

**ORDINANCE NO. 2009-04-011**

**AN ORDINANCE RELATING TO THE 2009 BUDGET APPROPRIATING \$50,810,781.63 IN ADDITIONAL RESOURCES IN VARIOUS FUNDS TO RECONCILE THE DIFFERENCES BETWEEN ESTIMATED 2009 BEGINNING RESERVES AND ACTUAL 2009 BEGINNING RESERVES, PLACING THOSE DIFFERENCES IN THE ENDING RESERVE ACCOUNTS.**

**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 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 2009 are now available and are included in this ordinance,

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

The net amount of \$50,810,782.79 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 to increase beginning reserves by a total of \$53,395,080.50 will be credited from:

<u>001</u>			<u>GENERAL</u>	
	3	000	<u>GENERAL</u>	
001-30000000810			BEG UNDESIGNATED BALANCE	\$ 4,594,797.35
001-30000000820			BEG DESIGNATED RESERVE	\$ 0.04
001-32540000840			BEG DESIGNATED RESERVE - CAP	\$ 13,536.00
001-32610000820			BEG DESIGNATED RESERVE	\$ 33,979.75
<u>111</u>			<u>STREET</u>	
	3	000	<u>PUBLIC WORKS</u>	
111-30000000810			BEG UNDESIGNATED BALANCE	\$ 7,749,548.65
111-30000000820			BEG DESIGNATED RESERVE	\$ 315,000.00
<u>112</u>			<u>ARTERIAL ST CONSTRUCTION</u>	
	3	000	<u>PUBLIC WORKS</u>	
112-30000000840			BEG DESIGNATED RESERVE - CAP	\$ 168,897.57
<u>123</u>			<u>PARKSITE ACQUISITION</u>	
	3	000	<u>PARKS &amp; RECREATION</u>	
123-30000000840			BEG DESIGNATED RESERVE - CAP	\$ 183,376.41

09-06

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

<u>124</u>		<u>TECHNOLOGY REPL AND RESERVE</u>	
	3 000	ITSD	
124-30000000820		BEG DESIGNATED RESERVE	\$ 440,423.27
<u>125</u>		<u>CAPITAL MAINT</u>	
	3 000	GENERAL	
125-30000000810		BEGINNING UNDESIGNATED BALANCE	\$ 2,840,853.06
<u>126</u>		<u>LIBRARY GIFT FUND</u>	
	3 000	LIBRARY	
126-30000000820		BEG DESIGNATED RESERVE	\$ 2,755.59
<u>131</u>		<u>OLYMPIC PIPELINE INCIDENT</u>	
	3 000	PUBLIC WORKS	
131-30000000820		BEG DESIGNATED RESERVE	\$ 573,011.41
<u>132</u>		<u>SQUALICUM PARK/OLYMPIC</u>	
	3 000	PARKS & RECREATION	
132-30000000840		BEG DESIGNATED RESERVE	\$ 106,501.55
<u>133</u>		<u>OLYMPIC - RESTORATION</u>	
	3 000	PUBLIC WORKS	
133-30000000820		BEG DESIGNATED RESERVE	\$ 1,570.79
<u>135</u>		<u>LITTLE SQUALICUM - OESER STLMT</u>	
	3 000	PARKS & RECREATION	
135-30000000820		BEGINNING DESIGNATED RESERVE	\$ 254,985.04
<u>141</u>		<u>1ST 1/4%REAL ESTATE EXCISE TAX</u>	
	3 000	GENERAL	
141-30000000840		BEG DESIGNATED RESERVE - CAP	\$ 2,303,810.00
<u>142</u>		<u>2ND 1/4%REAL ESTATE EXCISE TAX</u>	
	3 000	GENERAL	
142-30000000820		BEG DESIGNATED RESERVE	\$ 1,000,000.00
142-30000000840		BEG DESIGNATED RESERVE - CAP	\$ 2,321,172.53
<u>151</u>		<u>POLICE FEDERAL EQUITABLE SHARE</u>	
	3 000	POLICE	
151-30000000820		BEG DESIGNATED RESERVE	\$ 63,969.45
<u>152</u>		<u>ASSET FORFEITURE/DRUG ENFORCE.</u>	
	3 000	POLICE	
152-30000000820		BEG DESIGNATED RESERVE	\$ 48,830.24

