

ORDINANCE NO. 2010-03-015

AN ORDINANCE RELATING TO THE 2010 BUDGET RECONCILING THE DIFFERENCES BETWEEN BUDGETED ESTIMATED 2010 BEGINNING RESERVE BALANCES AND ACTUAL 2010 BEGINNING RESERVE BALANCES, AND PLACING THE DIFFERENCES IN THE ENDING RESERVE BALANCES FOR A NET RESERVE INCREASE OF \$42,834,672.18.

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 2009 but remained unspent at year end and may be reappropriated in the 2010 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 2010 are now available and are included in this ordinance,

NOW, THEREFORE, THE CITY OF BELLINGHAM DOES ORDAIN:

The sum of \$43,444,546.61 is hereby credited to increase the budgeted estimated beginning reserve accounts shown below in order to reconcile budgeted estimated beginning reserves for 2010 to actual beginning reserve balances for 2010:

<u>001</u>	<u>GENERAL FUND</u>	
001-30000000810	BEG UNDESIGNATED BALANCE	\$ 2,016,030.23
001-30000000820	BEG DESIGNATED RESERVE	\$ 1,164,001.84
261	LEGAL SERVICES	
001-32610000820	BEG DESIGNATED RESERVE	\$ 13,376.00
254	GOVERNMENT ACCESS TV	
001-32540000840	BEG DESIGNATED RESERVE - CAP	\$ 3,236.00
472	PARKS CAPITAL IMPROVEMENT	
001-34720000840	BEG DESIGNATED RESERVE - CAP	\$ 20,000.00
711	FIRE ADMINISTRATION	
001-37110000821	BEG DESIGNATED RESV-DONATED	\$ 60.00
<u>111</u>	<u>STREET FUND</u>	
000	PUBLIC WORKS	
111-30000000810	BEG UNDESIGNATED BALANCE	\$ 8,938,707.46

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<u>113</u>		<u>PATHS & TRAILS RESERVE FUND</u>	
	000	PUBLIC WORKS	
113-30000000820		BEG DESIGNATED RESERVE	\$ 1,603.26
<u>123</u>		<u>PARKSITE ACQUISITION FUND</u>	
	000	PARKS & RECREATION	
123-30000000840		BEG DESIGNATED RESERVE - CAP	\$ 210,624.21
<u>124</u>		<u>TECHNOLOGY REPL AND RESERVE FUND</u>	
	000	ITSD	
124-30000000820		BEG DESIGNATED RESERVE	\$ 486,557.21
<u>125</u>		<u>CAPITAL MAINT FUND</u>	
	000	GENERAL	
125-30000000810		BEGINNING UNDESIGNATED BALANCE	\$ 723,128.90
125-30000000820		BEG DESIGNATED RESERVE	\$ 313,344.00
<u>126</u>		<u>LIBRARY GIFT FUND</u>	
	193	LIBRARY SERVICES	
126-31930000820		BEG DESIGNATED RESERVE	\$ 20,647.23
<u>131</u>		<u>OLYMPIC PIPELINE INCIDENT FUND</u>	
	000	PUBLIC WORKS	
131-30000000820		BEG DESIGNATED RESERVE	\$ 684,651.76
<u>132</u>		<u>SQUALICUM PARK/OLYMPIC FUND</u>	
	000	PARKS & RECREATION	
132-30000000840		BEG DESIGNATED RESERVE	\$ 89,615.05
<u>135</u>		<u>LITTLE SQUALICUM - OESER STLMT FUND</u>	
	000	PARKS & RECREATION	
135-30000000820		BEGINNING DESIGNATED RESERVE	\$ 256,396.20
<u>141</u>		<u>1ST 1/4%REAL ESTATE EXCISE TAX FUND</u>	
	000	GENERAL	
141-30000000840		BEG DESIGNATED RESERVE - CAP	\$ 1,470,255.00
141-30000000841		BEG DESIG RESV-CAP-WATERFRONT	\$ 261,611.00
<u>142</u>		<u>2ND 1/4%REAL ESTATE EXCISE TAX FUND</u>	
	000	GENERAL	
142-30000000820		BEG DESIGNATED RESERVE	\$ 206,222.00
142-30000000840		BEG DESIGNATED RESERVE - CAP	\$ 1,459,298.00
<u>151</u>		<u>POLICE FEDERAL EQUITABLE SHARE FUND</u>	
	000	POLICE	
151-30000000820		BEG DESIGNATED RESERVE	\$ 229,772.47

