

*Special Revenue Funds*  
*(100's)*

## Table of Contents-Special Funds

<b>Section</b>	<b>Description</b>	<b>Page #</b>
<b>Special Funds</b>	Special Funds Contents	Special VI.1
	Law Enforcement Trust Fund	VI.2
	Federal Forfeiture Fund	VI.4
	CDBG-Housing Fund	VI.6
	CDBG-Economic Development Fund	VI.8
	Wastewater Impact Fees Fund	VI.10
	Utility Tax Fund	VI.12
	Local Law Enforcement Block Grant Fund	VI.14
	Cemetery	VI.16
	CRA	VI.21
	Law Enforcement Recovery Fund	VI.23

**Law Enforcement Trust Fund (LETF)**

FUND TITLE/DEPARTMENT TITLE:# <i>Law Enforcement Trust Fund:100</i>	SOURCES <i>LETF Revenues &amp; Cash Balances</i>			
REVENUE OBJECT #/TITLE	ACTUAL 2006	ACTUAL 2007	BUDGET 2008	BUDGET 2009
<b>OPERATING REVENUE</b>				
351.1000 Fines/Forfeitures	7,613	3,239	-	4,000
Total	7,613	3,239	-	4,000
<b>OTHER REVENUES</b>				
361.1000 Interest	1,157	1,167	-	900
369.9000 Other Revenue	850	338	-	-
Total	2,007	1,506	-	900
<b>TOTAL REVENUES</b>	9,619	4,744	-	4,900
<b>CASH BALANCE FORWARD</b>				
389.1000 Cash Balance Forward	22,791	20,707	20,500	9,100
<b>TOTAL REVENUE AND CASH BALANCES</b>	32,410	25,451	20,500	14,000

FUND/DEPARTMENT TITLE <i>Law Enforcement Trust Fund</i>	EXPENDITURES BY FUNCTION <i>Public Safety</i>			
FUND/DEPARTMENT # <i>100-2110-521.</i>	ACTUAL 2006	ACTUAL 2007	BUDGET 2008	BUDGET 2009
EXPENDITURE OBJECT #/NAME				
<b>OPERATING EXPENSES</b>				
4900 Covert Operations	4,000	636	6,000	-
5200 Operating Supplies	-	-	2,500	2,500
Total	4,000	636	8,500	2,500
<b>CAPITAL OUTLAY</b>				
6200 Building	-	-	-	-
6300 Improvements	-	-	-	-
6400 Machinery/Equipment	7,703	-	12,000	5,000
6401 Machinery/Equipment Non-CAP	-	3,995	-	-
Total	7,703	3,995	12,000	5,000
<b>TOTAL EXPENDITURES</b>	11,703	4,630	20,500	7,500
9500 Reserve	20,707	20,821	-	6,500
<b>TOTAL LAW ENFORCEMENT TRUST FUND</b>	32,410	25,451	20,500	14,000

### *Law Enforcement Trust Fund*

This fund was created in compliance of Section 932.705, Florida Statutes, and is used to account for property seized in violation of the law dealing with contraband. Since this revenue is restricted for certain law enforcement expenditures, it is accounted for in a Special Revenue Fund.

The low Cash Balance forward budget in the amount of \$9,100 is due to the expenditures attributed to this fund in the 2007-2008 Fiscal Year.

**Federal Forfeiture Fund**

<b>FUND TITLE/DEPARTMENT TITLE:#</b> <i>Federal Forfeiture Fund:110</i>	<b>SOURCES</b> <i>Federal Forfeiture Fund Revenues &amp; Cash Balances</i>			
<b>REVENUE OBJECT #/TITLE</b>	<b>ACTUAL 2006</b>	<b>ACTUAL 2007</b>	<b>BUDGET 2008</b>	<b>BUDGET 2009</b>
<b>OPERATING REVENUE</b>				
351.1000 Fines/Forfeitures	-	3,680	-	-
351.2000 Seized Contraband	17,477	19,486	-	290,000
Total	17,477	23,166	-	290,000
<b>OTHER REVENUES</b>				
361.1000 Interest	809	1,538	-	3,000
<b>TOTAL REVENUES</b>	<b>18,286</b>	<b>24,704</b>	<b>-</b>	<b>293,000</b>
<b>CASH BALANCE FORWARD</b>				
389.1000 Cash Balance Forward	2,728	18,545	82,150	98,000
Total	2,728	18,545	82,150	98,000
<b>TOTAL REVENUE AND CASH BALANCES</b>	<b>21,014</b>	<b>43,249</b>	<b>82,150</b>	<b>391,000</b>

