680000820	EST END DESIGNATED RESERVE	\$	65,655.00
<u>420</u>	WASTEWATER FUND FUND		
000	PUBLIC WORKS		
420-5000000810	EST END UNDESIGNATED RESERVE	\$	16,894,262.00
<u>430</u>	STORM/SURFACE WATER UTILITY FUND		
000	PUBLIC WORKS		
430-5000000810	EST END UNDESIGNATED RESERVE	\$	3,536,488.00
<u>440</u>	SOLID WASTE FUND FUND		
000	PUBLIC WORKS		
440-5000000810	EST END UNDESIGNATED RESERVE	\$	66,824.00
<u>460</u>	GOLF COURSE FUND		
000	PARKS & RECREATION		
460-5000000810	EST END UNDESIGNATED RESERVE	\$	33,133.00
13-12		City of Be City Att	
		210 Lotti	e Street
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		360-778	5-8270

Bellingham, Washington 98225 360-778-8270

105			
<u>465</u> 000	PARKING SERVICES FUND PUBLIC WORKS		
465-5000000810	EST END UNDESIGNATED RESERVE	\$	206,756.00
		•	200,00.00
<u>470</u>	MEDIC ONE FUND		
000	FIRE		
470-5000000821	EST END DESIGNATED RES-DONATED	\$	7,183.00
<u>510</u>	FLEET ADMINISTRATION FUND		
000	PUBLIC WORKS		
510-5000000810	EST END UNDESIGNATED RESERVE	\$	126,160.00
<u>530</u>	FACILITIES ADMINISTRATION FUND		
<i>000</i> 530-5000000810	PUBLIC WORKS EST END UNDESIGNATED RESERVE	\$	213,276.00
330-300000010	EST END ONDESIGNATED RESERVE	φ	213,270.00
541	TECHNOLOGY REPL AND RESERVE FUND	<u>)</u>	
252	TECHNOLOGY REPLACEMENTS		
541-52520000820	EST END DESIGNATED RESERVE	\$	97,649.00
550	CLAIMS, LIT & PROP LOSS FUND FUND		
000	LEGAL		
550-5000000820	EST END DESIGNATED RESERVE	\$	411,724.00
an la constante de la constante de la constante de la constant			
<u>561</u>	UNEMPLOYMENT COMPENSATION FUND		
244 561-52440000810	UNEMPLOYMENT BENEFITS SERVICES	¢	70 004 00
001-02440000010	EST END UNDESIGNATED RESERVE	\$	78,804.00
<u>562</u>	WORKERS COMP SELF-INSURANCE FUNI	2	
245	WORKERS COMP BENEFITS SERVICES	_	
562-52450000820	EST END DESIGNATED RESERVE	\$	11,096.00
612	FIREFIGHTER'S PENSIONS FUND		
247	PENSION BENEFIT SERVICES		
323	PENSION		
612-52473230820	EST END DESIGNATED RESERVE	\$	296,132.00
<u>613</u> 247	POLICE OFFICER'S PENSIONS FUND PENSION BENEFIT SERVICES		
325	LT CARE		
613-52473250820	EST END DESIGNATED RESERVE	\$	156,946.00
		-	
13-12		City of Belling	
		City Attorn 210 Lottie St	
		Bellingham, Washin	gton 98225
		360-778-82	270