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<u>153</u>		<u>CRIMINAL JUSTICE FUND</u>	
	000	POLICE	
153-30000000820		BEG DESIGNATED RESERVE	\$ 54,269.18
<u>160</u>		<u>PUBLIC SAFETY DISPATCH FUND</u>	
	000	POLICE	
160-30000000810		BEG UNDESIGNATED BALANCE	\$ 449,131.63
<u>172</u>		<u>BEYOND GREENWAYS FUND</u>	
	000	PARKS & RECREATION	
172-30000000820		BEG DESIGNATED RESERVE	\$ 1,218,337.61
<u>173</u>		<u>GREENWAYS III FUND</u>	
	000	PARKS & RECREATION	
173-30000000820		BEG DESIGNATED RESERVE	\$ 1,192,483.13
<u>177</u>		<u>PARK IMPACT FUND</u>	
	000	PARKS & RECREATION	
177-30000000840		BEG DESIGNATED RESERVE - CAP	\$ 1,491,762.11
<u>178</u>		<u>SPORTSPLEX FUND</u>	
	000	PARKS & RECREATION	
178-30000000820		BEG DESIGNATED RESERVE	\$ 1,774.03
<u>180</u>		<u>TOURISM FUND</u>	
	522	TOURISM ACTIVITY & FACILITIES	
180-35220000820		BEGINNING DESIGNATED RESERVE	\$ 99,988.67
<u>245</u>		<u>LID GUARANTY FUND</u>	
	000	DEBT SERVICES	
245-30000000830		BEG RESERVE - DEBT	\$ 87,852.07
<u>410</u>		<u>WATER FUND</u>	
	000	PUBLIC WORKS	
410-30000000810		BEG UNDESIGNATED BALANCE	\$ 6,173,360.22
	668	WATERSHED ACQUISITION & MGMNT.	
410-36680000820		BEG DESIGNATED RESERVE	\$ 548,374.00
<u>420</u>		<u>WASTEWATER FUND</u>	
	000	PUBLIC WORKS	
420-30000000810		BEG UNDESIGNATED BALANCE	\$ 5,635,462.57
<u>430</u>		<u>STORM/SURFACE WATER UTILITY FUND</u>	
	000	PUBLIC WORKS	
430-30000000810		BEG UNDESIGNATED BALANCE	\$ 3,304,051.06

