

**Financial Plan - 2018 3rd Omnibus Supplemental
RADIO COMM SRVS CIP Fund 00003473**

Capital Improvement Program (CIP) Budget	2015-2016 Carryforward (YE ITD Balance)¹	2017-2018 Current Budget²	2017-2018 Total (Balance + Budget)	2019-2020 Estimated³	2021-2022 Estimated³
CAPITAL BUDGET REVENUE SOURCES:					
Revenue Backing from Fund Balance	943,921	1,399,198	2,343,119		-
Borrowed from FB for Rebanding project	297,618	-	297,618	-	-
Total Capital Revenue:	\$ 1,241,539	\$ 1,399,198	\$ 2,640,737	\$ -	\$ -
CAPITAL APPROPRIATION:					
PSERN	468,490	(468,490)	-	-	-
Subscriber Radios Rplc	883,531	-	883,531	-	-
KCIT REBANDING 800MHZ RADIO	297,618	-	297,618	-	-
Other Projects	34,588	-	34,588	-	-
Q3 Omnibus Request (KCIT Radio Infr Risk Mitigation project)	-	1,425,000	1,425,000	-	-
Total Capital Appropriation:	\$ 1,684,227	\$ 956,510	\$ 2,640,737	\$ -	\$ -

CIP Fund Financial Position	2015-2016 Actuals⁴	2017-2018 Estimated at Budget Development⁵	2017-2018 Biennial to Date Biennial to Date (BTD) Actual⁶	2017-2018 Estimated⁷	2019-2020 Estimated⁸	2021-2022 Estimated⁸
BEGINNING FUND BALANCE:	6,128,697	6,804,475	7,074,809	7,074,809	7,235,401	7,934,951
Capital Funding Sources						
Radio Infrastructure rates	1,034,901	1,111,872	713,656	1,132,208	1,193,088	-
Revenue from 4501 reserve for radio handhelds RPLC	1,100,000	-	-	-	-	-
PSERN Levy Proceeds	1,803,527	-	-	-	-	-
Interest earnings and other misc revenue	95,754	-	96,079	190,000	200,000	-
Reimbursement from Sprint for Radio Rebanding Project	-	400,000	-	400,000	-	-
Total Capital Revenue:	\$ 4,034,182	\$ 1,511,872	\$ 809,735	\$ 1,722,208	\$ 1,393,088	\$ -
Capital Expenditures						
PSERN	(2,598,287)	(25,802)	(523)	(523)	-	-
Subscriber Radios Rplc	(272,329)	(883,531)	(48,606)	(883,531)	-	-
KCIT REBANDING 800MHZ RADIO	(31,741)	(297,618)	(15,951)	(297,618)	-	-
Other projects	-	(34,588)	-	(34,588)	-	-
Refunds, other misc expenditure	841	-	-	-	-	-
Potential refunds - PSERN goes live May 2021	-	-	-	-	-	(7,523,566)
Q3 Omnibus Request (KCIT Radio Infr Risk Mitigation project)	-	-	-	(320,077)	(693,538)	(411,385)
Total Capital Expenditures:	\$ (2,901,516)	\$ (1,241,539)	\$ (65,080)	\$ (1,536,336)	\$ (693,538)	\$ (7,934,951)
Other Fund Transactions⁹						
Transfer out from the completed project (to Fund 4501)	(442,688)	-	-	(25,279)	-	-
GAAP Transactions (CASH-IMPAIRED INVESTMENT)	(14,200)	-	-	-	-	-
Other Fund Transactions:	\$ (456,888)	\$ -	\$ -	\$ (25,279)	\$ -	\$ -
ENDING FUND BALANCE:	\$ 6,804,475	\$ 7,074,809	\$ 7,819,465	\$ 7,235,401	\$ 7,934,951	\$ -
FUND BALANCE DESIGNATED TO CURRENT PROJECTS¹⁰	\$ (1,241,539)		\$ -	\$ -	\$ -	\$ -
Reserves¹¹						
Reserved for Infrastructure Repair/Replacement ^a	(5,562,937)	(7,074,809)	(7,819,465)	(7,235,401)	(7,934,951)	-
Cash Flow	-	-	-	-	-	-
Total Reserves:	\$ (5,562,937)	\$ (7,074,809)	\$ (7,819,465)	\$ (7,235,401)	\$ (7,934,951)	\$ -
Projected Shortfall	-	-	-	-	-	-
ENDING UNDESIGNATED FUND BALANCE:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Financial Plan Notes

- ¹ 2015-2016 Carryover reflects estimates of year end inception to date appropriation balances or actual balance as reported by the PA_103 report.
- ² 2017-2018 Current Budget is aligned with 2017-2018 adopted and proposed supplementals.
- ³ Outyear budget estimates are consistent with Attachment A out years estimates with exceptions noted.
- ⁴ 2015-2016 Actuals reflects actual revenues and expenditures as of 12/31/2016, using EBS report GL10. The beginning and ending fund balance are consistent with the fund balance reported by FBOD.
- ⁵ 2017-2018 Estimated at Budget Development reflects estimates reported in the 2017-2018 Adopted Financial Plan.
- ⁶ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of March 2018, using EBS report GL10 and PA103.
- ⁷ 2017-2018 Estimated reflects updated revenue and expenditure estimates as of 01/01/2018.
- ⁸ Outyear revenue and spending estimates are based on current revenue estimates and project spending plans.
- ⁹ Other fund transactions include accounting adjustments to balance to budgetary fund balance.
- ¹⁰ Fund balance designated to current projects is for projects that are already appropriated. This fund balance cannot be used for other projects without disappropriating projects or creating a shortfall in the fund.
- ¹¹ Reserves:
 - ^a The fund collects contributions from various agencies for the Radio infrastructure repair and replacement.
- ¹² This plan was updated by Junko Keesecker on 5/11/2018.