

Children and Family Set Aside / 0015

	2006 Actual ¹	2007 Adopted	2007 Estimated ²	2008 Adopted	2009 Projected ³	2010 Projected ³
Beginning Fund Balance	6,419,168	1,482,049	8,684,318	1,952,210	1,261,921	1,444,408
Revenues						
Sales Tax	3,839,934	3,979,051	4,185,735	4,346,886	4,557,710	4,778,759
Interest Earnings	182,805	3,000	3,000	3,000	3,000	3,000
Other Revenue-Parking Garage Fees	434,060	570,404	570,404	582,953	595,778	613,651
Transfer from CX	21,478,651	16,379,139	16,379,139	15,054,688	15,506,329	15,971,518
Miscellaneous Revenue	896,868	1,040,717	1,040,717	1,131,192	1,165,128	1,200,082
Total Revenues	26,832,318	21,972,311	22,178,995	21,118,719	21,827,944	22,567,010
Expenditures						
Human Services-CSD ⁶	(15,476,106)	(14,060,990)	(14,060,990)	(13,901,026)	(13,494,057)	(13,898,878)
Human Services-WTP	(1,685,598)	(1,731,380)	(1,731,380)	(1,810,997)	(1,865,327)	(1,921,287)
Human Services -HOF	(1,216,559)	(1,216,559)	(1,216,559)	(1,216,559)	(1,253,056)	(1,290,647)
Transfer to Dev. Dis. for DCHS Admin	(764,900)	(573,734)	(573,734)	(648,720)	(668,182)	(688,227)
Public Health ⁷	(3,981,047)	(4,242,625)	(4,242,625)	(4,335,963)	(4,466,042)	(4,600,023)
Encumbrance Carryover			(4,793,815)			
Reappropriation Carryover			(2,187,000)			
1st Quarter Omnibus Supplemental - CSD			(105,000)			
HOF Reserve	(1,442,958)					
Total Expenditures	(24,567,168)	(21,825,288)	(28,911,103)	(21,913,265)	(21,746,663)	(22,399,063)
Estimated Underexpenditures⁵		105,457		104,258	101,205	104,242
Other Fund Transactions						
*						
Total Other Fund Transactions						
Ending Fund Balance	8,684,318	1,734,529	1,952,210	1,261,921	1,444,408	1,716,597
Less: Reserves & Designations						
Reserve for Encumbrance and Reappropriation	4,793,815					
HOF Reserve						
Total Reserves & Designations	4,793,815	0	0	0	0	0
Ending Undesignated Fund Balance	3,890,503	1,734,529	1,952,210	1,261,921	1,444,408	1,716,597
Target Fund Balance⁴	321,220	335,590	347,991	363,842	379,297	395,730

Financial Plan Notes:

¹ 2006 Actuals are from the 2005 CAFR and 2006 Month 14 ARMS. The 2006 beginning fund balance is made up \$2.842 million that was adopted in the 2006 budget and \$3.577 million in reappropriation carryover.

² The 2007 Estimated beginning fund balance is comprised of \$1.330 million in 2006 ending undesignated fund balance and \$4.793 million in reappropriation

³ 2009 and 2010 expenditures and revenues are based on the following growth assumptions

	Expenditures		Revenues	
	2009	2010	2009	2010
Human Services-CSD	3.0% increase	3.0% increase	forecasted	forecasted
Human Services-WTP	3.0% increase	3.0% increase	no change	no change
Human Services -HOF	3.0% increase	3.0% increase	2.2 % increase	3.0% increase
Transfer to Dev. Dis. for DCHS Admin	3.0% increase	3.0% increase	3.0% increase	3.0% increase
Public Health	3.0% increase	3.0% increase	3.0% increase	3.0% increase

⁴ Adopted Target Fund Balance is equal to 6% of revenues coming directly into CFSA. 6% of revenues transferred from CX are reserved for in the CX financial

⁵ 0.75% for CSD expenditures. All other transfers are calculated at 100% and expected to be fully transferred. Underexpenditures are addressed in the transfer

⁶ For details of the CSD changes from 2007 Adopted to 2008 PSQ, see the attached CSD PSQ Crosswalk. The 2009 Estimated figure is less 2008 one-times and then inflated by 3%.

⁷ The Public Health 2007 transfer is based on 2007 Public Health PSQ calculations.