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<u>456</u>		<u>CEMETERY FUND</u>	
	000	PARKS & RECREATION	
456-30000000810		BEG UNDESIGNATED BALANCE	\$ 24,634.17
<u>460</u>		<u>GOLF COURSE FUND</u>	
	000	PARKS & RECREATION	
460-30000000810		BEG UNDESIGNATED BALANCE	\$ 14,665.81
<u>470</u>		<u>MEDIC ONE FUND</u>	
	000	FIRE	
470-30000000810		BEG UNDESIGNATED BALANCE	\$ 160,890.17
470-30000000820		BEG DESIGNATED RESERVE	\$ 14,387.00
470-30000000821		BEG DESIGNATED RESV-DONATED	\$ 375.00
<u>475</u>		<u>DEVELOPMENT SERVICES FUND</u>	
	541	BUILDING SERVICES DIVISION	
475-35410000820		BEG DESIGNATED RESERVE	\$ 365,865.39
<u>510</u>		<u>FLEET ADMINISTRATION FUND</u>	
	000	PUBLIC WORKS	
510-30000000810		BEG UNDESIGNATED BALANCE	\$ 751,674.24
<u>520</u>		<u>PURCHASING/MATERIALS MNGMT FUND</u>	
	000	PUBLIC WORKS	
520-30000000810		BEG UNDESIGNATED BALANCE	\$ 21,289.11
<u>540</u>		<u>TELECOMMUNICATIONS FUND</u>	
	000	ITSD	
540-30000000810		BEG UNDESIGNATED BALANCE	\$ 15,933.45
<u>550</u>		<u>CLAIMS, LIT & PROP LOSS FUND</u>	
	000	LEGAL	
550-30000000820		BEG DESIGNATED RESERVE	\$ 155,885.08
<u>562</u>		<u>WORKERS COMP SELF-INSURANCE FUND</u>	
	245	WORKERS COMP BENEFITS SERVICES	
562-32450000820		BEG DESIGNATED RESERVE	\$ 17,836.00
<u>565</u>		<u>HEALTH BENEFITS FUND</u>	
	246	HEALTH BENEFITS SERVICES	
565-32460000820		BEG DESIGNATED RESERVE	\$ 10,000.00

<u>612</u>		<u>FIREFIGHTER'S PENSIONS FUND</u>	
	247	PENSION BENEFIT SERVICES	
	323	PENSION	
612-32473230820		BEG DESIGNATED RESERVE	\$ 26,387.00
	325	LT CARE	
612-32473250820		BEG DESIGNATED RESERVE	\$ 266,704.00
<u>613</u>		<u>POLICE OFFICER'S PENSIONS FUND</u>	
	247	PENSION BENEFIT SERVICES	
	325	LT CARE	
613-32473250820		BEG DESIGNATED RESERVE	\$ 122,099.00
<u>702</u>		<u>NAT RES PROTECT & RESTORE FUND</u>	
	628	OPERATIONS - ENV. RESOURCES	
702-36280000810		BEGINNING UNDESIGNATED BALANCE	\$ 371,878.09
<u>965</u>		<u>PUBLIC FACILITIES DISTRICT FUND</u>	
	000	PUBLIC FACILITIES DISTRICT	
965-30000000810		BEGINNING UNDESIGNATED RESERVE	\$ 2,086,668.00
965-30000000820		BEGINNING DESIGNATED RESERVE	\$ 191,391.00

The sum of \$43,444,546.61 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 2010:

<u>001</u>		<u>GENERAL FUND</u>	
001-50000000810		EST END UNDESIGNATED RESERVE	\$ 1,996,030.23
001-50000000820		EST END DESIGNATED RESERVE	\$ 1,164,001.84
	261	LEGAL SERVICES	
001-52610000820		EST END DESIGNATED RESERVE	\$ 13,376.00
	254	GOVERNMENT ACCESS TV	
001-52540000840		EST END RESTRICT RSRV-CAPITAL	\$ 3,236.00
	472	PARKS CAPITAL IMPROVEMENT	
001-54720000840		EST END RESTRICT RSRV-CAPITAL	\$ 40,000.00
	711	FIRE ADMINISTRATION	
001-57110000821		EST END DESIGNATED RES-DONATED	\$ 60.00
<u>111</u>		<u>STREET FUND</u>	
	000	PUBLIC WORKS	
111-50000000810		EST END UNDESIGNATED RESERVE	\$ 8,938,707.46

