





ATTACHMENT "A"

| GENERAL FUND (#001)                                       | ADOPTED<br>FY2006<br>BUDGET | PREVIOUS<br>CHANGES &<br>ROLLOVERS | CURRENT<br>BUDGET<br>AS OF 3/31/06 | RECOMMENDED<br>CHANGES | AMENDED<br>BUDGET    |      |
|---|-----------------------------|------------------------------------|------------------------------------|------------------------|----------------------|------|
| Sources:  |                             |                                    |                                    |                        |                      |      |
| (1) COPS Grant Reimbursement                              | 0                           | 230,543                            | 230,543                            | 0                      | 230,543              | (1)  |
| (2) Registration Fees-NAI/ALHFAM Workshop                 | 0                           | 7,802                              | 7,802                              | 0                      | 7,802                | (2)  |
| (3) Appropriation from Fund Balances                      | 464,701                     | 136,298.65                         | 600,999.65                         | 2,013,361              | 2,614,360.65         | (3)  |
| (4) Changes/Prior FY 06 Amendatory Bgt. Resolution (Net)  | 0                           | 1,330,252                          | 1,330,252                          | 0                      | 1,330,252            |      |
| (5) Adopted Budget-Reconciliation Balance                 | 85,475,704                  | 0                                  | 85,475,704                         | 0                      | 85,475,704           |      |
| <b>Total Sources</b>                                      | <b>85,940,405</b>           | <b>1,704,895.65</b>                | <b>87,645,300.65</b>               | <b>2,013,361</b>       | <b>89,658,661.65</b> |      |
| Uses:   |                             |                                    |                                    |                        |                      |      |
| (1) Police Department                                     | 26,349,418                  | 629,926.13                         | 26,979,344.13                      | (613,690)              | 26,365,654.13        | (4)  |
| (2) Fire/Rescue Department                                | 11,985,793                  | 667,290                            | 12,653,083                         | (404,962)              | 12,248,121           | (4)  |
| (3) Recreation and Parks Department                       | 6,136,647                   | 104,273.82                         | 6,240,920.82                       | 7,802                  | 6,248,722.82         |      |
| (4) Insurance Premium Tax Contribution to Fire Pension    | 0                           | 0                                  | 0                                  | 404,962                | 404,962              | (5)  |
| (5) Insurance Premium Tax Contribution to Police Pension  | 0                           | 0                                  | 0                                  | 613,690                | 613,690              | (6)  |
| (6) Public Works Department                               | 7,424,316                   | 74,882.44                          | 7,499,198.44                       | (5,000)                | 7,494,198.44         | (7)  |
| (7) Evergreen Cemetery Loan                               | 0                           | 0                                  | 0                                  | 207,000                | 207,000              | (8)  |
| (8) Cotton Club Restoration Grant Match                   | 0                           | 20,000                             | 20,000                             | 0                      | 20,000               | (9)  |
| (9) Grant Match   | 244,677                     | (204,080)                          | 40,597                             | 0                      | 40,597               |      |
| (10) Transfer to Misc. Grants Fund (115)                  | 0                           | 270,000                            | 270,000                            | 30,625                 | 300,625              | (10) |
| (11) Transfer to General Capital Projects Fund (302)      | 323,168                     | 234,028                            | 557,196                            | 1,772,934              | 2,330,130            | (11) |
| (12) Changes/Prior FY 06 Amendatory Bgt. Resolution (Net) | 0                           | (91,424.74)                        | (91,424.74)                        | 0                      | (91,424.74)          |      |
| (13) Adopted Budget-Reconciliation Balance                | 33,476,386                  | 0                                  | 33,476,386                         | 0                      | 33,476,386           |      |
| <b>Total Uses</b>   | <b>85,940,405</b>           | <b>1,704,895.65</b>                | <b>87,645,300.65</b>               | <b>2,013,361</b>       | <b>89,658,661.65</b> |      |

NOTES:

- (1) This increase is a reimbursement for COPS Grant related expenditures that were charged to the General Fund.
- (2) This increase is for registration fees for the National Association for Interpretation and Association for Living History Farms and Agricultural Museum (NAI & ALHFAM) Workshop held in February 2006.
- (3) The recommended increase is related to the Evergreen Cemetery Loan, appropriation of fund balance reserved for General Capital Projects Fund and a timing related adjustment for NAI & ALHFAM.
- (4) Due to control issues and timing of Insurance Premium Tax receipts, staff is recommending that these contributions be budgeted in Non-Departmental accounts.
- (5) This is the estimated share of the Property Insurance Premium Tax to be contributed to the Firefighters Retirement Fund.
- (6) This is the estimated share of the Casualty Insurance Premium Tax to be contributed to the Police Officers Retirement Fund.
- (7) The recommended change is to move the charette budget to the General Capital Projects Fund.
- (8) The Loan to acquire three acres of Sweetwater Ltd. property was approved on March 13, 2006 by the City Commission.
- (9) This Grant Match was approved on May 9, 2005 by the City Commission via agenda item No. 041244.
- (10) Most of this transfer is for second and third years of the COPS Grant Match. The recommended change is to transfer the local grant match for an NRC'S Grant received from the Lenox Master Association, Inc. to the Misc. Grants Fund.
- (11) This recommended increase includes \$1,767,934 which was reserved at the end of FY 2005 and \$5,000 for a charette.

ATTACHMENT "A"

| ADOPTED<br>FY2006 | PREVIOUS<br>CHANGES & | CURRENT<br>BUDGET | RECOMMENDED | AMENDED |
|-------------------|-----------------------|-------------------|-------------|---------|
|-------------------|-----------------------|-------------------|-------------|---------|

|  | BUDGET         | ROLLOVERS           | AS OF 3/31/06       | CHANGES        | BUDGET                  |
|--|----------------|---------------------|---------------------|----------------|-------------------------|
| <b>HOME FUND (#104)</b>                                  |                |                     |                     |                |                         |
| Sources:   |                |                     |                     |                |                         |
| (1) Proceeds from Cedar Grove Home Sale                  | 0              | 230,747             | 230,747             | 331,115        | 561,862 (1)             |
| (2) Miscellaneous Revenues                               | 0              | 2,958               | 2,958               | 0              | 2,958 (1)               |
| (3) Changes/Prior FY 06 Amendatory Bgt. Resolution (Net) | 0              | 926,396.91          | 926,396.91          | 0              | 926,396.91              |
| (4) Adopted Budget-Reconciliation Balance                | 940,165        | 0                   | 940,165             | 0              | 940,165                 |
| <b>Total Sources</b>                                     | <b>940,165</b> | <b>1,160,101.91</b> | <b>2,100,266.91</b> | <b>331,115</b> | <b>2,431,381.91</b>     |
| Uses:  |                |                     |                     |                |                         |
| (1) Client Paid Expenses (7951)                          | 0              | 19,758              | 19,758              | 0              | 19,758                  |
| (2) Housing Recycling (7952)                             | 202,860        | 0                   | 202,860             | 331,115        | 533,975                 |
| (3) Changes/Prior FY 06 Amendatory Bgt. Resolution (Net) | 0              | 1,140,343.91        | 1,140,343.91        | 0              | 1,140,343.91            |
| (4) Adopted Budget-Reconciliation Balance                | 737,305        | 0                   | 737,305             | 0              | 737,305                 |
| <b>Total Uses</b>  | <b>940,165</b> | <b>1,160,101.91</b> | <b>2,100,266.91</b> | <b>331,115</b> | <b>2,431,381.91</b> (2) |

**NOTES:**

- (1) These changes are based on actual revenues recognized to date.
- (2) In addition to increases funded with new revenues, increases to the adopted budget includes encumbrances rolled over from FY 2005 and reappropriation of unexpended prior year budgets.