<b>FUND/DEPARTMENT TITLE</b> <i>Federal Forfeiture Fund</i>	<b>EXPENDITURES BY FUNCTION</b> <i>Public Safety</i>			
<b>FUND/DEPARTMENT #</b> <i>110-2120-521.</i>	<b>ACTUAL 2006</b>	<b>ACTUAL 2007</b>	<b>BUDGET 2008</b>	<b>BUDGET 2009</b>
<b>EXPENDITURE OBJECT #/NAME</b>				
<b>OPERATING EXPENSES</b>				
4000 Travel Training	-	3,158	3,000	7,500
4900 Other Current	-	6,000	6,000	15,000
5200 Operating Supplies	2,468	-	5,000	7,500
Total	2,468	9,158	14,000	30,000
<b>CAPITAL OUTLAY</b>				
6400 Machinery/Equipment	-	-	67,500	99,000
6401 Machinery/Equipment Non-CAP	-	3,754	-	52,500
Total	-	3,754	67,500	151,500
<b>TOTAL EXPENDITURES</b>	<b>2,468</b>	<b>12,912</b>	<b>81,500</b>	<b>181,500</b>
<b>RESERVES</b>				
9500 Reserve	18,546	30,337	650	209,500
<b>TOTAL FEDERAL FORFEITURE FUND</b>	<b>21,014</b>	<b>43,249</b>	<b>82,150</b>	<b>391,000</b>

***Federal Forfeiture Trust Fund***

This fund is similar in nature to the Law Enforcement Trust Fund but is used to account for property seized in violation of federal law dealing with contraband. Since this revenue is restricted for certain law enforcement expenditures, it is accounted for in a Special Revenue Fund.

Cash Balance Forward in the amount of \$98,000 plus the anticipated revenue from seized contraband will be expended in Fiscal Year 2008-2009 for radios and surveillance equipment.

**CDBG Housing Fund**

FUND TITLE/DEPARTMENT TITLE:# <i>CDBG/Housing:120</i>	SOURCES <i>CDBG/Housing Revenues &amp; Cash Balances</i>			
REVENUE OBJECT #/TITLE	ACTUAL 2006	ACTUAL 2007	BUDGET 2008	BUDGET 2009
<b>OTHER REVENUES</b>				
361.1000 Interest	1,601	1,882	1,800	1,400
Total	1,601	1,882	1,800	1,400
389.1000 Cash Balance Forward	34,298	35,898	37,700	39,030
<b>TOTAL REVENUE AND CASH BALANCE FWD</b>	35,899	37,780	39,500	40,430

FUND/DEPARTMENT TITLE <i>CDBG/Housing:120</i>	EXPENDITURES BY FUNCTION <i>Housing/Urban Development</i>			
FUND/DEPARTMENT # <i>120-5400-554.</i>	ACTUAL 2006	ACTUAL 2007	BUDGET 2008	BUDGET 2009
EXPENDITURE OBJECT #/NAME				
<b>OPERATING EXPENSES</b>				
3400 Contractual Services	-	-	-	-
4900 Other Current	-	-	25,000	-
Total	-	-	25,000	-
9500 Reserve	35,899	37,780	14,500	40,430
<b>TOTAL CDBG-HOUSING</b>	35,899	37,780	39,500	40,430

***Community Development Block Grant (CDBG) – Housing Fund***

This fund was created to comply with CDBG #87-DB-91-04-55-02-H73 to account for the repayment of mortgages for housing improvements. The Cash Balance Forward of \$39,030 consists of two elements, referred to as the base income and City income. The base income was collected prior to the closeout of the grant and is very restrictive. The City income was collected after the grant was closed and is not as restrictive.