09-06

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

<u>153</u>		<u>CRIMINAL JUSTICE</u>	
	3 000	<u>POLICE</u>	
153-30000000820		BEG DESIGNATED RESERVE	\$ 2,850.34
<u>160</u>		<u>PUBLIC SAFETY DISPATCH</u>	
	3 000	<u>POLICE</u>	
160-30000000810		BEG UNDESIGNATED BALANCE	\$ 48,523.92
<u>172</u>		<u>BEYOND GREENWAYS</u>	
	3 000	<u>PARKS &amp; RECREATION</u>	
172-30000000820		BEG DESIGNATED RESERVE	\$ 2,142,344.09
<u>173</u>		<u>GREENWAYS III</u>	
	3 000	<u>PARKS &amp; RECREATION</u>	
173-30000000820		BEG DESIGNATED RESERVE	\$ 4,368,107.10
<u>177</u>		<u>PARK IMPACT</u>	
	3 000	<u>PARKS &amp; RECREATION</u>	
177-30000000840		BEG DESIGNATED RESERVE - CAP	\$ 370,369.64
<u>180</u>		<u>TOURISM</u>	
	3 000	<u>PLANNING-COMMUNITY DEVELOPMENT</u>	
180-30000000820		BEG DESIGNATED RESERVE	\$ 133,246.91
<u>214</u>		<u>2001 UTGO BOND FUND</u>	
	3 000	<u>DEBT SERVICES</u>	
214-30000000830		BEG RESERVE - DEBT	\$ 38,468.54
<u>341</u>		<u>CIVIC FIELD IMPROVEMENT</u>	
	3 000	<u>PARKS &amp; RECREATION</u>	
341-30000000840		BEG DESIGNATED RESERVE	\$ 129,452.71
<u>410</u>		<u>WATER FUND</u>	
	3 000	<u>PUBLIC WORKS</u>	
410-30000000810		BEG UNDESIGNATED BALANCE	\$ 2,652,685.74
410-30000000820		BEG DESIGNATED RESERVE	\$ 285,000.00
410-30000000830		BEG RESERVE - DEBT	\$ 111,192.00
410-36680000820		BEG DESIGNATED RESERVE	\$ 1,458,440.00
410-36680000830		BEGINNING RESERVE - DEBT	\$ 750.00

09-06

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

<u>420</u>		<u>WASTEWATER FUND</u>	
	3 000	<u>PUBLIC WORKS</u>	
420-30000000810		BEG UNDESIGNATED BALANCE	\$ 9,578,936.31
420-30000000820		BEG DESIGNATED RESERVE	\$ 25,000.00
420-30000000830		BEG RESERVE - DEBT	\$ 9,188.00
<u>430</u>		<u>STORM/SURFACE WATER UTILITY</u>	
	3 000	<u>PUBLIC WORKS</u>	
430-30000000810		BEG UNDESIGNATED BALANCE	\$ 2,366,552.35
<u>440</u>		<u>SOLID WASTE FUND</u>	
	3 000	<u>PUBLIC WORKS</u>	
440-30000000810		BEG UNDESIGNATED BALANCE	\$ 645,536.97
440-30000000820		BEG DESIGNATED RESERVE	\$ 10,000.00
<u>456</u>		<u>CEMETERY</u>	
	3 000	<u>PARKS &amp; RECREATION</u>	
456-30000000822		BEG DESIGNATED RESV-CEM IMPROV	\$ 21,514.91
456-30000000823		BEG DESIGNATED RESV-PREARRANGE	\$ 1,286.78
<u>470</u>		<u>MEDIC ONE</u>	
	3 000	<u>FIRE</u>	
470-30000000820		BEG DESIGNATED RESERVE	\$ 215,354.47
<u>510</u>		<u>FLEET ADMINISTRATION</u>	
	3 000	<u>PUBLIC WORKS</u>	
510-30000000810		BEG UNDESIGNATED BALANCE	\$ 1,198,586.35
510-30000000820		BEG DESIGNATED RESERVE	\$ 10,000.00
<u>520</u>		<u>PURCHASING/MATERIALS MNGMT</u>	
	3 000	<u>PUBLIC WORKS</u>	
520-30000000810		BEG UNDESIGNATED BALANCE	\$ 285,525.22
530-30000000810		BEG UNDESIGNATED BALANCE	\$ 686,527.30
<u>540</u>		<u>TELECOMMUNICATIONS</u>	
	3 000	<u>ITSD</u>	
540-30000000810		BEG UNDESIGNATED BALANCE	\$ 78,701.46
<u>561</u>		<u>UNEMPLOYMENT COMPENSATION</u>	
	3 244	<u>UNEMPLOYMENT BENEFITS SERVICES</u>	
561-32440000810		BEG UNDESIGNATED BALANCE	\$ 31,719.11