**STATE L.E.C.F. FUND (#108)**

|  |               |               |                |          |                |
|--|---------------|---------------|----------------|----------|----------------|
| Sources:   |               |               |                |          |                |
| (1) Interest on Investments                          | 0             | 0             | 0              | 1,498    | 1,498 (1)      |
| (2) Confiscated Property                             | 0             | 0             | 0              | 20,452   | 20,452 (1)     |
| (3) Proceeds from Sale of Surplus Equipment          | 0             | 0             | 0              | 7,095    | 7,095 (1)      |
| (4) Appropriation from Fund Balances                 | 0             | 69,300        | 69,300         | (29,045) | 40,255 (2)     |
| (5) Prior Year Appropriations from Fund Balance      | 30,943        | 0             | 30,943         | 0        | 30,943 (3)     |
| <b>Total Sources</b>                                 | <b>30,943</b> | <b>69,300</b> | <b>100,243</b> | <b>0</b> | <b>100,243</b> |
| Uses (Multiple Year Accounts):                       |               |               |                |          |                |
| (1) Legal Office Expenses (H105)                     | 24,107        | 20,000        | 44,107         | 0        | 44,107         |
| (2) SBAC-Safety Reflector Program Grant (H114)       | 0             | 5,000         | 5,000          | 0        | 5,000          |
| (3) Polygraph Equipment Purchase (H115)              | 0             | 30,300        | 30,300         | 0        | 30,300         |
| (4) Gainesville Police Explorers (H116)              | 0             | 4,000         | 4,000          | 0        | 4,000          |
| (5) Corner Drug Store Interface Youth Program (H117) | 0             | 10,000        | 10,000         | 0        | 10,000         |
| (6) Prior Year Appropriations-Reconciliation Balance | 6,836         | 0             | 6,836          | 0        | 6,836          |
| <b>Total Uses</b>                                    | <b>30,943</b> | <b>69,300</b> | <b>100,243</b> | <b>0</b> | <b>100,243</b> |

**NOTES:**

- (1) The recommended revenue budget amendments are based on actual revenues recognized to date.
- (2) The available fund balance as of 9/30/05 was more than enough to cover this appropriation.
- (3) This is a portion of prior year fund balance that is being carried forward to cover prior year appropriations.
- (4) State Law forbids anticipation of forfeiture funds for budget purposes. Prior to FY 1999, this Fund was used to account for both State and Federal Forfeiture Funds.

**ATTACHMENT "A"**

| ADOPTED<br>FY2006<br>BUDGET | PREVIOUS<br>CHANGES &<br>ROLLOVERS | CURRENT<br>BUDGET<br>AS OF 3/31/06 | RECOMMENDED<br>CHANGES | AMENDED<br>BUDGET |
|-----------------------------|------------------------------------|------------------------------------|------------------------|-------------------|
|-----------------------------|------------------------------------|------------------------------------|------------------------|-------------------|

**FEDERAL L.E.C.F. FUND (#109)**

## Sources:

|   |                  |                |                  |           |                  |     |
|---|------------------|----------------|------------------|-----------|------------------|-----|
| (1) Interest on Investments                     | 0                | 0              | 0                | 103,685   | 103,685          | (1) |
| (2) Confiscated Property                        | 0                | 0              | 0                | 91,308    | 91,308           | (1) |
| (3) Appropriation of Fund Balance               | 0                | 376,057        | 376,057          | (194,993) | 181,064          | (2) |
| (4) Prior Year Appropriations from Fund Balance | 4,583,980        | 0              | 4,583,980        | 0         | 4,583,980        | (2) |
| <b>Total Sources</b>                            | <b>4,583,980</b> | <b>376,057</b> | <b>4,960,037</b> | <b>0</b>  | <b>4,960,037</b> |     |

