

050333

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF GAINESVILLE, FLORIDA; RELATING TO ITS GENERAL GOVERNMENT BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2004 AND ENDING SEPTEMBER 30, 2005; AMENDING RESOLUTION NO. 040389 AS AMENDED BY RESOLUTION NOS. 040988 AND 050059 BY MAKING CERTAIN ADJUSTMENTS TO THE GENERAL FINANCIAL AND OPERATING PLAN BUDGET; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Gainesville, Florida, adopted Resolution No. 040389 for the purpose of approving and adopting a budget for Fiscal Year 2004-2005;

WHEREAS, the City Commission has adopted Resolution Nos. 040988 and 050059 which amended Resolution No. 040389 by amending the General Financial and Operating Plan Budget as set forth therein;

WHEREAS, it is necessary to make certain amendments to the General Financial and Operating Plan Budget in order to fund their activities;

WHEREAS, the City Commission desires now to amend the General Financial and Operating Plan Budget as fully set forth below.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF GAINESVILLE, FLORIDA:

Section 1. The General Financial and Operating Plan Budget for Fiscal Year 2004-2005 is hereby amended as set forth in Attachment "A" which is attached hereto and made part hereof as if set forth in full.

ATTACHMENT "A"

GENERAL FUND (#001)	ADOPTED FY2005 BUDGET	PREVIOUS CHANGES & ROLLOVERS	CURRENT BUDGET AS OF 6/30/05	RECOMMENDED CHANGES	AMENDED BUDGET
Sources:					
(1) Donation-Special Nature Programs (8581)	60,171	220	60,391	0	60,391
(2) Donation-Special Nature Programs (8582)	0	1,500	1,500	0	1,500
(3) Donation-Special Nature Programs (8585)	0	278	278	0	278
(4) Summer Camp Program (8550)	50,500	27,490	77,990	0	77,990
(5) State Grants-Fire/Rescue Dept. (8220)	0	63,595	63,595	0	63,595 (1)
(6) Fire Special Programs Revenues (8260)	0	4,222	4,222	0	4,222
(7) Municipal Ordinance Fees	0	22,500	22,500	0	22,500 (2)
(8) Building Permits	890,155	31,034	921,189	0	921,189 (3)
(9) Changes/Prior FY 05 Amendatory Bgt. Resolution (Net)	0	991,902	991,902	0	991,902
(10) Appropriation from Fund Balances	1,636,910	2,728,169	4,365,079	155,738	4,520,817 (4)
(11) Adopted Budget-Reconciliation Balance	80,137,911	0	80,137,911	0	80,137,911
Total Sources	82,775,647	3,870,910	86,646,557	155,738	86,802,295
Uses:					
(1) Fire/Rescue Department	12,064,348	98,699	12,163,047	0	12,163,047 (5)
(2) Recreation and Parks Department	5,525,748	764,140	6,289,888	0	6,289,888 (6)
(3) Transfer to Gen. Capital Projects Fund (# 302)	527,714	1,920,605	2,448,319	0	2,448,319 (7)
(4) Transfer to OPEB Bond of 2005 Debt Svc Fund (# 231)	0	0	0	155,738	155,738 (8)
(5) Changes/Prior FY 05 Amendatory Bgt. Resolution (Net)	0	1,087,466	1,087,466	0	1,087,466
(6) Adopted Budget-Reconciliation Balance	64,657,837	0	64,657,837	0	64,657,837
Total Uses	82,775,647	3,870,910	86,646,557	155,738	86,802,295

NOTES:

- (1) This change is related to local match for the US Fire Administration Fire Prevention and Safety Grant and State Emergency Medical Services Matching Grant.
- (2) This is a new revenue source authorized by SB 2962 passed during the 2004 regular session of the State legislature.
- (3) The Building Permit revenues are being recorded ahead of budgeted pace.
- (4) The previous changes to "Appropriation from Fund Balances" is mainly due to rollover of encumbrances, a loan for the West University Avenue Lofts Project and transfer to General Capital Projects Fund.
- (5) Previous changes includes \$63,595 in transfer to Misc. Grants Fund for the grants mentions in Note (1) above.
- (6) Previous changes includes: \$103,000 in Porter's Community Center mortgage, over \$102,000 in rolled encumbrances and over \$317,000 in recovered TANF funds earmarked for recreation projects.
- (7) Over \$1,600,000 of the previous changes are from reappropriation of reserved fund balance.
- (8) This is to cover the General Government share of the FY 2005 debt service for the OPEB Obligation Bond of 2005. Reduction in expenditures due to decrease in the REHAB contribution rate from 3.89% to 0.50% should be enough to cover the transfer.