09-06

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

<u>562</u>		<u>WORKERS COMP SELF-INSURANCE</u>		
	3 245	<u>WORKERS COMP BENEFITS SERVICES</u>		
562-32450000820		BEG DESIGNATED RESERVE	\$	84,764.68
<u>565</u>		<u>HEALTH BENEFITS FUND</u>		
	3 246	<u>HEALTH BENEFITS SERVICES</u>		
565-32460000810		BEG UNDESIGNATED BALANCE	\$	465,199.38
565-32460000820		BEG DESIGNATED RESERVE	\$	43,250.00
<u>612</u>		<u>FIREFIGHTER'S PENSIONS</u>		
	3 247	<u>PENSION BENEFIT SERVICES</u>		
	323	<u>PENSION</u>		
612-32473230820		BEG DESIGNATED RESERVE	\$	145,912.00
<u>613</u>		<u>POLICE OFFICER'S PENSIONS</u>		
	3 247	<u>PENSION BENEFIT SERVICES</u>		
	323	<u>PENSION</u>		
613-32473230820		BEG DESIGNATED RESERVE	\$	73,121.42
613-32473250820		BEG DESIGNATED RESERVE	\$	97,000.00
<u>702</u>		<u>NAT RES PROTECT &amp; RESTORE</u>		
	3 628	<u>OPERATIONS - ENV. RESOURCES</u>		
702-36280000810		BEGINNING UNDESIGNATED BALANCE	\$	210,713.86
702-36280000820		BEGINNING DESIGNATED RESERVE	\$	85,000.00
<u>965</u>		<u>PUBLIC FACILITIES DISTRICT</u>		
	3 000	<u>PUBLIC FACILITIES DISTRICT</u>		
965-30000000810		BEGINNING UNDESIGNATED RESERVE	\$	2,230,615.76
965-30000000820		BEGINNING DESIGNATED RESERVE	\$	29,015.00
<u>970</u>		<u>PUBLIC DEVELOPMENT AUTHORITY</u>		
	3 970	<u>PUBLIC DEVELOPMENT AUTHORITY</u>		
970-39700000810		BEGINNING UNDESIGNATED RESERVE	\$	7,609.48

Decreases totaling \$2,584,298.87 to beginning reserves will be debited as follows:

<u>001</u>		<u>GENERAL</u>		
	3 826	<u>POLICE PROACTIVE OPERATIONS</u>		
001-38260000820		BEG DESIGNATED RESERVE -DARE	\$	4,626.09

09-06

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

<u>113</u>		<u>PATHS &amp; TRAILS RESERVE</u>		
	3 000	PUBLIC WORKS		
113-30000000820		BEG DESIGNATED RESERVE	\$	388.25
<u>134</u>		<u>OLYMPIC - WHATCOM FALL PK ADDL</u>		
	3 000	PARKS & RECREATION		
134-30000000840		BEG DESIGNATED RESERVE	\$	397.84
<u>141</u>		<u>1ST 1/4%REAL ESTATE EXCISE TAX</u>		
	3 000	GENERAL		
141-30000000820		BEGINNING DESIGNATED RESERVE	\$	500,000.00
<u>178</u>		<u>SPORTSPLEX</u>		
	3 000	PARKS & RECREATION		
178-30000000820		BEG DESIGNATED RESERVE	\$	4,704.54
<u>190</u>		<u>COMMUNITY DEVELMNT BLOCK GRANT</u>		
	3 000	PLANNING-COMMUNITY DEVELOPMENT		
190-30000000810		BEG UNDESIGNATED BALANCE	\$	242,656.25
<u>224</u>		<u>2004 SPORTSPLEX ACQ. LTGO</u>		
	3 000	DEBT SERVICES		
224-30000000830		BEG RESERVE - DEBT	\$	0.66
<u>245</u>		<u>LID GUARANTY FUND</u>		
	3 000	DEBT SERVICES		
245-30000000830		BEG RESERVE - DEBT	\$	22,099.46
<u>430</u>		<u>STORM/SURFACE WATER UTILITY</u>		
	3 000	PUBLIC WORKS		
430-30000000820		BEG DESIGNATED RESERVE	\$	10,000.00
<u>456</u>		<u>CEMETERY</u>		
	3 000	PARKS & RECREATION		
456-30000000810		BEG UNDESIGNATED BALANCE	\$	39,971.61
<u>460</u>		<u>GOLF COURSE</u>		
	3 000	PARKS & RECREATION		
460-30000000820		BEG DESIGNATED RESERVE	\$	10,906.28
<u>465</u>		<u>PARKING SERVICES</u>		
	3 000	PUBLIC WORKS		
465-30000000810		BEG UNDESIGNATED BALANCE	\$	1,164,249.27