## Uses (Multiple Year Accounts):

|  |                  |                |                  |          |                  |  |
|--|------------------|----------------|------------------|----------|------------------|--|
| (1) Joint Aviation Unit (F100)                             | 205,089          | 81,863         | 286,952          | 0        | 286,952          |  |
| (2) Mounted Patrol Unit (F104)                             | 102,356          | 45,160         | 147,516          | 0        | 147,516          |  |
| (3) Grant Match (F106)                                     | 110,900          | 20,916         | 131,816          | 0        | 131,816          |  |
| (4) Special Response Team Equipment (F125)                 | 55,000           | 43,750         | 98,750           | 0        | 98,750           |  |
| (5) SFCC and COPS Minority Scholarships (F129)             | 50,000           | 50,000         | 100,000          | 0        | 100,000          |  |
| (6) GPD Digital Cameras (F131)                             | 0                | 29,808         | 29,808           | 0        | 29,808           |  |
| (7) Automated Fingerprint ID System (F132)                 | 0                | 95,060         | 95,060           | 0        | 95,060           |  |
| (8) GPD Video Equipment Training (F133)                    | 0                | 9,500          | 9,500            | 0        | 9,500            |  |
| (9) Prior Year Appropriations-Reconciliation Balance (Net) | 4,060,635        | 0              | 4,060,635        | 0        | 4,060,635        |  |
| <b>Total Uses</b>  | <b>4,583,980</b> | <b>376,057</b> | <b>4,960,037</b> | <b>0</b> | <b>4,960,037</b> |  |

## NOTES:

- (1) The recommended revenue budget amendments are based on actual revenues recognized to date.  
(2) The available fund balance as of 9/30/05 was more than enough to cover these appropriations.  
(3) Federal Law prohibits anticipation of forfeiture revenues for budget purposes.

## C.R.A. OPERATING FUND (#111)

## Sources:

|   |                |               |                |          |                |     |
|---|----------------|---------------|----------------|----------|----------------|-----|
| (1) Eastside District (6570)              | 31,564         | 25,787        | 57,351         | 0        | 57,351         | (1) |
| (2) Appropriation from Fund Balances      | 0              | 1,175         | 1,175          | 0        | 1,175          | (2) |
| (3) Adopted Budget-Reconciliation Balance | 441,590        | 0             | 441,590        | 0        | 441,590        |     |
| <b>Total Sources</b>                      | <b>473,154</b> | <b>26,962</b> | <b>500,116</b> | <b>0</b> | <b>500,116</b> |     |

## Uses:

|   |                |               |                |          |                |  |
|---|----------------|---------------|----------------|----------|----------------|--|
| (1) College Park/Univ Hts District (6550) | 205,241        | 1,175         | 206,416        | 0        | 206,416        |  |
| (2) Eastside District (6570)              | 31,564         | 25,787        | 57,351         | 0        | 57,351         |  |
| (3) Adopted Budget-Reconciliation Balance | 236,349        | 0             | 236,349        | 0        | 236,349        |  |
| <b>Total Uses</b>                         | <b>473,154</b> | <b>26,962</b> | <b>500,116</b> | <b>0</b> | <b>500,116</b> |  |

## NOTES:

- (1) This change to share the cost of a full-time CRA Project Coordinator position was approved by the CRA on November 21, 2005 (agenda item # 050638).  
(2) This increase is related to rollover of prior year encumbrances. The available fund balance as of 9/30/05 was enough to cover this appropriation.

## ATTACHMENT "A"

| ADOPTED<br>FY2006<br>BUDGET | PREVIOUS<br>CHANGES &<br>ROLLOVERS | CURRENT<br>BUDGET<br>AS OF 3/31/06 | RECOMMENDED<br>CHANGES | AMENDED<br>BUDGET |
|-----------------------------|------------------------------------|------------------------------------|------------------------|-------------------|
|-----------------------------|------------------------------------|------------------------------------|------------------------|-------------------|