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

Sources:					
(1) Downtown District (6510)	136,407	0	136,407	0	136,407
(2) Fifth Ave/Pleasant St District (6530)	56,841	5,700	62,541	0	62,541 (1)
(3) College Park/Univ Hts District (6550)	188,535	0	188,535	0	188,535
(4) Eastside District (6570)	26,679	0	26,679	0	26,679
(5) Appropriation from Fund Balance	0	24,000	24,000	0	24,000 (2)
Total Sources	408,462	29,700	438,162	0	438,162
Uses:					
(1) Downtown District (6510)	126,834	12,902	139,736	0	139,736
(2) Fifth Ave/Pleasant St District (6530)	55,233	9,621	64,854	0	64,854
(3) College Park/Univ Hts District (6550)	178,014	5,593	183,607	0	183,607
(4) Eastside District (6570)	26,268	1,584	27,852	0	27,852
Total Uses	386,349	29,700	416,049	0	416,049 (3)

NOTES:

- (1) The previous change was approved by the CRA on May 16, 2005 (agenda item # 041282) to increase funding for a Model Block Project Coordinator.
- (2) The available fund balance as of 9/30/04 was more than enough to cover these appropriations.
- (3) All previous changes were approved by the CRA on February 21, 2005 (agenda item # 040993) and May 16, 2005 (agenda item # 041282).

ATTACHMENT "A"

ECONOMIC DEVELOPMENT FUND (#114)	ADOPTED FY2005 BUDGET	PREVIOUS CHANGES & ROLLOVERS	CURRENT BUDGET AS OF 6/30/05	RECOMMENDED CHANGES	AMENDED BUDGET
Sources:					
(1) Interest on Investments	4,500	0	4,500	0	4,500
(2) Rental Income	153,000	0	153,000	0	153,000
(3) Misc. Revenues	1,000	0	1,000	0	1,000
(4) Transfer from GRU	0	100,000	100,000	0	100,000 (1)
(5) Appropriation from Fund Balance	141,000	23,883	164,883	0	164,883 (2)
Total Sources	299,500	123,883	423,383	0	423,383
Uses:					
(1) Economic Development (6610)	0	75,000	75,000	0	75,000
(2) Airport Industrial Park Sidewalks (6631)	0	13,506	13,506	0	13,506 (3)
(3) Economic Development Initiative (6635)	0	100,000	100,000	0	100,000 (4)
(4) Technology Incubator (6660)	299,500	(64,623)	234,877	0	234,877
Total Uses	299,500	123,883	423,383	0	423,383

NOTES:

- (1) The funding by GRU for economic development initiative was approved at the September 13, 2004 City Commission meeting.
- (2) The available fund balance as of 9/30/04 was more than enough to cover these appropriations.
- (3) This is a reappropriation of unspent prior year program.
- (4) Program funded with GRU contribution.

RECREATION PROGRAMS FUND (#122)

Sources:					
(1) Appropriation from Fund Balances	0	136,378	136,378	0	136,378 (1)
(2) Interest on Investment (8510)	0	0	0	1,500	1,500
(3) Changes/Prior FY 05 Amendatory Bgt. Resolution (Net)	0	(192,055)	(192,055)	0	(192,055)
(4) Adopted Budget-Reconciliation Balance	192,055	0	192,055	0	192,055
Total Sources	192,055	(55,677)	136,378	1,500	137,878
Uses:					
(1) Transfer to Misc Spec Revenue Fund (#123)	0	4,750	4,750	0	4,750 (2)
(2) Transfer to Gen Capital Projects Fund (#302)	0	131,628	131,628	1,500	133,128 (3)
(2) Changes/Prior FY 05 Amendatory Bgt. Resolution (Net)	0	(195,109)	(195,109)	0	(195,109)
(3) Adopted Budget-Reconciliation Balance	195,109	0	195,109	0	195,109
Total Uses	195,109	(58,731)	136,378	1,500	137,878

NOTES:

- (1) The available fund balance as of 9/30/04 was enough to cover this appropriation.
- (2) To transfer banner revenue funded program to a multiple year account in Misc. Special Revenue Fund.
- (3) To transfer funds to track recreation programs in a multiple year account in the General Capital Projects Fund.
The recommended change is intended to close out this Fund.