**CDBG Economic Development Fund**

FUND TITLE/DEPARTMENT TITLE:#	SOURCES			
<i>CDBG Economic Development: 130</i>	<i>CDBG Economic Dev Revenues &amp; Cash Balances</i>			
REVENUE OBJECT #/TITLE	ACTUAL 2006	ACTUAL 2007	BUDGET 2008	BUDGET 2009
<b>OPERATING REVENUE</b>				
331.1000 CDBG Federal Grant	-	-	-	320,000
332.3000 FDOT Grant	-	-	-	-
369.5000 Loan Repayment	-	-	-	-
Total	-	-	-	320,000
<b>OTHER REVENUES</b>				
361.1000 Interest	5,001	5,878	5,000	4,000
381.4000 Transfer In From General Fund	-	-	-	-
Total	5,001	5,878	5,000	4,000
<b>CASH BALANCE &amp; RESERVES</b>				
389.1000 Cash Balance Forward	107,139	112,140	117,000	122,018
389.2000 Reserve-CDBG Program Funds				
Total	107,139	112,140	117,000	122,018
<b>TOTAL REVENUE, CASH BALANCES, &amp; RESERVES</b>	112,140	118,018	122,000	446,018

FUND TITLE:/FUND #	EXPENDITURES BY FUNCTION			
<i>CDBG/Economic Development</i>	<i>Economic Development</i>			
FUND/DEPARTMENT #	ACTUAL 2006	ACTUAL 2007	BUDGET 2008	BUDGET 2009
<i>130-5210-552.</i>				
<b>EXPENDITURE OBJECT #/NAME</b>				
<b>CAPITAL OUTLAY</b>				
6300 Improvements	-	-	-	400,000
6320 Streetscaping	-	-	-	-
Total	-	-	-	400,000
9500 Reserve	112,140	118,018	122,000	46,018
<b>TOTAL CAPITAL &amp; RESERVES</b>	112,140	118,018	122,000	446,018

***Community Development Block Grant (CDBG)***

***Economic Development Fund***

This fund was created to comply with CDBG #86-DB-68-04-55-02-E47 to account for the repayment of the mortgage for Brett's Restaurant. In Fiscal Year 2008-2009, \$320,000 is anticipated for a CDBG grant which will be used for drainage and rain tanks improvements in downtown Fernandina Beach,

The extension of the development of Centre Street & the Downtown District is budgeted in this fund. The expenditures in this year's budget are for drainage and rain tanks - improvements totaling \$400,000. The ending reserve is budgeted to be \$46,018.

**Wastewater Impact Fees Fund**

<b>FUND TITLE/DEPARTMENT TITLE:#</b> <i>Wastewater Impact Fees:140</i>	<b>SOURCES</b> <i>Wastewater Impact Fees Revenues &amp; Cash Balances</i>			
<b>REVENUE OBJECT #/TITLE</b>	<b>ACTUAL 2006</b>	<b>ACTUAL 2007</b>	<b>BUDGET 2008</b>	<b>BUDGET 2009</b>
<b>OPERATING REVENUES</b>				
<b>IMPACT FEES</b>				
363.1000 Incorporated Area	280,099	286,580	277,000	277,000
363.1100 Unincorporated Area	8,284	-	-	-
363.1300 Element 'B'	-	-	-	-
363.1400 Public Facilities Fee	(370)	-	-	-
Total	288,014	286,580	277,000	277,000
<b>OTHER REVENUES</b>				
361.1000 Interest	25,621	18,264	23,000	4,000
Total	25,621	18,264	23,000	4,000
<b>TOTAL REVENUES</b>	<b>313,635</b>	<b>304,844</b>	<b>300,000</b>	<b>281,000</b>
389.1000 Cash Balance Forward	635,112	448,745	228,000	28,000
Total	635,112	448,745	228,000	28,000
<b>TOTAL REVENUE &amp; CASH BALANCES</b>	<b>948,747</b>	<b>753,589</b>	<b>528,000</b>	<b>309,000</b>

<b>FUND TITLE:/FUND #</b> <i>Wastewater Impact Fees:140</i>	<b>EXPENDITURES BY FUNCTION</b> <i>Sewer Services</i>			
<b>FUND/DEPARTMENT #</b> <i>140-3510-535</i>	<b>ACTUAL 2006</b>	<b>ACTUAL 2007</b>	<b>BUDGET 2008</b>	<b>BUDGET 2009</b>
<b>EXPENDITURE OBJECT #/NAME</b>				
<b>OPERATING EXPENSES</b>				
Total	-	-	-	-
<b>TRANSFERS OUT</b>				
9100 Transfer to Wastewater Sinking Fund	500,000	500,000	500,000	300,000
Total	500,000	500,000	500,000	300,000
<b>TOTAL OPERATING &amp; TRANSFERS OUT</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>300,000</b>
9500 Reserve	448,747	253,589	28,000	9,000
<b>TOTAL SEWER IMPACT FEES EXPENDITURES, TRANSFERS, &amp; RESERVES</b>	<b>948,747</b>	<b>753,589</b>	<b>528,000</b>	<b>309,000</b>