## GERRB of 1994 (#217)

## Sources:

|                                      |   |   |   |     |     |     |
|--------------------------------------|---|---|---|-----|-----|-----|
| (1) Appropriation from Fund Balances | 0 | 0 | 0 | 700 | 700 | (1) |
|--------------------------------------|---|---|---|-----|-----|-----|

|                      |          |          |          |            |            |
|----------------------|----------|----------|----------|------------|------------|
| <b>Total Sources</b> | <u>0</u> | <u>0</u> | <u>0</u> | <u>700</u> | <u>700</u> |
|----------------------|----------|----------|----------|------------|------------|

Uses:

|                                     |          |          |          |            |            |
|-------------------------------------|----------|----------|----------|------------|------------|
| (1) Transfer to GERRB of 2004 (228) | 0        | 0        | 0        | 700        | 700        |
| <b>Total Uses</b>                   | <u>0</u> | <u>0</u> | <u>0</u> | <u>700</u> | <u>700</u> |

**NOTE:**

(1) This recommendation is intended to deactivate this debt service fund until FY 2018. The GERRB of 2004 was used to refinance the GERRB of 1994 debt through FY 2017. This Fund will be reactivated in FY 2018 to account for the remaining debt which will be completely amortized in FY 2024.

**GERRB of 2004 (#228)**

Sources:

|   |                  |          |                  |            |                  |
|---|------------------|----------|------------------|------------|------------------|
| (1) Transfer from GERRB of 1994 (217)     | 0                | 0        | 0                | 700        | 700 (1)          |
| (2) Adopted Budget-Reconciliation Balance | 1,064,463        | 0        | 1,064,463        | 0          | 1,064,463        |
| <b>Total Sources</b>                      | <u>1,064,463</u> | <u>0</u> | <u>1,064,463</u> | <u>700</u> | <u>1,065,163</u> |

**NOTE:**

(1) This recommendation is related to the deactivation of Fund 217 mentioned previously. The GERRB of 2004 was used to refinance the GERRB of 1994 debt through FY 2017.

**GENERAL CAPITAL PROJECTS FUND (#302)**

Sources (Multiple Year Accounts):

|   |                  |                |                  |              |                      |
|---|------------------|----------------|------------------|--------------|----------------------|
| (1) Transfer from General Fund                      | 323,168          | 234,028        | 557,196          | 5,000        | 562,196 (1)          |
| (2) Transfer from General Insurance Fund            | 0                | 610,876        | 610,876          | 0            | 610,876 (2)          |
| (3) Cox Communications Capital Grant                | 0                | 127,400        | 127,400          | 0            | 127,400 (3)          |
| (4) FY 2006 Adopted/Prior Year Appropriations (Net) | 5,819,238        | 0              | 5,819,238        | 0            | 5,819,238            |
| <b>Total Sources</b>                                | <u>6,142,406</u> | <u>972,304</u> | <u>7,114,710</u> | <u>5,000</u> | <u>7,119,710</u> (4) |

Uses (Multiple Year Accounts):

|  |                  |                |                  |              |                  |
|--|------------------|----------------|------------------|--------------|------------------|
| (1) Code Enforcement Laptops (M131)                      | 0                | 50,000         | 50,000           | 0            | 50,000           |
| (2) NE Complex Network (M132)                            | 0                | 25,000         | 25,000           | 0            | 25,000           |
| (3) Streaming Video Project (M133)                       | 0                | 25,000         | 25,000           | 0            | 25,000           |
| (4) E/Gov Software and Hardware (M134)                   | 0                | 200,000        | 200,000          | 0            | 200,000          |
| (5) GPD Replacement PC's and Laptops (M135)              | 0                | 310,876        | 310,876          | 0            | 310,876          |
| (6) Charrettes (M700)                                    | 15,000           | 0              | 15,000           | 5,000        | 20,000           |
| (7) CoxCom Capital Grant (M110)                          | 197,745          | 127,400        | 325,145          | 0            | 325,145          |
| (8) Changes/Prior FY 06 Amendatory Bgt. Resolution (Net) | 0                | 0              | 0                | 0            | 0                |
| (9) FY 2006 Adopted/Prior Year Appropriations (Net)      | 5,904,661        | 0              | 5,904,661        | 0            | 5,904,661        |
| <b>Total Uses</b>  | <u>6,117,406</u> | <u>738,276</u> | <u>6,855,682</u> | <u>5,000</u> | <u>6,860,682</u> |