09-06

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

<u>475</u>		<u>DEVELOPMENT SERVICES</u>	
	3 541	<u>BUILDING SERVICES DIVISION</u>	
475-35410000820		BEG DESIGNATED RESERVE	\$ 113,946.22
<u>550</u>		<u>CLAIMS, LIT &amp; PROP LOSS FUND</u>	
	3 000	<u>LEGAL</u>	
550-30000000820		BEG DESIGNATED RESERVE	\$ 403,355.75
<u>565</u>		<u>HEALTH BENEFITS FUND</u>	
	3 246	<u>HEALTH BENEFITS SERVICES</u>	
		125 <u>NEURODEVELOPMENTAL RESERVE</u>	
565-32461250820		BEGINNING DESIGNATED RESERVE	\$ 4,000.00
<u>612</u>		<u>FIREFIGHTER'S PENSIONS</u>	
	3 247	<u>PENSION BENEFIT SERVICES</u>	
		325 <u>LT CARE</u>	
612-32473250820		BEG DESIGNATED RESERVE	\$ 35,772.00
<u>701</u>		<u>GREENWAYS MAINTENANCE ENDOWMNT</u>	
	3 000	<u>PARKS &amp; RECREATION</u>	
701-30000000810		BEG UNDESIGNATED RESERVE	\$ 24,289.48
701-30000000820		BEG DESIGNATED RESERVE	\$ 2,935.17

Decreases totaling \$2,584,298.87 in estimated ending reserves will be credited as follows:

<u>001</u>		<u>GENERAL</u>	
	5 826	<u>POLICE PROACTIVE OPERATIONS</u>	
001-58260000820		EST END DESIGNATED RESERVE	\$ 4,626.09
<u>113</u>		<u>PATHS &amp; TRAILS RESERVE</u>	
	5 000	<u>PUBLIC WORKS</u>	
113-50000000820		EST END DESIGNATED RESERVE	\$ 388.25
<u>134</u>		<u>OLYMPIC - WHATCOM FALL PK ADDL</u>	
	5 000	<u>PARKS &amp; RECREATION</u>	
134-50000000840		EST END RESTRICT RSRV-CAPITAL	\$ 397.84
<u>141</u>		<u>1ST 1/4%REAL ESTATE EXCISE TAX</u>	
	5 000	<u>GENERAL</u>	
141-50000000820		EST END DESIGNATED RESERVE	\$ 500,000.00

09-06

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

<u>178</u>		<u>SPORTSPLEX</u>	
5 000		<u>PARKS &amp; RECREATION</u>	
178-50000000820		EST END DESIGNATED RESERVE	\$ 4,704.54
<u>190</u>		<u>COMMUNITY DEVELMNT BLOCK GRANT</u>	
5 000		<u>PLANNING-COMMUNITY DEVELOPMENT</u>	
190-50000000810		EST END UNDESIGNATED RESERVE	\$ 242,656.25
<u>224</u>		<u>2004 SPORTSPLEX ACQ. LTGO</u>	
5 000		<u>DEBT SERVICES</u>	
224-50000000830		EST END RESTRICT RSRV-DEBT	\$ 0.66
<u>245</u>		<u>LID GUARANTY FUND</u>	
5 000		<u>DEBT SERVICES</u>	
245-50000000830		EST END RESTRICT RSRV-DEBT	\$ 22,099.46
<u>430</u>		<u>STORM/SURFACE WATER UTILITY</u>	
5 000		<u>PUBLIC WORKS</u>	
430-50000000820		EST END DESIGNATED RESERVE	\$ 10,000.00
<u>456</u>		<u>CEMETERY</u>	
5 000		<u>PARKS &amp; RECREATION</u>	
456-50000000810		EST END UNDESIGNATED RESERVE	\$ 39,971.61
<u>460</u>		<u>GOLF COURSE</u>	
5 000		<u>PARKS &amp; RECREATION</u>	
460-50000000820		EST END DESIGNATED RESERVE	\$ 10,906.28
<u>465</u>		<u>PARKING SERVICES</u>	
5 000		<u>PUBLIC WORKS</u>	
465-50000000810		EST END UNDESIGNATED RESERVE	\$ 1,164,249.27
<u>475</u>		<u>DEVELOPMENT SERVICES</u>	
5 541		<u>BUILDING SERVICES DIVISION</u>	
475-55410000820		EST END DESIGNATED RESERVE	\$ 113,946.22
<u>550</u>		<u>CLAIMS, LIT &amp; PROP LOSS FUND</u>	
5 000		<u>LEGAL</u>	
550-50000000820		EST END DESIGNATED RESERVE	\$ 403,355.75