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<u>113</u>		<u>PATHS & TRAILS RESERVE FUND</u>	
	000	PUBLIC WORKS	
113-50000000820		EST END DESIGNATED RESERVE	\$ 1,603.26
<u>123</u>		<u>PARKSITE ACQUISITION FUND</u>	
	000	PARKS & RECREATION	
123-50000000840		EST END RESTRICT RSRV-CAPITAL	\$ 210,624.21
<u>124</u>		<u>TECHNOLOGY REPL AND RESERVE FUND</u>	
	000	ITSD	
124-50000000820		EST END DESIGNATED RESERVE	\$ 486,557.21
<u>125</u>		<u>CAPITAL MAINT FUND</u>	
	000	GENERAL	
125-50000000810		EST END UNDESIGNATED RESERVE	\$ 723,128.90
125-50000000820		EST END DESIGNATED RESERVE	\$ 313,344.00
<u>126</u>		<u>LIBRARY GIFT FUND FUND</u>	
	193	LIBRARY SERVICES	
126-51930000820		EST END DESIGNATED RESERVE	\$ 20,647.23
<u>131</u>		<u>OLYMPIC PIPELINE INCIDENT FUND</u>	
	000	PUBLIC WORKS	
131-50000000820		EST END DESIGNATED RESERVE	\$ 684,651.76
<u>132</u>		<u>SQUALICUM PARK/OLYMPIC FUND</u>	
	000	PARKS & RECREATION	
132-50000000840		EST END RESTRICT RSRV-CAPITAL	\$ 89,615.05
<u>135</u>		<u>LITTLE SQUALICUM - OESER STLMT FUND</u>	
	000	PARKS & RECREATION	
135-50000000820		EST END DESIGNATED RESERVE	\$ 256,396.20
<u>141</u>		<u>1ST 1/4%REAL ESTATE EXCISE TAX FUND</u>	
	000	GENERAL	
141-50000000840		EST END RESTRICT RSRV-CAPITAL	\$ 1,470,255.00
141-50000000841		EST END RSTR RSV-CAP-WATERFRNT	\$ 261,611.00
<u>142</u>		<u>2ND 1/4%REAL ESTATE EXCISE TAX FUND</u>	
	000	GENERAL	
142-50000000820		EST END DESIGNATED RESERVE	\$ 206,222.00
142-50000000840		EST END RESTRICT RSRV-CAPITAL	\$ 1,459,298.00
<u>151</u>		<u>POLICE FEDERAL EQUITABLE SHARE FUND</u>	
	000	POLICE	
151-50000000820		EST END DESIGNATED RESERVE	\$ 229,772.47

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<u>153</u>		<u>CRIMINAL JUSTICE FUND</u>	
	000	POLICE	
153-50000000820		EST END DESIGNATED RESERVE	\$ 54,269.18
<u>160</u>		<u>PUBLIC SAFETY DISPATCH FUND</u>	
	000	POLICE	
160-50000000810		EST END UNDESIGNATED RESERVE	\$ 449,131.63
<u>172</u>		<u>BEYOND GREENWAYS FUND</u>	
	000	PARKS & RECREATION	
172-50000000820		EST END DESIGNATED RESERVE	\$ 1,218,337.61
<u>173</u>		<u>GREENWAYS III FUND</u>	
	000	PARKS & RECREATION	
173-50000000820		EST END DESIGNATED RESERVE	\$ 1,192,483.13
<u>177</u>		<u>PARK IMPACT FUND</u>	
	000	PARKS & RECREATION	
177-50000000840		EST END RESTRICT RSRV-CAPITAL	\$ 1,491,762.11
<u>178</u>		<u>SPORTSPLEX FUND</u>	
	000	PARKS & RECREATION	
178-50000000820		EST END DESIGNATED RESERVE	\$ 1,774.03
<u>180</u>		<u>TOURISM FUND</u>	
	522	TOURISM ACTIVITY & FACILITIES	
180-55220000820		EST END DESIGNATED RESERVE	\$ 99,988.67
<u>245</u>		<u>LID GUARANTY FUND</u>	
	000	DEBT SERVICES	
245-50000000830		EST END RESTRICT RSRV-DEBT	\$ 87,852.07
<u>410</u>		<u>WATER FUND</u>	
	000	PUBLIC WORKS	
410-50000000810		EST END UNDESIGNATED RESERVE	\$ 6,173,360.22
	668	WATERSHED ACQUISITION & MGMNT.	
410-56680000820		EST END DESIGNATED RESERVE	\$ 548,374.00
<u>420</u>		<u>WASTEWATER FUND</u>	
	000	PUBLIC WORKS	
420-50000000810		EST END UNDESIGNATED RESERVE	\$ 5,635,462.57
<u>430</u>		<u>STORM/SURFACE WATER UTILITY FUND</u>	
	000	PUBLIC WORKS	
430-50000000810		EST END UNDESIGNATED RESERVE	\$ 3,304,051.06