ATTACHMENT "A"

MISC. SPECIAL REVENUE FUND (#123)	ADOPTED FY2005 BUDGET	PREVIOUS CHANGES & ROLLOVERS	CURRENT BUDGET AS OF 6/30/05	RECOMMENDED CHANGES	AMENDED BUDGET
Sources (Multiple Year Accounts):					
(1) Recreation Programs (G204)	0	14,750	14,750	0	14,750 (1)
(2) Firefighters Combat Challenge (G261)	5,590	6,378	11,968	0	11,968
(3) Contributions/Other Revenues-GFR Explorers (G270)	0	1,889	1,889	0	1,889
(4) Appropriation from Fund Balances	135,984	(1,164)	134,820	0	134,820 (2)
(5) Changes/Prior FY 05 Amendatory Bgt. Resolution (Net)	0	423,506	423,506	0	423,506
(6) FY 2005 Adopted/Prior Year Appropriations (Net)	763,921	0	763,921	0	763,921
Total Sources	905,495	445,359	1,350,854	0	1,350,854
Uses (Multiple Year Accounts):					
(1) Recreation Programs (G204)	0	14,750	14,750	0	14,750
(2) Firefighters Combat Challenge (G261)	5,590	6,378	11,968	0	11,968
(3) GFR Explorers (G270)	0	1,889	1,889	0	1,889
(4) Changes/Prior FY 05 Amendatory Bgt. Resolution (Net)	0	423,506	423,506	0	423,506
(5) FY 2005 Adopted/Prior Year Appropriations (Net)	896,741	0	896,741	0	896,741
Total Uses	902,331	448,523	1,350,854	0	1,350,854

NOTES:

- (1) Includes \$4,750 transfer from Recreation Programs Fund (#122).
- (2) The available fund balance as of 9/30/04 was more than enough to cover this appropriation.

C.R.A. PROMISSORY NOTES FUND (#223)

Sources:					
(1) Transfer from Downtown Tax Increment Fund (610)	78,671	0	78,671	0	78,671
(2) Transfer from College Park Tax Increment Fund (618)	46,420	(46,420)	0	0	0 (1)
Total Sources	125,091	(46,420)	78,671	0	78,671
Uses:					
(1) Principal Payments	3,796	0	3,796	0	3,796
(2) Interest Payments	121,295	(46,420)	74,875	0	74,875 (1)
Total Uses	125,091	(46,420)	78,671	0	78,671

NOTE:

- (1) The Promissory Note for the West University Avenue Lofts will not be accounted for in this Fund.

DEPOT STORMWATER PARK DEBT SVC. FUND (#229)

Sources:					
(1) State Revolving Fund Loan	0	15,010,000	15,010,000	0	15,010,000 (1)
Total Sources	0	15,010,000	15,010,000	0	15,010,000
Uses:					
(1) Transfer to Depot Stormwater Park Project Fund (333)	0	15,010,000	15,010,000	0	15,010,000 (1)
Total Uses	0	15,010,000	15,010,000	0	15,010,000

NOTE:

- (1) This budget is based on the State Revolving Fund Loan Agreement # NP49717S. The Loan will be used for Depot Stormwater Park site remediation and construction and will be repaid by the Gas and Stormwater Management Utilities.

