

Children and Family Services Fund / 1421 ¹

	2007 Actual ²	2008 Adopted	2008 Estimate	2009 Proposed	2010 Estimated ³	2011 Estimated ³
Beginning Fund Balance	8,684,318	1,952,210	8,172,304	1,509,027	124,590	131,370
Revenues						
Sales Tax	4,227,981	4,346,886	4,061,000	3,875,000	3,988,000	4,143,000
Interest Earnings	253,806	3,000	149,864	21,236	5,614	6,293
Other Revenue-Parking Garage Fees	570,482	582,953	582,953	603,531	621,637	640,286
Transfer from GF/General Fund	18,080,133	15,054,688	15,054,688	8,647,342	3,135,693	0
Miscellaneous Revenue	789,138	1,131,192	1,131,192	1,143,641	1,177,950	1,213,289
Total Revenues	23,921,540	21,118,719	20,979,697	14,290,750	8,928,894	6,002,868
Expenditures						
Human Services-CSO	(16,669,256)	(13,901,026)	(13,901,026)	(8,423,828)	(4,791,598)	(3,216,635)
Transfer to WTP	(1,731,380)	(1,810,997)	(1,810,997)	(2,027,448)	(1,154,874)	(776,418)
Transfer to HOF	(1,216,559)	(1,216,559)	(1,216,559)	(1,034,005)	(588,990)	(395,976)
Transfer to Dev. Dis. for DCHS Admin	(573,734)	(648,720)	(648,720)	(520,489)	(296,481)	(199,323)
Transfer to Public Health	(4,242,625)	(4,335,963)	(4,335,963)	(3,669,417)	(2,090,172)	(1,405,216)
Encumbrance Carryover			(5,688,203)			
Total Expenditures	(24,433,554)	(21,913,265)	(27,601,468)	(15,675,187)	(8,922,115)	(5,993,568)
Estimated Underexpenditures ⁴		104,258				
Other Fund Transactions						
* Impaired Investment ⁵			(41,506)			
Total Other Fund Transactions	0	0	(41,506)	0	0	0
Ending Fund Balance	8,172,304	1,261,922	1,509,027	124,590	131,370	140,670
Less: Reserves & Designations						
Reserve for Encumbrance and Reappropriation	5,688,203					
Total Reserves & Designations	5,688,203	0	0	0	0	0
Ending Undesignated Fund Balance	2,484,101	1,261,922	1,509,027	124,590	131,370	140,670
Target Fund Balance ⁶	350,484	363,842	243,660	232,500	239,280	248,580

Financial Plan Notes:

¹ Prior to January 1, 2008, this was the Children and Families Set-Aside Fund (fund # 0015) a sub-fund of GF.

² The 2007 Actuals are from the 2007 CAFR and 14th Month ARMS

³ The 2010 and 2011 Estimated Expenditures and Revenues reflect the reduction in General Fund transfer and the need to reduce expenditures accordingly. Sales Tax and Interest Earning revenues are from the estimates of the OMB Chief Economist. Parking Garage Fees are set at 100% of CPI estimates. Miscellaneous Revenues are inflated at 3%.

⁴ The Estimated Underexpenditure was in place when this was a sub-fund of GF. As CFS is now a stand-alone Tier 1 Fund there is no underexpenditure required.

⁵ At year end 2007 the county investment pool held investments that became impaired. This adjustment reflects an unrealized loss for these impaired investments.

⁶ For 2009 and beyond, the Target Fund Balance is equal to 6% of Sales Tax revenues.