<u>565</u>		<u>HEALTH BENEFITS FUND</u>		
	5 246	HEALTH BENEFITS SERVICES		
		NEURODEVELOPMENTAL RESERVE		
		125		
565-52461250820		EST END DESIGNATED RESERVE	\$	4,000.00
<u>612</u>		<u>FIREFIGHTER'S PENSIONS</u>		
	5 247	PENSION BENEFIT SERVICES		
		LT CARE		
		325		
612-52473250820		EST END DESIGNATED RESERVE	\$	35,772.00
<u>701</u>		<u>GREENWAYS MAINTENANCE ENDOWMNT</u>		
	5 000	PARKS & RECREATION		
701-50000000810		EST END UNDESIGNATED RESERVE	\$	24,289.48
701-50000000820		EST END DESIGNATED RESERVE	\$	2,935.17

Increases in estimated ending reserves totaling \$53,395,080.50 will be debited as follows:

<u>001</u>		<u>GENERAL</u>		
	5 000	GENERAL		
001-50000000810		EST END UNDESIGNATED RESERVE	\$	1,413,523.14
001-50000000824		EST END DESIGND RSRV - GOAL	\$	3,181,274.00
001-52540000840		EST END RESTRICT RSRV-CAPITAL	\$	13,536.00
001-52610000820		EST END DESIGNATED RESERVE	\$	33,980.00
<u>111</u>		<u>STREET</u>		
	5 000	PUBLIC WORKS		
111-50000000810		EST END UNDESIGNATED RESERVE	\$	8,064,548.65
<u>112</u>		<u>ARTERIAL ST CONSTRUCTION</u>		
	5 000	PUBLIC WORKS		
112-50000000840		EST END RESTRICT RSRV-CAPITAL	\$	168,897.57
<u>123</u>		<u>PARKSITE ACQUISITION</u>		
	5 000	PARKS & RECREATION		
123-50000000840		EST END RESTRICT RSRV-CAPITAL	\$	183,376.41
<u>124</u>		<u>TECHNOLOGY REPL AND RESERVE</u>		
	5 000	ITSD		
124-50000000820		EST END DESIGNATED RESERVE	\$	440,423.27

09-06

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

<u>125</u>		<u>CAPITAL MAINT</u>	
5 000		GENERAL	
125-50000000810		EST END UNDESIGNATED RESERVE	\$ 2,840,853.06
<u>126</u>		<u>LIBRARY GIFT FUND</u>	
5 000		LIBRARY	
126-50000000820		EST END DESIGNATED RESERVE	\$ 2,755.59
<u>131</u>		<u>OLYMPIC PIPELINE INCIDENT</u>	
5 000		PUBLIC WORKS	
131-50000000820		EST END DESIGNATED RESERVE	\$ 573,011.41
<u>132</u>		<u>SQUALICUM PARK/OLYMPIC</u>	
5 000		PARKS & RECREATION	
132-50000000840		EST END RESTRICT RSRV-CAPITAL	\$ 106,501.55
<u>133</u>		<u>OLYMPIC - RESTORATION</u>	
5 000		PUBLIC WORKS	
133-50000000820		EST END DESIGNATED RESERVE	\$ 1,570.79
<u>135</u>		<u>LITTLE SQUALICUM - OESER STLMT</u>	
5 000		PARKS & RECREATION	
135-50000000820		EST END DESIGNATED RESERVE	\$ 254,985.04
<u>141</u>		<u>1ST 1/4%REAL ESTATE EXCISE TAX</u>	
5 000		GENERAL	
141-50000000840		EST END RESTRICT RSRV-CAPITAL	\$ 2,303,810.00
<u>142</u>		<u>2ND 1/4%REAL ESTATE EXCISE TAX</u>	
5 000		GENERAL	
142-50000000820		EST END DESIGNATED RESERVE	\$ 1,000,000.00
142-50000000840		EST END RESTRICT RSRV-CAPITAL	\$ 2,321,172.53
<u>151</u>		<u>POLICE FEDERAL EQUITABLE SHARE</u>	
5 000		POLICE	
151-50000000820		EST END DESIGNATED RESERVE	\$ 63,969.45
<u>152</u>		<u>ASSET FORFEITURE/DRUG ENFORCE.</u>	
5 000		POLICE	
152-50000000820		EST END DESIGNATED RESERVE	\$ 48,830.24