### ***Wastewater Impact Fees Fund***

This fund accounts for the revenues and expenditures for development using wastewater impact fees. These fees are collected at the time of the issuance of building permits. These fees consist of two elements, referred to as Element "A" and Element "B". Element "A" fees are used for the repayment of the debt service for sewer expansion. This revenue is transferred monthly to the Sewer Interest and Sinking Fund. Element "B" fees are charged for new line extensions. These revenues are used to fund line extension expenses.

These fees are estimated at \$277,000 for Fiscal Year 2008-2009.

**Utility Tax Fund**

FUND TITLE/DEPARTMENT TITLE:# <i>Utility Tax Fund:150</i>	SOURCES <i>Utility Tax Revenues &amp; Cash Balance</i>			
REVENUE OBJECT #/TITLE	ACTUAL 2006	ACTUAL 2007	BUDGET 2008	BUDGET 2009
<b>MUNICIPAL TAXES</b>				
314.1000 Electric	477,774	469,956	525,000	525,000
314.2000 Telephone	651,474	687,426	708,571	707,483
314.3000 Water	241,032	236,832	225,000	207,517
314.4000 Gas	61,999	80,670	80,000	100,000
Total	1,432,279	1,474,884	1,538,571	1,540,000
<b>OTHER REVENUES</b>				
361.1000 Interest	47,089	54,425	55,000	36,000
<b>TOTAL REVENUES</b>	1,479,368	1,529,309	1,593,571	1,576,000
389.1000 Cash Balance Forward	936,519	1,109,495	950,000	784,000
<b>TOTAL UTILITY TAX REVENUES &amp; CASH BALANCES</b>	2,415,887	2,638,804	2,543,571	2,360,000

FUND TITLE:/FUND # <i>Utility Tax Fund</i>	EXPENDITURES BY FUNCTION <i>Interfund Transfers</i>			
FUND/DEPARTMENT # <i>150-8100-581.</i>	ACTUAL 2006	ACTUAL 2007	BUDGET 2008	BUDGET 2009
<b>EXPENDITURE OBJECT #/NAME</b>				
<b>TRANSFERS &amp; RESERVES</b>				
<b>TRANSFERS OUT</b>				
9100 Transfer to General Fund	1,357,506	1,650,000	1,680,000	2,000,000
<b>RESERVES</b>				
9500 Reserve	1,058,381	988,804	863,571	360,000
<b>TOTAL UTILITY TAX TRANSFERS &amp; RESERVES</b>	2,415,887	2,638,804	2,543,571	2,360,000

*Utility Tax Fund*

This Special Revenue Fund is used to account for the collection of utility taxes. This fund was created to comply with debt covenants since this revenue is pledged as a secondary source of repayment.

These revenues are projected at \$1,576,000 for Fiscal Year 2008-2009. These revenues are transferred on a monthly basis to the General Fund for operations.

**Local Law Enforcement Block Grant Fund**

<b>FUND TITLE/DEPARTMENT TITLE:#</b> <i>Local Law Enforcement Block Grant:160</i>	<b>SOURCES</b> <i>LLBG Revenues &amp; Cash Balances</i>			
<b>REVENUE OBJECT #/TITLE</b>	<b>ACTUAL 2006</b>	<b>ACTUAL 2007</b>	<b>BUDGET 2008</b>	<b>BUDGET 2009</b>
<b>OPERATING REVENUES</b>				
334.2000 State Grant	4,677	-	-	-
389.4000 City's Grant/Match	-	-	-	-
Total	4,677	-	-	-
<b>OTHER REVENUES</b>				
361.1000 Interest	70	27	-	15
<b>TOTAL REVENUES</b>	<b>4,747</b>	<b>27</b>	<b>-</b>	<b>15</b>
389.1000 Cash Balance Forward	456	525	550	565
<b>TOTAL REVENUES AND CASH BAL</b>	<b>5,203</b>	<b>552</b>	<b>550</b>	<b>580</b>