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<u>701</u>	GREENWAYS MAINTENANCE ENDOWMNT FUN	D	
000	PARKS & RECREATION		
701-5000000820	EST END DESIGNATED RESERVE	\$	89,242.00
<u>702</u>	NAT RES PROTECT & RESTORE FUND		
628	NATURAL RESOURCES		
702-56280000810	EST END UNDESIGNATED RESERVE	\$	118,164.00
<u>965</u>	PUBLIC FACILITIES DISTRICT FUND		
000	PUBLIC FACILITIES DISTRICT		
965-5000000810	EST END UNDESIGNATED RESERVE	\$	103,380.00
<u>970</u>	PUBLIC DEVELOPMENT AUTHORITY FUND		
971	PUBLIC DEV. AUTHORITY ADMIN		
970-59710000810	BEGINNING UNDESIGNATED RESERVE	\$	22,705.00
	TOTAL ENDING RESERVE INCREASES	\$	45,273,914.00
budgeted estimated	shown below in order to recognize the impact of t beginning reserve balances for 2013:		38562 III
<u>141</u>	1ST 1/4%REAL ESTATE EXCISE TAX FUND		
000	GENERAL		New Access of the Auditatio
141-5000000840	EST END RESTRICT RSRV-CAPITAL	\$	67,514.00
<u>151</u> 000	<u>POLICE FEDERAL EQUITABLE SHARE FUND</u> POLICE		
151-5000000820	EST END DESIGNATED RESERVE	\$	49,577.00
<u>153</u>	CRIMINAL JUSTICE FUND		
000	POLICE		
153-5000000820	EST END DESIGNATED RESERVE	\$	140,130.00
<u>162</u>	PUBL EDUC & GOV ACC TV FUND		
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
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<u>163</u>	RESTRICTED EQUIPMENT/PEG FUND FUND		
251		¢	42.064.00
163-52510000820	EST END DESIGNATED RESERVE	\$	13,264.00
172	BEYOND GREENWAYS FUND		
000	PARKS & RECREATION		
172-5000000820	EST END DESIGNATED RESERVE	\$	5,273.00
etter tansen ta e			
<u>456</u>	CEMETERY		
000	PARKS & RECREATION		
456-5000000810	EST END UNDESIGNATED RESERVE	\$	10,419.00
456-5000000823	EST END DESIGND RSRV-PREARRANG	\$	491.00
460	GOLF COURSE FUND		
000	PARKS & RECREATION		
460-5000000820	EST END DESIGNATED RESERVE	\$	10,167.00
		•	10,101.00
470	MEDIC ONE FUND		
000	FIRE		
470-5000000820	EST END DESIGNATED RESERVE	\$	304,656.00
475			
<u>475</u> 541	DEVELOPMENT SERVICES FUND BUILDING SERVICES DIVISION		
475-55410000810	EST END UNDESIGNATED RESERVE	\$	150 650 00
475-55410000610	EST END UNDESIGNATED RESERVE	Φ	158,659.00
520	PURCHASING/MATERIALS MNGMT FUND		
000	PUBLIC WORKS		
520-5000000810	EST END UNDESIGNATED RESERVE	\$	677,169.00
520-5000000820	EST END DESIGNATED RESERVE	\$	79,850.00
540			
<u>540</u> 255	<u>TECH AND TELECOM FUND FUND</u> TELECOMMUNICATIONS		
200 540-52550000810	EST END UNDESIGNATED RESERVE	\$	12 412 00
340-32330000810	EST END UNDESIGNATED RESERVE	\$	12,412.00
565	HEALTH BENEFITS FUND FUND		
246	HEALTH BENEFITS SERVICES		
565-52460000810	EST END UNDESIGNATED RESERVE	\$	833,740.00
612	FIREFIGHTER'S PENSIONS FUND		
247	PENSION BENEFIT SERVICES		
612-52473250820	EST END DESIGNATED RESERVE	\$	267,371.00
012-32413230020	LOT LIND DESIGNATED RESERVE	Φ	207,371.00