**NOTES:**

- (1) The recommended change is to transfer dollars budgeted in Public Works Department to finance a future charrette.
- (2) The insurance premium refund from Gallagher is to fund purchase of automation equipment and other automation projects.
- (3) This is the second installment of the Cox Communications Capital Grant.
- (4) The adopted revenue budget included \$25,000 in estimated interest on investments that was not appropriated for expenditures.

**ATTACHMENT "A"**

| <b>SOLID WASTE COLLECTION FUND (#420)</b> | <b>ADOPTED<br/>FY2006<br/>BUDGET</b> | <b>PREVIOUS<br/>CHANGES &amp;<br/>ROLLOVERS</b> | <b>CURRENT<br/>BUDGET<br/>AS OF 3/31/06</b> | <b>RECOMMENDED<br/>CHANGES</b> | <b>AMENDED<br/>BUDGET</b> |
|---|--------------------------------------|---|---|--------------------------------|---------------------------|
| Sources:                                  |                                      |   |   |                                |                           |
| (1) Appropriation from Fund Balances      | 0                                    | 1,587,516.08                                    | 1,587,516.08                                | 0                              | 1,587,516.08 (1)          |
| (2) Adopted Budget                        | 7,150,775                            | 0   | 7,150,775                                   | 0                              | 7,150,775                 |
| <b>Total Sources</b>                      | <u>7,150,775</u>                     | <u>1,587,516.08</u>                             | <u>8,738,291.08</u>                         | <u>0</u>                       | <u>8,738,291.08</u>       |

Uses:

|                                 |   |              |              |   |                  |
|---------------------------------|---|--------------|--------------|---|------------------|
| (1) Old Landfill Project (8081) | 0 | 1,190,002.94 | 1,190,002.94 | 0 | 1,190,002.94 (2) |
|---------------------------------|---|--------------|--------------|---|------------------|

|  |                  |                     |                     |          |                     |
|--|------------------|---------------------|---------------------|----------|---------------------|
| (2) Changes/Prior FY 06 Amendatory Bgt. Resolution (Net) | 0                | 1,192,753.14        | 1,192,753.14        | 0        | 1,192,753.14        |
| (3) Adopted Budget-Reconciliation Balance                | 6,355,535        | 0                   | 6,355,535           | 0        | 6,355,535           |
| <b>Total Uses</b>  | <b>6,355,535</b> | <b>2,382,756.08</b> | <b>8,738,291.08</b> | <b>0</b> | <b>8,738,291.08</b> |

**NOTES:**

- (1) The available fund balance as of 9/30/05 was more than enough to cover this appropriation.
- (2) The previous changes and rollovers amount includes \$193,929 increase related to the contract with Environmental Barrier Company, LLC. This increase was approved via agenda item # 050876 at the February 13, 2006 City Commission meeting.

**GENERAL INSURANCE FUND (#503)**

Sources:

|                                      |                  |                   |                     |          |                     |
|--------------------------------------|------------------|-------------------|---------------------|----------|---------------------|
| (1) Appropriation from Fund Balances | 0                | 116,654.23        | 116,654.23          | 0        | 116,654.23 (1)      |
| (2) Gallagher Insurance Refund       | 0                | 610,876.00        | 610,876.00          | 0        | 610,876.00 (2)      |
| (3) Adopted Budget                   | 6,619,778        | 0                 | 6,619,778           | 0        | 6,619,778           |
| <b>Total Sources</b>                 | <b>6,619,778</b> | <b>727,530.23</b> | <b>7,347,308.23</b> | <b>0</b> | <b>7,347,308.23</b> |