<b>FUND TITLE:/FUND #</b> <i>Law Enforcement Block Grant:160</i>	<b>EXPENDITURES BY FUNCTION</b> <i>Public Safety</i>			
<b>FUND/DEPARTMENT #</b> <i>160-2130-521.</i>	<b>ACTUAL 2006</b>	<b>ACTUAL 2007</b>	<b>BUDGET 2008</b>	<b>BUDGET 2009</b>
<b>EXPENDITURE OBJECT #/NAME</b>				
<b>CAPITAL EXPENDITURES</b>				
6400 Machinery/Equipment	4,677	-	-	-
6401 Machinery/Equipment Non-CAP	-	-	-	-
Total	4,677	-	-	-
<b>OTHER EXPENDITURES</b>				
8100 Refund-Prior Years Grant	-	-	-	-
Total	-	-	-	-
<b>RESERVES</b>				
9500 Reserve	526	552	550	580
Total	526	552	550	580
<b>TOTAL LLEBG EXPENDITURES &amp; RESERVES</b>	<b>5,203</b>	<b>552</b>	<b>550</b>	<b>580</b>

***Local Law Enforcement Block Grant (LLEBG) Fund***

This fund was created to account for the receipt and disbursement of the Local Law Enforcement Grant. This grant was first received in Fiscal Year 1996-97 and was used for the purchase of equipment. No grant activity or expenditure activity is budgeted in Fiscal Year 2008-2009.



Position Control Summary  
Cemetery

---

<u>Position/Title</u>	<u>2008-2009</u>	
	<u>Budget</u>	
<b>Full-Time</b>		
Maintenance Worker III	1	26,749
Cola/Merit Pool		1,337
Total FT	1	28,086
<b>Temporary/Seasonal</b>		
Maintenance Worker III	1	10,000
Total TP	1	10,000
<b>Total Budgeted Positions</b>	<b>2</b>	<b>38,086</b>

*Cemetery*

FUND TITLE/DEPARTMENT TITLE:# <i>Cemetery: 170</i>	SOURCES <i>Cemetery Revenues &amp; Cash Balance</i>			
REVENUE OBJECT #/TITLE	ACTUAL 2006	ACTUAL 2007	BUDGET 2008	BUDGET 2009
<b>OPERATING REVENUES</b>				
329.1300 Burial Permits	1,225	650	900	600
345.6000 Marker Setting Fees	1,175	1,475	1,500	1,100
345.7000 Perpetual Care	42,381	53,242	35,000	35,000
345.8000 Sale of Lots	18,531	26,210	19,000	19,000
345.8500 Grave Openings	1,000	-	-	-
361.1000 Interest	827	1,714	12,000	16,050
361.1020 Interest - Cemetery	23,032	26,995	15,000	-
361.1100 Interest - Perpetual Care Cemetery	-	-	-	-
369.9000 Other Cemetery	-	409	500	-
381.1000 Transfer from General Fund	-	48,000	36,000	-
389.1000 Cash Balance Forward	-	-	-	52,000
389.1020 Cash Balance Forward Perp Care	551,794	535,518	580,100	590,000
	-	-	-	-
<b>TOTAL REVENUES AND CASH BAL</b>	<b>639,965</b>	<b>694,213</b>	<b>700,000</b>	<b>713,750</b>