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<u>456</u>		<u>CEMETERY FUND</u>	
	000	PARKS & RECREATION	
456-50000000810		EST END UNDESIGNATED RESERVE	\$ 24,634.17
<u>460</u>		<u>GOLF COURSE FUND</u>	
	000	PARKS & RECREATION	
460-50000000810		EST END UNDESIGNATED RESERVE	\$ 14,665.81
<u>470</u>		<u>MEDIC ONE FUND</u>	
	000	FIRE	
470-50000000810		EST END UNDESIGNATED RESERVE	\$ 160,890.17
470-50000000820		EST END DESIGNATED RESERVE	\$ 14,387.00
470-50000000821		EST END DESIGNATED RES-DONATED	\$ 375.00
<u>475</u>		<u>DEVELOPMENT SERVICES FUND</u>	
	541	BUILDING SERVICES DIVISION	
475-55410000820		EST END DESIGNATED RESERVE	\$ 365,865.39
<u>510</u>		<u>FLEET ADMINISTRATION FUND</u>	
	000	PUBLIC WORKS	
510-50000000810		EST END UNDESIGNATED RESERVE	\$ 751,674.24
<u>520</u>		<u>PURCHASING/MATERIALS MNGMT FUND</u>	
	000	PUBLIC WORKS	
520-50000000810		EST END UNDESIGNATED RESERVE	\$ 21,289.11
<u>540</u>		<u>TELECOMMUNICATIONS FUND</u>	
	000	ITSD	
540-50000000810		EST END UNDESIGNATED RESERVE	\$ 15,933.45
<u>550</u>		<u>CLAIMS, LIT & PROP LOSS FUND</u>	
	000	LEGAL	
550-50000000820		EST END DESIGNATED RESERVE	\$ 155,885.08
<u>562</u>		<u>WORKERS COMP SELF-INSURANCE FUND</u>	
	245	WORKERS COMP BENEFITS SERVICES	
562-52450000820		EST END DESIGNATED RESERVE	\$ 17,836.00
<u>565</u>		<u>HEALTH BENEFITS FUND</u>	
	246	HEALTH BENEFITS SERVICES	
565-52460000820		EST END DESIGNATED RESERVE	\$ 10,000.00

<u>612</u>		<u>FIREFIGHTER'S PENSIONS FUND</u>	
	247	PENSION BENEFIT SERVICES	
	323	PENSION	
612-52473230820		EST END DESIGNATED RESERVE	\$ 26,387.00
	325	LT CARE	
612-52473250820		EST END DESIGNATED RESERVE	\$ 266,704.00
<u>613</u>		<u>POLICE OFFICER'S PENSIONS FUND</u>	
	247	PENSION BENEFIT SERVICES	
	325	LT CARE	
613-52473250820		EST END DESIGNATED RESERVE	\$ 122,099.00
<u>702</u>		<u>NAT RES PROTECT & RESTORE FUND</u>	
	628	OPERATIONS - ENV. RESOURCES	
702-56280000810		EST END UNDESIGNATED RESERVE	\$ 371,878.09
<u>965</u>		<u>PUBLIC FACILITIES DISTRICT FUND</u>	
	000	PUBLIC FACILITIES DISTRICT	
965-50000000810		EST END UNDESIGNATED RESERVE	\$ 2,086,668.00
965-50000000820		EST END DESIGNATED RESERVE	\$ 191,391.00