ATTACHMENT "A"

O.P.E.B. BOND of 2005 DEBT SERVICE FUND (#231)	ADOPTED FY2005 BUDGET	PREVIOUS CHANGES & ROLLOVERS	CURRENT BUDGET AS OF 6/30/05	RECOMMENDED CHANGES	AMENDED BUDGET
Sources:					
(1) Transfer from General Fund	0	0	0	155,738	155,738
(2) Transfer from GRU	0	0	0	121,946	121,946
(3) Bond Proceeds	0	35,195,000	35,195,000	15,000	35,210,000
Total Sources	0	35,195,000	35,195,000	292,684	35,487,684
Uses:					
(1) Interest Expense	0	0	0	277,683	277,683
(2) Issuance Expense	0	174,700	174,700	15,644	190,344
(3) Underwriter's Discount	0	192,377	192,377	75	192,452
(4) Bond Insurance	0	171,000	171,000	0	171,000
(5) Transfer to REHAB Fund (#507)	0	34,656,923	34,656,923	(718)	34,656,205
Total Uses	0	35,195,000	35,195,000	292,684	35,487,684

NOTES:

- (1) This borrowing was authorized by a resolution adopted at the June 27, 2005 City Commission meeting.
- (2) The recommended changes are based on the final numbers received on July 13, 2005 from Public Financial Management, Inc..

GENERAL CAPITAL PROJECTS FUND (#302)

Sources (Multiple Year Accounts):

(1) Transfer from Recreation Programs Fund (#122)	0	131,628	131,628	1,500	133,128 (1)
(2) Transfer from Comm. Equip. Proj. Fund (#324)	0	5,299	5,299	0	5,299 (2)
(3) Transfer from Capital Acquisition Fund (#325)	0	28,331	28,331	0	28,331 (2)
(4) Sale of Surplus Property	0	20,603	20,603	0	20,603 (3)
(5) Changes/Prior FY 05 Amendatory Bgt. Resolution (Net)	0	679,846	679,846	0	679,846
(6) Appropriation from Fund Balance	966,692	14,156	980,848	0	980,848 (2)
(7) FY 2005 Adopted/Prior Year Appropriations (Net)	3,631,183	0	3,631,183	0	3,631,183
Total Sources	4,597,875	879,863	5,477,738	1,500	5,479,238

Uses (Multiple Year Accounts):

(1) Recreation Projects (M330)	0	131,628	131,628	1,500	133,128
(2) Mobile Data Application Hardware/Software (M130)	0	47,786	47,786	0	47,786
(3) Recreation Land Improvement (M329)	0	20,603	20,603	0	20,603 (3)
(4) Changes/Prior FY 05 Amendatory Bgt. Resolution (Net)	0	679,846	679,846	0	679,846
(5) FY 2005 Adopted/Prior Year Appropriations (Net)	4,597,875	0	4,597,875	0	4,597,875
Total Uses	4,597,875	879,863	5,477,738	1,500	5,479,238

NOTES:

- (1) This is part of the process to close Fund 122 and to move its programs to other funds.
- (2) These previous changes are from available but unappropriated fund balances from these Funds combined to pay GRU for the mobile data application hardware and software for the Fire/Rescue Department.
- (3) This is the revenue recognized from sale of four acres of the CSX Flatwoods and must be used for recreation and park infrastructure improvements according to the City's Comprehensive Plan.

ATTACHMENT "A"

COMMUNICATIONS EQUIP. PROJ. FUND (#324)	ADOPTED FY2005 BUDGET	PREVIOUS CHANGES & ROLLOVERS	CURRENT BUDGET AS OF 6/30/05	RECOMMENDED CHANGES	AMENDED BUDGET
Sources:					
(1) Appropriation from Fund Balance	0	5,299	5,299	0	5,299 (1)
(2) FY 2005 Adopted/Prior Year Appropriations (Net)	59,628	0	59,628	0	59,628
Total Sources	59,628	5,299	64,927	0	64,927
Uses (Multiple Year Accounts):					
(1) Transfer to Gen Capital Projects Fund (M130)	0	5,299	5,299	0	5,299 (2)
(2) FY 2005 Adopted/Prior Year Appropriations (Net)	59,628	0	59,628	0	59,628
Total Uses	59,628	5,299	64,927	0	64,927

NOTE.S:

- (1) The available fund balance as of 9/30/04 was more then enough to cover this appropriation.
- (2) To partially fund the payment to GRU for the purchase of mobile data application hardware and software for the Fire/Rescue Department.