FUND TITLE:/FUND # <i>Cemetery Fund 170</i>	EXPENDITURES BY FUNCTION <i>Cemetery</i>			
FUND/DEPARTMENT # <i>170-3900-539.</i>	ACTUAL 2006	ACTUAL 2007	BUDGET 2008	BUDGET 2009
EXPENDITURE OBJECT #/NAME				
<b>PERSONNEL SERVICES</b>				
1200 Salaries	41,214	25,925	26,492	28,086
1210 Worker's Comp Reimbursement	-	-	-	-
1300 Temporary	5,815	12,721	10,000	10,000
1350 Part Time	1,191	-	-	-
1400 Overtime	3	373	200	500
1600 Longevity	-	-	-	624
2100 FICA	3,676	2,681	2,807	3,000
2200 Retirement	3,620	3,334	2,765	2,395
2300 Health	9,520	9,255	7,978	5,501
2301 Life	143	211	153	178
2400 Worker's Comp	2,586	961	1,337	2,312
2500 Unemployment	-	-	-	-
Total	67,768	55,460	51,732	52,596
<b>OPERATING EXPENSES</b>				
3100 Professional Services	-	-	-	-
3200 Audit	-	1,957	2,100	2,275
3400 Contractual	1,348	4,591	1,814	1,900
4000 Training/Travel	200	179	815	800
4100 Communications	-	-	-	-
4101 Communications - Cell	914	494	255	150
4300 Utilities	1,345	1,271	3,000	3,600
4400 RENTALS/LEASES	-	-	-	-
4500 Insurance	2,581	3,184	3,588	2,539
4610 R/M Buildings	620	602	1,450	1,450
4620 R/M Equipment	1,641	3,143	1,500	1,500
4630 R/M Vehicles-Labor	1,192	574	750	600
4640 R/M Vehicles-Parts	1,448	608	1,000	1,250
5100 Office Supplies	-	-	-	-
5200 Operating Supplies	2,087	1,803	1,600	1,600
5210 Uniforms	175	202	250	200
5220 Household/Instit	-	-	-	-
5230 Gas/Oil	2,300	2,695	2,750	3,000
5240 Chemicals/Medical Supplies	1,720	1,605	2,500	2,500
Total	17,571	22,908	23,372	23,364
<b>CAPITAL OUTLAY</b>				
6200 Buildings	-	-	-	-
6300 Improvements	-	-	3,500	-
6400 Machinery/Equipment	11,968	-	-	-
6401 Machinery/Equipment Non-CAP	-	-	-	-
Total	11,968	-	3,500	-
TOTAL EXPENDITURES	97,307	78,368	78,604	75,960
<b>TRANSFERS, CONTINGENCIES, RESERVES</b>				
9500 Reserve Perpetual Care	542,658	595,623	615,100	625,000
9800 Transfer to General Fund	-	-	-	-
9900 Contingency	-	20,222	6,296	12,790
Total	542,658	615,845	621,396	637,790
<b>TOTAL CEMETERY</b>	639,965	694,213	700,000	713,750

***Department Description & Function***

1. **Department:** Recreation            **Division:** Cemetery

2. **Department/Division Function Summary:**

The Cemetery Division is responsible for maintaining a clean and peaceful presentation of the facility grounds. The selling of burial plots, and permitting of burials and monuments is also the responsibility of this division.

3. **Department Description:**

This department operates as an other governmental fund receiving revenues from the sale of plots, perpetual care charges, marking gravesites, and marking for monument installation.

<b>Number of Funded Employees</b>	<b>Actual 2005-06</b>	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Budget 2008-09</b>
Maintenance Worker	1 FT 1 PT	1 FT 1 PT	1 FT 1 S	1 FT 1 S
Cemetery Superintendent	.5 FT	.5 FT	0 FT	0 FT
Total	1.5 FT 1 PT	1.5 FT 1 PT	1 FT 1 S	1 FT 1 S

4. **Program Performance Indicators:**

<b>Program Performance Indicators</b>	<b>Actual 2005-06</b>	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Budget 2008-09</b>
Number of burials	125	110	120	100
Total sale of lots	150	150	150	150
Marker setting fees	\$1,225	\$960	\$900	\$600

### ***Program Goals & Objectives***

1. **Department:** Recreation                      **Division:** Cemetery

2. **Principal Programs:**

- A. Cemetery Maintenance
- B. Sale, expansion and development of grave sites

3. **Programs Goals and Objectives:**

A. Cemetery Grounds Maintenance

Goal: To provide a pleasant, clean and well maintained grounds at the Bosque Bello Cemetery.

Objective: To ensure the grounds are mowed, weeded, fertilized, sprayed with herbicides and pesticides, irrigated, and free of debris.

Measure: Cemetery maintenance worker covers the entire cemetery within one week and mows, weeds and removes items that do not comply with the cemetery Ordinance Chapter 30.

**Community Redevelopment Area**

FUND TITLE/DEPARTMENT TITLE:# <i>Community Redevelopment Area: 180</i>	SOURCES <i>CRA Revenues &amp; Cash Balances</i>			
REVENUE OBJECT #/TITLE	ACTUAL 2006	ACTUAL 2007	BUDGET 2008	BUDGET 2009
<b>OPERATING REVENUES</b>				
311.1000 Property Taxes	-	-	4,844	9,841
311.7000 Property Taxes (County)	-	-	-	14,000
361.1000 Interest	-	-	6	6,000
381.1000 Transfer from General Fund	-	-	450,000	-
389.1000 Cash Balance Forward	-	-	-	362,559
<b>TOTAL REVENUES AND CASH BAL</b>	-	-	454,850	392,400