Uses:

|   |                  |                   |                     |          |                     |
|---|------------------|-------------------|---------------------|----------|---------------------|
| (1) Rollover of Prior Year Encumbrances             | 0                | 116,654.23        | 116,654.23          | 0        | 116,654.23          |
| (2) Transfer to General Capital Projects Fund (302) | 0                | 610,876.00        | 610,876.00          | 0        | 610,876.00 (3)      |
| (3) Adopted Budget-Reconciliation Balance           | 6,432,038        | 0                 | 6,432,038           | 0        | 6,432,038           |
| <b>Total Uses</b>                                   | <b>6,432,038</b> | <b>727,530.23</b> | <b>7,159,568.23</b> | <b>0</b> | <b>7,159,568.23</b> |

**NOTES:**

- (1) This is to fund the rollover of prior year encumbrances.
- (2) This is the General Government portion of the refund from Gallagher.
- (3) The Gallagher refund was used for automation expenditures (i.e., laptops, E/Gov software, streaming video, etc.) in the General Capital Projects Fund.

**RETIREE HEALTH INSURANCE FUND (#507)**

Sources:

|                                      |                  |              |                  |                    |              |
|--------------------------------------|------------------|--------------|------------------|--------------------|--------------|
| (1) Appropriation from Fund Balances | 0                | 4,430        | 4,430            | (4,430)            | 0            |
| (2) Adopted Budget                   | 6,101,307        | 0            | 6,101,307        | (6,101,307)        | 0            |
| <b>Total Sources</b>                 | <b>6,101,307</b> | <b>4,430</b> | <b>6,105,737</b> | <b>(6,105,737)</b> | <b>0</b> (1) |

Uses:

|   |                  |              |                  |                    |              |
|---|------------------|--------------|------------------|--------------------|--------------|
| (1) Rollover of Prior Year Encumbrances   | 0                | 4,430        | 4,430            | (4,430)            | 0            |
| (2) Adopted Budget-Reconciliation Balance | 3,454,196        | 0            | 3,454,196        | (3,454,196)        | 0            |
| <b>Total Uses</b>                         | <b>3,454,196</b> | <b>4,430</b> | <b>3,458,626</b> | <b>(3,458,626)</b> | <b>0</b> (1) |

**NOTE:**

- (1) In order to comply with GAAP classification standards, this Fund is being reclassified from an Internal Service Fund to a Trust Fund.

**ATTACHMENT "A"**

| RETIREE HEALTH INSURANCE TRUST FUND (#601)               | ADOPTED<br>FY2006<br>BUDGET | PREVIOUS<br>CHANGES &<br>ROLLOVERS | CURRENT<br>BUDGET<br>AS OF 3/31/06 | RECOMMENDED<br>CHANGES | AMENDED<br>BUDGET |
|--|-----------------------------|------------------------------------|------------------------------------|------------------------|-------------------|
| Sources:   |                             |                                    |                                    |                        |                   |
| (1) Appropriation from Fund Balances (Reclassified)      | 0                           | 4,430                              | 4,430                              | 0                      | 4,430             |
| (2) Adopted Budget (Reclassified)                        | 6,101,307                   | 0                                  | 6,101,307                          | 0                      | 6,101,307         |
| <b>Total Sources</b>                                     | <b>6,101,307</b>            | <b>4,430</b>                       | <b>6,105,737</b>                   | <b>0</b>               | <b>6,105,737</b>  |
| Uses:  |                             |                                    |                                    |                        |                   |
| (1) Rollover of Prior Year Encumbrances (Reclassified)   | 0                           | 4,430                              | 4,430                              | 0                      | 4,430             |
| (2) Adopted Budget-Reconciliation Balance (Reclassified) | 3,454,196                   | 0                                  | 3,454,196                          | 0                      | 3,454,196         |
| <b>Total Uses</b>  | <b>3,454,196</b>            | <b>4,430</b>                       | <b>3,458,626</b>                   | <b>0</b>               | <b>3,458,626</b>  |

**NOTE:**

(1) This Trust Fund (601) replaces the Internal Service Fund (507) to be consistent with GAAP practices.