CAPITAL ACQUISITION FUND OF 1998 (#325)

Sources:					
(1) Appropriation from Fund Balance	0	28,331	28,331	0	28,331 (1)
(2) FY 2005 Adopted/Prior Year Appropriations (Net)	33,460	0	33,460	0	33,460
Total Sources	33,460	28,331	61,791	0	61,791
Uses (Multiple Year Accounts):					
(1) Transfer to Gen Capital Projects Fund (M130)	0	28,331	28,331	0	28,331 (2)
(2) FY 2005 Adopted/Prior Year Appropriations (Net)	33,460	0	33,460	0	33,460
Total Uses	33,460	28,331	61,791	0	61,791

NOTE.S:

- (1) The available fund balance as of 9/30/04 was more then enough to cover this appropriation.
- (2) To partially fund the payment to GRU for the purchase of mobile data application hardware and software for the Fire/Rescue Department.

DEPOT STORMWATER PARK PROJECT FUND (#333)

Sources:					
(1) Transfer from Depot Stormwater Pk Debt Svc Fund (229)	0	15,010,000	15,010,000	0	15,010,000 (1)
Total Sources	0	15,010,000	15,010,000	0	15,010,000
Uses (Multiple Year Accounts):					
(1) Depot Park Construction (K207)	0	4,312,000	4,312,000	0	4,312,000
(2) Depot Park Site Remediation-GRU (K219)	0	10,689,000	10,689,000	0	10,689,000
Total Uses	0	15,001,000	15,001,000	0	15,001,000

NOTES:

- (1) This budget is based on the initial staff estimate of State Revolving Loan funds needed to complete the Depot Stormwater Park. The State Revolving Fund Loan Agreement # NP49717S authorizes up to \$16,000,000 in loans if needed.

ATTACHMENT "A"

SOLID WASTE COLLECTION FUND (#420)	ADOPTED FY2005 BUDGET	PREVIOUS CHANGES & ROLLOVERS	CURRENT BUDGET AS OF 6/30/05	RECOMMENDED CHANGES	AMENDED BUDGET
Sources:					
(1) Appropriation from Fund Balances	0	2,102,774	2,102,774	0	2,102,774 (1)
(2) Adopted Budget	7,071,384	0	7,071,384	0	7,071,384
Total Sources	7,071,384	2,102,774	9,174,158	0	9,174,158
Uses:					
(1) Old Landfill Project	0	1,349,087	1,349,087	0	1,349,087 (2)
(2) Rollover of Prior Year Encumbrances (Net)	0	753,687	753,687	0	753,687
(3) Adopted Budget-Reconciliation Balance	6,265,902	0	6,265,902	0	6,265,902
Total Uses	6,265,902	2,102,774	8,368,676	0	8,368,676

NOTES:

- (1) To cover \$844,005 in rolled encumbrances from prior year and to cover \$1,258,769 in new appropriations for the Old Landfill Project.
(2) Includes \$90,318.21 in encumbrances carried forward from the prior year.

R.E.H.A.B. FUND (#507)

Sources:					
(1) Appropriation from Fund Balances	0	76,120	76,120	0	76,120 (1)
(2) Transfer from OPEB Bond of 2005 Debt Svc Fund (231)	0	34,656,923	34,656,923	(718)	34,656,205 (2)
(3) Adopted Budget	5,351,848	0	5,351,848	0	5,351,848
Total Sources	5,351,848	34,733,043	40,084,891	(718)	40,084,173
Uses:					
(1) Transfer to EHAB	106,955	6,011	112,966	0	112,966 (3)
(2) Changes/Prior FY 05 Amendatory Bgt. Resolution (Net)	0	(918,229)	(918,229)	0	(918,229)
(3) Adopted Budget-Reconciliation Balance	4,107,332	0	4,107,332	0	4,107,332
Total Uses	4,214,287	(912,218)	3,302,069	0	3,302,069 (4)

NOTES:

- (1) To cover the encumbrances rolled from prior year.
(2) To recognize the final net proceeds from the OPEB Obligation Bond of 2005 which was issued to address the Unfunded Actuarial Contingent Liability as of September 30, 2003.
(3) To reimburse the EHAB Fund for the estimated cost of administering the Retirees' Health and Accident Benefits Fund claims and related expenses.
(4) The amended budget includes \$76,118.97 in encumbrances rolled over from FY 2004.