09-06

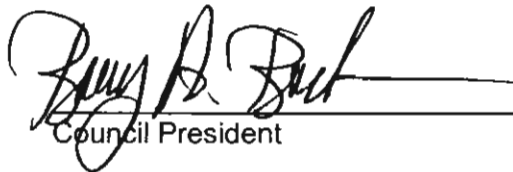
City of Bellingham  
City Attorney  
210 Lottie Street  
Bellingham, Washington 98225  
360-778-8270

<u>153</u>		<u>CRIMINAL JUSTICE</u>	
5 000		POLICE	
153-5000000820		EST END DESIGNATED RESERVE	\$ 2,850.34
<u>160</u>		<u>PUBLIC SAFETY DISPATCH</u>	
5 000		POLICE	
160-5000000810		EST END UNDESIGNATED RESERVE	\$ 48,523.92
<u>172</u>		<u>BEYOND GREENWAYS</u>	
5 000		PARKS & RECREATION	
172-5000000820		EST END DESIGNATED RESERVE	\$ 2,142,344.09
<u>173</u>		<u>GREENWAYS III</u>	
5 000		PARKS & RECREATION	
173-5000000820		EST END DESIGNATED RESERVE	\$ 4,368,107.10
<u>177</u>		<u>PARK IMPACT</u>	
5 000		PARKS & RECREATION	
177-5000000840		EST END RESTRICT RSRV-CAPITAL	\$ 370,369.64
<u>180</u>		<u>TOURISM</u>	
5 000		PLANNING-COMMUNITY DEVELOPMENT	
180-5000000820		EST END DESIGNATED RESERVE	\$ 133,246.91
<u>214</u>		<u>2001 UTGO BOND FUND</u>	
5 000		DEBT SERVICES	
214-5000000830		EST END RESTRICT RSRV-DEBT	\$ 38,468.54
<u>341</u>		<u>CIVIC FIELD IMPROVEMENT</u>	
5 000		PARKS & RECREATION	
341-5000000840		EST END RESTRICT RSRV-CAPITAL	\$ 129,452.71
<u>410</u>		<u>WATER FUND</u>	
5 000		PUBLIC WORKS	
410-5000000810		EST END UNDESIGNATED RESERVE	\$ 4,508,067.74
<u>420</u>		<u>WASTEWATER FUND</u>	
5 000		PUBLIC WORKS	
420-5000000810		EST END UNDESIGNATED RESERVE	\$ 9,578,936.31
420-5000000820		EST END DESIGNATED RESERVE	\$ 25,000.00
420-5000000830		EST END RESTRICT RSRV-DEBT	\$ 9,188.00