FUND TITLE:/FUND # <i>Community Redevelopment Area: 180</i>	EXPENDITURES BY FUNCTION <i>CRA</i>			
FUND/DEPARTMENT # <i>180-2430-524.</i>	ACTUAL 2006	ACTUAL 2007	BUDGET 2008	BUDGET 2009
EXPENDITURE OBJECT #/NAME				
<b>PERSONNEL SERVICES</b>				
Total	-	-	-	-
<b>OPERATING EXPENSES</b>				
3100 PROFESSIONAL SERVICES	-	-	-	350,000
TOTAL	-	-	-	350,000
<b>CAPITAL OUTLAY</b>				
6200 Buildings	-	-	-	-
6300 Improvements	-	-	450,000	-
6400 Machinery/Equipment	-	-	-	-
Total	-	-	450,000	-
<b>TOTAL EXPENDITURES</b>	-	-	450,000	350,000
<b>TRANSFERS, CONTINGENCIES, RESERVES</b>				
9500 Reserve	-	-	4,850	42,400
Total	-	-	4,850	42,400
<b>TOTAL CRA</b>	-	-	454,850	392,400

### *Community Redevelopment Area Fund*

The Community Redevelopment Area and Plan (CRA) were defined and approved by Resolution in June 2005. The purpose of the CRA is to improve the City's historic waterfront. The CRA Fund was established in fiscal year 2006-2007. Incremental ad valorem tax receipts will provide the basis of funding in the future. In addition to tax receipts, a transfer from the General Fund of \$450,000 in fiscal year 2007-2008 has been budgeted so infrastructure improvements may get underway.

The budgeted expenditures in Fiscal Year 2008-2009 are for Consulting Services for the reconstruction of Front Street.

**Law Enforcement Recovery Fund**

FUND TITLE/DEPARTMENT TITLE:# <i>Law Enforcement Recovery Fund 190</i>	SOURCES <i>Law Enforcement Recovery Revenues &amp; Cash Balances</i>			
REVENUE OBJECT #/TITLE	ACTUAL 2006	ACTUAL 2007	BUDGET 2008	BUDGET 2009
<b>OPERATING REVENUES</b>				
359.1000 Unclaimed/Abandoned Cash	36,709	4,897	1,500	3,000
361.1000 Interest	473	1,523	1,200	750
389.1000 Cash Balance Forward	-	37,181	26,100	15,250
<b>TOTAL REVENUES AND CASH BAL</b>	<b>37,182</b>	<b>43,601</b>	<b>28,800</b>	<b>19,000</b>
<b>EXPENDITURES BY FUNCTION</b> <i>Law Enforcement Recovery</i>				
FUND TITLE:/FUND # <b>Law Enforcement Recovery Fund 190</b>	ACTUAL 2006	ACTUAL 2007	BUDGET 2008	BUDGET 2009
EXPENDITURE OBJECT #/NAME				
<b>PERSONNEL SERVICES</b>				
Total	-	-	-	-
<b>OPERATING EXPENSES</b>				
4620 R/M Equipment	-	3,000	-	-
5100 Office Supplies	-	-	-	-
5200 Operating Supplies	-	1,914	4,000	4,000
Total	-	4,914	4,000	4,000
<b>CAPITAL OUTLAY</b>				
6200 Buildings	-	-	-	-
6300 Improvements	-	-	-	-
6400 Machinery/Equipment	-	5,470	16,000	10,000
6401 Machinery/Equipment Non-CAP	-	6,851	-	5,000
Total	-	12,321	16,000	15,000
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>17,234</b>	<b>20,000</b>	<b>19,000</b>
<b>TRANSFERS, CONTINGENCIES, RESERVES</b>				
9500 Reserve	37,182	26,367	8,800	-
Total	37,182	26,367	8,800	-
<b>TOTAL Law Enforcement Recovery Fund</b>	<b>37,182</b>	<b>43,601</b>	<b>28,800</b>	<b>19,000</b>



***Law Enforcement Recovery Fund***

The source of revenue for this fund is unclaimed/abandoned cash and/or property. The funds are restricted in the sense that they are used for law enforcement surveillance/undercover operations/ specialized law enforcement equipment only. The fiscal year 2008-2009 expenditures budget includes the purchase of technology equipment for the CSI Unit.