<u>613</u>	POLICE OFFICER'S PENSIONS FUND		
247	PENSION BENEFIT SERVICES		
613-52473230820	EST END DESIGNATED RESERVE	\$	130,901.00
<u>701</u>	GREENWAYS MAINTENANCE ENDOWMNT FUI	<u>VD</u>	
000	PARKS & RECREATION		
701-5000000810	EST END UNDESIGNATED RESERVE	\$	99,091.00
	TOTAL ENDING RESERVE DECREASES	\$	2,886,234.00
reserve accounts a	234.00 is hereby debited to decrease the budge as shown below in order to reconcile budgete actual beginning reserve balances for 2013:		
<u>141</u>	1ST 1/4%REAL ESTATE EXCISE TAX FUND		
000	GENERAL		
141-3000000840	BEG DESIGNATED RESERVE - CAP	\$	67,514.00
<u>151</u>	POLICE FEDERAL EQUITABLE SHARE FUND		
<i>000</i> 151-3000000820	POLICE BEG DESIGNATED RESERVE	\$	49,577.00
131-3000000020	Deo Desionared Reserve	Ψ	49,577.00
<u>153</u>	CRIMINAL JUSTICE FUND		
<i>000</i> 153-3000000820	POLICE BEG DESIGNATED RESERVE	\$	140,130.00
162	PUBL EDUC & GOV ACC TV FUND		
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
163	RESTRICTED EQUIPMENT/PEG FUND FUND		
251	EQUIPMENT/PEG		
163-32510000820	BEGINNING DESIGNATED RESERVE	\$	13,264.00
<u>172</u>	BEYOND GREENWAYS FUND		
000	PARKS & RECREATION		
172-3000000820	BEG DESIGNATED RESERVE	\$	5,273.00
13-12		City of Bell City Atto	

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<u>456</u> 000 456-3000000810 456-3000000823	<u>CEMETERY FUND</u> PARKS & RECREATION BEG UNDESIGNATED BALANCE BEG DESIGNATED RESV-PREARRANGE	\$	10,419.00 491.00
<u>460</u> 000	GOLF COURSE FUND PARKS & RECREATION		
460-3000000820	BEG DESIGNATED RESERVE	\$	10,167.00
<u>470</u> 000	<u>MEDIC ONE FUND</u> FIRE		
470-3000000820	BEG DESIGNATED RESERVE	\$	304,656.00
<u>475</u>	DEVELOPMENT SERVICES FUND		
541 475-35410000810	BUILDING SERVICES DIVISION BEGINNING UNDESIGNATED BALANCE	\$	158,659.00
475-55410000010	BEGINNING UNDESIGNATED BALANCE	Ψ	130,039.00
<u>520</u> 000	<u>PURCHASING/MATERIALS MNGMT FUNI</u> PUBLIC WORKS	D	
520-3000000810	BEG UNDESIGNATED BALANCE	\$	677,169.00
520-3000000820	BEG DESIGNATED RESERVE	\$	79,850.00
		•	
<u>540</u>	TECH AND TELECOM FUND FUND		
255	TELECOMMUNICATIONS		
540-32550000810	BEGINNING UNDESIGNATED BALANCE	\$	12,412.00
<u>565</u>	HEALTH BENEFITS FUND FUND		
246	HEALTH BENEFITS SERVICES		
565-32460000810	BEG UNDESIGNATED BALANCE	\$	833,740.00
<u>612</u>	FIREFIGHTER'S PENSIONS FUND		
247	PENSION BENEFIT SERVICES		
612-32473250820	BEG DESIGNATED RESERVE	\$	267,371.00
<u>613</u>	POLICE OFFICER'S PENSIONS FUND		
247	PENSION BENEFIT SERVICES		
613-32473230820	BEG DESIGNATED RESERVE	\$	130,901.00
<u>701</u>	GREENWAYS MAINTENANCE ENDOWM	NT FUND	
000	PARKS & RECREATION		
701-3000000810	BEG UNDESIGNATED RESERVE	\$	99,091.00
	TOTAL ENDING RESERVE DECREASES	\$	2,886,234.00
13-12		City of Bellingham City Attorney 210 Lottie Street Bellingham, Washington 98225 360-778-8270	

PASSED by the Council this <u>8th</u> day of <u>April</u>	, 2013.
Council Preside	Add
APPROVED by me this day of	_, 2013.
ATTEST:	UWC_
APPROVED AS TO FORM:	
Published: _April 12, 2013	
13-12	City of Bellingham City Attorney 210 Lottie Street Bellingham, Washington 98225 360-778-8270