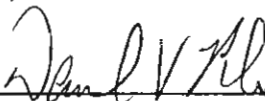
<u>430</u>		<u>STORM/SURFACE WATER UTILITY</u>	
	5 000	<u>PUBLIC WORKS</u>	
430-50000000810		EST END UNDESIGNATED RESERVE	\$ 2,366,552.35
<u>440</u>		<u>SOLID WASTE FUND</u>	
	5 000	<u>PUBLIC WORKS</u>	
440-50000000810		EST END UNDESIGNATED RESERVE	\$ 645,536.97
440-50000000820		EST END DESIGNATED RESERVE	\$ 10,000.00
<u>456</u>		<u>CEMETERY</u>	
	5 000	<u>PARKS &amp; RECREATION</u>	
456-50000000822		EST END DESIGND RSRV-CEM IMPRV	\$ 21,514.91
456-50000000823		EST END DESIGND RSRV-PREARRANG	\$ 1,286.78
<u>470</u>		<u>MEDIC ONE</u>	
	5 000	<u>FIRE</u>	
470-50000000820		EST END DESIGNATED RESERVE	\$ 215,354.47
<u>510</u>		<u>FLEET ADMINISTRATION</u>	
	5 000	<u>PUBLIC WORKS</u>	
510-50000000810		EST END UNDESIGNATED RESERVE	\$ 1,198,586.35
510-50000000820		EST END DESIGNATED RESERVE	\$ 10,000.00
<u>520</u>		<u>PURCHASING/MATERIALS MNGMT</u>	
	5 000	<u>PUBLIC WORKS</u>	
520-50000000810		EST END UNDESIGNATED RESERVE	\$ 285,525.22
<u>530</u>		<u>FACILITIES ADMINISTRATION</u>	
	5 000	<u>PUBLIC WORKS</u>	
530-50000000810		EST END UNDESIGNATED RESERVE	\$ 686,527.30
<u>540</u>		<u>TELECOMMUNICATIONS</u>	
	5 000	<u>ITSD</u>	
540-50000000810		EST END UNDESIGNATED RESERVE	\$ 78,701.46
<u>561</u>		<u>UNEMPLOYMENT COMPENSATION</u>	
	5 000	<u>UNEMPLOYMENT BENEFITS SERVICES</u>	
561-50000000810		EST END UNDESIGNATED RESERVE	\$ 31,719.11
<u>562</u>		<u>WORKERS COMP SELF-INSURANCE</u>	
	5 245	<u>WORKERS COMP BENEFITS SERVICES</u>	
562-52450000820		EST END DESIGNATED RESERVE	\$ 84,764.68

<u>565</u>		<u>HEALTH BENEFITS FUND</u>		
	5 246	<u>HEALTH BENEFITS SERVICES</u>		
565-52460000810		EST END UNDESIGNATED RESERVE	\$	465,199.38
565-52460000820		EST END DESIGNATED RESERVE	\$	43,250.00
<u>612</u>		<u>FIREFIGHTER'S PENSIONS</u>		
	5 247	<u>PENSION BENEFIT SERVICES</u>		
		<u>PENSION</u>		
	323			
612-52473230820		EST END DESIGNATED RESERVE	\$	145,912.00
<u>613</u>		<u>POLICE OFFICER'S PENSIONS</u>		
	5 247	<u>PENSION BENEFIT SERVICES</u>		
		<u>PENSION</u>		
	323			
613-52473230820		EST END DESIGNATED RESERVE	\$	73,121.42
613-52473250820		EST END DESIGNATED RESERVE	\$	97,000.00
<u>702</u>		<u>NAT RES PROTECT &amp; RESTORE</u>		
	5 628	<u>OPERATIONS - ENV. RESOURCES</u>		
702-56280000810		EST END UNDESIGNATED RESERVE	\$	210,713.86
702-56280000820		EST END DESIGNATED RESERVE	\$	85,000.00
<u>965</u>		<u>PUBLIC FACILITIES DISTRICT</u>		
	5 000	<u>PUBLIC FACILITIES DISTRICT</u>		
965-50000000810		EST END UNDESIGNATED RESERVE	\$	2,230,615.76
965-50000000820		EST END DESIGNATED RESERVE	\$	29,015.00
<u>970</u>		<u>PUBLIC DEVELOPMENT AUTHORITY</u>		
	5 970	<u>PUBLIC DEVELOPMENT AUTHORITY</u>		
970-59700000810		EST END UNDESIGNATED RESERVE	\$	7,609.48

**PASSED** by the Council this 13th day of April, 2009.

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

APPROVED by me this 20<sup>th</sup> day of April, 2009.