ATTACHMENT "A"

DOWNTOWN REDEV. TRUST FUND (#610)	ADOPTED FY2005 BUDGET	PREVIOUS CHANGES & ROLLOVERS	CURRENT BUDGET AS OF 6/30/05	RECOMMENDED CHANGES	AMENDED BUDGET
Sources:					
(1) Tax Increment Revenues	410,121	9,650	419,771	3,251	423,022 (1)
(2) FY 2005 Adopted and Prior Year Appropriations (Net)	1,265,617	0	1,265,617	0	1,265,617
Total Sources	1,675,738	9,650	1,685,388	3,251	1,688,639
Uses (Multiple Year Accounts):					
(1) Downtown Improvements (W224)	0	9,650	9,650	0	9,650
(2) FY 2005 Adopted and Prior Year Appropriations (Net)	1,675,738	0	1,675,738	0	1,675,738
Total Uses	1,675,738	9,650	1,685,388	0	1,685,388

NOTE:

(1) Based on actual revenues recognized through August 24, 2005.

FIFTH AVE/PLSNT ST REDEV TRUST(#613)

Sources:					
(1) Transfer from UDAG Fund (#103)	0	300,000	300,000	0	300,000
(2) Contribution from Freddie Mac for Model Block Program	0	30,000	30,000	0	30,000
(3) Mortgage Loan Repayment	0	19,896	19,896	0	19,896
(4) FY 2005 Adopted and Prior Year Appropriations (Net)	714,762	(92,000)	622,762	0	622,762 (1)
Total Sources	714,762	257,896	972,658	0	972,658
Uses (Multiple Year Accounts):					
(1) Revolving Loan Program (W500)	53,633	699	54,332	0	54,332
(2) 5th Avenue Signage/Streetscape (W508)	184,780	269,174	453,954	0	453,954
(3) Model Block Program (W509)	128,540	30,000	158,540	0	158,540
(4) FY 2005 Adopted and Prior Year Appropriations (Net)	347,809	(41,977)	305,832	0	305,832
Total Uses	714,762	257,896	972,658	0	972,658

NOTE:

(1) Includes \$542,474 in prior year appropriations.

COLLEGE PK/UNIV HTS REDEV FUND (#618)

Sources:					
(1) Transfer from General Fund	0	213,872	213,872	0	213,872 (1)
(2) Sale of Stringfellow Property	0	100,000	100,000	0	100,000
(3) Appropriation from Fund Balance	0	4,555	4,555	0	4,555
(4) FY 2005 Adopted and Prior Year Appropriations (Net)	2,550,238	0	2,550,238	0	2,550,238
Total Sources	2,550,238	318,427	2,868,665	0	2,868,665
Uses (Multiple Year Accounts):					
(1) W University Ave Loft (W717)	94,607	344,847	439,454	0	439,454
(2) FY 2005 Adopted and Prior Year Appropriations (Net)	2,455,631	(26,420)	2,429,211	0	2,429,211
Total Uses	2,550,238	318,427	2,868,665	0	2,868,665

NOTE:

(1) Part of the loan for West University Avenue Lofts.

ATTACHMENT "A"

EASTSIDE REDEV. TRUST FUND (#621)	ADOPTED FY2005 BUDGET	PREVIOUS CHANGES & ROLLOVERS	CURRENT BUDGET AS OF 6/30/05	RECOMMENDED CHANGES	AMENDED BUDGET
Sources:					
(1) Appropriation from Fund Balance	0	3,478	3,478	0	3,478
(2) FY 2005 Adopted and Prior Year Appropriations (Net)	246,837	0	246,837	0	246,837
Total Sources	<u>246,837</u>	<u>3,478</u>	<u>250,315</u>	<u>0</u>	<u>250,315</u>
Uses (Multiple Year Accounts):					
(1) FFGFC of 2005 Loan Repayment (W909)	0	3,478	3,478	0	3,478 (1)
(2) FY 2005 Adopted and Prior Year Appropriations (Net)	246,837	0	246,837	0	246,837
Total Uses	<u>246,837</u>	<u>3,478</u>	<u>250,315</u>	<u>0</u>	<u>250,315</u>

NOTES:

- (1) The FFGFC of 2005 Loan included \$300,000 for Eastside Redevelopment Trust Fund projects.
- (2) The Eastside Redevelopment Trust Fund was created by City Ordinance # 002143 adopted December 10, 2001.