

**2008 Adopted RIF Financial Plan**

	<b>2006 Actual<sup>1</sup></b>	<b>2007 Adopted</b>	<b>2007 Estimated<sup>2</sup></b>	<b>2008 Adopted</b>	<b>2009 Projected</b>	<b>2010 Projected</b>
<b>Beginning Fund Balance</b>	758,352	476,805	764,166	672,096	105,460	0
<b>Revenues</b>						
River Improvement Levy <sup>3</sup>	2,664,166	2,690,000	2,739,000	0	10,000	4,000
GRFCZD Support	977,276	1,113,684	1,113,684	0	0	0
Other Revenue (Grants, Intragovernmental, Misc)	253,580	1,077,000	1,309,000	0		
2nd Quarter Supplemental Revenue			200,000			
GRFCZD Support for 2006 (Due from GR)			36,696			
Encumbrance carryover FCAAP grant			24,000		10,000	4,000
<b>Total Revenues</b>	<b>3,895,022</b>	<b>4,880,684</b>	<b>5,422,380</b>	<b>0</b>	<b>10,000</b>	<b>4,000</b>
<b>Expenditures</b>						
Operating Expenditures	(3,889,208)	(5,143,918)	(5,143,918)	0	0	0
Encumbrance Carryovers & Work Auth			(320,532)			
2nd Quarter 07 Supplemental			(200,000)			
<b>Total Expenditures</b>	<b>(3,889,208)</b>	<b>(5,143,918)</b>	<b>(5,664,450)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Estimated Underexpenditures/Contra</b>		150,000	150,000		0	0
<b>Other Fund Transactions</b>						
Transfer to Flood Control Contract fund				(566,636)	(115,460)	(4,000)
<b>Total Other Fund Transactions</b>		0		<b>(566,636)</b>	<b>(115,460)</b>	<b>(4,000)</b>
<b>Ending Fund Balance</b>	<b>764,166</b>	<b>363,571</b>	<b>672,096</b>	<b>105,460</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Designations</b>						
Reserve for Encumbrance Carryover	(320,532)					
*						
*						
<b>Total Reserves &amp; Designations</b>	<b>(320,532)</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Undesignated Fund Balance<sup>5</sup></b>	<b>443,634</b>	<b>363,571</b>	<b>672,096</b>	<b>105,460</b>	<b>0</b>	<b>0</b>
<b>Target Fund Balance<sup>4</sup></b>	<b>275,519</b>	<b>341,648</b>	<b>379,567</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Financial Plan Notes:**

<sup>1</sup> 2006 Actuals are from the 2006 CAFR.

<sup>2</sup> 2007 estimated based on updated assumptions, current expenditures, and supplemental appropriations.

<sup>3</sup> The River Improvement Levy is discontinued effective 2008. Collections in 2008 and beyond are estimated delinquent collections from prior years.

<sup>4</sup> Target fund balance is 7% of adopted fund revenues through 2007. The new countywide Flood Control Zone District is absorbing the work of the River Improvement Fund and the River Improvement Levy is discontinued effective 2008. The River Improvement Levy fund balance will be transferred to the new FCZD operating fund. Because no work is being done in the fund, there is no need for a fund balance and beginning in 2008 the target fund balance is 0.

<sup>5</sup> Any undesignated fund balance remaining after 2007 end of year accounting will be transferred to the FCZD operating fund through a supplemental request or in the next year's budget.