

2023-2024 2nd Omnibus Financial Plan

F3280 / PSB General Fund Technology Fund

Capital Improvement Program (CIP) Budget

	2021-2022 Ending Balance (Biennium ITD Balance)	2023-2024 Budget (including adopted, revised, & proposed supplementals)	2023-2024 Total (Balance + Budget)	2025-2026 Projected	2027-2028 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	441,003	-	441,003		-
Bond Proceeds	3,685,139	2,154,032	5,839,171		-
General Fund Transfers	877,042	3,040,331	3,917,373		-
AFIS Fund Transfers	396,000	289,278	685,278		-
Countywide IT Rate	-	3,000,000	3,000,000		-
Total Capital Revenue	\$ 5,399,184	\$ 8,483,641	\$ 13,882,825	\$ -	\$ -
Capital Appropriation:					
DAJD IT Projects	474,528	2,154,032	2,628,560		-
DHR IT Projects	985	-	985		-
DJA IT Projects	-	1,026,083	1,026,083		-
DPD IT Projects	3,685,139	-	3,685,139		-
Elections IT Projects	256,230	-	256,230		-
KCSO IT Projects	396,000	1,089,278	1,485,278		-
KCSC IT Projects	536,540	-	536,540		-
Multi-agency IT Projects	49,762	-	49,762		-
PAO IT Projects	-	3,000,000	3,000,000		-
PSB IT Projects	-	1,214,248	1,214,248		-
Total Capital Appropriation	\$ 5,399,184	\$ 8,483,641	\$ 13,882,825	\$ -	\$ -

CIP Fund Financial Position

	2021-2022 Actuals	2023-2024 Estimated at Budget Adoption	2023-2024 Biennial- to-Date Actuals	2023-2024 Estimated	2025-2026 Projected	2027-2028 Projected
Beginning Fund Balance	\$ 1,692,963	\$ -	\$ 441,003	\$ 441,003	\$ (0)	\$ (0)
Capital Funding Sources						
Bond Proceeds	1,747,799	848,974	1,039,350	3,629,964	215,403	-
Countywide IT Rate	-	3,000,000	-	3,000,000	-	-
AFIS Fund Transfers	-	-	-	1,196,000	-	-
General Fund Transfers	508,348	2,240,331	140,519	2,975,831	-	-
Total Capital Revenue	\$ 2,256,147	\$ 6,089,305	\$ 1,179,869	\$ 10,801,795	\$ 215,403	\$ -
Capital Expenditures						
DAJD IT Projects	303,045	285,499	82,995	1,999,851	215,403	-
DHR IT Projects	443,034	-	-	-	-	-
DJA IT Projects	-	-	36,552	1,026,083	-	-
DPD IT Projects	1,740,799	1,589,558	1,171,045	2,132,338	-	-
Elections IT Projects	-	-	-	-	-	-
KCSO IT Projects	777,460	-	-	1,485,278	-	-
KCSC IT Projects	63,801	-	-	385,000	-	-
Multi-agency IT Projects	179,968	-	-	-	-	-
PAO IT Projects	-	3,000,000	2,682	3,000,000	-	-
PSB IT Projects	-	1,214,248	54,054	1,214,248	-	-
Total Capital Expenditures	\$ 3,508,107	\$ 6,089,305	\$ 1,347,328	\$ 11,242,798	\$ 215,403	\$ -
Other Fund Transactions	-	-	-	-	-	-
Ending Fund Balance	\$ 441,003	\$ -	\$ 273,544	\$ (0)	\$ (0)	\$ (0)
Ending Fund Balance designated to current projects*	\$ 441,003					
Reserves						
Total Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	\$ -	\$ -	\$ 273,544	\$ -	\$ -	\$ -

Financial Plan Notes

CIP Budget Notes:

All financial plans have the following assumptions, unless otherwise noted in below rows.
 2021-2022 Estimated Ending Balance column reflects the best estimate of the inception to date budget balances and actual balances after 2022 is closed.
 2023-2024 Budget is consistent with PIC for 2023-2024 Final Adopted Budget and proposed supplementals.
 2023-2024 Total Budget sums the Estimated Ending Balance Budget and the 2023-2024 Budget.
 Outyear allocations for projects not requesting budget in this cycle are included in the financial plan but not in PIC.

Revenue Notes:

Revenues shown are equal to the budgeted expenditure. Revenues include new revenue and fund balance designated to projects.

Appropriation Notes:

2025-2026 Estimated used for potential disappropriations

CIP Fund Financial Position:

All financial plans have the following assumptions, unless otherwise noted in below rows.

Biennial to Date (BTD) expenditures and revenue reflect EBS totals for budgetary accounts as of the most recent closed month.

2021-2022 Actuals reflect 2021-2022 amounts in EBS.

2021-2022 Estimated column reflects the best estimate for the biennium based on actuals and should be informed by the fund's spending plan.

Outyear revenue projections and expenditure estimates are based on the most recent projections and reflect current project plans.

Revenues Notes:

Expenditure Notes:

*All IT projects project to use current appropriation within the biennium with the exception of the DAJD data warehouse project, which expects to closeout in Q1 2025

Reserve Notes:

*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.

*This fund has no reserve policy.

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