The sum of \$609,874.43 is hereby debited to decrease the budgeted estimated beginning reserve accounts as shown below in order to reconcile budgeted estimated beginning reserves for 2010 to actual beginning reserve balances for 2010:

<u>133</u>		<u>OLYMPIC - RESTORATION FUND</u>	
	000	PUBLIC WORKS	
133-30000000820		BEG DESIGNATED RESERVE	\$ 121.12
<u>134</u>		<u>OLYMPIC - WHATCOM FALL PK ADDL FUND</u>	
	000	PARKS & RECREATION	
134-30000000840		BEG DESIGNATED RESERVE	\$ 632.18
<u>152</u>		<u>ASSET FORFEITURE/DRUG ENFORCE. FUND</u>	
	000	POLICE	
152-30000000820		BEG DESIGNATED RESERVE	\$ 6,030.34
<u>190</u>		<u>COMMUNITY DEVELMNT BLOCK GRANT FUND</u>	
	521	COMMUNITY DEVELOPMENT	
190-35210000810		BEGINNING UNDESIGNATED BALANCE	\$ 74,696.86

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<u>214</u>		<u>2001 UTGO BOND FUND FUND</u>		
	000	DEBT SERVICES		
214-30000000830		BEG RESERVE - DEBT	\$	1,647.63
<u>224</u>		<u>2004 SPORTSPLEX ACQ. LTGO FUND</u>		
	000	DEBT SERVICES		
224-30000000830		BEG RESERVE - DEBT	\$	152.62
<u>440</u>		<u>SOLID WASTE FUND FUND</u>		
	000	PUBLIC WORKS		
440-30000000810		BEG UNDESIGNATED BALANCE	\$	120,413.99
<u>460</u>		<u>GOLF COURSE FUND</u>		
	000	PARKS & RECREATION		
460-30000000820		BEG DESIGNATED RESERVE	\$	25,922.67
<u>465</u>		<u>PARKING SERVICES FUND</u>		
	000	PUBLIC WORKS		
465-30000000810		BEG UNDESIGNATED BALANCE	\$	77,739.18
<u>530</u>		<u>FACILITIES ADMINISTRATION FUND</u>		
	000	PUBLIC WORKS		
530-30000000810		BEG UNDESIGNATED BALANCE	\$	12,249.93
<u>561</u>		<u>UNEMPLOYMENT COMPENSATION FUND</u>		
	244	UNEMPLOYMENT BENEFITS SERVICES		
561-32440000810		BEG UNDESIGNATED BALANCE	\$	77,772.32
<u>565</u>		<u>HEALTH BENEFITS FUND FUND</u>		
	246	HEALTH BENEFITS SERVICES		
565-32460000810		BEG UNDESIGNATED BALANCE	\$	45,445.15
<u>613</u>		<u>POLICE OFFICER'S PENSIONS FUND</u>		
	247	PENSION BENEFIT SERVICES		
613-32473230820		BEG DESIGNATED RESERVE	\$	164,002.00
<u>701</u>		<u>GREENWAYS MAINTENANCE ENDOWMNT FUND</u>		
	000	PARKS & RECREATION		
701-30000000810		BEG UNDESIGNATED RESERVE	\$	363.02
<u>970</u>		<u>PUBLIC DEVELOPMENT AUTHORITY FUND</u>		
	971	PUBLIC DEV. AUTHORITY ADMIN		
970-39710000810		BEGINNING UNDESIGNATED RESERVE	\$	2,685.42

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The sum of \$609,874.44 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 2010:

<u>133</u>		<u>OLYMPIC - RESTORATION FUND</u>		
	000	PUBLIC WORKS		
133-50000000820		EST END DESIGNATED RESERVE	\$	121.12
<u>134</u>		<u>OLYMPIC - WHATCOM FALL PK ADDL FUND</u>		
	000	PARKS & RECREATION		
134-50000000840		EST END RESTRICT RSRV-CAPITAL	\$	632.18
<u>152</u>		<u>ASSET FORFEITURE/DRUG ENFORCE. FUND</u>		
	000	POLICE		
152-50000000820		EST END DESIGNATED RESERVE	\$	6,030.34
<u>190</u>		<u>COMMUNITY DEVELMNT BLOCK GRANT FUND</u>		
	521	COMMUNITY DEVELOPMENT		
190-55210000810		EST END UNDESIGNATED BALANCE	\$	74,696.86
<u>214</u>		<u>2001 UTGO BOND FUND FUND</u>		
	000	DEBT SERVICES		
214-50000000830		EST END RESTRICT RSRV-DEBT	\$	1,647.63
<u>224</u>		<u>2004 SPORTSPLEX ACQ. LTGO FUND</u>		
	000	DEBT SERVICES		
224-50000000830		EST END RESTRICT RSRV-DEBT	\$	152.62
<u>440</u>		<u>SOLID WASTE FUND FUND</u>		
	000	PUBLIC WORKS		
440-50000000810		EST END UNDESIGNATED RESERVE	\$	120,413.99
<u>460</u>		<u>GOLF COURSE FUND</u>		
	000	PARKS & RECREATION		
460-50000000820		EST END DESIGNATED RESERVE	\$	25,922.67
<u>465</u>		<u>PARKING SERVICES FUND</u>		
	000	PUBLIC WORKS		
465-50000000810		EST END UNDESIGNATED RESERVE	\$	77,739.18
<u>530</u>		<u>FACILITIES ADMINISTRATION FUND</u>		
	000	PUBLIC WORKS		
530-50000000810		EST END UNDESIGNATED RESERVE	\$	12,249.93


<u>561</u>		<u>UNEMPLOYMENT COMPENSATION FUND</u>	
	244	UNEMPLOYMENT BENEFITS SERVICES	
561-52440000810		EST END UNDESIGNATED RESERVE	\$ 77,772.32
<u>565</u>		<u>HEALTH BENEFITS FUND</u>	
	246	HEALTH BENEFITS SERVICES	
565-52460000810		EST END UNDESIGNATED RESERVE	\$ 45,445.15
<u>613</u>		<u>POLICE OFFICER'S PENSIONS FUND</u>	
	247	PENSION BENEFIT SERVICES	
613-52473230820		EST END DESIGNATED RESERVE	\$ 164,002.00
<u>701</u>		<u>GREENWAYS MAINTENANCE ENDOWMNT FUND</u>	
	000	PARKS & RECREATION	
701-50000000810		EST END UNDESIGNATED RESERVE	\$ 363.02
<u>970</u>		<u>PUBLIC DEVELOPMENT AUTHORITY FUND</u>	
	971	PUBLIC DEV. AUTHORITY ADMIN	
970-59710000810		EST END UNDESIGNATED RESERVE	\$ 2,685.42

PASSED by the Council this 29th day of March, 2010.



 Council President

APPROVED by me this 10th day of April, 2010.




 Mayor

ATTEST 

 Finance Director

APPROVED AS TO FORM:


Office of the City Attorney

Published:

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FINANCE DEPARTMENT

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Lynn Carpenter, Director

**PROPOSED CITY COUNCIL
FINANCIAL POLICIES**

FINANCE POLICY 96-1:

The City of Bellingham has a goal to maintain a reserve fund with a balance of 5% of the General Fund operating budget. In addition, the beginning fund resources for the General Fund and Street Fund should be 5% of each operating budget.

FINANCE POLICY 96-2:

Budgeted beginning fund resources will be adjusted to actual and all unanticipated expenditures and revenues will be accounted for by adjustments to the ending fund balance.

FINANCE POLICY 96-3:

If funds are being set aside for a specific project or purpose, the funds will be identified as "designated reserves" and shall be presented in the annual budget.