

River Improvement Fund / 1050

	2000 Actual ¹	2001 Adopted	2001 Estimated ²	2002 Adopted	2003 Projected ³	2004 Projected ³
Beginning Fund Balance	969,550	533,835	730,349	458,763	423,326	498,493
Revenues						
River Improvement Levy	2,193,414	2,397,000	2,278,000	2,336,261	2,435,167	2,525,818
Other Revenues ⁴	1,518,894	1,266,951	1,391,549	1,075,260	924,533	939,823
Total Revenues	3,712,308	3,663,951	3,669,549	3,411,521	3,359,700	3,465,641
Expenditures						
Operating Expenditures	(2,450,210)	(3,491,219)	(3,491,219)	(3,446,958)	(3,284,533)	(3,385,823)
Capital outlays	(72,011)					
Encumbrance Reinstatements			(243,788)			
2nd Quarter Supplemental			(69,128)			
Class/Comp 01 Retro Impacts			(137,000)			
Total Expenditures	(2,522,221)	(3,491,219)	(3,941,135)	(3,446,958)	(3,284,533)	(3,385,823)
Estimated Underexpenditures						
Other Fund Transactions						
Operating Transfers out	(1,429,288)					
Total Other Fund Transactions	(1,429,288)	0	0	0	0	0
Ending Fund Balance	730,349	706,567	458,763	423,326	498,493	578,311
Reserves & Designations						
Reserve for encumbrances	(243,788)			0		
Total Reserves & Designations	(243,788)	0	0	0	0	0
Ending Undesignated Fund Balance	486,561	706,567	458,763	423,326	498,493	578,311
Target Fund Balance ⁵	259,862	256,477	256,868	238,806	235,179	242,595

Financial Plan Notes:

1) 2000 Actuals are based on the 2000 CAFR for fund 105.

2) 2001 Estimated:

Beginning fund balance based on the 2000 CAFR.

Other adjustments are as follows:

	Expenditure	RIF Levy	GRFCZD	Grants	Total Revenue
Original Adopted	3,491,219	2,397,000	1,106,951	160,000	3,663,951
Encumbrance Reinstatement	243,789			85,050	85,050
2nd Quarter Omnibus	69,128			39,548	39,548
Class/Comp Retro Settlement	137,000				
Other Adjustments		(119,000)			(119,000)
Total Revised	3,941,136	2,278,000	1,106,951	284,598	3,669,549

3) 2003 and 2004 expenditures are projected to slightly decrease in order to increase fund balance for emergency reserves.

4) Includes the following:

	2000 Actual	2001 Adopted	2001 Revised	2002 Proposed	2003 Projected	2004 Projected
Green River Flood Control Zone District	951,375	1,106,951	1,106,951	1,037,760	764,533	779,823
FCAAP Grants	67,000	160,000	245,050	37,500	160,000	160,000
Other Grants	143,480					
FEMA	177,752		39,548			
Misc	179,287					
Totals	1,518,894	1,266,951	1,391,549	1,075,260	924,533	939,823

5) Target fund balance is equal to 7% of total revenues. WLRD is currently revising this target fund balance to reflect the

cost of leveraging RIF dollars for future flood emergencies as part of the Strategic Plan. This policy will take into account higher expenses and lower and lower federal participation.