  
\_\_\_\_\_  
Mayor

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

APPROVED AS TO FORM:

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

Published:

April 17, 2009

**City of Bellingham**  
**Reserve Status After Beginning Reserve Reconciliation**

<i>Fund #</i>	<i>Fund Name</i>	<i>2009 Estimated Beginning Reserves</i>	<i>Actual Beginning Reserves</i>	<i>Approved Reappropriations</i>	<i>Ending Reserve December 2009</i>
001	General Fund Undesignated	\$ 1,491,880	\$ 6,086,677	\$ (1,021,014)	\$ 392,510
001	General Fund Designated	8,400,000	8,400,000	-	8,400,000
001	Jail Credit Prepaid	1,260,282	1,260,282	-	1,061,147
001	Legal / Environmental Cleanu	1,375,756	1,409,736	-	1,309,736
001	BTV	68,341	81,877	-	63,075
001	Civic Field WWU	80,000	80,000	-	120,000
001	Police Donations	11,117	6,491	-	6,491
001	Fire Donations	1,807	1,807	-	1,807
111	Street	2,086,883	10,151,432	(8,044,923)	1,200,256
112	Arterial Street	128,036	296,934	(154,232)	173,084
113	Paths & Trails Reserve	45,502	45,114	-	52,718
123	Parksite Acquisition	57,027	240,403	(211,239)	38,644
124	Tech Replacement & Rsv	1,485,206	1,925,629	(212,597)	1,064,314
125	Capital Maint	1,215,516	4,056,369	(3,512,754)	107,988
126	Library Gift	25,148	27,904	-	27,904
131	Olympic Pipeline Incident	223,594	796,605	(795,964)	26,980
132	Squalicum Park/Olympic	5,805	112,307	(103,294)	9,013
133	Olympic - Restoration	37,507	39,078	-	66,693
134	Olympic-Whatcom Falls Pk	247,114	246,716	-	259,564
135	Little Squalicum-Oeser Stlmt	41,730	296,715	(252,808)	55,079
141	1st 1/4% REET	1,555,856	3,359,666	(1,607,289)	2,022,615
142	2nd 1/4% REET	107,822	3,428,995	(3,131,206)	444,524
151	Police Fed Eq Share	137,082	201,051	-	182,930
152	Asset Forfeiture	99,313	148,143	(25,000)	85,317
153	Criminal Justice	482,764	485,614	-	365,299
160	Public Safety Dispatch	1,764,781	1,813,305	(77,617)	1,638,716
172	Beyond Greenways	507,787	2,650,131	(2,091,800)	579,565
173	Greenways III	229,279	4,597,386	(4,231,520)	1,038,254
177	Parks Impact	1,335,830	1,706,200	(304,058)	209,707
178	Sportsplex	30,661	25,956	-	31,865
180	Tourism	300,000	433,247	(95,723)	234,339
190	CDBG	302,214	59,558	-	59,558
191	HOME Invest Partner Grant				-
214	2001 Fire UTGO Bond	28,156	66,625	-	75,474
224	Sportsplex Debt	22,259	22,258	-	22,434
245	LID Guaranty	290,793	268,694	-	278,069
341	Civic Field Improvement	8,357	137,810	(136,481)	1,328
410	Water	13,101,217	17,609,285	(6,154,212)	3,416,625
420	Wastewater	9,193,136	18,806,260	(7,393,592)	6,822,593
430	Storm Water Utility	1,286,534	3,643,086	(1,950,762)	781,808
440	Solid Waste	6,647,012	7,302,549	(263,578)	6,709,374
456	Cemetery	389,304	372,134	-	370,830
460	Golf Course	63,783	52,877	-	27,631
465	Parking Services	2,164,218	999,969	(523,503)	1,056,312
470	Medic One	554,927	770,281	(209,294)	561,127
475	Development Services	753,337	639,391	(63,886)	501,624
510	Flect Administration	4,689,295	5,897,881	(915,418)	4,459,629
520	Purchasing	195,129	480,654	(8,551)	617,335
530	Facilities Administration	624,132	1,310,659	(662,012)	374,074
540	Telecommunications	432,331	511,032	-	517,621
550	Claims Litigation	4,961,973	4,558,617	-	4,707,999
561	Unemployment Comp	192,121	223,840	(16,612)	134,039
562	Workers Comp	780,238	865,003	-	681,132
565	Health Benefits	998,016	1,502,465	-	1,276,726
612	FF Pension and Benefit	3,646,056	3,756,196	-	4,264,832
613	Police Pension and Benefit	4,927,261	5,097,382	-	5,150,329
701	GW Maint Endowment	3,010,973	2,983,748	-	3,449,382
702	Nat Res Protect & Restore	1,277,890	1,573,604	(220,236)	1,384,175
965	Public Facilities District	1,892,696	4,152,327	(2,201,270)	1,809,666
970	Public Development Authority	-	7,609	-	7,609
		\$ 87,272,784	\$ 138,083,566	\$ (46,592,442)	\$ 70,789,472